

***Delta County Appraisal District***

**AGRICULTURAL SPECIAL VALUATION APPRAISALS**

**Tax Year:**

**2025**

**Submitted to:**

***Kim Gregory,  
Chief Appraiser***

**Agricultural Special Valuation Appraisal Recommendations  
Delta County Appraisal District  
2025**

**May 27, 2025**

Kim,

These calculations include details about local agricultural economic conditions and methodology prescribed in the Texas Property Tax Code and the Texas Comptroller's Property Tax Assistance Division's *Manual for the Appraisal of Agricultural Land*. The agricultural value calculations are based on a five-year average excluding the previous year; therefore the 2025 calculations are based on years 2019-2023. The information provided is based on typical and prudent operating procedures for the cash lease and/or share lease basis. The cash lease basis uses the suggested dollar per acre amount for all incomes totaled, then subtracted from all expenses to attain the net income. The share lease basis is calculated using actual planted and harvested production, income, and shared expense data from local producers based on a landowner leasing their land for crop production for a percentage return from the crop. All of the net incomes are divided by the cap rate set by the Comptroller to produce the calculated ag value. The information needed to calculate these values can come from sources like; 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 primary focus of agricultural valuations is that they represent what the land would sell for if sold only for its capacity to produce an income.

Sincerely,



Colter Asbill – RPA, RTA, CTA, CCA  
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DELTA COUNTY APPRAISAL DISTRICT  
2025 LAND PRODUCTIVITY VALUATIONS

LAND CLASS	PRODUCTIVITY VALUE	ACRES
NATIVE PASTURE	\$80	41,404.3538
IMPROVED PASTURE	\$202	49,094.6096
DRY CROPLAND	\$312	41,587.0190

<b>TOTAL ACRES</b>	<b>132,085.9824</b>
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CAD	060	DELTA
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CATEGORY	FINAL VALUE/ACRE
Irrigated Cropland	\$0.00
Dry Cropland	\$312.00
Improved Pasture	\$201.60
Native Pasture	\$80.30

**CAP RATE**                      **0.1000**

IRRIGATED CROPLAND		
	Cash or Share	Net To
	Lease	Land
2019	C	\$0.00
2020	C	\$0.00
2021	C	\$0.00
2022	C	\$0.00
2023	C	\$0.00
5 Year Average NTL		\$0.00
IRRIGATED CROPLAND VALUE		
\$0.00		

IMPROVED PASTURELAND		
	Net To	
	Land	
2019		\$21.29
2020		\$19.87
2021		\$19.73
2022		\$19.88
2023		\$20.04
5 Yr Avg NTL		\$20.16
IMPROVED PASTURE VALUE		
\$201.60		

DRY CROPLAND		
	Cash or Share	Net To
	Lease	Land
2019	C	\$32.03
2020	C	\$30.97
2021	C	\$30.85
2022	C	\$31.35
2023	C	\$30.79
5 Year Average NTL		\$31.20
DRY CROPLAND VALUE		
\$312.00		

NATIVE PASTURELAND		
	Net To	
	Land	
2019		\$8.29
2020		\$8.13
2021		\$8.18
2022		\$8.31
2023		\$7.26
5 Yr Avg NTL		\$8.03
NATIVE PASTURE VALUE		
\$80.30		

*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 2025 year at ten percent (10.0%).*

# 2025 DELTA COUNTY APPRAISAL DISTRICT PASTURELAND CALCULATIONS

## Improved Pastureland

<b>Income</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Lease	30.00	30.00	30.00	30.00	30.00
Hunting	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>\$30.00</b>	<b>\$30.00</b>	<b>\$30.00</b>	<b>\$30.00</b>	<b>\$30.00</b>
<b>Expenses</b>					
Tax	2.64	4.00	4.07	3.92	3.88
Fence	3.68	3.75	3.81	3.81	3.96
Well/Water	0.29	0.29	0.29	0.29	0.03
Management	2.10	2.10	2.10	2.10	2.10
Other	0.00	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>\$8.71</b>	<b>\$10.13</b>	<b>\$10.27</b>	<b>\$10.12</b>	<b>\$9.96</b>
<b>Net to Land</b>	<b>\$21.29</b>	<b>\$19.87</b>	<b>\$19.73</b>	<b>\$19.88</b>	<b>\$20.04</b>
<b>5 Year Average</b>					<b>\$20.16</b>

## Native Pastureland

<b>Income</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Lease	15.00	15.00	15.00	15.00	15.00
Hunting	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>\$15.00</b>	<b>\$15.00</b>	<b>\$15.00</b>	<b>\$15.00</b>	<b>\$15.00</b>
<b>Expenses</b>					
Tax	1.69	1.78	1.67	1.54	1.69
Fence	3.68	3.75	3.81	3.81	3.96
Well/Water	0.29	0.29	0.29	0.29	0.03
Management	1.05	1.05	1.05	1.05	1.05
Brush Control Program	0.00	0.00	0.00	0.00	1.01
Other	0.00	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>\$6.71</b>	<b>\$6.87</b>	<b>\$6.82</b>	<b>\$6.69</b>	<b>\$7.74</b>
<b>Net to Land</b>	<b>\$8.29</b>	<b>\$8.13</b>	<b>\$8.18</b>	<b>\$8.31</b>	<b>\$7.26</b>
<b>5 Year Average</b>					<b>\$8.03</b>



