

2024 Open Space Land Value Calculations



The purpose of this assignment is to establish agricultural productivity values for Freestone County, Texas. According to **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 is comprised of 571,437 acres, or 893 square miles. Of that area, 3149 acres are large bodies of water of 40 acres or more in size.

The topography of the county is nearly 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 2024 Ag & Timber Distribution Reports, the 468,353 acres devoted to agricultural use in the county is distributed into four dominant groups as follows:

Pasturelands	415,656 acres
Wildlife Management	37,019 acres
Timberlands	15,134 acres
Cropland/Orchards	544 acres

The pages which 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 which are subject to 1-d-1 Open Space Land Valuation for the appraisal year of 2024.

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 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:

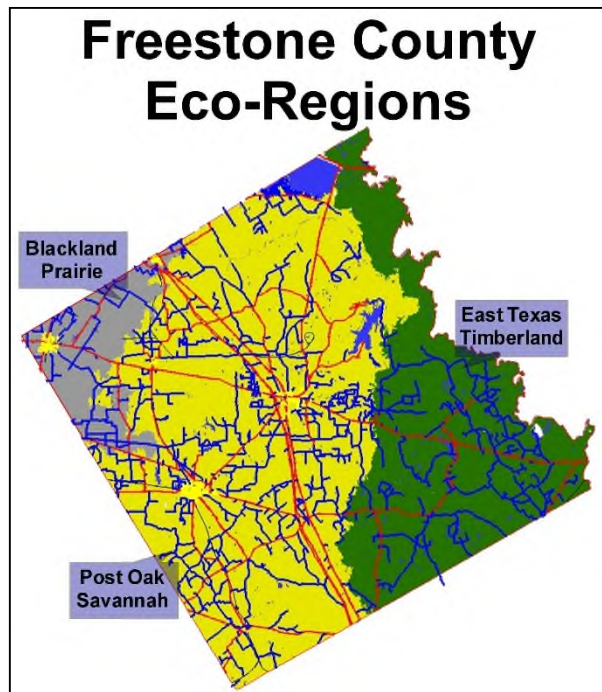
- ✓ Use category,
- ✓ Agricultural activity,
- ✓ Soil classification group (based upon use category).

To meet the requirement of Property Tax Code Section 23.51, the district must consider the capability of a property's soil to produce agriculture 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 discussion of their suitability, limitations, and management for specified uses. Soil scientist 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 on 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 generally bounded by "Little Tehuacana Creek on the west to FM 1364 on the east. Communities in this 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 and understory of mid and tall grasses. The dominant soils associations in this area are:

The **Northern Blackland Prairie** is generally 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 mid and tall grasses. The dominant soils associations in this area are:

The **East Texas Timberlands** are bounded on the west by FM 1364 east to 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. The dominant soils associations in this area are:

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 by 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 Division (PTD) 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

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 90 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 Hay land

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 generally moderately to 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
2019	20.00	0.00	-6.79	-1.93	11.28
2020	20.00	0.00	-6.79	-1.97	11.24
2021	20.00	0.00	-6.79	-1.89	11.32
2022	20.00	0.00	-6.79	-1.76	11.45
2023	20.00	0.00	-6.79	-1.43	11.78
Average Net Lease Price					11.41

The productivity value for this use class is calculated:

$$\text{Average Net Income to Land} / \text{Cap Rate} = \text{Productivity Value}$$

$$11.41 / 0.106 = \mathbf{107.69 \text{ per acre}}$$

Native Pasture (Rangeland)

Approximately 60 percent of Freestone County is used as native pasture or rangeland. The native vegetation is predominantly grasses, 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 back 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 indexes 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:

$$\text{Eco-Region AUM Factor} / \text{AUM Constant} = \text{Productivity Factor}$$

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
2019	12.00	7.50	-6.79	-1.93	10.78
2020	12.00	7.50	-6.79	-1.97	10.74
2021	12.00	7.50	-6.79	-1.89	10.82
2022	12.00	7.50	-6.79	-1.76	10.95
2023	12.00	7.50	-6.79	-1.43	11.28
Average Net Lease Price					10.91

The productivity value for this use class is calculated:

$$\text{Average Net Income to Land} / \text{Cap Rate} = \text{Productivity Value}$$

$$10.91 / 0.106 = \mathbf{102.97 \text{ per acre}}$$

Adjusted for soil capacity and location (eco-region), the following table reflects the productivity values assigned to native pastureland by FCAD for 2024:

