Farm and Ranch Survey Instructional Guide

September 2026
Property Tax Assistance Division
Texas Comptroller of Public Accounts

Overview

Texas Government Code Section 403.302 requires the Comptroller's office to conduct a study to determine each Texas school district's taxable property value for use in determining equitable distribution of state funds for school finance purposes.

The results of the School District Property Value Study (SDPVS) can affect a school district's state funding. The commissioner of education uses the SDPVS results to ensure equitable distribution of education funds, so school districts have roughly the same number of dollars to spend per student, regardless of the school district's property wealth. In very general terms, school districts with less taxable property value per student receive more state dollars for each pupil than school districts with more value per student.

The productivity value of agricultural land is an important part of the SDPVS. To estimate productivity value, the Property Tax Assistance Division (PTAD) uses the Farm and Ranch Survey to gather information from knowledgeable agricultural authorities in every Texas county.

Information reported through the survey does not directly affect local values determined by local appraisal districts or local property taxes determined by local taxing authorities. Rather, PTAD compiles and analyzes the survey responses to establish productivity values that it uses as part of the overall SDPVS.

General Information

The year at the top of the survey is the year PTAD conducts the survey. The survey questions ask for data pertaining to the year **before** PTAD conducts the survey. Tax Code Section 23.51(4) requires an appraiser to base the annual net estimate on the five-year period preceding the year before the appraisal year. PTAD uses the survey data for the SDPVS administered in the year following the year indicated on the survey. For example, if the survey is titled 2026 Texas Farm and Ranch Survey, the requested data in the survey will be for 2025. All data from the survey will assist PTAD during the 2027 SDPVS.

You can access the survey at:

comptroller.texas.gov/taxes/property-tax/pvs/farm-ranch-survey.php.

The survey form is a PDF file that includes graphics, fillable form fields, scripts and functionality that work best with the free Adobe Reader. While other browsers and viewers may open the survey form, it may not function as intended unless you download and install the latest version of Adobe Reader.

You will not be able to save an electronic copy of your responses, so it may be helpful to preview the survey and collect your answers in advance. Print a copy of your completed survey for your records before submitting.

If you need assistance with this survey, contact Sarah Gutierrez or Joseph Pargas at 800-252-9121 (press 4 to access the directory and then enter 3-3759 or 6-8542, respectively).

If you have problems submitting this survey electronically, you can mail a printed version to:

ATTN: Property Tax Assistance Division
Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, Texas 78711-9939

PTAD will distribute a copy of this instructional guide with each Farm and Ranch Survey mailed to knowledgeable agricultural authorities, appraisal district chief appraisers and Agricultural Advisory Board Members to assist them in completing the annual survey.

Completing the Survey

PTAD sends this survey to all counties in Texas. Because Texas is very diverse, some survey sections may not pertain to your specific county. If a section of the survey is not relevant to your county, leave that section blank. For example, if your county does not have share leases as the typical lease type, leave the share lease section blank. Complete only what is typical for your county.

Due to formatting changes, when completing the survey electronically, you can no longer tab through the answer options to make a selection. You can tab from question to question, but you will need to use your mouse to select the relevant answer option(s). Once you select an answer, you are unable to deselect that answer (except for the two share lease questions regarding irrigated and dry cropland); the only way to completely remove your response is to clear the entire survey. You can clear all your selections by clicking on the **Clear All Fields** button on the first page. Please be diligent when completing your survey.

Identification Information

While the survey does not require your name and phone number, you must include your county name and capacity. Your name and phone number are helpful if questions arise regarding your responses. For the phone number, enter the 10-digit number only, without dashes. If you do not complete the county name and/or capacity, you will receive an error and not be able to submit the survey until you provide the missing data.

Lease Arrangement

The *Lease Arrangement* section includes questions related to ongoing agricultural activities. Responses should reflect the predominant lease arrangements and typical activities for your county in recent years.

- **Irrigated and Dry Cropland**: You have the option to be either cash or share leased. Select the option that is predominant, or most typical in your county. If your county does not have irrigated or dry cropland acres, select not typical or leave blank.
- **Pastureland**: Select the most typical lease arrangement in your county. If none of these are typical, select other and explain what the typical lease arrangement is for pastureland. Depending on the county, pastureland leases can be based on many different types but the most common are price per acre, price per animal unit per month or price per head. The choice between these relates to how the land is used for agriculture purposes.

