2026
Texas Farm and Ranch Survey

The Texas Comptroller of Public Accounts must by law develop agricultural productivity values for qualified open-space lands. We would appreciate your assistance in completing the following survey. The information you provide does not directly affect local appraised values or locally determined property taxes. We will compile and analyze your responses to establish productivity values that we will use as part of the School District Property Value Study (SDPVS), which assigns values to all property within each school district for state funding purposes. The SDPVS is an independent estimate required by law that helps ensure the equitable distribution of state funding to school districts. The state's school funding formula supplements local property tax revenue with state funding to provide each school district the full basic allotment of funding per student. Therefore, your responses to this survey are extremely important to this process.

You can complete this survey online at: **comptroller.texas.gov/taxes/property-tax/pvs/farm-ranch-survey.php**. While your name is optional, we must have your county name and capacity. Your name and phone number would be helpful should questions arise regarding your responses.

Thank you for taking the time to complete this survey. Please select the answer that best describes your response to the survey question. If you need assistance, please contact Joseph Pargas or Sarah Gutierrez at 800-252-9121 (press 4 to access the agency directory, then enter 6-8542 or 3-3759, respectively).

CLEAR ALL FIELDS | PRINT

Name (First and Last):

Phone:

County Name:

1.

2. I am completing this survey in my capacity as (please check the one that most closely applies):

☐ Chief Appraiser or designee

☐ Member, Appraisal District Agricultural Advisory Board

☐ Texas A&M AgriLife Extension, County Agriculture Extension Agent or other ______________________

☐ USDA Farm Service Agency, County Executive Director or other ______________________

☐ Agricultural Credit Association, President or Branch Manager or other ______________________

☐ Other (Please describe) ______________________

The following questions relate to ongoing agricultural activities. Answers should reflect lease agreements and typical activities for your county in recent years.

Lease Arrangement

3. If cropland farming is typical in your county, please indicate the **predominant** cropland lease agreement.

Irrigated cropland.	☐ Cash lease	☐ Share lease	☐ Not typical
Dry cropland.	☐ Cash lease	☐ Share lease	☐ Not typical

4. What is the typical lease arrangement that is **predominant** for pastureland in this county?

☐ $ per acre ☐ $ per animal unit month ☐ $ per head

☐ Other ____________________

Tax Code Section 23.51(4) requires that agricultural productivity values be based on the county's typical lease arrangement. Answers to the following questions will help us determine the 2025 typical lease rates and landowner expenses.

2025 Cash Lease Information

5. For 2025, please indicate the typical per acre gross lease rate of a cash lease in this county. For irrigated land, assume the landowner does not furnish the irrigation equipment. If the typical lease arrangement for pastureland in this county is based on animal unit month or some other arrangement, please give your estimate of a comparable lease rate per acre.

	2025	
Irrigated cropland	$ ___ . ___	/acre
Dry cropland	$ ___ . ___	/acre
Improved pastureland	$ ___ . ___	/acre
Native pastureland	$ ___ . ___	/acre

When entering dollar amounts, please type a decimal point between dollars and cents.

6. For irrigated cropland, what is the typical source of water?

☐ Surface water ☐ Ground water ☐ Not applicable

7. Is it typical for irrigated cropland to be fenced in this county?

☐ Yes, it is typical. ☐ No, it is not typical. ☐ Not applicable

8. Is it typical for dry cropland to be fenced in this county?

☐ Yes, it is typical. ☐ No, it is not typical. ☐ Not applicable

2025 Hunting Leases

Tax Code Section 23.51(4) prohibits hunting leases on land qualified for open-space valuation based on wildlife management use from being considered when determining productivity values. Please do not include these leases when answering the following questions on hunting lease rates and expenses.

9. If land in the following categories is typically leased for hunting in this county, please indicate the typical gross lease rate per acre:

		2025	
Irrigated cropland	$	.	/acre
Dry cropland	$	.	/acre
Improved pastureland	$	.	/acre
Native pastureland	$	.	/acre

When entering dollar amounts, please type a decimal point between dollars and cents.

Hunting Expenses Only

10. For the owner whose land is under the typical hunting lease arrangement at rates selected above, please indicate the cost per acre of expenses paid by the landowner and required to maintain the hunting lease. If the expenses are typically paid by the lessee, leave blank. **Items like property taxes and depreciation or any expenses attributable to both agricultural and hunting leases should only be deducted once from total income.** Do not subtract them from both hunting and agricultural income.

		2025	
Hunting lease license	$	.	/acre
Liability insurance	$	.	/acre
Other ____________	$	.	/acre
Other ____________	$	.	/acre

When entering dollar amounts, please type a decimal point between dollars and cents.

11. For expenses listed above, please explain how you arrived at the amount stated by providing your calculations and/or sources. If space is insufficient, use comment box on question 25.

Aside from asking about the typical income on agricultural operations in your county, we also ask about some typical expenses associated with agricultural operations in Texas. On a rotating basis, we ask about **brush control, fencing, irrigation well, livestock water/well and management expenses** in your county. So every five years we will return to the same expense, for example, in five years we will ask about irrigation well expense for cropland again.

