

**ZAVALA  
COUNTY  
APPRAISAL  
DISTRICT**

**2022**

**AGRICULTURAL  
VALUES**

To: Zavala County Appraisal District  
Chief Appraiser

From: Eagle Property Tax Appraisal & Consulting, Inc.  
Gary L. Zeitler - RPA, RTA, CCA

Re: 2022 Ag Calculations

Date: APRIL 8, 2022

This spreadsheet includes details about local agricultural economic conditions and the methodology prescribed in the Texas Property Tax Code or the Texas Comptroller's Property Tax Assistance Division's Ag Appraisal Manual. Ag value calculations are based on a five year average excluding the immediate past year, therefore the 2022 calculation is based on years 2016 through 2020. All calculations are based on a "CASH LEASE BASIS" or a "SHARE LEASE BASIS". The information in both of these standards is based on normal and typical operating procedures and what the expense, income and net is to the land. The "CASH LEASE BASIS" uses the indicated dollar per acre amount for a specific use then totals all income then subtracts all expenses to arrive at the net income divided by the State set cap rate to calculate the ag value. The "SHARE LEASE BASIS" is calculated using actual production, income, and expense data from local producers based on a land owner leasing his land for crop production for a percentage return from the crop. The information necessary to calculate these values can come the CAD Ag Advisory Committee, the local County Agent, the local FSA office, the local USDA office, the USDA National Agricultural Statistics Services, area service contractors and CAD Operator Surveys. The central element of Ag Values is that they represent what the land would sell for if sold "ONLY" for its capacity to produce an income.

Sincerely,  
Gary L. Zeitler - RPA, RTA, CCA  
Eagle Property Tax Appraisal & Consulting, Inc.

# ZAVALA CAD LAND PRODUCTIVITY VALUATIONS 2022 APPRAISAL YEAR

LAND CLASS:	ACRES	Ag Value
NATIVE PASTURE-C2	508,192.0220	\$84
NATIVE PASTURE BRUSHY-C4		\$84
IMPROVED PASTURE-C1	34,999.7770	\$29
DRY CROP LAND-F3	18,245.9440	\$69
IRRIGATED-SHALLOW CROP LAND-F1	44,203.3450	\$230
IRRIGATED-DEEP CROP LAND-F2		\$230
ORCHARDS-O	2,815.9940	\$230
OTHER/WILDLIFE MANAGEMENT	191,618.7310	\$84
ACREAGE TOTAL	800,075.8130	

# ZAVALA CAD

## AGRICULTURAL VALUATION ANALYSIS

### 2022 NET TO LAND SUMMARY

LAND	2016	2017	2018	2019	2020	AVG NET
NATIVE	\$8.85	\$8.49	\$8.45	\$8.38	\$7.96	\$8.43
IMPROVED	\$2.72	\$2.86	\$2.82	\$3.10	\$3.21	\$2.94
DRY	\$13.91	\$4.84	\$4.91	\$5.37	\$5.43	\$6.89
IRRIGATED	\$25.18	\$22.90	\$22.15	\$22.73	\$21.99	\$22.99

LAND	AVG NET	AG VALUE	AG SCHEDULE
NATIVE	\$8.43	\$84.28	\$84
IMPROVED	\$2.94	\$29.44	\$29
DRY	\$6.89	\$68.90	\$69
IRRIGATED	\$22.99	\$229.91	\$230

*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 2022 year at ten percent (10.0%).*

# ZAVALA CAD

## 2022

### Native Pasture - Cash Lease Analysis

#### INCOME

YEAR	2016	2017	2018	2019	2020	AVERAGE
LEASE	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
HUNTING	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50

