

# ZAVALA COUNTY APPRAISAL DISTRICT

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

2022 Market Land and Productivity Values  
Agricultural Value is determined by the Income Approach

CLASS	CODE	MARKET VALUE	NET TO LAND	CAP RATE	AG VALUE
Orchards	O	\$1,800	\$22.99	10%	\$230
Irrigated Shallow	F1	\$1,800	\$22.99	10%	\$230
Irrigated Deep	F2	\$1,800	\$22.99	10%	\$230
Dry Cropland	F3	\$1,500	\$6.89	10%	\$69
Improved Pasture	C1	\$1,500	\$2.94	10%	\$29
Native Pasture	C2	\$2,200	\$8.43	10%	\$84
Brush Pasture	C4	\$2,200	\$8.43	10%	\$84

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