2026 Open Space Land Value Calculations

Purpose

This report presents the methodology and resulting productivity values for agricultural and timberland within Freestone County, Texas. These values are developed in compliance with Texas Property Tax Code §§23.51-23.74 and applicable guidance from the Texas Comptroller Property Tax Assistance Division (PTAD).

Scope

According to the ***Soil Survey of Freestone County, Texas,*** published by the United States Department of Agriculture and the Natural Resources Conservation Service, in cooperation with the Texas Agricultural Experiment Station and the Texas State Soil and Water Conservation Board (hereafter referred to as the ***NRCS Soil Survey***), the county comprises approximately 570,000 acres, or 892 square miles. Of that area, approximately 3,149 acres are large bodies of water of 40 acres or more.

The topography of the county is level to hilly. Most of the county is in the Trinity River watershed except for the extreme southwest part, which is in the watershed of the Navasota River.

According to the district's 2026 Ag & Timber Distribution Reports, the 471,914 acres devoted to agricultural use in the county are distributed into four dominant groups as follows:

Pasturelands	416,907 acres	88 %
Wildlife Management	38,518 acres	8 %
Timberlands	15,950 acres	3 %
Cropland/Orchards	539 acres	1 %

The pages that follow are an explanation of the steps and considerations in developing the productivity value schedules used by the district to determine the taxable value of properties that are subject to 1-d-1 Open Space Land Valuation for the appraisal year of 2026.

Appendix 1 contains the general assumptions of operating income and expenses for pasture and cropland operations, followed by the PTAD assumptions for timberlands in Appendix 2. A recapitulation of the value calculations (cost tables) can be found in Appendix 3.

Section 1 – Use Class Category Considerations

Open Space Land Valuation cost schedules are developed in accordance with the methods outlined in the Property Tax Division's *Manual for the Appraisal of Agricultural Land*, *Manual for the Appraisal of Timber Land,* and *Guidelines for the Appraisal of Agricultural Land for Wildlife Management.*

In developing its cost schedules for Open Space Land Valuation, the district must consider factors that influence the land's productivity capacity, such as:

- ✓ Soil type,
- ✓ Soil productivity capability,
- ✓ Topography and
- ✓ Any other factors that influence the land's productive capacity.

The district gathers typical incomes and lease rates for agricultural properties, along with typical costs attributed to the property owner for the continued agricultural use of the property, from its ag surveys and the databases of the Natural Resource Conservation Service and the Farm Service. That data is categorized and analyzed according to:

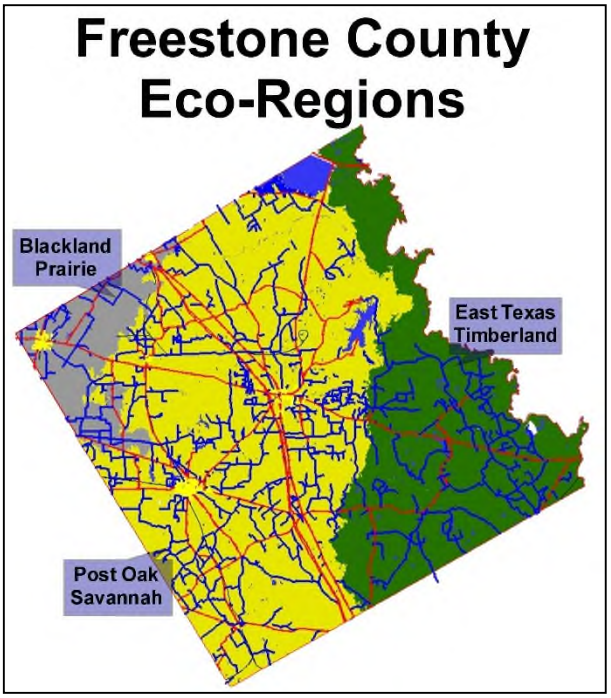
- ✓ Use category,
- ✓ Agricultural activity,
- ✓ Soil classification group (based upon use category).

To meet the requirement of Property Tax Code Section 23.51, the district must consider the capability of a property's soil to produce agricultural products and timber or to serve as a habitat for wildlife.