# 2025 DELTA COUNTY APPRAISAL DISTRICT DRY CROPLAND CALCULATIONS

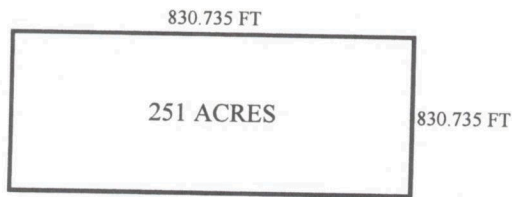
<b>Income</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Lease	40.00	40.00	40.00	40.00	40.00
Hunting	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>\$40.00</b>	<b>\$40.00</b>	<b>\$40.00</b>	<b>\$40.00</b>	<b>\$40.00</b>
<b>Expenses</b>					
Tax	5.17	6.23	6.27	5.85	6.41
Fence	0.00	0.00	0.00	0.00	0.00
Well/Water	0.00	0.00	0.00	0.00	0.00
Management	2.80	2.80	2.80	2.80	2.80
Other	0.00	0.00	0.08	0.00	0.00
<b>Total Expenses</b>	<b>\$7.97</b>	<b>\$9.03</b>	<b>\$9.15</b>	<b>\$8.65</b>	<b>\$9.21</b>
<b>Net to Land</b>	<b>\$32.03</b>	<b>\$30.97</b>	<b>\$30.85</b>	<b>\$31.35</b>	<b>\$30.79</b>
<b>5 Year Average</b>					<b>\$31.20</b>

# 2025 DELTA COUNTY APPRAISAL DISTRICT IRRIGATED CROPLAND CALCULATIONS

<b>Income</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Lease	0.00	0.00	0.00	0.00	0.00
Hunting	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenses</b>					
Tax	0.00	0.00	0.00	0.00	0.00
Fence	0.00	0.00	0.00	0.00	0.00
Well/Water	0.00	0.00	0.00	0.00	0.00
Management	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net to Land</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>5 Year Average</b>					<b>\$0.00</b>

\* *There is currently no irrigated cropland in the county*

# 2025 DELTA COUNTY APPRAISAL DISTRICT FENCE/PEN EXPENSE CALCULATIONS



COLUMN #1 - CALCULATED YEAR FOR EXPENSES

COLUMN #2 - USDA CENSUS AVERAGE ACRES

Year 2017	252
Year 2022	251

COLUMN #3 - TOTAL SQUARE FEET IN AVERAGE ACRE TRACT

COLUMN #4 - LENGTH OF A SINGLE SIDE OF TRACT

COLUMN #5 - TOTAL LINEAR FEET OF EXPENSED FENCE ASSUMING ONE CROSS FENCE AND THREE SIDES OF THE PERIMETER ARE SHARED

COLUMN #6 - TYPICAL COST OF FENCE PER FOOT ASSUMING SIX STRAND BARB WIRE, WITH T-POSTS EVERY FIFTEEN FEET,  
PIPE PULL POSTS EVERY SEVENTH POST, GOOD CORNERS, GATES AND WATER GAPS

COST OF FENCE PER MILE	\$	19,500	2023 survey year
COST OF PENS, WATERGAPS, GATES	\$	3,000	2023 survey year

COLUMN #7 - TOTAL CONSTRUCTION COST FOR THE FENCE AND PENS

COLUMN #8 - EXPENSE COST OF THIS FENCE PER ACRE PER YEAR ASSUMING A THIRTY-FIVE YEAR LIFE EXPECTANCY

1	2	3	4	5	6		7	8
Year	Avg AC	Sq Feet	One Side	Total Feet	\$/Ft Cost	\$/Acre Cost Pens	Total Cost	\$/Ac/Yr
2019	252	10,977,120	3,313.2	11,596.1	\$2.80		\$32,469.10	\$3.68
2020	252	10,977,120	3,313.2	11,596.1	\$2.85		\$33,048.91	\$3.75
2021	252	10,977,120	3,313.2	11,596.1	\$2.90		\$33,628.71	\$3.81
2022	252	10,977,120	3,313.2	11,596.1	\$2.90		\$33,628.71	\$3.81
2023	251	10,933,560	3,306.6	11,573.1	\$3.69	\$0.60	\$49,657.66	\$3.96

\* It is the practice of the USDA to pay on projects after the fence is a minimum of twenty years old and/or in need of repair, therefore the Ag Advisory Board recommended using a fifty year life span for fencing.

\* All calculations are assuming the average acre tract is square.

\*Pens, Watergaps, and Gates are assuming a twenty year life expectancy.