Eco-Region	Factor	Value
Blackland Prairie	0.97	99.88
East Texas Timberland	0.91	93.70
Post Oak Savannah	1.00	102.97

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:

$$\text{Average Net Income to Land} / \text{Cap Rate} * \text{Productivity Capability Ratio} = \text{Productivity Value}$$

$$10.91 / 0.106 * 0.80 = \mathbf{82.38 \text{ per acre}}$$

Adjusted for soil capacity and location (eco-region), the following table reflects the productivity values assigned to wooded pastureland by FCAD for 2020:

Eco Region	Factor	Value
Blackland Prairie	0.97	79.91
East Texas Timberland	0.91	74.96
Post Oak Savannah	1.00	82.38

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 thru 7. Classes 6 and 7 are not suitable for cultivation; therefore, it would not be a prudent practice of 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 appears to be consistent throughout the county. From the information in its possession, the district has determined that no adjustments between the soil classes is necessary. However, FCAD will establish costs for each eco-region in its database in order 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
2019	30.00			-4.21	25.79
2020	30.00			-4.21	25.79
2021	30.00			-4.26	25.74
2022	30.00			-4.01	25.99
2023	30.00			-3.28	26.72
Average Net Lease Price					25.83

The productivity value for this use class is calculated:

$$\text{Average Net Income to Land} / \text{Cap Rate} = \text{Productivity Value}$$

$$25.83/0.106 = 243.66 \text{ per acre}$$

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 a portion, approximately 8,000 acres of this is managed for commercial timber production. Many soils in the county have a potential for commercial timber production. Soils along the flood plains of the Trinity River and larger creeks and streams are 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-year period 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 timber's average annual market price for that year. This computation is performed for each year of the five-year period.

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 year of the five-year period. 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 predominately 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 when 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 which 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 which 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 to 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:

Forest Type	Soil Type I		Soil Type II		Soil Type III		Soil Type IV	
	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value
Pine	31.50	401.27	19.55	249.04	15.01	191.21	13.51	172.10
Mixed	20.37	259.49	12.34	157.20	6.92	88.15	4.09	52.10
Hardwood	13.74	175.03	7.11	90.57	4.08	51.97	1.42	18.09

Section 4– Other Open Space Lands Schedule Development

Wildlife Management

According to guidelines for this type of open space land valuation, the wildlife management use is a revenue neutral use of land, meaning that the owner who switches from one type of open space land valuation type 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 “pasturelands” in similar eco-regions.

Open Space Land Assumptions

Calculation Formula Assumptions

- Calculation requires a capitalization of net income for five preceding years. Historical information is carried forward from the calculation from the previous year.
- Net income for capitalization is determined in each of the five historical years as:

$$\begin{array}{r} \text{Gross Lease Income} \\ - \text{Typical Operating Expenses} \\ \hline \text{Net Income} \end{array}$$

Net income is capitalized using the formula:

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

Capitalization Rates as published on the PTAD website for 2024.

- 10.60% Agricultural use, including wildlife management and timber in transition.
- 7.85% Timberlands

Pastureland Assumptions

The following information is based upon information received by the district in its Farm/Ranch Surveys:

- Property owner retains hunting income and rights.
- Property owner is responsible for taxes on the property.
- Property owner is responsible for maintaining perimeter fences
- Lessee is responsible for fertilizer and weed control.
- Lessee 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 from posted rates on USDA/NRCS/Texas Real Estate Center websites and reviewed by Ag Advisory Board for continuity with local market and practices.

Hunting Lease Rate Information

- Hunting lease rate information is taken from FCAD Farm/Ranch Surveys and from 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

According to the FCAD Ag Advisory Board:

Average Tract Size	39.00	acres	(Total Productivity Acres / # Parcels)
Sq. Footage of Average Tract	1,698,840.00	sq. feet	(39 acres * 43560 sq feet per acre)
Fencing			
Life Expectancy of Fence	20	years	
Materials & Labor Costs	\$ 3.25	per linear foot	
Assumed Perimeter Perimeter Cost	5,214	linear feet	($\sqrt{1698840}$ sq. ft. * 4)
Side 1	2,118	Linear feet shared with neighbor	
Side 2	2,118	Linear feet shared with neighbor	
Side 3	2,118	Linear feet shared with neighbor	
Side 4	4,236	Full Cost	
	10,591	Total Fence Cost	
Cost per acre	271.56		
Annual Fence Cost	\$6.79	per acre (adjusted for life expectancy)	
Capitalization Rate Ag Use	10.60%		(as published on PTD website)

Dry Cropland/Orchards

- Lease information acquired from USDA website.
- Owner assumes no responsibility for operation of cropland/orchard. All operational expense is the responsibility of the lessee.
- Owner not responsible for fence maintenance, or pest control.
- Owner responsible for ad valorem taxes.
- No hunting income generated.