FCAD relies upon the Natural Resources Conservation Service's *Soil Survey of Freestone County, Texas,* for this purpose. The survey:

> *"…was made to provide information about the soils and miscellaneous areas in the survey area. The information includes a description of the soils, their location, and a discussion of their suitability, limitations, and management for specified uses. Soil scientists observed the steepness, length, and shape of the slopes; the general pattern of drainage; the kinds of crops and native plants."*

The NRCS Soil Survey of Freestone County, Texas, indicates that there are seventy-one (71) different areas within the county with similar topography and soil types; however, the soils of Freestone County follow an orderly pattern that is related to the geology, landforms, relief, climate, and natural vegetation of the area. Each kind of soil and miscellaneous area is associated with a particular kind of landform or with a segment of the landform. Individual soils in the landscape merge into one another as their characteristics gradually change. For purposes of the determination of values for Open Space Land Valuation, the district has categorized all property into one of its three major eco-regions, based upon its analysis of soil types, topography influences, and vegetation types reported in the NRCS Soil Survey of Freestone County, Texas. Those regions are:



The **Post Oak Savannah (or Southern Claypan)** is bounded by "Little Tehuacana Creek on the west to FM 1364 on the east. Communities in this area are Fairfield, Dew, Teague, Dew, Freestone, and Donie. It is dominated by light-colored, loamy, and sandy soils. The native vegetation is oak trees with an understory of mid and tall grasses.

The **Northern Blackland Prairie** is bounded on the east by "Little Tehuacana Creek and to the south by US Highway 84. It is in the vicinity of the Wortham and Streetman communities. Some areas extend just to the northwest of Teague, encompassing the Cotton Gin community. It is dominated by dark-colored, loamy, and clayey soils. The native vegetation is made up of mid and tall grasses.

The **East Texas Timberlands** are bounded on the west by FM 1364 and on the east by the Trinity River. Butler and Oakwood communities are situated in this area. It is dominated by light-colored, sandy, and loamy soils. The native vegetation consists of oaks, pines, and shade-tolerant grasses.

While all land in the county is situated in one of these three major eco-regions, agricultural productivity capabilities vary between the regions according to the type of agriculture practiced. FCAD relies upon the Soil Survey to determine the productivity capability of each of the value classes in its classification system. For this reason, the district has developed and maintains cost schedules and maps to depict those areas based upon different agricultural uses, namely:

- ✓ Agricultural Livestock Production ("ag"),
- ✓ Croplands and Orchards, and

- ✓ Timberland.

Wildlife management properties are not associated with one of the three soil capability maps maintained by the district and are subject to the soil productivity capability map applicable to the type of agricultural use the property had in the year before the wildlife management program started.

Finally, FCAD relies upon the guidelines published by the Property Tax Assistance Division of the Texas Comptroller's Office (PTAD) in its *Manual for the Appraisal of Agricultural Land*, *Manual for the Appraisal of Timber Land,* and *Guidelines for the Appraisal of Agricultural Land for Wildlife Management*. Additional criteria used in determining the general intensity standards and qualifying practices for qualifying parcels in the area are recognized and implemented from the recommendations of the FCAD Ag Advisory Board.

Section 2– Open Space Land Cost Schedule Development

Productivity values are derived using the income capitalization approach, specifically:

Productivity Value = Average Net Income to Land / Statutory Capitalization Rate

Pasturelands

Pasturelands include areas of the county principally used for the production of livestock, including grazing and hay production. According to the NRCS Soil Survey, about 88 percent of the county's land is devoted to grazing land.

As recommended by its Agricultural Advisory Board, FCAD has built its valuation schedules for native and improved pastures based upon the three eco-regions previously identified.

Improved Pasture and Hayland

Pastures are typically planted to introduced grasses that will respond more effectively to good management practices. The most commonly grown are Coastal Bermuda, Tifton 85 Bermuda, Common Bermuda, and Bahia grasses. Good cultural management practices would include applying fertilizer or lime to amend the soil, chemical or mechanical weed and brush control, and rotational grazing of livestock.

Analysis shows that most soil types in Freestone County are moderately too well-suited for improved pasture or hay production with good management practices.

Using the Assumption Tables attached in Appendix 1, the five-year historical net income to land for ***improved pastureland***:

Improved Pasture					
Year	Lease Amount	Hunting Income	Fences	Taxes	Net Income to Land
2020	20.00	0.00	-6.70	-2.06	11.24
2021	20.00	0.00	-6.78	-1.97	11.25
2022	20.00	0.00	-6.79	-1.92	11.29
2023	20.00	0.00	-6.79	-1.73	11.48
2024	20.00	0.00	-7.00	-1.36	11.64
Average Net Lease Price					11.38

The productivity value for this use class is calculated:

Average Net Income to Land / Cap Rate = Productivity Value

11.38/0.10 = ***113.80 per acre***

Native Pasture (Rangeland)

Approximately 60 percent of Freestone County is used as native pasture or rangeland. The native vegetation is grass, grass-like plants, forbs, or shrubs suitable for grazing or browsing. Rangeland receives no

regular or frequent cultural treatments, such as fertilizer or tillage. Many areas of former cropland have reverted to native vegetation. Because of past management, most of these areas have been invaded by woody plants. Some introduced species of grasses, such as the Bermuda and Bahia grasses, have invaded or survived prior management.

