

TABLE 1
2026 County Values Per Acre by Land Classes
(column 6 shows the imputed grazing values per N.J.S.A. 54:4-23.5
and is used in determining qualifying income, not valuation)

County	Cropland Harvested		Cropland Pastured		Permanent Pasture		Non-Appurtenant Woodland		Appurtenant Woodland		Imputed Grazing Values
	Col. 1		Col. 2		Col. 3		Col. 4		Col. 5		Col. 6
	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Value Per Acre
Atlantic	100	1000	100	500	100	200	100	175	100	50	205
Bergen	100	1040	100	520	100	208	100	182	100	52	206
Burlington	100	800	100	400	100	160	100	140	100	40	201
Camden	100	1020	100	510	100	204	100	179	100	51	206
Cape May	100	860	100	430	100	172	100	151	100	43	203
Cumberland	100	940	100	470	100	188	100	165	100	47	204
Essex	100	1060	100	530	100	212	100	186	100	53	207
Gloucester	100	840	100	420	100	168	100	147	100	42	202
Hunterdon	100	800	100	400	100	160	100	140	100	40	201
Mercer	100	800	100	400	100	160	100	140	100	40	201
Middlesex	100	940	100	470	100	188	100	165	100	47	204
Monmouth	100	1040	100	520	100	208	100	182	100	52	206
Morris	100	1020	100	510	100	204	100	179	100	51	206
Ocean	100	860	100	430	100	172	100	151	100	43	203
Passaic	100	1080	100	540	100	216	100	189	100	54	207
Salem	100	700	100	350	100	140	100	123	100	35	199
Somerset	100	820	100	410	100	164	100	144	100	41	202
Sussex	100	700	100	350	100	140	100	123	100	35	199
Union	100	960	100	480	100	192	100	168	100	48	205
Warren	100	760	100	380	100	152	100	133	100	38	201

TABLE 2
2026 County Estimates of Ranges in Value of Farmland Based Upon Land Classification and
Productive Capabilities When Devoted to Agricultural or Horticultural Use
(column 6 shows the imputed grazing values per N.J.S.A. 54:4-23.5 and is used in determining qualifying income, not valuation)

County		Cropland Harvested		Cropland Pastured		Permanent Pasture		Non-Appurtenant Woodland		Appurtenant Woodland		Imputed Grazing Values
		Col. 1		Col. 2		Col. 3		Col. 4		Col. 5		Col. 6
	Soil Group	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Value Per Acre
Atlantic	A	120	1200	120	600	110	220	110	193	110	55	207
	B	100	1000	100	500	100	200	100	175	100	50	205
	C	70	700	70	350	80	160	90	158	90	45	201
	D	40	400	40	200	70	140	80	140	80	40	199
	E	10	100	10	50	60	120	70	123	70	35	197
Bergen	A	120	1248	120	624	110	229	110	200	110	57	208
	B	100	1040	100	520	100	208	100	182	100	52	206
	C	70	728	70	364	80	166	90	164	90	47	202
	D	40	416	40	208	70	146	80	146	80	42	200
	E	10	104	10	52	60	125	70	127	70	36	198
Burlington	A	120	960	120	480	110	176	110	154	110	44	203
	B	100	800	100	400	100	160	100	140	100	40	201
	C	70	560	70	280	80	128	90	126	90	36	198
	D	40	320	40	160	70	112	80	112	80	32	197
	E	10	80	10	40	60	96	70	98	70	28	195
Camden	A	120	1224	120	612	110	224	110	196	110	56	208
	B	100	1020	100	510	100	204	100	179	100	51	206
	C	70	714	70	357	80	163	90	161	90	46	202
	D	40	408	40	204	70	143	80	143	80	41	200
	E	10	102	10	51	60	122	70	125	70	36	198