Cash Leases – Income

Cash Lease Information

Responses received in the *Cash Lease Information* section help PTAD determine the typical lease rates and landowner expenses. PTAD requests responses that are specific to the year noted. Tax Code Section 23.51(4) requires agricultural productivity values to be based on the county's typical lease arrangement. The responses in this section should represent leases to a prudent property owner and not include leases of an unusual nature. List the most typical value, not an average, of the lease rates in your county.

- Provide the typical cash lease rate for irrigated cropland, dry cropland, improved pastureland, and native pastureland as per acre amounts. Do not provide the overall net to land value. For irrigated cropland, assume the landowner does not furnish the irrigation equipment.
  PTAD requests the pastureland and cropland leases in per acre amounts because agricultural values are based on a per acre amount. If the typical lease arrangement in your county is not per acre, give your estimate of a comparable lease rate per acre.
- If irrigated cropland is cash leased in your county, provide the typical source of water for these acres. If your county does not have cash lease irrigated cropland, select Not Applicable or leave blank. Groundwater is extracted from the ground via well while surface water is held and/or collected in a trough, tank, earthen pond or equivalent.
- Both irrigated cropland and dry cropland have the option to be fenced. These questions decide if it is typical to have a fencing expense for these two categories. Select the box if it is typical or not, or not applicable if neither apply and/or your county does not have irrigated or dry cropland.

Hunting Leases

Tax Code Section 23.51(4) prohibits considering leases on land qualified for open-space valuation based on wildlife management use when determining productivity values. Do not include these leases when answering the questions on hunting lease rates and expenses. The income received from hunting or recreational leases on qualified open-space land (other than wildlife management) will be included in net to land calculations. Report hunting gross lease rate per acre for land that is typically leased for hunting.

Hunting Expenses

Only provide the typical expenses associated with the hunting leases from above in your county. These are expenses that the landowner pays to maintain the hunting lease. Do not include expenses typically paid by the lessee. Do not include expenses like property taxes and depreciation, or any expenses attributable to both the agricultural and hunting leases, as you should only deduct them once from total gross income. You should not deduct them twice. We list a few expenses in this section and include blanks for you to add any additional expenses not listed.

- The hunting lease license is the license obtained from Texas Parks and Wildlife.[1] An individual landowner must acquire a license for private property leased for hunting. The lease license cost depends on the property's size.[2] Submit a per acre lease license expense for the county, as agricultural land is appraised on a per acre basis.
- This section also provides space to include additional expenses incurred for hunting leases. List these additional expenses in the space provided and, for each additional expense, provide calculations and/or the sources used to arrive at each amount in the box for question 11. If you need additional space, use the comment box provided on the

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[1] Texas Parks and Wildlife Code Chapter 42, Subchapter D

[2] Texas Parks and Wildlife, "License Information," https://tpwd.texas.gov/publications/pwdpubs/media/pwd_lf_l2000_0850_hunting_lease_info.pdf (Last visited August 17, 2026.)

last question of the survey. You can also provide extra documents in the email when submitting the survey or in an email directly to PTAD. Refer to the *Supplemental Information* section of this guide for more details.

Expenses

The survey requests information on typical expenses landowners incur in association with agricultural operations in Texas. Information requested in the expense section changes on a five-year rotating basis. The rotating expenses include brush control, fencing, irrigation wells, livestock water/well and management expense. While PTAD includes only one of these expenses in each annual survey, the remaining expenses are not static in net to land calculations. They can change in the five years they are not included in the survey due to the consideration of both the reported survey data and other reliable data sources.

Brush Control (if included)

PTAD must determine productivity values based on the typical lease arrangement in the county. In responding to questions about brush control, only consider what the landowner pays under a cash lease.

