

**RPTL 467 - Senior Exemption Limits**

	50% Level	Highest Income	Lowest Percentage
School of Candor	\$10,000	\$15,700	20%
School of Cortland	\$9,000	\$14,700	20%
School of Dryden	\$19,500	\$27,900	5%
School of Groton	\$17,000	\$22,700	20%
School of Homer	\$10,500	\$16,200	20%
School of Ithaca	\$35,000	\$43,400	5%
School of Lansing	\$35,000	\$43,400	5%
School of Moravia	\$11,000	\$16,700	20%
School of Newark Valley	\$7,200	\$12,900	20%
School of Newfield	\$35,000	\$43,400	5%
School of Odessa-Montour	\$10,000		50%
School of Southern Cayuga	\$29,000	\$37,400	5%
School of Spencer	\$9,000	\$14,700	20%
School of Trumansburg	\$35,000	\$43,400	5%

Tompkins County	\$35,000	\$43,400	5%
City of Ithaca	\$29,000	\$37,400	5%
Town of Caroline	\$35,000	\$43,400	5%
Town of Danby	\$26,000	\$34,400	5%
Town of Dryden	\$35,000	\$43,400	5%
Town of Enfield	\$35,000	\$43,400	5%
Town of Groton	\$26,000	\$34,400	5%
Town of Ithaca	\$35,000	\$43,400	5%
Town of Lansing	\$35,000	\$43,400	5%
Town of Newfield	\$20,500	\$28,900	5%
Town of Ulysses	\$35,000	\$43,400	5%

Village of Cayuga Heights	\$28,000	\$36,400	5%
Village of Dryden	\$28,000	\$36,400	5%
Village of Freeville	\$22,000	\$30,400	5%
Village of Groton	\$35,000	\$43,400	5%
Village of Lansing	\$29,000	\$37,400	5%
Village of Trumansburg	\$35,000	\$43,400	5%

**RPTL - 459-c - Low Income Disability Exemption**

	50% Level	Highest Income	Lowest Percentage
School of Candor	<i>Not Offered</i>		
School of Cortland	<i>Not Offered</i>		
School of Dryden	\$19,500	\$27,900	5%
School of Groton	<i>Not Offered</i>		
School of Homer	<i>Not Offered</i>		
School of Ithaca	\$35,000	\$43,400	5%
School of Lansing	\$35,000	\$43,400	5%
School of Moravia	<i>Not Offered</i>		
School of Newark Valley	<i>Not Offered</i>		
School of Newfield	\$35,000	\$43,400	5%
School of Odessa-Montour	<i>Not Offered</i>		
School of Southern Cayuga	<i>Not Offered</i>		
School of Spencer	<i>Not Offered</i>		
School of Trumansburg	\$35,000	\$43,400	5%

Tompkins County	\$35,000	\$43,400	5%
City of Ithaca	\$29,000	\$37,400	5%
Town of Caroline	\$35,000	\$43,400	5%
Town of Danby	\$26,000	\$34,400	5%
Town of Dryden	\$35,000	\$43,400	5%
Town of Enfield	\$35,000	\$43,400	5%
Town of Groton	\$26,000	\$34,400	5%
Town of Ithaca	\$35,000	\$43,400	5%
Town of Lansing	\$35,000	\$43,400	5%
Town of Newfield	\$20,500	\$28,900	5%
Town of Ulysses	\$35,000	\$43,400	5%

Village of Cayuga Heights	\$28,000	\$36,400	5%
Village of Dryden	\$28,000	\$36,400	5%
Village of Freeville	\$22,000	\$30,400	5%
Village of Groton	\$35,000	\$43,400	5%
Village of Lansing	\$29,000	\$37,400	5%
Village of Trumansburg	\$35,000	\$43,400	5%

**RPTL 485-b - Business Improvement Exemption**

	Initial Year Exemption
School of Candor	50%
School of Cortland	50%
School of Dryden	50%
School of Groton	50%
School of Homer	50%
School of Ithaca	0%
School of Lansing	50%
School of Moravia	50%
School of Newark Valley	0%
School of Newfield	50%
School of Odessa-Montour	0%
School of Southern Cayuga	50%
School of Spencer	50%
School of Trumansburg	0%

Tompkins County	0%
City of Ithaca	0%
Town of Caroline	50%
Town of Danby	50%
Town of Dryden	50%
Town of Enfield	50%
Town of Groton	50%
Town of Ithaca	0%
Town of Lansing	50%
Town of Newfield	50%
Town of Ulysses	50%

Village of Cayuga Heights	0%
Village of Dryden	50%
Village of Freeville	50%
Village of Groton	50%
Village of Lansing	1%
Village of Trumansburg	50%