

ZAVALA COUNTY APPRAISAL DISTRICT

323 W. ZAVALA ST.
CRYSTAL CITY, TX 78839
(830)374-3475

2021 Market Land and Productivity Values Agricultural Value is determined by the Income Approach

CLASS	CODE	MARKET VALUE	NET TOLAND	CAP RATE	AG VALUE
Orchards	O	\$1,500	\$34.82	10%	\$348
Irrigated Shallow	F1	\$1,500	\$34.82	10%	\$348
Irrigated Deep	F2	\$1,500	\$34.82	10%	\$348
Dry Cropland	F3	\$1,200	\$9.82	10%	\$98
Improved Pasture	C1	\$1,200	\$5.38	10%	\$54
Native Pasture	C2	\$2,000	\$8.92	10%	\$89
Brush Pasture	C4	\$2,000	\$8.92	10%	\$89

2021 CAPITALIZATION RATE = 10%

NET TO LAND: IS THE AVERAGE ANNUAL NET INCOME THAT A CLASS OF LAND WOULD BE LIKELY TO HAVE GENERATED OVER THE PRECEDING FIVE (5) YEAR PERIOD UNDER A CASH OR SHARE LEASE METHOD.

CAP RATE: The Texas Property Tax Code sets out in Chapter 23.53 the cap rate, to be used in calculating the annual productivity values, which was set in a timely manner for the 2021 year at ten percent (10.0%).