

**Second Monthly Meeting**  
**VILLAGE OF TRUMANSBURG**  
**BOARD OF TRUSTEES**  
**Agenda**  
**September 26, 2022**  
**7:00pm**

Members of the public may join the meeting via Zoom

Meeting ID: 89726679850

Call-in number: (929)436-2866

1. (7:00) CALL TO ORDER
2. (7:00) CHANGES TO AGENDA
3. (7:05) PRIVILEGE OF THE FLOOR
4. (7:20) OLD BUSINESS
  - a. October meeting date
5. (7:25) NEW BUSINESS
  - a. NYSEG Tree Work
  - b. Stryker Stretchers
  - c. Discussion: Footbridge Naming/Dedication
  - d. Discussion: Property Tax Exemption Legislation/Limits
  - e. Discussion: Police Department Staffing
6. (8:25) PRIVILEGE OF THE FLOOR
7. (8:40) EXECUTIVE SESSION – if needed
8. (8:45) ADJOURNMENT



**Tompkins County**  
**Assessment Department**  
*fairness & equity*

**DIRECTOR OF ASSESSMENT**

Jay Franklin

**ASSISTANT DIRECTOR**

Irene Kehoe

128 E. Buffalo St, Ithaca, N.Y. 14850 | Phone: (607) 274-5517 | Fax: (607) 274-5507 | [tompskinscountyny.gov/assessment](http://tompskinscountyny.gov/assessment)

To: School Business Managers  
Town Supervisors  
Village/City Mayors  
From: Jay Franklin  
Date: September 7, 2022  
Re: 2022 Legislative Update

While not a highly active year at the state level in terms of real property tax legislation, the State Legislature has passed some important legislation that local municipalities/school districts should consider. The process of delivering bills for the Governor's consideration is beyond comprehension so not all bills have been delivered/signed yet.

As it currently stands, #1 below is something that you could adopt immediately. However, if you wish to provide an exemption as outlined in #2, you must wait until the bill is delivered to and signed by Governor Hochul.

**1. S3085-A & A3956-A – Increased Limits for Senior/Disability Exemptions (signed into law 8/8)**

The last time that NYS allowed local taxing jurisdictions to increase the exemption scale was in 2007. This now provides for an increase in the scale from a low income of \$29,000 to \$50,000 to receive a 50% reduction on your property taxes. As a result of NYS taking over the Enhanced STAR qualification, I don't have complete information to determine how much a change might affect the overall tax base.

Tompkins County will take up a resolution to increase the income limit for a 50% exemption to \$35,000 from \$29,000. It is anticipated that this change will shift about \$5 in taxes to the median house. Your municipality/school district can choose any income limit that is appropriate for your community. Please contact me if you have any questions or need some analysis completed.

Attached are the current scales for all the taxing jurisdictions.

**2. S.9131 & A10155-A – Volunteer Firefighter & Ambulance Workers**

There had been discussion in the county about the need to ask the state for special legislation that would allow you to pass an exemption for Volunteer Firefighter and Ambulance Workers for Tompkins County's municipalities. However, NYS did a crazy thing and passed new legislation that combined the 22 different sections that offer this type of exemption into a single statute that would be applied uniformly across NYS. This legislation would allow for a 10% reduction in assessed value for approved applicants. Tompkins County would need to determine a process of determining certification procedures for volunteer firefighters. This section gives me pause as it cedes my authority to grant to exemptions to someone else but with the assistance of DOER, hopefully we can determine a process that is fair and equitable. In addition, the exemption can offer the exemption for the surviving spouse of either a volunteer who died in the line of duty, or a surviving spouse of a deceased volunteer

---

**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	\$28,000	\$36,400	5%
School of Lansing	\$28,000	\$36,400	5%
School of Moravia	\$11,000	\$16,700	20%
School of Newark Valley	\$7,200	\$12,900	20%
School of Newfield	\$17,500	\$25,000	10%
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	\$28,000	\$36,400	5%