- Is brush control typical on native pastureland? Answer yes or no.
    - If brush control on native pastureland is typical, select yes, it is typical, and continue answering the questions in this section.
    - If brush control is not typical or does not apply to your county, select the appropriate option and move to the next section.
- Select who pays for the initial clearing for the cash lease.
    - Choose landowner if it is typical for the landowner to pay for the initial clearing.
    - Choose lessee if it is typical that the lessee pays for the initial clearing.
    - Choose cost is shared if it is typical for the landowner and lessee to share the initial clearing cost.
    - Select not applicable if there is not an initial clearing cost.
- If you selected the landowner or that the cost is shared with the tenant, indicate the percentage of the initial clearing cost the landowner pays.
- Select the single, most typical method of initial clearing of brush on native pastureland. Initial clearing is removing brush from an area that has not been cleared for 20 years or longer.
    - While your county may use many different methods in both mechanical and chemical applications, PTAD requests the **single, most typical method** for your county.
    - Do not choose one option under mechanical and one answer for chemical; select only one under mechanical **or** one under chemical.
- Provide the cost per acre in whole dollars of initial clearing based on the single choice from the previous question.
- Indicate the number of whole acres of native pastureland initially treated in a typical year. If you need more space for your answer, indicate the answer in the *Your Comments* section at the end of the survey.

- Select who pays for the typical brush maintenance treatment. This is the maintenance treatment performed after initial clearing.
    - Choose landowner if it is typical for the landowner to pay for the maintenance treatment.
    - Choose lessee if it is typical that the lessee pays for the maintenance treatment.
    - Choose cost is shared if it is typical for the landowner and lessee to share the maintenance treatment cost.
    - Select not applicable if there is not a maintenance treatment cost.
- If you selected the landowner or that the cost is shared with the tenant, indicate the percentage of the maintenance treatment for brush the landowner pays.
- Indicate the typical method of maintenance used after land is cleared to maintain the benefits of the initial clearing.
    - Select only one under either mechanical or chemical for the **single, most typical** method of maintenance treatment.
    - Do not choose one option under mechanical and one answer for chemical; select only one under mechanical **or** one under chemical.
- Indicate the cost per acre in whole dollars of the maintenance treatment based on the single choice in the previous question.
- Indicate how many whole acres of native pastureland in the county undergo brush control maintenance in a typical year after initial treatment.

Fencing (if included)

Fencing use varies by county due to the diverse Texas landscape. The intended use could be one or more of the following:

- contain and control livestock and wildlife;
- manage game animals;
- provide windbreaks; and/or
- control property access.

Base your responses on expenses of a landowner with the typical lease type in your county. Responses provided in this section assist us in determining a per acre fence expense. We use the per acre calculation to determine the miles of perimeter and cross fencing the landowner pays.

- Is it typical for the landowner to pay for the total fencing expense? Answer yes or no.
    - In some areas it is typical that the lessee pays the total fencing expense. If so, the answer for this question would be no. This expense would not be included in calculating net to land since there is no expense to the landowner.
- While there may be many different fence types in your county, indicate the most typical type of fence posts and barbed wire or wire mesh. Fencing can vary greatly with the materials, intended use and design being considered.
- Report typical fencing cost by price per linear foot or price per mile.
- Indicate whether the tenant or landowner provides the labor for the fence construction. If the landowner pays a contractor to build the fence, select contractor.
- Provide the typical ranch size in acres for your county.

- Provide the typical pasture size in acres for your county.
- Assuming the typical ranch is square, indicate the number of sides of the fence for which an adjacent landowner will typically share in costs: one, two or three. The fourth side is typically a public road.
- Indicate the typical useful life for the standard fencing. This varies throughout the state due to many factors.

Irrigation Expense for Cropland (if included)

PTAD uses the responses in this section to help determine a typical expense for an irrigation well in your county. These questions ask about the annual depreciation of the well's cost and its annual maintenance, which aid in calculating this expense. These questions ask about expenses associated with cropland only. If your county does not have cropland, leave this section blank.

Irrigation Well Depreciation Expense

- Is it typical for the landowner to pay for the total irrigation expense? Answer yes or no.
    - In some areas it is typical that the lessee pays the total irrigation expense. If so, the answer to this question would be no. This expense would not be included in calculating net to land since there is no expense to the landowner.
- Because PTAD uses per acre amounts, indicate the number of acres a single well typically serves.
- Provide the cost to drill and complete a well in your county in dollars per foot.
    - Do not include equipment expenses in this amount. Although a water well is an appurtenance, appraisers typically consider equipment such as pumps, windmills and other fixed attachments as personal property and typically value them separately at market value. Consequently, PTAD does not include equipment expenses in this calculation.
- Indicate the typical depth, in feet.
    - The depth varies depending on your county's water quality and water table. PTAD uses this information in calculating an irrigation well expense.
- Indicate a well's expected life in years or the number of years before another well will need to be drilled.
    - This can vary by county due to the water table into which the well is drilled.