Cape May	A	120	1032	120	516	110	189	110	166	110	47	204
	B	100	860	100	430	100	172	100	151	100	43	203
	C	70	602	70	301	80	138	90	135	90	39	199
	D	40	344	40	172	70	120	80	120	80	34	197
	E	10	86	10	43	60	103	70	105	70	30	196
Cumberland	A	120	1128	120	564	110	207	110	181	110	52	206
	B	100	940	100	470	100	188	100	165	100	47	204
	C	70	658	70	329	80	150	90	148	90	42	200
	D	40	376	40	188	70	132	80	132	80	38	199
	E	10	94	10	47	60	113	70	115	70	33	197
Essex	A	120	1272	120	636	110	233	110	204	110	58	209
	B	100	1060	100	530	100	212	100	186	100	53	207
	C	70	742	70	371	80	170	90	167	90	48	202
	D	40	424	40	212	70	148	80	148	80	42	200
	E	10	106	10	53	60	127	70	130	70	37	198
Gloucester	A	120	1008	120	504	110	185	110	162	110	46	204
	B	100	840	100	420	100	168	100	147	100	42	202
	C	70	588	70	294	80	134	90	132	90	38	199
	D	40	336	40	168	70	118	80	118	80	34	197
	E	10	84	10	42	60	101	70	103	70	29	196
Hunterdon	A	120	960	120	480	110	176	110	154	110	44	203
	B	100	800	100	400	100	160	100	140	100	40	201
	C	70	560	70	280	80	128	90	126	90	36	198
	D	40	320	40	160	70	112	80	112	80	32	197
	E	10	80	10	40	60	96	70	98	70	28	195
Mercer	A	120	960	120	480	110	176	110	154	110	44	203
	B	100	800	100	400	100	160	100	140	100	40	201
	C	70	560	70	280	80	128	90	126	90	36	198
	D	40	320	40	160	70	112	80	112	80	32	197
	E	10	80	10	40	60	96	70	98	70	28	195

Middlesex	A	120	1128	120	564	110	207	110	181	110	52	206
	B	100	940	100	470	100	188	100	165	100	47	204
	C	70	658	70	329	80	150	90	148	90	42	200
	D	40	376	40	188	70	132	80	132	80	38	199
	E	10	94	10	47	60	113	70	115	70	33	197
Monmouth	A	120	1248	120	624	110	229	110	200	110	57	208
	B	100	1040	100	520	100	208	100	182	100	52	206
	C	70	728	70	364	80	166	90	164	90	47	202
	D	40	416	40	208	70	146	80	146	80	42	200
	E	10	104	10	52	60	125	70	127	70	36	198
Morris	A	120	1224	120	612	110	224	110	196	110	56	208
	B	100	1020	100	510	100	204	100	179	100	51	206
	C	70	714	70	357	80	163	90	161	90	46	202
	D	40	408	40	204	70	143	80	143	80	41	200
	E	10	102	10	51	60	122	70	125	70	36	198
Ocean	A	120	1032	120	516	110	189	110	166	110	47	204
	B	100	860	100	430	100	172	100	151	100	43	203
	C	70	602	70	301	80	138	90	135	90	39	199
	D	40	344	40	172	70	120	80	120	80	34	197
	E	10	86	10	43	60	103	70	105	70	30	196
Passaic	A	120	1296	120	648	110	238	110	208	110	59	209
	B	100	1080	100	540	100	216	100	189	100	54	207
	C	70	756	70	378	80	173	90	170	90	49	203
	D	40	432	40	216	70	151	80	151	80	43	201
	E	10	108	10	54	60	130	70	132	70	38	198
Salem	A	120	840	120	420	110	154	110	135	110	39	201
	B	100	700	100	350	100	140	100	123	100	35	199
	C	70	490	70	245	80	112	90	110	90	32	197
	D	40	280	40	140	70	98	80	98	80	28	195
	E	10	70	10	35	60	84	70	86	70	25	194

Somerset	A	120	984	120	492	110	180	110	158	110	45	203
	B	100	820	100	410	100	164	100	144	100	41	202
	C	70	574	70	287	80	131	90	129	90	37	199
	D	40	328	40	164	70	115	80	115	80	33	197
	E	10	82	10	41	60	98	70	100	70	29	195
Sussex	A	120	840	120	420	110	154	110	135	110	39	201
	B	100	700	100	350	100	140	100	123	100	35	199
	C	70	490	70	245	80	112	90	110	90	32	197
	D	40	280	40	140	70	98	80	98	80	28	195
	E	10	70	10	35	60	84	70	86	70	25	194
Union	A	120	1152	120	576	110	211	110	185	110	53	207
	B	100	960	100	480	100	192	100	168	100	48	205
	C	70	672	70	336	80	154	90	151	90	43	201
	D	40	384	40	192	70	134	80	134	80	38	199
	E	10	96	10	48	60	115	70	118	70	34	197
Warren	A	120	912	120	456	110	167	110	146	110	42	202
	B	100	760	100	380	100	152	100	133	100	38	201
	C	70	532	70	266	80	122	90	120	90	34	198
	D	40	304	40	152	70	106	80	106	80	30	196
	E	10	76	10	38	60	91	70	93	70	27	195