For native pastureland, the NRCS Soil Survey includes tables that report the capability of each soil type, based on average dry matter yield, in terms of animal unit months (AUM) (the amount of forage or feed required to feed one animal unit for 30 days). From these tables, the district has developed the following productivity index factors:

Eco-Region	Average Animal Unit Months	Productivity Factor
Blackland Prairie	6.04	0.97
East Texas Timberland	5.68	0.91
Post Oak Savannah	6.25	1.00

The productivity value for native pasture in each of these regions is adjusted for soil capacity by the application of a productivity factor that is determined by:

Eco-Region AUM Factor/AUM Constant = Productivity Factor

Using the Assumption Tables attached in Appendix 1, the five-year historical net income to land for native pasture of the constant is calculated as:

Native Pasture					
Year	Lease Amount	Hunting Income	Fences	Taxes	Net Income to Land
2020	12.00	7.50	-6.70	-1.98	10.82
2021	12.00	7.50	-6.78	-1.97	10.75
2022	12.00	7.50	-6.79	-1.92	10.79
2023	12.00	7.50	-6.79	-1.73	10.98
2024	12.00	7.50	-7.00	-1.36	11.14
Average Net Lease Price					10.90

The productivity value for this use class is calculated:

Average Net Income to Land / Cap Rate = Productivity Value

10.90/0.10 = ***109.00 per acre***

Adjusted for soil capacity and location (eco-region), the following table reflects the productivity values assigned to native pastureland by FCAD for 2025:

Eco-Region	Factor	Value
Blackland Prairie	0.97	105.73
East Texas Timberland	0.91	99.19
Post Oak Savannah	1.00	109.00

Woodland grazing

With good management practices, some woodlands can produce enough understory vegetation to support the grazing of livestock, wildlife habitat, or both without damage to the trees. The typical understory vegetation consists of shade-tolerant grasses, forbs, shrubs, and other plants. The quality and quantity of understory vegetation will vary with the kind of soil, the type of trees, the density of the canopy, and the depth of litter on the ground.

The NRCS Soil Survey reports that woodland grasses produce an average of 2,625 pounds per acre of grazing grasses as compared to an average of 3,282 pounds per acre for native rangeland grasses, indicating a productivity capability ratio for native/woodland of 80 percent.

After applying this ratio to the previously calculated native pasture productivity value, the constant cost for woodland productivity value is calculated:

*Average Net Income to Land / Cap Rate * Productivity Capability Ratio = Productivity Value*

*10.90 /0.10 * 0.80 =* ***87.20 per acre***

Adjusted for soil capacity and location (eco-region), the following table reflects the productivity values assigned to wooded pastureland by FCAD for 2025:

Eco Region	Factor	Value
Blackland Prairie	0.97	84.58
East Texas Timberland	0.91	79.35
Post Oak Savannah	1.00	87.20

Cropland and Orchards

Peaches, pecans, vegetables, and melons are grown commercially in Freestone County. According to the 2007 Census of Agriculture for Freestone County, approximately 20% of the county is used for the production of row crops and fruit or nut orchards. Typically, croplands produced in the county are non-irrigated.

NRCS land capability classification shows the suitability of soils for most kinds of field crops. The soils are grouped according to their limitations for field crops, the risk of damage if they are used for crops, and the way they respond to management. Freestone County has soils with capability classes from 2 through 7. Classes 6 and 7 are not suitable for cultivation; therefore, it would not be a prudent practice for a manager wishing to maximize production to attempt cultivation of these soils.

Croplands and orchards are few in the county, and operating/income/expense information is consistent throughout the county. From the information in its possession, the district has determined that no adjustments between the soil classes are necessary. However, FCAD will establish costs for each eco-region in its database to maintain the regional location of each parcel.