Tompkins County	\$29,000	\$37,400	5%
City of Ithaca	\$29,000	\$37,400	5%
Town of Caroline	\$28,000	\$36,400	5%
Town of Danby	\$26,000	\$34,400	5%
Town of Dryden	\$29,000	\$37,400	5%
Town of Enfield	\$24,000	\$32,400	5%
Town of Groton	\$26,000	\$34,400	5%
Town of Ithaca	\$28,000	\$36,400	5%
Town of Lansing	\$29,000	\$37,400	5%
Town of Newfield	\$20,500	\$28,900	5%
Town of Ulysses	\$29,000	\$37,400	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	\$29,000	\$37,400	5%
Village of Lansing	\$29,000	\$37,400	5%
Village of Trumansburg	\$24,000	\$32,400	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	\$28,000	\$36,400	5%
School of Lansing	\$28,000	\$36,400	5%
School of Moravia	<i>Not Offered</i>		
School of Newark Valley	<i>Not Offered</i>		
School of Newfield	\$17,500	\$25,000	10%
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	\$28,000	\$36,400	5%

Tompkins County	\$29,000	\$37,400	5%
City of Ithaca	\$29,000	\$37,400	5%
Town of Caroline	\$28,000	\$36,400	5%
Town of Danby	\$26,000	\$34,400	5%
Town of Dryden	\$29,000	\$37,400	5%
Town of Enfield	\$24,000	\$32,400	5%
Town of Groton	\$26,000	\$34,400	5%
Town of Ithaca	\$28,000	\$36,400	5%
Town of Lansing	\$28,000	\$36,400	5%
Town of Newfield	\$20,500	\$28,900	5%
Town of Ulysses	\$29,000	\$37,400	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	<i>Not Offered</i>		
Village of Lansing	\$29,000	\$37,400	5%
Village of Trumansburg	\$24,000	\$32,400	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%

School of Newark Valley

Income Limits		
UP TO	7,200	50%
EQ/MORE	LESS THAN	
7,200	8,200	45%
8,200	9,200	40%
9,200	10,200	35%
10,200	11,100	30%
11,100	12,000	25%
12,000	12,900	20%
7,200	12,900	

School of Cortland  
School of Spencer

Income Limits		
UP TO	9,000	50%
EQ/MORE	LESS THAN	
9,001	10,000	45%
10,001	11,000	40%
11,001	12,000	35%
12,001	12,900	30%
12,901	13,800	25%
13,801	14,700	20%
9,000	14,700	

School of Odessa

Income Limits		
UP TO	10,000	50%

School of Candor

Income Limits		
UP TO	10,000	50%
EQ/MORE	LESS THAN	
10,001	11,000	45%
11,001	12,000	40%
12,001	13,000	35%
13,001	13,900	30%
13,901	14,800	25%
14,801	15,700	20%
10,000	15,700	

School of Homer

Income Limits		
UP TO	10,500	50%
EQ/MORE	LESS THAN	
10,501	11,500	45%
11,501	12,500	40%
12,501	13,500	35%
13,501	14,400	30%
14,401	15,300	25%
15,301	16,200	20%
10,500	16,200	

School of Moravia

Income Limits		
UP TO	11,000	50%
EQ/MORE	LESS THAN	
11,000	12,000	45%
12,000	13,000	40%
13,000	14,000	35%
14,000	14,900	30%
14,900	15,800	25%
15,800	16,700	20%
11,000	16,700	

Village of Interlaken

Income Limits		
UP TO	12,000	50%
EQ/MORE	LESS THAN	
12,000	12,999	45%
13,000	13,999	40%
14,000	14,999	35%
15,000	15,899	30%
15,900	16,799	25%
16,800	17,699	20%
17,700	18,599	15%
18,600	19,499	10%
12,000	19,500	

Seneca County  
Town of Covert

Income Limits		
UP TO	15,000	50%
EQ/MORE	LESS THAN	
15,000	15,999	45%
16,000	16,999	40%
17,000	17,999	35%
18,000	18,899	30%
18,900	19,799	25%
19,800	20,699	20%
20,700	21,599	15%
21,600	22,499	10%
15,000	22,499	

School of South Seneca

Income Limits		
UP TO	16,500	50%
EQ/MORE	LESS THAN	
16,500	17,499	45%
17,500	18,499	40%
18,500	19,499	35%
19,500	20,399	30%
20,400	21,299	25%
21,300	22,199	20%
22,200	23,099	15%
23,100	23,999	10%
16,500	23,999	

School of Groton

Income Limits		
UP TO	17,000	50%
EQ/MORE	LESS THAN	
16,501	18,000	45%
17,501	19,000	40%
18,501	20,000	35%
19,501	20,900	30%
20,401	21,800	25%
21,301	22,700	20%
16,500	22,700	

