

Local Option Exemptions
Tompkins County

	421-F Capital Improvements	444-a - Historic Property	457 - 1st Time Home buyers	458 - Vets	458a- Alt Vets War	458- a Alt Vets Scale	458a- Gold Star Parent Exemption	485 b Cold War Veterans	458 b -CW Vet scale	459a - Improvements for disabled	459c- disability	459 c-income	466-a-Vol FF/Ambulance	467- Senior	467-income	Lowest Percent	School Aged Children Exception	467-i Housing Trust	469 - Living Quarters Grandparent or Parent	470 - Green Buildings	RP 483b - Historic Barns	485b - Business	485b-percent	485-g - Infrastructure Exemption	487-Solar/Wind Energy Systems	Tax Airland for Special Levies		
Candor														Yes	\$15,700	20%						Yes	50%				Not applicable	
Cortland														Yes	\$14,700	20%						Yes	50%					
Dryden											Yes	\$27,900		Yes	\$27,900	5%		Yes				Yes	50%		Opt Out			
Groton														Yes	\$22,700	20%						Yes	50%					
Homer														Yes	\$16,200	20%						Yes	50%					
Ithaca				No							Yes	\$36,400		Yes	\$36,400	5%	No	Yes				No	0%		Opt Out			
Lansing				Yes	\$6,000						Yes	\$43,400		Yes	\$43,400	5%						Yes	50%					
Moravia														Yes	\$16,700	20%	No					Yes	50%					
Newark Valley														Yes	\$12,900	20%						No	0%					
Newfield									Yes	Yes	\$43,400			Yes	\$43,400	10%					Yes	50%			Opt Out			
Odessa-Montour														Yes	\$10,000	50%					Yes	0%			Opt Out			
Southern Cayuga														Yes	\$37,400	5%						Yes	50%					
Spencer-Van Etten														Yes	\$14,700	20%						Yes	50%					
Trumansburg				Yes	\$12,000						Yes	\$43,400		Yes	\$43,400	5%		No				No	0%					
City of Ithaca	Yes	Yes		No	Yes	\$12,000					Yes	\$37,400	Yes	Yes	\$37,400	5%		Yes				No	0%			N/a		
Town of Caroline	Yes			No	Yes	\$15,000	Yes	15% of \$12,000	Yes	Yes	\$43,400	Yes	Yes	\$43,400	5%			Yes	Yes	Yes	Yes	50%				Caroline Only		
Town of Danby				No	Yes	\$18,000	Yes	15% or \$12,000			Yes	\$34,400		Yes	\$34,400	5%						Yes	50%			Yes		
Village of Dryden				No	Yes	\$12,000					Yes	\$36,400		Yes	\$36,400	5%						Yes	50%	Yes				
Village of Freeville				No	Yes	\$15,000					Yes	\$30,400		Yes	\$30,400	5%						Yes	50%					
Town of Dryden	Yes			No	Yes	\$18,000					Yes	\$37,400		Yes	\$37,400	5%		Yes				Yes	50%			Yes - includes ambulance		
Town of Enfield				No	Yes	\$12,000					Yes	\$43,400		Yes	\$43,400	5%						Yes	50%		Opt Out	Yes		
Village of Groton				No	Yes	\$12,000					No			Yes	\$37,400	5%						Yes	50%					
Town of Groton				No	Yes	\$12,000	Yes	10% or \$8,000			Yes	\$34,400	Yes	Yes	\$34,400	5%						Yes	50%		Opt Out	Groton Yes - Mclean Yes		
Village of Cayuga Heights				No	Yes	\$12,000					Yes	\$36,400		Yes	\$36,400	5%						No	0%					
Town of Ithaca			No	No	Yes	\$12,000			Yes	Yes	\$36,400		Yes	\$36,400	5%		Yes	No		Yes	No	0%				Yes		
Village of Lansing				No	Yes	\$15,000					Yes	\$37,400		Yes	\$37,400	5%						Yes	1%					
Town of Lansing				No	Yes	\$15,000	Yes	15% or \$12,000			Yes	\$43,400		Yes	\$43,400	5%			Yes			Yes	50%		Opt Out	Yes		
Town of Newfield			No	No	Yes	\$12,000	Yes			No	Yes	\$28,900	Yes	Yes	\$28,900	5%			No			Yes	50%			Yes		
Village of Trumansburg				No	Yes	\$12,000	Yes	10% or \$8,000		No	Yes	\$32,400	Yes	Yes	\$32,400	5%		Yes				Yes	50%					
Town of Ulysses			No	No	Yes	\$15,000				No	Yes	\$43,400	Yes	Yes	\$43,400	5%		Yes	No			Yes	50%			Yes - included ambulance		
County of Tompkins	Yes	Yes	No	No	Yes	\$15,000	No	No	Yes	Yes	\$43,400	Yes	Yes	\$43,400	5%		Yes	Yes	Yes	Yes	No	0%	Yes	***		N/a		

This list is for informational purposes only. All attempts to update this list are made however, please contact the Dept of Assessment directly to verify.