

Local Option Exemptions  
Tompkins County

10/7/2024

	421-F Capital Improvements	444-a - Historic Property	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 e-income	466-a Vol FF/ambulance	467 - Senior	467-income	Lowest Percent	School Aged Children Exemption	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 Abland 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	\$43,400		Yes	\$43,400	5%	No	Yes				No	0%	No	Opt Out		
Lansing			Yes		\$6,000					Yes	\$43,400		Yes	\$43,400	5%						Yes	50%		Opt Out		
Moravia													Yes	\$16,700	20%	No					Yes	50%				
Newark Valley													Yes	\$12,900	20%						No	0%				
Newfield								Yes	Yes	Yes	\$43,400		Yes	\$43,400	10%				Yes	Yes	50%		Opt Out			
Odessa-Montour													Yes	\$10,000	50%						No	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	Yes	\$37,400	Yes	Yes	\$37,400	5%	Yes	Yes	Yes	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	\$43,400	Yes	Yes	\$43,400	5%					Yes	50%	Yes		Yes		
Village of Dryden			No	Yes	\$12,000					Yes	\$43,400		Yes	\$43,400	5%						Yes	50%				
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	\$43,400	Yes	Yes	\$43,400	5%	Yes	Yes	Yes	Yes	Yes	50%			Yes - includes ambulance		
Town of Enfield			No	Yes	\$12,000					Yes	\$43,400		Yes	\$43,400	5%						Yes	50%	Opt Out	Not for Fire District		
Village of Groton			No	Yes	\$12,000					Yes	\$43,400		Yes	\$43,400	5%						Yes	50%				
Town of Groton			No	Yes	\$12,000		Yes	10% or \$8,000		Yes	\$43,400	Yes	Yes	\$43,400	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	Yes		No	Yes	\$12,000				Yes	Yes	\$43,400	Yes	Yes	\$43,400	5%	Yes	No		Yes	No	0%	Yes		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	Yes	\$43,400	5%		Yes			Yes	50%		Opt Out	Yes		
Town of Newfield			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	\$43,400	Yes	Yes	\$43,400	5%						Yes	50%				
Town of Ulysses			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	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.