#### EXPENSES

YEAR	2016	2017	2018	2019	2020	AVERAGE
TAXES	\$1.78	\$1.92	\$1.86	\$1.83	\$2.18	\$1.91
FENCING	\$1.39	\$1.45	\$1.45	\$1.47	\$1.47	\$1.45
MANAGEMENT	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09
BRUSH CONTROL	\$1.00	\$1.05	\$1.10	\$1.15	\$1.20	\$1.10
WATER	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
LICENSE	\$0.10	\$0.15	\$0.15	\$0.15	\$0.15	\$0.14
INSURANCE	\$0.30	\$0.35	\$0.40	\$0.43	\$0.45	\$0.39
TOTAL	\$6.65	\$7.01	\$7.05	\$7.12	\$7.54	\$7.07

	2016	2017	2018	2019	2020	AVERAGE
ANNUAL INCOME	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50	\$15.50
ANNUAL EXPENSES	\$6.65	\$7.01	\$7.05	\$7.12	\$7.54	\$7.07
NET TO LAND	\$8.85	\$8.49	\$8.45	\$8.38	\$7.96	\$8.43

# ZAVALA CAD

## 2022

### Improved Pasture - Cash Lease Analysis

#### INCOME

YEAR	2016	2017	2018	2019	2020	AVERAGE
LEASE	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00
HUNTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00

#### EXPENSES

YEAR	2016	2017	2018	2019	2020	AVERAGE
TAXES	\$2.20	\$1.90	\$1.84	\$1.44	\$1.32	\$1.74
FENCING	\$1.39	\$1.45	\$1.45	\$1.47	\$1.47	\$1.45
MANAGEMENT	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49
WATER	\$0.20	\$0.30	\$0.40	\$0.50	\$0.50	\$0.38
TOTAL	\$4.28	\$4.14	\$4.18	\$3.90	\$3.79	\$4.06

	2016	2017	2018	2019	2020	AVERAGE
ANNUAL INCOME	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00
ANNUAL EXPENSES	\$4.28	\$4.14	\$4.18	\$3.90	\$3.79	\$4.06
NET TO LAND	\$2.72	\$2.86	\$2.82	\$3.10	\$3.21	\$2.94

# ZAVALA CAD

## 2022

### Dryland Crop - Cash Lease Analysis

#### INCOME

YEAR	2016	2017	2018	2019	2020	AVERAGE
LEASE	\$20.00	\$10.00	\$10.00	\$10.00	\$10.00	\$12.00
HUNTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$20.00	\$10.00	\$10.00	\$10.00	\$10.00	\$12.00

#### EXPENSES

YEAR	2016	2017	2018	2019	2020	AVERAGE
TAXES	\$3.29	\$3.02	\$2.94	\$2.46	\$2.40	\$2.82
FENCING	\$1.39	\$1.45	\$1.45	\$1.47	\$1.47	\$1.45
MANAGEMENT	\$1.40	\$0.70	\$0.70	\$0.70	\$0.70	\$0.84
WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$6.09	\$5.16	\$5.09	\$4.63	\$4.57	\$5.11

	2016	2017	2018	2019	2020	AVERAGE
ANNUAL INCOME	\$20.00	\$10.00	\$10.00	\$10.00	\$10.00	\$12.00
ANNUAL EXPENSES	\$6.09	\$5.16	\$5.09	\$4.63	\$4.57	\$5.11
NET TO LAND	\$13.91	\$4.84	\$4.91	\$5.37	\$5.43	\$6.89

# ZAVALA CAD

## 2022

### Irrigated Crop - Cash Lease Analysis

#### INCOME

YEAR	2016	2017	2018	2019	2020	AVERAGE
LEASE	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
HUNTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00

#### EXPENSES

YEAR	2016	2017	2018	2019	2020	AVERAGE
TAXES	\$8.32	\$8.60	\$8.35	\$7.77	\$8.51	\$8.31
FENCING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
WATER	\$13.00	\$15.00	\$16.00	\$16.00	\$16.00	\$15.20
TOTAL	\$24.82	\$27.10	\$27.85	\$27.27	\$28.01	\$27.01