Surveys indicate that the owners of dry croplands and orchards incur no additional costs for operating and maintaining these properties other than the local ad valorem taxes. The following table represents the five-year historical net income attributable to the land for this category of property:

Orchards-Truck Farms					
Year	Lease Amount	Pest Control	Labor	Taxes	Net Income to Land
2020	30.00			-4.71	25.29
2021	30.00			-4.37	25.63
2022	30.00			-4.36	25.64
2023	30.00			-3.95	26.05
2024	30.00			-3.09	26.91
Average Net Lease Price					25.65

The productivity value for this use class is calculated:

Average Net Income to Land / Cap Rate = Productivity Value

25.65/0.10 = ***256.50 per acre***

Section 3– Timberland Cost Schedule Development

The Texas Forest Service's *Central & West Texas Forestlands 2007 Report* estimates that Freestone County has approximately 35,760 acres of juniper-pine forest and approximately 266,264 acres of oak and other hardwood forests. Only about 8,000 acres of this are managed for commercial timber production. Many soils in the county have the potential for commercial timber production. Soil along the flood plains of the Trinity River and larger creeks and streams is suited to hardwood growth and management. Some upland areas are capable of medium to high production of pine.

The productivity value of an acre of timberland equals the average annual net income a prudent manager could earn from growing timber over the five years preceding the appraisal's effective year, divided by a statutory capitalization rate. *Net income* has two parts: *gross income* and *production cost*.

Gross income is calculated by computing potential average annual timber growth per acre and multiplying this amount by the timber's average annual market price for that year. This computation is performed for each of the five years.

The average annual cost of producing timber in each of the five years is subtracted from gross income to find net income for the year.

Average annual net income is computed by averaging net income for each of the five years. This five-year average annual net income is then divided by the statutory capitalization rate to produce the productivity value of timberland. Timberland's productivity value is determined in these basic steps: Classify timberland into three forest types;

- Classify timberland into four soil types;
- Estimate average annual timber growth;
- Convert timber growth into units for estimating gross income;
- Estimate average annual timber prices;
- Estimate average annual potential gross income of timber growth;
- Estimate average annual costs of producing timber;
- Estimate net income of timber growth;
- Capitalize net income by statutory rate to develop per-acre timber values; and
- Apply timber values to timber acreage within the district.

Section 23.71 of the Property Tax Code requires the chief appraiser to estimate timber productivity values for three forest types in four distinct soil types:

- **Pine -** includes all forested areas in which the trees are green throughout the year and do not lose their leaves. These trees are called evergreens. Forested areas where pine and other softwoods make up more than two-thirds of the trees, free to grow, are in this category.
- **Hardwood -** includes all forested areas with a predominance of deciduous trees. These trees lose their leaves at the end of the frost-free season. Stands where hardwoods are more than two-thirds of the trees free to grow are in this category.
- **Mixed -** Includes all forested areas where both evergreen and deciduous trees are growing and neither predominates. An area is classified as mixed whenever evergreen and deciduous trees each make up more than one-third of the trees.

Timber-producing areas are classified into four soil types, based upon a property's ability to produce timber according to site indexes that estimate potential growth rates. While the USDA Forest Service has developed five site indexes for this purpose, Texas law requires appraisal districts to classify timber production according to four soil types. For this reason, NRCS has developed a site index table that meets this legal requirement. The following table represents the anticipated annual growth rate for each of the soil types associated with timber production:

Soil Type	USDA NRCS Site Index Range
1	Over 95 feet
2	80-95 feet
3	60-79 feet
4	Under 60 feet

The methodology for calculating productivity values for timberlands is similar to that of other Open Space Land Values, as it is based upon a five-year average net income for land (for the property owner). Because of the varying amounts of expenses incurred by property owners and the limited amount of data available for Freestone County (as it is a fringe area for timber production), the district relies upon the calculations of the Property Tax Assistance Division for the determination of productivity values for this category of property. These calculations are summarized below:

Average Net Income to Land / Cap Rate = Productivity Value

	Soil Type I		Soil Type II		Soil Type III		Soil Type IV	
Forest Type	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value
Pine	$30.56	$393.31	$17.59	$226.38	$14.38	$185.07	$14.02	$180.44
Mixed	$20.71	$266.54	$11.97	$154.05	$6.61	$85.07	$3.99	$51.35
Hardwood	$14.00	$180.18	$7.06	$90.86	$4.02	$51.74	$1.31	$16.86

Section 4– Other Open Space Lands Schedule Development

Wildlife Management

According to guidelines for this type of open space land valuation, wildlife management use is a revenue-neutral use of land, meaning that the owner who switches from one type of open space land valuation to another must pay the same amount of property taxes that would have been paid if the land had remained in its former agricultural use.