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		
2019	\$26.57	\$30.42	\$13.16	\$14.47	\$35.41	\$35.36	\$8.37	\$9.95	\$13.77	\$13.21		
2020	\$21.97	\$25.25	\$12.08	\$13.95	\$32.10	\$32.99	\$7.11	\$7.66	\$9.25	\$7.33		
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	\$29.34	\$29.34	\$14.16	\$14.16	\$34.87	\$34.87	\$6.27	\$6.27	\$7.49	\$7.49		
Management Costs East Texas												
	Pine				Mixed				Hardwood			
	I	II	III	IV	I	II	III	IV	I	II	III	IV
2019	44.07	37.82	24.59	13.70	31.06	26.71	20.26	15.32	26.41	23.80	17.37	14.01
2020	44.56	38.19	24.99	15.03	31.88	27.32	20.50	15.29	23.98	21.22	15.52	12.40
2021	44.56	38.19	24.99	15.03	31.88	27.32	20.50	15.29	23.85	21.22	15.52	12.40
2022	44.56	38.19	24.99	15.03	31.88	27.32	20.50	15.29	23.52	21.22	15.52	12.40
2023	44.56	38.19	24.99	15.03	31.88	27.32	20.50	15.29	23.52	21.22	15.52	12.40

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		
2019	\$81.45	- 44.07 =	\$37.38	\$61.83	- 37.82 =	\$24.01	\$42.80	- 24.59 =	\$18.21	\$30.32	- 13.70 =	\$16.62		
2020	\$67.94	- 44.56 =	\$23.38	\$51.57	- 38.19 =	\$13.38	\$35.70	- 24.99 =	\$10.71	\$25.29	- 15.03 =	\$10.26		
2021	\$76.38	- 44.56 =	\$31.82	\$57.98	- 38.19 =	\$19.79	\$40.14	- 24.99 =	\$15.15	\$28.43	- 15.03 =	\$13.40		
2022	\$76.12	- 44.56 =	\$31.56	\$57.78	- 38.19 =	\$19.59	\$40.00	- 24.99 =	\$15.01	\$28.34	- 15.03 =	\$13.31		
2023	\$77.93	- 44.56 =	\$33.37	\$59.16	- 38.19 =	\$20.97	\$40.95	- 24.99 =	\$15.96	\$29.01	- 15.03 =	\$13.98		
5 Year Average			\$31.50			\$19.55			\$15.01			\$13.51		
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		
2019	\$56.31	- 31.06 =	\$25.25	\$42.74	- 26.71 =	\$16.03	\$29.59	- 20.26 =	\$9.33	\$20.96	- 15.32 =	\$5.64		
2020	\$47.39	- 31.88 =	\$15.51	\$35.97	- 27.32 =	\$8.65	\$24.90	- 20.50 =	\$4.40	\$17.64	- 15.29 =	\$2.35		
2021	\$51.57	- 31.88 =	\$19.69	\$39.15	- 27.32 =	\$11.83	\$27.10	- 20.50 =	\$6.60	\$19.20	- 15.29 =	\$3.91		
2022	\$51.80	- 31.88 =	\$19.92	\$39.32	- 27.32 =	\$12.00	\$27.22	- 20.50 =	\$6.72	\$19.28	- 15.29 =	\$3.99		
2023	\$53.36	- 31.88 =	\$21.48	\$40.51	- 27.32 =	\$13.19	\$28.04	- 20.50 =	\$7.54	\$19.86	- 15.29 =	\$4.57		
5 Year Average			\$20.37			\$12.34			\$6.92			\$4.09		
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		
2019	\$41.28	- 26.41 =	\$14.87	\$31.34	- 23.80 =	\$7.54	\$21.69	- 17.37 =	\$4.32	\$15.37	- 14.01 =	\$1.36		
2020	\$35.80	- 23.98 =	\$11.82	\$27.18	- 21.22 =	\$5.96	\$18.81	- 15.52 =	\$3.29	\$13.33	- 12.40 =	\$0.93		
2021	\$37.10	- 23.85 =	\$13.25	\$28.16	- 21.22 =	\$6.94	\$19.50	- 15.52 =	\$3.98	\$13.81	- 12.40 =	\$1.41		
2022	\$37.20	- 23.52 =	\$13.68	\$28.24	- 21.22 =	\$7.02	\$19.55	- 15.52 =	\$4.03	\$13.85	- 12.40 =	\$1.45		
2023	\$38.59	- 23.52 =	\$15.07	\$29.30	- 21.22 =	\$8.08	\$20.28	- 15.52 =	\$4.76	\$14.37	- 12.40 =	\$1.97		
5 Year Average			\$13.74			\$7.11			\$4.08			\$1.42		