	2016	2017	2018	2019	2020	AVERAGE
ANNUAL INCOME	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
ANNUAL EXPENSES	\$24.82	\$27.10	\$27.85	\$27.27	\$28.01	\$27.01
NET TO LAND	\$25.18	\$22.90	\$22.15	\$22.73	\$21.99	\$22.99



# ZAVALA CAD 2022 FENCING CALCULATION

Column "1" is the year  
 Column "2" equals Census acreage  
 Column "3" equals total square feet arrived at by multiplying total acreage by square feet in an acre.  
 Column "4" equals the length of one side assuming the land is square arrived at by getting the square root of column "3".  
 Column "5" equals total linear feet of fencing required to fence the perimeter with three shared sides and two cross fences.  
 Column "6" equals construction cost per linear foot to fence.  
 Column "7" equals total cost arrived at by multiplying total linear feet by construction cost.  
 Column "8" equals cost per acre per year arrived at by dividing Column "7" by Column "2" divided by thirty-five year expected life.

1	2	3	4	5	6	7	8
Year	Census Ac	Sq Feet	FT one Side	Feet/f Fence	Fence cost/ft	Total Cost	&/Ac/Yr
2016	2,418.00	105,328,080	10,262.95	46,183.26	\$2.55	\$117,767.32	\$1.39
2017	2,595.00	113,038,200	10,631.94	47,843.74	\$2.75	\$131,570.29	\$1.45
2018	2,595.00	113,038,200	10,631.94	47,843.74	\$2.75	\$131,570.29	\$1.45
2019	2,595.00	113,038,200	10,631.94	47,843.74	\$2.80	\$133,962.47	\$1.47
2020	2,595.00	113,038,200	10,631.94	47,843.74	\$2.80	\$133,962.47	\$1.47

2017 USDA AVERAGE FARM SIZE 2,595

2012 USDA AVERAGE FARM SIZE 2,414

Fencing is 5 strand, heavy gauge, high quality, American wire with 15' T-post spacing, 100' pull pole, water gaps and gates.

There is almost always one days dozer work included in the cost

# ZAVALA CAD TAX INFORMATION

## 2022 TAX INFORMATION

<b>ENTITY</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
ZAVALA COUNTY	0.720000	0.720000	0.720000	0.720000	0.720000
SWTJC	0.160000	0.165200	0.165200	0.165200	0.154700
WUWD	0.006200	0.004000	0.004000	0.004000	0.004300
COUNTY TOTAL	0.886200	0.889200	0.889200	0.889200	0.879000
CRYSTAL CITY ISD	1.613100	1.683100	1.532826	1.386700	1.386700
LA PRYOR ISD	1.288000	1.288000	1.288000	1.186350	1.747580
ISD AVERAGE	1.450550	1.485550	1.410413	1.286525	1.567140
TOTAL TAX RATE	2.336750	2.374750	2.299613	2.175725	2.446140

### **AG VALUE TABLE**

<b>LAND</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
NATIVE PASTURE	\$76.00	\$81.00	\$81.00	\$84.00	\$89.00
IMPROVED PASTURE	\$94.00	\$80.00	\$80.00	\$66.00	\$54.00
DRY CROP LAND	\$141.00	\$127.00	\$128.00	\$113.00	\$98.00
IRRIGATED CROP LAND	\$356.00	\$362.00	\$363.00	\$357.00	\$348.00

### **ACTUAL TAX TABLE**

<b>LAND</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
NATIVE PASTURE	\$1.78	\$1.92	\$1.86	\$1.83	\$2.18
IMPROVED PASTURE	\$2.20	\$1.90	\$1.84	\$1.44	\$1.32
DRY CROP LAND	\$3.29	\$3.02	\$2.94	\$2.46	\$2.40
IRRIGATED CROP LAND	\$8.32	\$8.60	\$8.35	\$7.77	\$8.51