Cost schedules are included in the district's CAMA system to mirror the calculated costs for improved, native, and woodland pastures in each eco-region, as well as for mirroring the hardwood, timber, and mixed timberland cost schedules for each of the four timber soil types.

Timber-In-Transition

Property owners who wish to convert their property from "pastureland" to timber production may continue to have their property appraised at the same rate as pasture for up to fourteen years after converting to timber use.

The productivity values for this special-use category mirror those of "pasturelands" in similar eco-regions.

Appendix 1

Open Space Land Assumptions

Calculation Formula Assumptions

- The Calculation requires a capitalization of the average annual net income for five years preceding the year before the appraisal. Historical information is carried forward from the calculation of the previous year. (*PTC 23.51(4))*

- Net income for capitalization is determined in each of the five historical years as:

	Gross Lease Income
-	Typical Operating Expenses
	Net Income

Net income is calculated using the following formula:

$$\text{Value} = \frac{\text{Net Income}}{\text{Capitalization Rate}}$$

Capitalization Rates as published on the PTAD website for 2026.

- 10% for Agricultural use, including wildlife management and timber in transition.
- 7.75% for Timberlands

Pastureland Assumptions

The following information is based upon information received by the district in its Farm/Ranch Surveys, USDA Statistics Service, or Texas Rural Land Trends published by ASFMRA:

- The property owner retains hunting income and rights.
- The owner is responsible for taxes on the property.
- The property owner is responsible for maintaining perimeter fences.
- Lessee is responsible for fertilizer and weed control.
- Lessee is responsible for minimal perimeter fence repair and repair of all cross fences.

Agricultural Use Lease Rates

- Lease rate data for each agricultural use category are taken from FCAD Farm/Ranch Surveys and posted rates on USDA/NRCS/Texas Real Estate Center websites and reviewed by the Ag Advisory Board for continuity with the local market and practices.

Hunting Lease Rate Information

- Hunting lease rate information is taken from FCAD Farm/Ranch Surveys and posted rates on USDA/NRCS websites. Hunting income may be received by the district in a “per gun” format, which is converted to a “per acre” format by using the assumption of one hundred acres per gun.

Fence Costs

- Fence cost information is taken from district Farm/Ranch Surveys or NRCS cost share data and is reviewed by FCAD Ag Advisory Board:

Average Tract Size	38.00	acres	(Total Productivity Acres / Parcels) 471,914 12,374
Sq. Footage of Average Tract	1,655,280	sq. feet	(38 acres * 43560 sq feet per acre)
Fencing			
Life Expectancy of Fence	20	years	
Materials & Labor Costs	$ 3.31	per linear foot	
Assumed Perimeter	5,146	linear feet	(√1,655,280 sq. ft. * 4)
Perimeter Cost			
Side 1	2,129	Linear feet shared with neighbor	
Side 2	2,129	Linear feet shared with neighbor	
Side 3	2,129	Linear feet shared with neighbor	
Side 4	4,258	Full Cost	
	10,646	Total Fence Cost	
Cost per acre	280.15		
Total Fence Cost	$7.00	per acre (adjusted for time)	

Dry Cropland/Orchards

- Lease information acquired from the USDA website or published by ASFMRA in Texas Rural Land Trends.
- The owner assumes no responsibility for the operation of cropland/orchard. All operational expenses are the responsibility of the lessee.
- The owner is not responsible for fence maintenance or pest control.
- The owner is responsible for ad valorem taxes.
- No hunting income generated.

Appendix 2

Timberland Valuation Calculation

Stumpage Prices

	Large Pine Sawtimber		Small Pine Sawtimber		Hardwood Sawtimber		Pine Pulpwood		Hardwood Pulpwood	
	Unweighted	Weighted	Unweighted	Weighted	Unweighted	Weighted	Unweighted	Weighted	Unweighted	Weighted
2021	$25.77	$29.77	$13.35	$14.55	$32.57	$33.34	$7.10	$7.79	$7.57	$8.91
2022	$26.99	$30.15	$12.75	$13.42	$33.36	$33.17	$6.56	$6.57	$7.11	$8.27
2023	$26.82	$30.60	$14.00	$14.01	$33.73	$33.99	$6.14	$6.62	$8.37	$8.39
2024	$30.33	$28.97	$14.63	$14.58	$37.74	$37.63	$6.21	$6.19	$6.54	$6.63
2025	$28.63	$28.63	$14.66	$14.66	$37.87	$37.87	$6.01	$6.01	$6.93	$6.93