# 2025 DELTA COUNTY APPRAISAL DISTRICT WATER EXPENSE CALCULATIONS

MEDIAN DEPTH = 242.5'  
TOTAL AVERAGE DEPTH = 255.8636'

MODE DEPTH = 30'  
WELL DEPTH UP TO 600'

22 REGISTERED LIVESTOCK WELLS FOR 166,707 TOTAL ACRES EQUALS ONE WELL PER 7,578 ACRES

## WATER WELL DATA

242.5' DEPTH WELL DRILLED AND CASED @ \$35.00/FT	\$8,487.50
5' x 20' STOCK TANK & (2) TROUGHS	\$7,500.00
14' AEROMOTOR WINDMILL	\$14,000.00
242.5' - 2 1/2" WINDMILL PIPE, 242.5' - 1 3/8 RODS	\$16,975.00
2 1/4" CYLINDER	
TOTAL COST	<hr/> \$46,962.50
COST PER ACRE PER YEAR ASSUMING FORTY YEAR LIFE	\$1.430

## IRRIGATED WELL DATA

242.5' DEPTH WELL DRILLED AND CASED @ \$35.00/FT	\$8,487.50
5' x 20' STOCK TANK & (2) TROUGHS	\$7,500.00
RUN ELECTRICITY (1/2) MILE	\$15,000.00
TOTAL COST	<hr/> \$30,987.50
COST PER ACRE PER YEAR ASSUMING FORTY YEAR LIFE	\$0.944
(1) HP SUBMERSIBLE PUMP	\$1,400.00
242.5' - 10/4 PUMP CABLE & 1 1/4" PIPE	\$4,040.00
BREAKER BOX & PUMP CONTROLS	\$350.00
TOTAL COST	<hr/> \$5,790.00
COST PER ACRE PER YEAR ASSUMING FIVE YEAR LIFE	\$0.153
TOTAL COST PER ACRE PER YEAR	\$1.096

**TOTAL COST OF WATER PER ACRE (WELL ONLY)      \$0.03**

# 2025 DELTA COUNTY APPRAISAL DISTRICT BRUSH CONTROL CALCULATION

## PRIMARY PROCESS

PRIMARY METHODOLOGY	DOZER / EXCAVATOR / SKID STEER
TOTAL NATIVE PASTURE ACRES	41,404.3538
TREATED ACRES PER YEAR	2,500
PERCENTAGE OF TREATED ACRES	6.04%
COST PER ACRE FOR PRIMARY METHODOLOGY	\$300.00
NUMBER OF YEARS BETWEEN EACH CYCLE	20
COST PER ACRE	\$0.91

## SECONDARY PROCESS

SECONDARY METHODOLOGY	INDIVIDUAL PLANT TREATMENT
TOTAL NATIVE PASTURE ACRES	41,404.3538
TREATED ACRES PER YEAR	1,000
PERCENTAGE OF TREATED ACRES PER YEAR	2.42%
COST PER ACRE FOR SECONDARY METHODOLOGY	\$18.00
NUMBER OF YEARS BETWEEN EACH CYCLE	4
COST PER ACRE	\$0.11
<b>TOTAL COST OF BRUSH CONTROL PER ACRE</b>	<b>\$1.01</b>

# 2025 DELTA COUNTY APPRAISAL DISTRICT TAX RATE CALCULATION

## AG VALUE HISTORY

CLASS	2019	2020	2021	2022	2023
NATIVE PASTURE	\$80.00	\$86.00	\$84.00	\$83.00	\$83.00
IMPROVED PASTURE	\$125.00	\$193.00	\$205.00	\$211.00	\$190.00
DRY CROPLAND	\$245.00	\$301.00	\$316.00	\$315.00	\$314.00

## TAX RATE HISTORY

TAXING ENTITIES	2019	2020	2021	2022	2023
COOPER ISD	\$1.278400	\$1.236100	\$1.160300	\$1.1029000	\$0.9175000
FANNINDEL ISD	\$1.148000	\$1.128100	\$1.121800	\$1.0229000	\$0.8375000
CHISUM ISD	\$1.150000	\$1.146400	\$1.143400	\$1.1128000	\$1.1580000
<b>ISD AVG</b>	<b>\$1.192133</b>	<b>\$1.170200</b>	<b>\$1.141833</b>	<b>\$1.079533</b>	<b>\$0.971000</b>

DELTA COUNTY	\$0.718368	\$0.702703	\$0.655951	\$0.6047410	\$0.5225950
DELTA COUNTY MUD	\$0.131664	\$0.130158	\$0.125531	\$0.1120430	\$0.0974600
EMERGENCY SERVICE DISTRICT #1	\$0.070000	\$0.067936	\$0.061409	\$0.0614090	\$0.4500000
<b>TOTAL TAX RATE</b>	<b>\$2.112165</b>	<b>\$2.070997</b>	<b>\$1.984724</b>	<b>\$1.857726</b>	<b>\$2.041055</b>

## TAXES PAID PER ACRE PER YEAR

TAXES PER ACRE	2019	2020	2021	2022	2023
NATIVE PASTURE	\$1.69	\$1.78	\$1.67	\$1.54	\$1.69
IMPROVED PASTURE	\$2.64	\$4.00	\$4.07	\$3.92	\$3.88
DRY CROPLAND	\$5.17	\$6.23	\$6.27	\$5.85	\$6.41