ZAVALA CENTRAL APPRAISAL DISTRICT

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

2026 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	$24.93	10.00%	$249
Irrigated Shallow	F1	$2,000	$24.93	10.00%	$249
Irrigated Deep	F2	$2,000	$24.93	10.00%	$249
Dry Cropland	F3	$1,800	$7.93	10.00%	$79
Improved Pasture	C1	$1,800	$2.27	10.00%	$23
Native Pasture	C2	$2,500	$7.79	10.00%	$78
Brush Pasture	C4	$2,500	$7.79	10.00%	$78

2026 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 2026 year at (10.00%).