

# ZAVALA CENTRAL APPRAISAL DISTRICT

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

2024 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	\$2,000	\$23.70	10.60%	\$224
Irrigated Shallow	F1	\$2,000	\$23.70	10.60%	\$224
Irrigated Deep	F2	\$2,000	\$23.70	10.60%	\$224
Dry Cropland	F3	\$1,800	\$5.63	10.60%	\$53
Improved Pasture	C1	\$1,800	\$2.86	10.60%	\$27
Native Pasture	C2	\$2,500	\$8.35	10.60%	\$79
Brush Pasture	C4	\$2,500	\$8.35	10.60%	\$79

## 2024 CAPITALIZATION RATE

**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 2024 year at ten percent (10.60%).