Open Space Land Value Comparison

Ag Class	Land Class Description	Eco Region/Soil Type	2023	2024	Change
ADC2	Dry Cropland	Cropland II	258.80	243.66	-15.14
ADC3	Dry Cropland	Cropland III	258.80	243.66	-15.14
ADC4	Dry Cropland	Cropland IV	258.80	243.66	-15.14
ADC5	Dry Cropland	Cropland V	258.80	243.66	-15.14
AIC2	Irrigated Cropland	Cropland II	258.80	243.66	-15.14
AIC3	Irrigated Cropland	Cropland III	258.80	243.66	-15.14
AIC4	Irrigated Cropland	Cropland IV	258.80	243.66	-15.14
AIC5	Irrigated Cropland	Cropland V	258.80	243.66	-15.14
AO1	Orchard	Cropland I	258.80	243.66	-15.14
AO2	Orchard	Cropland II	258.80	243.66	-15.14
AO3	Orchard	Cropland III	258.80	243.66	-15.14
AO4	Orchard	Cropland IV	258.80	243.66	-15.14
AO5	Orchard	Cropland V	258.80	243.66	-15.14
ABB	Pasture - Barren/Flood land	Blackland	84.45	79.91	-4.54
ABE	Pasture - Barren/Flood land	East Texas	79.23	74.96	-4.27
ABP	Pasture - Barren/Flood land	Post Oak Savannah	87.06	82.38	-4.68
AIPB	Pasture - Improved	Blackland	109.81	107.69	-2.12
AIPE	Pasture - Improved	East Texas	103.02	107.69	4.67
AIPP	Pasture - Improved	Post Oak Savannah	113.21	107.69	-5.52
ANPB	Pasture - Native	Blackland	105.56	99.88	-5.68
ANPE	Pasture - Native	East Texas	99.03	93.70	-5.33
ANPP	Pasture - Native	Post Oak Savannah	108.83	102.97	-5.86
AWPB	Pasture - Wooded	Blackland	84.45	79.91	-4.54
AWPE	Pasture - Wooded	East Texas	79.23	74.96	-4.27
AWPP	Pasture - Wooded	Post Oak Savannah	87.06	82.38	-4.68
AT1H	Timber - Hardwood	Timber I	158.76	175.03	16.27
AT2H	Timber - Hardwood	Timber II	78.79	90.57	11.78
AT3H	Timber - Hardwood	Timber III	45.45	51.97	6.52
AT4H	Timber - Hardwood	Timber IV	13.83	18.09	4.26
AT1HR	Timber - Hardwood - Restricted Use	Timber I	79.38	87.52	8.14
AT2HR	Timber - Hardwood - Restricted Use	Timber II	36.40	45.29	8.89
AT3HR	Timber - Hardwood - Restricted Use	Timber III	22.73	25.99	3.26
AT4HR	Timber - Hardwood - Restricted Use	Timber IV	6.92	9.05	2.13
AT1M	Timber - Mixed	Timber I	258.37	259.49	1.12
AT2M	Timber - Mixed	Timber II	155.60	157.20	1.60
AT3M	Timber - Mixed	Timber III	86.82	88.15	1.33
AT4M	Timber - Mixed	Timber IV	52.44	52.10	-0.34
AT1MR	Timber - Mixed - Restricted Use	Timber I	129.19	129.75	0.56
AT2MR	Timber - Mixed - Restricted Use	Timber II	77.80	78.60	0.80
AT3MR	Timber - Mixed - Restricted Use	Timber III	43.41	44.08	0.67

