



## *Memorandum*

**TO:** Interested Parties  
**FROM:** Mary Malaty  
**SUBJECT:** 2024 Agricultural Assessment Values Per Acre  
**DATE:** January 2024

On the next page is the schedule of 2024 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 2024, and for village assessment rolls completed in 2025.

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 2024  
And For Village Assessment Rolls Completed in 2025

Mineral Soil Group	Value Per Acre
1a	\$1,242
1b	\$1,105
2a	\$1,105
2b	\$981
3a	\$981
3b	\$845
4a	\$845
4b	\$720
5a	\$720
5b	\$584
6a	\$584
6b	\$460
7	\$460
8	\$323
9	\$199
10	\$62

Organic Soil Group (muck)	Value
A	\$2,484
B	\$1,615
C	\$1,366
D	\$869

<b>Aquaculture</b>	\$1,242
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<b>Farm Woodland</b>	\$460
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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 18, 2024, for the city and town rolls completed in 2024 and for the village assessment rolls completed in 2025.

*mary malaty*

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Mary Malaty, Manager Special Valuation and Fiscal Support Bureau