Management Costs East Texas

	Pine				Mixed				Hardwood			
	I	II	III	IV	I	II	III	IV	I	II	III	IV
2021	47.09	40.61	26.00	14.65	33.67	28.89	21.37	15.60	25.34	22.38	16.08	12.66
2022	49.94	43.41	27.55	15.33	34.78	30.08	22.39	16.47	25.24	22.39	16.35	13.07
2023	47.33	41.09	26.35	14.99	31.96	27.66	21.04	15.74	25.12	22.58	16.66	13.49
2024	47.33	41.09	26.35	14.99	31.96	27.66	21.04	15.74	25.12	22.58	16.66	13.49
2025	47.33	41.09	26.35	14.99	31.96	27.66	21.04	15.74	25.12	22.58	16.66	13.49

PINE

Soil Productivity Class	I				II				III				IV			
Year	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income
2021	$78.08	-	47.09	= $30.99	$58.84	-	40.61	= $18.23	$40.74	-	26.00	$14.74	$28.86	-	14.65	= $14.21
2022	$77.51	-	49.94	= $27.57	$58.42	-	43.41	= $15.01	$40.44	-	27.55	$12.89	$28.65	-	15.33	= $13.32
2023	$78.22	-	47.33	= $30.89	$58.95	-	41.09	= $17.86	$40.81	-	26.35	$14.46	$28.91	-	14.99	= $13.92
2024	$80.10	-	47.33	= $32.77	$60.36	-	41.09	= $19.27	$41.79	-	26.35	$15.44	$29.60	-	14.99	= $14.61
2025	$78.03	-	47.33	= $30.70	$58.80	-	41.09	= $17.71	$40.71	-	26.35	$14.36	$28.84	-	14.99	= $13.85
5 Year Average				**$30.56**				**$17.59**				**$14.38**				**$14.02**

MIXED

Soil Productivity Class	I				II				III				IV			
Year	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income
2021	$52.76	-	33.67	= $19.09	$39.76	-	28.89	= $10.87	$27.53	-	21.37	$6.16	$19.50	-	15.60	= $3.90
2022	$52.90	-	34.78	= $18.12	$39.86	-	30.08	= $9.78	$27.60	-	22.39	$5.21	$19.55	-	16.47	= $3.08
2023	$53.75	-	31.96	= $21.79	$40.51	-	27.66	= $12.85	$28.04	-	21.04	$7.00	$19.86	-	15.74	= $4.12
2024	$55.78	-	31.96	= $23.82	$42.04	-	27.66	= $14.38	$29.10	-	21.04	$8.06	$20.61	-	15.74	= $4.87
2025	$55.08	-	31.96	= $23.12	$41.51	-	27.66	= $13.85	$28.74	-	21.04	$7.70	$20.35	-	15.74	= $4.61
5 Year Average				**$20.71**				**$11.97**				**$6.61**				**$3.99**

HARDWOOD

Soil Productivity Class	I				II				III				IV			
Year	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income	Potential Gross Income*	-	Annual Costs**	= Net Income
2021	$38.14	-	25.34	= $12.80	$28.75	-	22.38	= $6.37	$19.90	-	16.08	= $3.82	$14.10	-	12.66	= $1.44
2022	$38.17	-	25.24	= $12.93	$28.77	-	22.39	= $6.38	$19.92	-	16.35	= $3.57	$14.11	-	13.07	= $1.04
2023	$39.03	-	25.12	= $13.91	$29.41	-	22.58	= $6.83	$20.36	-	16.66	= $3.70	$14.42	-	13.49	= $0.93
2024	$41.46	-	25.12	= $16.34	$31.24	-	22.58	= $8.66	$21.63	-	16.66	= $4.97	$15.32	-	13.49	= $1.83
2025	$41.54	-	25.12	= $16.42	$31.30	-	22.58	= $8.72	$21.67	-	16.66	= $5.01	$15.35	-	13.49	= $1.86
5 Year Average				**$14.00**				**$7.06**				**$4.02**				**$1.31**