Yearly Maintenance and Repairs of Existing Irrigation Well

- Provide a well's typical average annual cost of routine maintenance and major servicing.
- Indicate whether the lessee or landowner typically pays well maintenance and repair expenses for cash and/or share lease arrangements. It is also possible that they share in this cost. Select the appropriate response.
- If there is additional information to consider when estimating an irrigation expense enter the data in the box provided. If extra space is needed enter it in the *Your Comments* section at the end of the survey.

Livestock Water/Well (if included)

Typical livestock water sources may include:

- creeks and streams;
- wells equipped with windmills or electric pumps; and/or
- earthen ponds.

Responses to the questions in this section assist us in determining a typical livestock water/well expense for your county.

- Is it typical for the landowner to pay for the total livestock water/well expense? Answer yes or no.
    - In some areas it is typical that the lessee pays the total livestock water/well expense. If so, the answer for this question would be no. This expense would not be included in calculating net to land since there is no expense to the landowner.
- Indicate whether surface water or groundwater is the most typical water source for livestock in your county. Answer the questions corresponding with your indicated water source.
- If you chose surface water:
    - Indicate whether structures that gather and/or hold water for livestock are typical in your county. Structures include troughs, tanks, earthen ponds or other.
    - If yes, indicate whether the structure is a trough, tank, earthen pond or other. While the county may have all these structures, respond with the one choice that is most typical for your county.
    - If the most typical structure is an earthen pond, answer the following four questions to help determine the expense for an earthen pond for determining the final expense calculation.
        - How many acres are typically served by one pond?
        - What is the total cost to construct the pond?
        - What is the expected life, in years, of the pond?
        - What is the landowner's annual maintenance cost to keep up with the pond, if any?
- If you chose groundwater:
    - Groundwater requires a well to be able to use and retrieve the water. Respond to the following questions for the well expense.
    - Indicate the number of acres a single well typically serves in your county.
    - Provide the cost to drill and complete a single well in your county. Do not include equipment costs. Although a water well is an appurtenance, appraisers typically consider equipment such as pumps, windmills and other fixed attachments as personal property and value them separately at market value. Consequently, we do not include equipment expenses in this calculation.
    - Indicate the typical depth, in feet, of a well in your county.
    - Indicate the expected life of a well in your county. Provide the expected number of years before another well will need to be drilled to provide adequate usage.
    - Select the typical structure used to hold the water provided by the well. Select only one of the following: trough, tank, earthen pond or other.

- If you selected earthen pond, answer the following four questions.
  - How many acres are typically served by one pond?
  - What is the cost to construct the pond?
  - What is the expected life, in years, of the pond?
  - What is the landowner's annual maintenance cost to keep up with the pond, if any?

Management Expenses (if included)

Indicate the percentage of gross income spent to cover time and management expenses for an owner with land under the typical lease arrangements in your county. You selected these typical lease arrangements at the beginning of this survey under the *Lease Arrangement* section. Typical management expenses/activities may include finding a tenant, record keeping, property insurance, advertising and other expenses necessary to secure and maintain a typical lease for agricultural uses.

- Indicate the percentage of gross income for these expenses for each land category. If unknown or not typical for a landowner to incur management expense, select the appropriate box.

Share Leases

Note: In this section, you are able to deselect any option selected in error.

If your county is not typically share leased or does not have any cropland, skip to the last question of the survey.

Under a share lease, the landowner usually pays a share of production expenses and receives a prearranged share of the gross receipts rather than a fixed dollar amount.

Of the following crops, indicate the expenses landowners typically share in your county. If the expense is not shared by the landowner, leave the box blank. This survey includes the main commercial crops in Texas that PTAD includes in its calculations. If a crop is not typical in your county, skip that crop. The expenses listed are expenses PTAD has in its crop budgets and are not comprehensive. If there are additional expenses used in your county for a crop, list the expenses per crop in the comments box on the last page of the survey.