AT4MR	Timber - Mixed - Restricted Use	Timber IV	26.22	26.05	-0.17
AT1P	Timber - Pine	Timber I	400.00	401.27	1.27
AT2P	Timber - Pine	Timber II	247.30	249.04	1.74
AT3P	Timber - Pine	Timber III	189.59	191.21	1.62
AT4P	Timber - Pine	Timber IV	175.23	172.10	-3.13
AT1PR	Timber - Pine - Restricted Use	Timber I	200.00	200.64	0.64
AT2PR	Timber - Pine - Restricted Use	Timber II	123.65	124.52	0.87
AT3PR	Timber - Pine - Restricted Use	Timber III	94.80	95.61	0.81
AT4PR	Timber - Pine - Restricted Use	Timber IV	87.62	86.05	-1.57
AITHB	Timber in Transition - Hardwood (Improved)	Blackland	109.81	107.69	-2.12
AITHE	Timber in Transition - Hardwood (Improved)	East Texas	103.02	107.69	4.67
AITHP	Timber in Transition - Hardwood (Improved)	Post Oak Savannah	113.21	107.69	-5.52
ANTHB	Timber in Transition - Hardwood (Native)	Blackland	105.56	99.88	-5.68
ANTHE	Timber in Transition - Hardwood (Native)	East Texas	99.03	93.70	-5.33
ANTHP	Timber in Transition - Hardwood (Native)	Post Oak Savannah	108.83	102.97	-5.86
AITMB	Timber in Transition - Mixed	Blackland	109.81	107.69	-2.12
AITME	Timber in Transition - Mixed	East Texas	103.02	107.69	4.67
AITMP	Timber in Transition - Mixed	Post Oak Savannah	113.21	107.69	-5.52
ANTMB	Timber in Transition - Mixed (Native)	Blackland	105.56	99.88	-5.68
ANTME	Timber in Transition - Mixed (Native)	East Texas	99.03	93.70	-5.33
ANTMP	Timber in Transition - Mixed (Native)	Post Oak Savannah	108.83	102.97	-5.86
AITPB	Timber in Transition - Pine	Blackland	109.81	107.69	-2.12
AITPE	Timber in Transition - Pine	East Texas	103.02	107.69	4.67
AITPP	Timber in Transition - Pine	Post Oak Savannah	113.21	107.69	-5.52
ANTPB	Timber in Transition - Pine (Native)	Blackland	105.56	99.88	-5.68
ANTPE	Timber in Transition - Pine (Native)	East Texas	99.03	93.70	-5.33
ANTPP	Timber in Transition - Pine (Native)	Post Oak Savannah	108.83	102.97	-5.86
AIWB	Wildlife Management - Improved	Blackland	109.81	107.69	-2.12
AIWE	Wildlife Management - Improved	East Texas	103.02	107.69	4.67
AIWP	Wildlife Management - Improved	Post Oak Savannah	113.21	107.69	-5.52
ANWB	Wildlife Management - Native	Blackland	105.56	99.88	-5.68
ANWE	Wildlife Management - Native	East Texas	99.03	93.70	-5.33
ANWP	Wildlife Management - Native	Post Oak Savannah	108.83	102.98	-5.85
AT1HW	Wildlife Management - Timber - Hardwood	Timber I	158.76	175.03	16.27
AT2HW	Wildlife Management - Timber - Hardwood	Timber II	78.79	90.57	11.78
AT3HW	Wildlife Management - Timber - Hardwood	Timber III	45.45	51.97	6.52
AT4HW	Wildlife Management - Timber - Hardwood	Timber IV	13.83	18.09	4.26
AT1MW	Wildlife Management - Timber - Mixed	Timber I	258.37	259.49	1.12
AT2MW	Wildlife Management - Timber - Mixed	Timber II	155.60	157.20	1.60
AT3MW	Wildlife Management - Timber - Mixed	Timber III	86.82	88.15	1.33

AT4MW	Wildlife Management - Timber - Mixed	Timber IV	52.44	52.10	-0.34
AT1PW	Wildlife Management - Timber - Pine	Timber I	400.00	401.27	1.27
AT2PW	Wildlife Management - Timber - Pine	Timber II	247.30	249.04	1.74
AT3PW	Wildlife Management - Timber - Pine	Timber III	189.59	191.21	1.62
AT4PW	Wildlife Management - Timber - Pine	Timber IV	175.23	172.10	-3.13
AWWB	Wildlife Management - Wooded	Blackland	84.45	79.91	-4.54
AWWE	Wildlife Management - Wooded	East Texas	79.23	74.96	-4.27
AWWP	Wildlife Management - Wooded	Post Oak Savannah	87.06	82.38	-4.68