

Local Option Exemptions  
Tompkins County

	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 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 Amland for Special Levies	
Candor																										
Cortland																										
Dryden									Yes	Yes	\$37,400					Yes								Opt Out		
Groton																										
Homer																										
Ithaca			No						Yes	Yes	\$43,400				No	Yes							No	Opt Out		
Lansing			Yes		\$6,000				Yes	Yes	\$43,400													Opt Out		
Moravia															No											
Newark Valley																										
Newfield									Yes	Yes	\$43,400									Yes				Opt Out		
Odessa-Montour																								Opt Out		
Southern Cayuga																										
Spencer-Van Etten																										
Trumansburg			Yes		\$12,000				Yes	Yes	\$43,400				Yes											
City of Ithaca	Yes	Yes	No	Yes	\$12,000				Yes	Yes	\$58,400		Yes	Yes	5%	Yes									N/a	
Town of Caroline	Yes		No	Yes	\$21,000		Yes	15% of \$12,000	Yes	Yes	\$44,900	Yes	Yes	5%			Yes	Yes	Yes					Caroline Only		
Town of Danby			No	Yes	\$18,000		Yes	15% or \$12,000		Yes	\$43,400	Yes	Yes	5%									Yes	Yes		
Village of Dryden			No	Yes	\$12,000					Yes	\$43,400		Yes	5%								Yes				
Village of Freeville			No	Yes	\$15,000					Yes	\$37,400		Yes	5%												
Town of Dryden	Yes		No	Yes	\$21,000					Yes	\$44,900	Yes	Yes	5%	Not applicable	Yes								Yes - includes ambulance		
Town of Enfield			No	Yes	\$12,000					Yes	\$43,400		Yes	5%										Opt Out	Not for Fire District	
Village of Groton			No	Yes	\$15,000					Yes	\$44,900		Yes	5%												
Town of Groton			No	Yes	\$12,000		Yes	10% or \$8,000		Yes	\$43,400	Yes	Yes	5%										Opt Out	Groton Yes - Mclean Yes	
Village of Cayuga Heights			No	Yes	\$12,000					Yes	\$36,400		Yes	5%												
Town of Ithaca	Yes		No	Yes	\$12,000				Yes	Yes	\$44,900	Yes	Yes	5%		Yes	No		Yes			Yes		Yes		
Village of Lansing			No	Yes	\$21,000					Yes	\$44,900		Yes	5%												
Town of Lansing			No	Yes	\$15,000		Yes	15% or \$12,000		Yes	\$43,400	Yes	Yes	5%			Yes							Opt Out	Yes	
Town of Newfield			No	Yes	\$12,000	Yes			No	Yes	\$28,900	Yes	Yes	5%			No							Yes		
Village of Trumansburg			No	Yes	\$12,000					Yes	\$43,400	Yes	Yes	5%												
Town of Ulysses			No	Yes	\$30,000				No	Yes	\$44,900	Yes	Yes	5%		Yes	No								Yes - included ambulance	
County of Tompkins	Yes	Yes	No	Yes	\$21,000	No	No		Yes	Yes	\$44,900	Yes	Yes	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.