- The budgets PTAD uses typically have seed technology fees included in the seed cost; therefore, PTAD does not list seed technology fees separately.
- If a technology fee is listed separately in the budget, PTAD adds the fee to the seed cost.

Irrigated Cropland Share Leases

- For these questions, assume the landowner does not furnish irrigation equipment.

- Select the expense box if a landowner in your county typically shares in that expense for that crop. For example, if a landowner in a county typically shares in seed, fertilizer, harvesting and hauling for corn, only select the associated boxes for those expenses.
- Indicate the landowner's share (expressed as a percentage) of the income and expenses for each crop at the bottom of each column. The landowner usually pays a share of production expenses and receives a prearranged share of the gross receipts. These can vary by crop and location.

Dry Cropland Share Leases

- Same as share lease irrigated cropland except oats have now replaced rice in the crop row and irrigation fuel expense is no longer an option.

Planting Patterns for Share Leases

- For your county, select one pattern that is most typical for share lease in irrigated and dry cropland for cotton and sorghum. Select N/A if this does not apply to your county. The four planting patterns that are typical for cotton and sorghum include solid, 2x1, 2x2 or 4x1. There are more planting patterns than the ones listed here, but PTAD chooses to focus on these.

Grazed Cropland for Share Leases

- Grazing leases can provide income to certain share lease crops. This survey requests information for oat and wheat crops only. These are the crops most typical in Texas for grazing. Select oats, wheat, both or neither to indicate which are typically grazed in your county. If this does not pertain to your county, select neither or leave blank.

Additional Comments

You may add comments, concerns, or feedback at the end of the survey. These may be comments or feedback regarding the survey instrument, additional information pertaining to survey questions or responses, or feedback about the process. You may also use this space to make PTAD aware of anything of importance that happened during the survey year.

Supplemental Information

If there is any supplemental information that you would like to provide that does not fit in the comment box at the end of the survey, feel free to include it with the survey.

If you choose to mail a hard copy:
Include copies of the supplemental information in the same envelope as the survey you are mailing back to PTAD.

If you are submitting the survey electronically:

After clicking submit on the electronic survey, a new email addressed to PTAD.Farm.and.Ranch.Survey@cpa.texas.gov should automatically generate. There will already be one file attached, the .fdf file of the completed survey. You can now attach another file with any additional information you would like to submit. If the email does not generate, or you would like to provide supplemental information without submitting the survey, you may email the documents to Sarah.Gutierrez@cpa.texas.gov or Joseph.Pargas@cpa.texas.gov. You may also email the survey to PTAD.AgandTimber@cpa.texas.gov.

Submitting the Survey

You may submit the survey electronically or by mail.

Electronic Submission

After completing the survey, save a PDF and/or print a copy for reference.

To submit the survey electronically, select **PRESS THIS BUTTON TO SUBMIT YOUR SURVEY** at the end of the survey. A new email should open on your screen addressed to PTAD.Farm.and.Ranch.Survey@cpa.texas.gov. The email will automatically:

- populate the subject line with Survey_CountyName;
- populate the body of the text with Farm and Ranch Survey for (County_Yr._Capacity) Name, Date; and
- attach a .fdf file with the completed survey.

Selecting the button at the end of the survey does not submit the survey to PTAD. Rather, it opens the email to send the survey to PTAD. For PTAD to receive the completed survey, you must send the automatically generated email.

If an email does not open (automatically generate) after you select the button to end your survey, it may be that you have not selected a default email program on the computer being used to submit the survey. If this happens, email the PDF or a scanned copy of the completed survey to PTAD.Farm.and.Ranch.Survey@cpa.texas.gov.

You will not receive an automatic confirmation email after submitting the survey electronically. If you want confirmation that PTAD received your survey, email Sarah Gutierrez or Joseph Pargas at PTAD.AgandTimber@cpa.texas.gov. You can also reach them by calling 800-252-9121 (press 4 to access the directory and then enter 3-3759 or 6-8542, respectively).

Hard Copy Submission

If preferred, you can download and print the survey from the Comptroller's website: comptroller.texas.gov/taxes/property-tax/pvs/farm-ranch-survey.php.