2025 Irrigation Expense for Cropland

Responses to the following questions will be used to determine the typical expense for an irrigation well for cropland. The expense will include an annual depreciation of the cost of the well and annual maintenance of the well.

Irrigation Well Depreciation Expense

12. Does the landowner typically pay for the total irrigation expense?

☐ Yes, it is typical. ☐ No, it is not typical.

13. How many acres are typically served by one well?

______ acres

14. Cost to drill and complete well (excluding equipment)

$ _____ . __ /foot

15. Typical depth of well

______ feet

16. Expected life of well (number of years before another well will need to be drilled)

______ years

Yearly Maintenance and Repairs of Existing Irrigation Well

17. What is the typical total annual cost of routine maintenance and major servicing of a well?

$ _____ . __

18. In a cash lease arrangement, who typically pays the well maintenance and repair expense?

☐ Landowner ☐ Tenant ☐ Shared

19. In a share lease arrangement, who typically pays the well maintenance and repair expense?

☐ Landowner ☐ Tenant ☐ Shared

20. Please indicate any other items that should be considered in estimating an irrigation expense.

2025 Share Leases

Of the following crops, what expenses do landowners typically share in your county? (Please leave blank if the expense is not shared by the landowner). For irrigated land, assume the landowner does not furnish the irrigation equipment. Please address additional expenses not listed per crop on question 25 (comments section).

21. Irrigated Cropland

Crop	Corn 2025	Cotton 2025	Peanuts 2025	Rice 2025	Sorghum 2025	Soybeans 2025	Wheat 2025
Seed	☐	☐	☐	☐	☐	☐	☐
Inoculants			☐			☐	
Fertilizer	☐	☐	☐	☐	☐	☐	☐
Fertilizer application	☐	☐	☐	☐	☐	☐	☐
Insecticide	☐	☐	☐	☐	☐	☐	☐
Insecticide application	☐	☐	☐	☐	☐	☐	☐
Herbicide	☐	☐	☐	☐	☐	☐	☐
Herbicide application	☐	☐	☐	☐	☐	☐	☐
Fungicide			☐	☐			☐
Fungicide application			☐	☐			☐
Defoliation		☐					
Harvesting	☐	☐	☐	☐	☐	☐	☐
Hauling	☐	☐	☐	☐	☐	☐	☐
Drying	☐		☐	☐	☐	☐	☐
Ginning		☐					
Cotton board assessment		☐					
Classing		☐					
Warehouse receiving & handling		☐					
Boll weevil eradication		☐					
Crop insurance	☐	☐	☐	☐	☐	☐	☐
Irrigation fuel (electricity, natural gas, etc.)	☐	☐	☐	☐	☐	☐	☐

What is the landowner's share of income and expenses?

	☐☐ %	☐☐ %	☐☐ %	☐☐ %	☐☐ %	☐☐ %	☐☐ %

22. Dry Cropland

Crop	Corn 2025	Cotton 2025	Oats 2025	Peanuts 2025	Sorghum 2025	Soybeans 2025	Wheat 2025
Seed	☐	☐	☐	☐	☐	☐	☐
Inoculants				☐		☐	
Fertilizer	☐	☐	☐	☐	☐	☐	☐
Fertilizer application	☐	☐	☐	☐	☐	☐	☐
Insecticide	☐	☐	☐	☐	☐	☐	☐
Insecticide application	☐	☐	☐	☐	☐	☐	☐
Herbicide	☐	☐	☐	☐	☐	☐	☐
Herbicide application	☐	☐	☐	☐	☐	☐	☐
Fungicide			☐	☐			☐
Fungicide application			☐	☐			☐
Defoliation		☐					
Harvesting	☐	☐	☐	☐	☐	☐	☐
Hauling	☐	☐	☐	☐	☐	☐	☐
Drying	☐			☐	☐	☐	☐
Boll weevil eradication		☐					
Cotton board assessment		☐					
Classing		☐					
Warehouse receiving & handling		☐					
Ginning		☐					
Crop insurance	☐	☐	☐	☐	☐	☐	☐

What is the landowner’s share of income and expenses?

	☐☐ %	☐☐ %	☐☐ %	☐☐ %	☐☐ %	☐☐ %	☐☐ %

23. What are the typical planting patterns for each crop in your county this year?

	Irrigated					Dryland				
Crop Type	**Solid**	**2x1**	**2x2**	**4x1**	**N/A**	**Solid**	**2x1**	**2x2**	**4x1**	**N/A**
Cotton	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Sorghum	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

24. For which of the following crop types are grazing leases typical in your county this year?

Crop Type . . . . ☐ Oats ☐ Wheat ☐ Both ☐ Neither

25. Your Comments

Please feel free to share your comments or concerns relating to productivity values in the space provided.

Please print a copy of this survey for your records prior to submitting. If you have problems submitting this survey electronically, please mail a printed version to:

ATTN: Property Tax Assistance Division
Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, TX 78711-3528

or a scanned copy to: **PTAD.Farm.and.Ranch.Survey@cpa.texas.gov**

PRESS THIS BUTTON TO SUBMIT YOUR SURVEY

For more information, visit:

comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #96-498
September 2026