



Department of Taxation and Finance

KATHY HOCHUL
Governor

AMANDA HILLER
Commissioner

Memorandum

TO: Interested Parties
FROM: Mary Malaty
SUBJECT: 2025 Agricultural Assessment Values Per Acre
DATE: January 8, 2025

On the next page is the schedule of 2025 Agricultural Assessment Values per acre. The State Board of Real Property Services certifies these factors to assessors following Article 25AA of the Agriculture and Markets Law. Use these values for computing agricultural assessments for city and town assessment rolls completed in 2025, and for village assessment rolls completed in 2026.

The Agricultural Assessment Values per acre are for each respective classification of farmland. The sole purpose of the Agricultural Assessment Values per acre is to compute agricultural assessments, and any resulting exemption. The only adjustment is the application of the latest Equalization Rate or special Equalization Rate for each assessing unit.

The only purpose for these factors is to compute the agricultural exemption. They are not indicative of market values for those types of land. The assessor is not to use these factors when determining the assessed value for normal assessing purposes.

For those wishing to receive more information on Agricultural Assessment Values or general questions about the Agricultural Assessment Program, please refer to our website:
<http://www.tax.ny.gov/research/property/assess/valuation/agindex.htm>

**STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES**

Agricultural Assessment Values Per Acre
For Computing Agricultural Assessments
For City and Town Assessment Rolls Completed in 2025
And For Village Assessment Rolls Completed in 2026

Mineral Soil Group	Value Per Acre	Organic Soil Group (muck)	Value
1a	\$ 1,267	A	\$2,534
1b	\$ 1,128	B	\$1,647
2a	\$ 1,128	C	\$1,394
2b	\$ 1,001	D	\$887
3a	\$ 1,001		
3b	\$ 862		
4a	\$ 862		
4b	\$ 735	Aquaculture	\$1,267
5a	\$ 735		
5b	\$ 595		
6a	\$ 595		
6b	\$ 469	Farm Woodland	\$469
7	\$ 469		
8	\$ 329		
9	\$ 203		
10	\$ 63		

I, Mary Malaty, Manager of Special Valuation and Fiscal Support Bureau, hereby certify that the above listed per acre values are a true and exact copy of the agricultural assessment values established January 8, 2025, for the city and town rolls completed in 2025 and for the village assessment rolls completed in 2026.

Mary Malaty

Mary Malaty, Manager Special Valuation and Fiscal Support Bureau