

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 | \$ <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> /acre | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Dry cropland | \$ <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> /acre | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Improved pastureland | \$ <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> /acre | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Native pastureland | \$ <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> /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 | \$ | <input type="text"/> | <input type="text"/> | /acre |
| Dry cropland | \$ | <input type="text"/> | <input type="text"/> | /acre |
| Improved pastureland | \$ | <input type="text"/> | <input type="text"/> | /acre |
| Native pastureland | \$ | <input type="text"/> | <input type="text"/> | /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 | \$ | <input type="text"/> | <input type="text"/> | /acre |
| Liability insurance | \$ | <input type="text"/> | <input type="text"/> | /acre |
| Other _____ | \$ | <input type="text"/> | <input type="text"/> | /acre |
| Other _____ | \$ | <input type="text"/> | <input type="text"/> | /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.

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 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Inoculants | | | <input type="checkbox"/> | | | <input type="checkbox"/> | |
| Fertilizer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Fertilizer application | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Insecticide | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Insecticide application | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Herbicide | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Herbicide application | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Fungicide | | | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="checkbox"/> |
| Fungicide application | | | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="checkbox"/> |
| Defoliation | | <input type="checkbox"/> | | | | | |
| Harvesting | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Hauling | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Drying | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Ginning | | <input type="checkbox"/> | | | | | |
| Cotton board assessment | | <input type="checkbox"/> | | | | | |
| Classing | | <input type="checkbox"/> | | | | | |
| Warehouse receiving & handling | | <input type="checkbox"/> | | | | | |
| Boll weevil eradication | | <input type="checkbox"/> | | | | | |
| Crop insurance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Irrigation fuel (electricity, natural gas, etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Inoculants | | | | <input type="checkbox"/> | | <input type="checkbox"/> | |
| Fertilizer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Fertilizer application | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Insecticide | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Insecticide application | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Herbicide | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Herbicide application | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Fungicide | | | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="checkbox"/> |
| Fungicide application | | | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="checkbox"/> |
| Defoliation | | <input type="checkbox"/> | | | | | |
| Harvesting | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Hauling | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Drying | <input type="checkbox"/> | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Boll weevil eradication | | <input type="checkbox"/> | | | | | |
| Cotton board assessment | | <input type="checkbox"/> | | | | | |
| Classing | | <input type="checkbox"/> | | | | | |
| Warehouse receiving & handling | | <input type="checkbox"/> | | | | | |
| Ginning | | <input type="checkbox"/> | | | | | |
| Crop insurance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

%
 %
 %
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 %
 %
 %

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

| Crop Type | Irrigated | | | | | Dryland | | | | |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Solid | 2x1 | 2x2 | 4x1 | N/A | Solid | 2x1 | 2x2 | 4x1 | N/A |
| Cotton | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Sorghum | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

PROPOSED VERSION

For more information, visit:
comptroller.texas.gov/taxes/property-tax

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