Local Option Exemptions Tompkins County

	421-F Capital Improvements	444-a - Historic Property	<u>458 - Vets</u>	458a- Alt Vets War	458- a Alt Vets Scale	458a- Gold Star Parent Exemption	485 b Cold War Veterans	458 b -CW Vet scale	<u>459a - Improvements for</u> <u>disabled</u>	459c- disability	459 c-income	466-a Vol FF/Ambulance	467 - Senior	467-income	Lowest Percent	School Aged Children Exception	<u>467-j Housing Trust</u>	<u>469 - Living Quarters</u> Grandparent or Parent	470 - Green Buildings	RP 483b -Historic Barns	485b - Business	485b-percent	<u>485-g - Infrastructure</u> <u>Exemption</u>	487-Solar/Wind Energy Systems	Tax Agland for Special
Candor Cortland Dryden Groton Homer Ithaca Lansing Moravia				No <u>Yes</u>	\$6,000					Yes	\$37,400 \$43,400 \$43,400		Yes Yes Yes Yes Yes Yes Yes	\$15,700 \$14,700 \$37,400 \$22,700 \$16,200 \$43,400 \$43,400 \$16,700	20% 20% 5% 20% 20% 5% 5% 20%	No	Yes				Yes Yes Yes Yes No Yes Yes	50% 50% 50% 50% 50% 50% 50%		Opt Out Opt Out Opt Out	Not applicable
Newark Valley Newfield Odessa-Montour Southern Cayuga Spencer-Van Etten Trumansburg				Yes	\$12,000				<u>Yes</u>	Yes	\$43,400		Yes Yes Yes Yes Yes	\$12,900 \$43,400 \$10,000 \$37,400 \$14,700 \$43,400	20% 10% 50% 5% 20% 5%		Yes			Yes	No Yes No Yes Yes No	0% 50% 50% 50% 0%		Opt Out Opt Out	
City of Ithaca Town of Caroline Town of Danby Village of Dryden Village of Freeville Town of Dryden	<u>Yes</u> Yes	Yes	No No No No No	Yes <u>Yes</u> <u>Yes</u> <u>Yes</u> <u>Yes</u>	\$12,000 \$21,000 \$18,000 \$12,000 \$15,000 \$21,000		<u>Yes</u> <u>Yes</u>	15% of \$12,000 15% or \$12,000	<u>Yes</u>	Yes Yes Yes Yes Yes Yes	\$58,400 \$44,900 \$43,400 \$43,400 \$37,400 \$44,900	Yes Yes	Yes Yes Yes Yes Yes Yes	\$58,400 \$44,900 \$43,400 \$43,400 \$37,400 \$44,900	5% 5% 5% 5%		Yes	Yes	Yes	Yes	No Yes Yes Yes Yes Yes	0% 50% 50% 50% 50%	Yes		N/a Caroline Only Yes Yes - includes ambulance
Town of Enfield Village of Groton Town of Groton Village of Cayuga Heights Town of Ithaca	Yes		No No No No No	Yes Yes Yes Yes Yes Yes	\$21,000 \$12,000 \$15,000 \$12,000 \$12,000		<u>Yes</u>	10% or \$8,000	Yes	Yes Yes Yes Yes Yes	\$44,900 \$43,400 \$43,400 \$36,400 \$44,900	Yes	Yes Yes Yes Yes Yes	\$44,900 \$43,400 \$44,900 \$43,400 \$36,400 \$44,900	5% 5% 5% 5%	Not applicable	Yes	No		Yes	Yes Yes Yes No No	50% 50% 50% 0% 0%	Yes	-	Not for Fire District Groton Yes - Mclean Yes Yes
Village of Lansing Town of Lansing Town of Newfield Village of Trumansburg Town of Ulysses			No No No No	<u>Yes</u> <u>Yes</u> <u>Yes</u> Yes <u>Yes</u>	\$21,000 \$15,000 \$12,000 \$12,000 \$30,000		<u>Yes</u>	15% or \$12,000	No	Yes Yes Yes Yes Yes	\$44,900 \$43,400 \$28,900 \$43,400 \$44,900	Yes Yes Yes	Yes Yes Yes Yes Yes	\$44,900 \$43,400 \$28,900 \$43,400 \$44,900	5% 5% 5% 5%		Yes	Yes No			No Yes Yes Yes Yes	0% 50% 50% 50%		Opt Out	Yes Yes Yes - included ambulance
County of Tompkins	Yes	<u>Yes</u>	No	<u>Yes</u>	\$21,000	No	No		<u>Yes</u>	Yes	\$44,900	Yes	Yes	\$44,900	5%		Yes	Yes	Yes	Yes	No	0%	Yes	***	N/a