Appendix 3

Open Space Land Value Comparison

Ag Class	Land Class Description	Eco Region/Soil Type	2025	2026	Change
ADC2	Dry Cropland	Cropland II	256.80	256.50	-0.30
ADC3	Dry Cropland	Cropland III	256.80	256.50	-0.30
ADC4	Dry Cropland	Cropland IV	256.80	256.50	-0.30
ADC5	Dry Cropland	Cropland V	256.80	256.50	-0.30
AIC2	Irrigated Cropland	Cropland II	256.80	256.50	-0.30
AIC3	Irrigated Cropland	Cropland III	256.80	256.50	-0.30
AIC4	Irrigated Cropland	Cropland IV	256.80	256.50	-0.30
AIC5	Irrigated Cropland	Cropland V	256.80	256.50	-0.30
AO1	Orchard	Cropland I	256.80	256.50	-0.30
AO2	Orchard	Cropland II	256.80	256.50	-0.30
AO3	Orchard	Cropland III	256.80	256.50	-0.30
AO4	Orchard	Cropland IV	256.80	256.50	-0.30
AO5	Orchard	Cropland V	256.80	256.50	-0.30
ABB	Pasture - Barren/Floodland	Blackland	84.53	84.58	0.05
ABE	Pasture - Barren/Floodland	East Texas	79.30	79.35	0.05
ABP	Pasture - Barren/Floodland	Post Oak Savanah	87.14	87.20	0.06
AIPB	Pasture - Improved	Blackland	113.93	113.80	-0.13
AIPE	Pasture - Improved	East Texas	113.93	113.80	-0.13
AIPP	Pasture - Improved	Post Oak Savanah	113.93	113.80	-0.13
ANPB	Pasture - Native	Blackland	105.66	105.73	0.07
ANPE	Pasture - Native	East Texas	99.13	99.19	0.06
ANPP	Pasture - Native	Post Oak Savanah	108.93	109.00	0.07
AWPB	Pasture - Wooded	Blackland	84.53	84.58	0.05
AWPE	Pasture - Wooded	East Texas	79.30	79.35	0.05
AWPP	Pasture - Wooded	Post Oak Savanah	87.14	87.20	0.06
AT1H	Timber - Hardwood	Timber I	181.81	180.18	-1.63
AT2H	Timber - Hardwood	Timber II	97.16	90.86	-6.30
AT3H	Timber - Hardwood	Timber III	56.52	51.74	-4.78
AT4H	Timber - Hardwood	Timber IV	21.94	16.86	-5.08
AT1HR	Timber - Hardwood - Restricted Use	Timber I	90.91	90.09	-0.81
AT2HR	Timber - Hardwood - Restricted Use	Timber II	48.58	45.43	-3.15
AT3HR	Timber - Hardwood - Restricted Use	Timber III	28.26	25.87	-2.39
AT4HR	Timber - Hardwood - Restricted Use	Timber IV	10.97	8.43	-2.54
AT1M	Timber - Mixed	Timber I	256.90	266.54	9.64
AT2M	Timber - Mixed	Timber II	154.84	154.05	-0.79
AT3M	Timber - Mixed	Timber III	86.71	85.07	-1.64
AT4M	Timber - Mixed	Timber IV	51.48	51.35	-0.13
AT1MR	Timber - Mixed - Restricted Use	Timber I	128.45	133.27	4.82

