

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	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 Aeland for Special Levies	
Candor																					Yes	50%			Not applicable	
Cortland																					Yes	50%				
Dryden										Yes	\$27,900	Yes	\$27,900	5%							Yes	50%		Opt Out		
Groton																					Yes	50%				
Homer																					Yes	50%				
Ithaca				No						Yes	\$36,400	Yes	\$36,400	5%	No	Yes					No	0%	No	Opt Out		
Lansing				Yes		\$6,000				Yes	\$36,400	Yes	\$36,400	5%							Yes	50%		Opt Out		
Moravia																					Yes	50%				
Newark Valley																					No	0%				
Newfield										Yes	Yes	\$25,000	Yes	\$25,000	10%				Yes		Yes	50%		Opt Out		
Odessa-Montour																					No	0%				
Southern Cayuga																					Yes	50%				
Spencer-Van Etten																					Yes	50%				
Trumansburg				Yes		\$12,000				Yes	\$36,400	Yes	\$36,400	5%							No	0%				
City of Ithaca	Yes	Yes		No	Yes	\$12,000				Yes	\$37,400	Yes	\$37,400	5%		Yes					No	0%				N/a
Town of Caroline				No	Yes	\$12,000				Yes	\$36,400	Yes	\$36,400	5%							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		Yes	
Village of Dryden				Yes	No					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%			Yes	
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	\$32,400	Yes	\$32,400	5%							Yes	50%	Opt Out		Yes	
Village of Groton				No	Yes	\$12,000				No		Yes	\$37,400	5%							Yes	50%			Yes	
Town of Groton				No	Yes	\$12,000	Yes	10% or \$8,000		Yes	\$34,400	Yes	\$34,400	5%							Yes	50%			Groton Yes - Mclean Yes	
Village of Cayuga Heights				No	Yes	\$12,000				Yes	\$36,400	Yes	\$36,400	5%							No	0%			Yes	
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%			Yes	
Town of Lansing				No	Yes	\$15,000	Yes	15% or \$12,000		Yes	\$37,400	Yes	\$37,400	5%			Yes				Yes	50%	Opt Out		Yes	
Town of Newfield			No	No	Yes	\$12,000	Yes			No	Yes	\$28,900	Yes	\$28,900	5%			No			Yes	50%			Yes	
Village of Trumansburg				No	Yes	\$12,000				Yes	\$32,400	Yes	\$32,400	5%							Yes	50%			Yes	
Town of Ulysses			No	No	Yes	\$15,000				No	Yes	\$37,400	Yes	\$37,400	5%		Yes	No			Yes	50%			Yes - included ambulance	
County of Tompkins	Yes	Yes	No	No	Yes	\$15,000	No	No		Yes	Yes	\$37,400	Yes	\$37,400	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.