The following also applies to surveys received by mail. After filling out the paper version of the survey, scan and email the survey to PTAD.Farm.and.Ranch.Survey@cpa.texas.gov or mail directly to:

ATTN: Property Tax Assistance Division
Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, Texas 78711-9939

You will not receive an automatic confirmation email after PTAD receives your survey. If you want confirmation that PTAD received your survey, email Sarah Gutierrez or Joseph Pargas at PTAD.Farm.and.Ranch.Survey@cpa.texas.gov. You can also reach them by calling 800-252-9121 (press 4 to access the directory and then enter 3-3759 or 6-8542, respectively).

Definitions

The definitions included here are for the purposes of the Farm and Ranch Survey and may not be referenced in a statutory authority.[3]

Agricultural activities - Agricultural activities include but are not limited to:

- cultivating the soil;
- producing crops for human food, animal feed or planting seed;
- production of fibers;
- floriculture, viticulture and horticulture;
- raising or keeping livestock;
- raising or keeping exotic animals for the production of human food or production of fiber, leather, pelts or other tangible products having a commercial value;
- planting cover crops or leaving land idle for the purpose of participating in a governmental program, provided the land is not used for residential purposes or a purpose inconsistent with agricultural use;
- planting cover crops or leaving land idle in conjunction with normal crop or livestock rotation procedure;
- producing or harvesting logs and posts for use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use;
- wildlife management; and
- raising or keeping bees for pollination or to produce human food or other tangible products having a commercial value.[4]

Animal unit month - The amount of forage to fulfill metabolic requirements by one animal unit for one month.[5]

Appurtenances - Generally, appurtenances are man-made alterations of, or additions to, agricultural land that are included in the land's value and are not separately appraised. For purposes of special appraisal of 1-d-1 land, appurtenances are private roads, dams, reservoirs, water wells, canals, ditches, terraces and other similar reshaping of the soil (such as stock tanks); fences; riparian water rights; and decorative trees, windbreaks, fruit trees or nut trees.[5]

Cash lease - an agreement between a landowner and tenant to lease for a fixed cash payment; usually in terms of dollars per acre for a period of one year. When the owner leases on a cash basis, he or she ordinarily has no labor or operating capital costs.

Category - The value classification of land considering the agricultural use to which the land is principally devoted.[6]

Cropland - A land cover/use category that includes areas used to produce adapted crops for harvest.[7]

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[3] Tex. Gov't Code §403.3022(g)

[4] Tex. Tax Code §23.51(2)

[5] Appraisal Institute (U.S.), *Rural Property Valuation* (Chicago, 2017), p.272.

[5] Tex. Tax Code §23.51(1)

[6] Tex. Tax Code §23.51(3)

[7] United States Department of Agriculture, "National Resources Inventory (NRI) Glossary," https://www.nrcs.usda.gov/sites/default/files/2022-10/NRI_glossary.pdf (Last visited August 17, 2026.)

Dry cropland - Land used to grow crops that are cultivated without irrigation or with a limited amount of precipitation.
Earthen pond - Ponds that are constructed from the earth and collect rain/runoff water.
Fence - A constructed barrier to animals or people.[8]
Groundwater - Water that is percolating below the earth's surface.[9] Most groundwater is held in aquifers. This water is accessible by wells or may naturally discharge into streams or lakes.
Improved pastureland - Land that has been planted with domesticated native or exotic forage species that receives occasional renovation or treatments, which can include weed control, mowing, tillage, but is left to graze livestock or to grow certain grasses.
Initial clearing - Initial clearing is removing brush from an area that has not been cleared for a period of 20 years or longer.
Irrigation - The artificial application of water to plants to sustain or enhance plant growth.[10]
Irrigated cropland - Land used to grow crops that is supplied with water. Water is supplied to crops by ditches, pipes or other conduits.[11]
Native pastureland - Land that is dominated by native grasses, herbs and shrubs. May include introduced exotic species but the majority of species are native.
Net to land - The net income the land would have generated by a prudent owner during each year of the five-year period averaged and capitalized in the appraisal.
Predominant - being most frequent or common.[12]
Share lease - Landowner pays a share of production expenses and receives a prearranged share of the gross receipts rather than a fixed dollar amount.
Surface water - Natural water that has not penetrated much below the ground's surface.[13] This includes water that is in lakes, rivers, creeks, reservoirs, etc.
Tenant - A person who rents land from another person for a share of the crop or a share of the proceeds of the crop.[14]
Typical - combining or exhibiting the essential characteristics of a group.[15]
Typical lease arrangement - Most common lease type in the county, cash or share.
Well - A hole drilled or bored into the earth providing access to water to aid in extracting ground water.[16]