School of Newfield

Income Limits		
UP TO	17,500	50%
EQ/MORE	LESS THAN	
17,501	18,499	45%
18,500	19,499	40%
19,500	20,499	35%
20,500	21,399	30%
21,400	22,299	25%
22,300	23,199	20%
23,200	24,099	15%
24,100	24,999	10%
17,500	25,000	

School of Dryden

Income Limits		
UP TO	19,500	50%
EQ/MORE	LESS THAN	
19,500	20,499	45%
20,500	21,499	40%
21,500	22,499	35%
22,500	23,399	30%
23,400	24,299	25%
24,300	25,199	20%
25,200	26,099	15%
26,100	26,999	10%
27,000	27,899	5%
19,500	27,900	

Town of Newfield

Income Limits		
UP TO	20,500	50%
EQ/MORE	LESS THAN	
20,501	21,500	45%
21,500	22,500	40%
22,500	23,500	35%
23,500	24,400	30%
24,400	25,300	25%
25,300	26,200	20%
26,200	27,100	15%
27,100	28,000	10%
28,000	28,899	5%
20,500	28,900	

Income Limits		
UP TO	21,000	50%
EQ/MORE	LESS THAN	
21,001	22,000	45%
22,001	23,000	40%
23,001	24,000	35%
24,001	24,900	30%
24,901	25,800	25%
25,801	26,999	20%
21,000	26,700	

Village of Freeville

Income Limits		
UP TO	22,000	50%
EQ/MORE	LESS THAN	
22,000	23,000	45%
23,000	24,000	40%
24,000	25,000	35%
25,000	25,900	30%
25,900	26,800	25%
26,800	27,700	20%
27,700	33,599	15%
28,600	29,500	10%
29,500	30,400	5%
22,000	30,400	

Town of Covert

Income Limits		
UP TO	23,500	50%
EQ/MORE	LESS THAN	
23,500	24,500	45%
24,500	25,500	40%
25,500	26,500	35%
26,500	27,400	30%
27,400	28,300	25%
28,300	29,200	20%
29,200	30,100	15%
30,100	31,000	10%
31,000	31,900	5%
23,500	31,900	

Village of Trumansburg

Town of Enfield

Income Limits		
UP TO	24,000	50%
EQ/MORE	LESS THAN	
24,001	24,999	45%
25,000	25,999	40%
26,000	26,999	35%
27,000	27,899	30%
27,900	28,799	25%
28,800	29,699	20%
29,700	30,599	15%
30,600	31,499	10%
31,500	32,399	5%
24,000	32,400	

Town of Danby  
Town of Groton

Income Limits		
UP TO	26,000	50%
EQ/MORE	LESS THAN	
26,001	26,999	45%
27,000	27,999	40%
28,000	28,999	35%
29,000	29,899	30%
29,900	30,799	25%
30,800	31,699	20%
31,700	32,599	15%
32,600	33,499	10%
33,500	34,399	5%
26,000	34,400	

Village of Lansing

Income Limits		
UP TO	27,000	50%
EQ/MORE	LESS THAN	
27,000	28,000	45%
28,000	29,000	40%
29,000	30,000	35%
30,000	30,900	30%
30,900	31,800	25%
31,800	32,700	20%
32,700	33,599	15%
33,600	34,500	10%
34,500	35,400	5%
27,000	35,400	

Town of Caroline

Town of Ithaca

Village of Cayuga Heights

Village of Dryden

School of Ithaca

School of Lansing

School of Trumansburg

Income Limits		
UP TO	28,000	50%
EQ/MORE	LESS THAN	
28,000	29,000	45%
29,000	30,000	40%
30,000	31,000	35%
31,000	31,900	30%
31,900	32,800	25%
32,800	33,700	20%
33,700	34,599	15%
34,600	35,500	10%
35,500	36,400	5%
28,000	36,400	

Village of Lansing

Village of Groton

Town of Dryden

Town of Ulysses

City of Ithaca

Town of Lansing

Tompkins County

School of Southern Cayuga

Income Limits		
UP TO	29,000	50%
EQ/MORE	LESS THAN	
29,000	30,000	45%
30,000	31,000	40%
31,000	32,000	35%
32,000	32,900	30%
32,900	33,800	25%
33,800	34,700	20%
34,700	35,600	15%
35,600	36,500	10%
36,500	37,400	5%
29,000	37,400	