Ag Class	Land Class Description	Eco Region/Soil Type	2025	2026	Change
AT2MR	Timber - Mixed - Restricted Use	Timber II	77.42	77.03	-0.39
AT3MR	Timber - Mixed - Restricted Use	Timber III	43.36	42.54	-0.81
AT4MR	Timber - Mixed - Restricted Use	Timber IV	25.74	25.68	-0.06
AT1P	Timber - Pine	Timber I	398.58	393.31	-5.27
AT2P	Timber - Pine	Timber II	246.19	226.38	-19.81
AT3P	Timber - Pine	Timber III	189.16	185.07	-4.09
AT4P	Timber - Pine	Timber IV	168.52	180.44	11.92
AT1PR	Timber - Pine - Restricted Use	Timber I	199.29	196.66	-2.63
AT2PR	Timber - Pine - Restricted Use	Timber II	123.10	113.19	-9.91
AT3PR	Timber - Pine - Restricted Use	Timber III	94.58	92.54	-2.04
AT4PR	Timber - Pine - Restricted Use	Timber IV	84.26	90.22	5.96
AITHB	Timber in Transition - Hardwood (Improved)	Blackland	113.93	113.80	-0.13
AITHE	Timber in Transition - Hardwood (Improved)	East Texas	113.93	113.80	-0.13
AITHP	Timber in Transition - Hardwood (Improved)	Post Oak Savanah	113.93	113.80	-0.13
ANTHB	Timber in Transition - Hardwood (Native)	Blackland	105.66	105.73	0.07
ANTHE	Timber in Transition - Hardwood (Native)	East Texas	99.13	99.19	0.06
ANTHP	Timber in Transition - Hardwood (Native)	Post Oak Savanah	108.93	109.00	0.07
AITMB	Timber in Transition - Mixed (Improved)	Blackland	113.93	113.80	-0.13
AITME	Timber in Transition - Mixed (Improved)	East Texas	113.93	113.80	-0.13
AITMP	Timber in Transition - Mixed (Improved)	Post Oak Savanah	113.93	113.80	-0.13
ANTMB	Timber in Transition - Mixed (Native)	Blackland	105.66	105.73	0.07
ANTME	Timber in Transition - Mixed (Native)	East Texas	99.13	99.19	0.06
ANTMP	Timber in Transition - Mixed (Native)	Post Oak Savanah	108.93	109.00	0.07
AITPB	Timber in Transition - Pine (Improved)	Blackland	113.93	113.80	-0.13
AITPE	Timber in Transition - Pine (Improved)	East Texas	113.93	113.80	-0.13
AITPP	Timber in Transition - Pine (Improved)	Post Oak Savanah	113.93	113.80	-0.13
ANTPB	Timber in Transition - Pine (Native)	Blackland	105.66	105.73	0.07
ANTPE	Timber in Transition - Pine (Native)	East Texas	99.13	99.19	0.06
ANTPP	Timber in Transition - Pine (Native)	Post Oak Savanah	108.93	109.00	0.07
AIWB	Wildlife Management - Improved	Blackland	113.93	113.80	-0.13
AIWE	Wildlife Management - Improved	East Texas	113.93	113.80	-0.13
AIWP	Wildlife Management - Improved	Post Oak Savanah	113.93	113.80	-0.13
ANWB	Wildlife Management - Native	Blackland	105.66	105.73	0.07
ANWE	Wildlife Management - Native	East Texas	99.13	99.19	0.06
ANWP	Wildlife Management - Native	Post Oak Savanah	108.93	109.00	0.07
AT1HW	Wildlife Management - Timber - Hardwood	Timber I	181.81	180.18	-1.63
AT2HW	Wildlife Management - Timber - Hardwood	Timber II	97.16	90.86	-6.30
AT3HW	Wildlife Management - Timber - Hardwood	Timber III	56.52	51.74	-4.78
AT4HW	Wildlife Management - Timber - Hardwood	Timber IV	21.94	16.86	-5.08
AT1MW	Wildlife Management - Timber - Mixed	Timber I	256.90	266.54	9.64
AT2MW	Wildlife Management - Timber - Mixed	Timber II	154.84	154.05	-0.79
AT3MW	Wildlife Management - Timber - Mixed	Timber III	86.71	85.07	-1.64
AT4MW	Wildlife Management - Timber - Mixed	Timber IV	51.48	51.35	-0.13
AT1PW	Wildlife Management - Timber - Pine	Timber I	398.58	393.31	-5.27

Ag Class	Land Class Description	Eco Region/Soil Type	2025	2026	Change
AT2PW	Wildlife Management - Timber - Pine	Timber II	246.19	226.38	-19.81
AT3PW	Wildlife Management - Timber - Pine	Timber III	189.16	185.07	-4.09
AT4PW	Wildlife Management - Timber - Pine	Timber IV	168.52	180.44	11.92
AWWB	Wildlife Management - Wooded	Blackland	84.53	84.58	0.05
AWWE	Wildlife Management - Wooded	East Texas	79.30	79.35	0.05
AWWP	Wildlife Management - Wooded	Post Oak Savanah	87.14	87.20	0.06
AIBB	Bee Management - Improved	Blackland	113.93	113.80	-0.13
AIBE	Bee Management - Improved	East Texas	113.93	113.80	-0.13
AIBP	Bee Management - Improved	Post Oak Savanah	113.93	113.80	-0.13
ANBB	Bee Management - Native	Blackland	105.66	105.73	0.07
ANBE	Bee Management - Native	East Texas	99.13	99.19	0.06
ANBP	Bee Management - Native	Post Oak Savanah	108.93	109.00	0.07
AWBB	Bee Management - Wooded	Blackland	84.53	84.58	0.05
AWBE	Bee Management - Wooded	East Texas	79.30	79.35	0.05
AWBP	Bee Management - Wooded	Post Oak Savanah	87.14	87.20	0.06