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[8] United States Department of Agriculture, "Conservation Practice Standard: Fence Code 382," (July 2021), https://www.nrcs.usda.gov/sites/default/files/2022-09/Fence_382_NHCP_CPS_2021.pdf (Last visited August 17, 2026.)

[9] Tex. Water Code §36.001(5)

[10] Congressional Research Service, *Irrigation in U.S. Agriculture: On-Farm Technologies and Best Management Practices* by Megan Stubbs (Washington, D.C., October 17, 2016) p. 1.

[11] Appraisal Institute (U.S), *Rural Property Valuation* (Chicago, 2017), p. 122.

[12] Merriam-Webster. (n.d.). Predominant. In *Merriam-Webster.com dictionary*. Retrieved December 8, 2021, from https://www.merriam-webster.com/dictionary/predominant

[13] Merriam-Webster. (n.d.). Surface water. In *Merriam-Webster.com dictionary*. Retrieved December 8, 2021, from https://www.merriam-webster.com/dictionary/surface%20water

[14] Texas A&M AgriLife Extension, "Crop Insurance Terms," (October 2008), https://agrilifelearn.tamu.edu/s/product/crop-insurance-terms/01t4x000004OUSjAAO (Last visited June 27, 2025.)

[15] Merriam-Webster. (n.d.). Typical. In *Merriam-Webster.com dictionary*. Retrieved December 8, 2021, from https://www.merriam-webster.com/dictionary/typical

[16] Groundwater Foundation, "What is a Well?," https://groundwater.org/wells/ (Last visited August 17, 2026.)

Frequently Asked Questions

What is the Farm and Ranch Survey's purpose?

The survey's purpose is to aid PTAD in determining values of certain agricultural land classes in Texas. Local knowledgeable agricultural authorities inform PTAD of typical agricultural operation components in their county. PTAD uses these components in the net to land calculations in the SDPVS.

Is the Farm and Ranch Survey the only source of data PTAD uses?

No, the survey is not the only source of data PTAD uses. PTAD uses the survey in conjunction with other publicly available data from reliable sources.

How can I get the survey results?

We do not compile the survey responses in a single database. If you are interested in accessing the surveys from a given county, you can submit an open records request to the Comptroller's office by email to ptad.openrecords@cpa.texas.gov or via the Comptroller's FYI Open Records tool at comptroller.texas.gov/about/policies/open-records/.

Will completing this survey affect my local values?

Completing this survey will not directly affect local values. PTAD uses the survey results to assist in developing agricultural values for the SDPVS. PTAD studies school district taxable values the year following the tax year in which the appraisal district sets local values. PTAD certifies the SDPVS to the commissioner of education a full year after the appraisal district determined the values used for local taxes.

For example, for the 2026 SDPVS:

- The local appraisal district determines local values for the 2026 tax year. The chief appraiser certifies the local appraisal roll to the taxing units by July 25, 2026, and sends a copy of the certified roll to PTAD in August or September depending on the appraisal district's size.
- PTAD uses data reported by the appraisal district for the 2026 tax year to complete the 2026 SDPVS.
- PTAD certifies 2026 school district values to the commissioner of education in August 2027, a year after the appraisal district certified local taxable values to the taxing units so they could prepare tax bills.

PTAD's study of school district values is backward looking after local actions have occurred. The sole purpose of the SDPVS is to provide taxable values used in the school funding formula by the commissioner of education and the Texas Education Agency.

How do I provide the requested calculations, sources or any additional information?

There are multiple ways to provide this additional documentation. PTAD can receive the documents by hard copy in the mail, attached to the email when submitting the survey or emailed directly to PTAD. Refer to the *Supplemental Information* section of this guide for more information.