



Department of Taxation and Finance

KATHY HOCHUL
Governor

AMANDA HILLER
Commissioner

Memorandum

TO: Interested Parties
FROM: Mary Malaty
SUBJECT: 2026 Agricultural Assessment Values Per Acre
DATE: January 5, 2026

On the next page is the schedule of 2026 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 2026, and for village assessment rolls completed in 2027.

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>

**Agricultural Assessment Values Per Acre for Computing Agricultural Assessments for City
and Town Assessment Rolls Completed in 2026 and for Village Assessment Rolls
Completed in 2027**

Mineral Soil Group	Value Per Acre
1a	\$ 1,292
1b	\$ 1,150
2a	\$ 1,150
2b	\$ 1,021
3a	\$ 1,021
3b	\$ 879
4a	\$ 879
4b	\$ 749
5a	\$ 749
5b	\$ 607
6a	\$ 607
6b	\$ 478
7	\$ 478
8	\$ 336
9	\$ 207
10	\$ 65

Organic Soil Group (muck)	Value
A	\$2,584
B	\$1,680
C	\$1,421
D	\$904

Aquaculture: \$1,292

Farm Woodland: \$478

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 5, 2026, for the city and town rolls completed in 2026 and for the village assessment rolls completed in 2027.

Mary Malaty

Mary Malaty, Manager of Special Valuation and Fiscal Support Bureau