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 agriculture 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. Refer to Article 25-AA of Agriculture and Markets Law for details along with the summary of recent amendments to the Agricultural Districts Law. 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.