



What's your  
agriculture?



**Appraisal District of Bell  
County**  
**Agricultural Values**  
**2025**



## **Roles of Appraisal Districts and Tax Offices:**

- Create a land classification system covering each type of agricultural land typical in the appraisal district.
- Calculate typical net income, based on a variety of sources, for prudently managed agricultural operations.
- Determine land use and degree of intensity standards for certain qualifying land;
- Provide applications and act separately on each agricultural appraisal application.
- Determine if and when a change of use occurs and notify the property owner of the determination.
- Appraise each property and prepare appraisal records listing information on agricultural property; and
- Notify the property owner of the appraisal district's actions as required by the Tax Code.

## **Calculations:**

- Net to land: means the average annual net income derived from the use of open-space land that would have been earned from the land during the five-year period preceding the year before the appraisal by an owner using ordinary prudence in the management of the land and the farm crops or livestock produced or supported on the land and, in addition any income received from hunting or recreational leases.
- The calculations of net to land are used by considering the income that would be due to the owner of the land under cash lease, share lease, or whatever lease arrangement is typical in that area of that category of land, all the expenses that are attributable to the agricultural use of the land by the owner

## **PTAD (Property Tax Assistance Division) Texas State Comptroller:**

PTAD studies all categories of appraisal in each school district every other year. One of the categories of appraisal that is tested is Productivity Values for Special Appraisal.

PTAD utilizes a calculation method of a Net to Land rating, an average net income. The Net to Land net income is derived from USDA National Agricultural Statistics Service for Bell County per productivity crop value. (<https://www.nass.usda.gov/>) and Texas A & M Extension Agricultural Economics, 2023 District 8 Texas Crop and Livestock Budgets.

## Tax Appraisal District Agricultural Productivity Values:

In 2025, during analysis of agricultural productivity with the review of The State Comptroller's Property Value Study, the calculation method of the Property Tax Assistance Division (PTAD), and the review of net to land ratios in past years have been below market productivity values. (Please see PTAD 2023 County Productivity Value Report). The district has also compared its past agricultural productivity rates to other surrounding counties, which also confirms Bell has been significantly lower.

For 2025 Bell County Appraisal district utilized USDA NASS and the Texas A & M Extension Agricultural Economics, 2023 District 8, Texas Crop and Livestock Budgets and the calculations preforms by PTAD in the same methodology.

### PTAD 2023 County Productivity Values Report:



Property Tax Assistance

### 2023 COUNTY PRODUCTIVITY VALUES REPORT

### 014/Bell

#### Productivity Comparison

Land Class	No.Acres	Reported Values \$/Acre	Reported Value	PTAD Values \$/Acre	PTAD Value
IRRIGATED CROP	0		0		0
DRY CROP	178,161	149.87	26,701,318	301.30	53,679,909
BARREN	0		0		0
ORCHARD	0		0		0
IMPROVED PASTURE	99,773	146.49	14,615,554	124.20	12,391,807
NATIVE PASTURE	125,268	48.84	6,118,020	54.00	6,764,472
QUARANTINED LAND	0		0		0
WILDLIFE MANAGEMENT	17,418		1,254,178		1,152,822
TIMBER AT PRODUCTIVITY	0		0		0
TIMBER AT 1978 MARKET	0		0		0
TRANSITION TO TIMBER	0		0		0
TIMBER AT RESTRICTED	0		0		0
OTHER	0		0		0
Category Totals:	420,620		\$ 48,689,070		\$ 73,989,010

Ratio: 0.6581

**PTAD Finding: Ratio: 65.81%**

## History PTAD Productivity Values per Acre per Year of Study:

History of County Productivity Values Report PTAD (Property Tax Assistance Division)			
Year	DRY CROP	IMPROVED PASTURE	NATIVE PASTURE
2019	\$217.40	\$148.30	\$65.70
2021	\$145.80	\$131.00	\$53.40
2023	\$301.30	\$124.20	\$54.00

## PTAD Productivity Rates Bell CAD and other CADS History

PTAD Productivity Rate History and Comparison to Surrounding Counties							
CAD	Year	PTAD PVS Productivity Rates			Bell CAD Productivity Rates		
		Dry Crop	Improved Pasture	Native Pasture	Dry Crop	Improved Pasture	Native Pasture
Bell	2019	\$217.40	\$148.30	\$65.70	\$281.00	\$173.00	\$132.00
Milam	2019	\$423.40	\$128.20	\$35.90			
Coryell	2019	\$290.50	\$129.40	\$74.30			
Williamson	2020	\$346.50	\$126.50	\$21.80	\$185.00	\$152.00	\$72.00
McLennan	2020	\$280.80	\$110.30	\$58.30			
Bell	2021	\$145.80	\$131.00	\$53.40	\$110.00	\$152.00	\$71.00
Milam	2021	\$262.90	\$136.00	\$34.70			
Coryell	2021	\$247.80	\$140.90	\$75.50			
Williamson	2022	\$381.30	\$118.10	\$18.50	\$112.00	\$151.00	\$76.00
McLennan	2022	\$329.30	\$118.80	\$55.60			
Bell	2023	\$301.30	\$124.20	\$54.00	\$154.00	\$151.00	\$39.00
Milam	2023	\$238.80	\$128.90	\$35.90			
Coryell	2023	\$234.80	\$135.90	\$70.60			
Williamson	2024	\$458.02	\$111.60	\$22.74	\$185.00	\$150.00	\$79.00
McLennan	2024	\$346.43	\$136.98	\$51.89			

## Surrounding CAD AG Productivity Rates 2025

AG Productivity Rate Comparison with Surrounding Counties							
	DC 1	DC 2	DC 3	P1	P2	R1	R2
Bell	\$382.00	\$378.00	\$370.00	\$150.00	\$147.00	\$86.00	\$74.00
Williamson	\$530.00	\$524.00	\$293.00	\$145.00	\$65.00	\$58.00	\$22.00
McLennan	\$658.00	\$540.00	\$501.00	\$388.00	\$344.00	\$162.00	\$129.00
Coryell	\$229.00	\$241.00	\$253.00	\$137.00	\$144.00	\$91.00	\$87.00
Milam	\$521.64	\$434.70	\$247.76	\$223.32	\$186.10	\$115.90	\$96.60

## 2025 Agriculture Productivity Rates

Appraisal District of Bell County Agriculture Rates 2025					
Category	Category of Land	Description		2024 Price Per Acre	2025 Price Per Acre
D	Dry Cropland 1	Land that is primarily blackland which is level and well drained. The land is well suited for supporting planted crops		\$185.00	\$382.00
	Dry Cropland 2	Land which may be poorly drained, hilly or have shallow top soil and would support planted crop.		\$180.00	\$378.00
	Dry Cropland 3	Marginal farmland, containing washes or have slopes and ditches. It typically has extremely poor drainage and would support planted crops.		\$175.00	\$370.00
P	Pastureland 1	Open improved pasture that would support approximately 50% or more introduced grasses.		\$150.00	\$150.00
	Pastureland 2	Open improved pasture that would support approximately 50% or more native grasses		\$143.00	\$147.00
R	Rangeland 1	Land with a mixture of grasses having some brush and trees		\$79.00	\$86.00
	Rangeland 2	Land with a mixture of grasses having light rocky soil and with approximately 50% or more brush or trees.		\$65.00	\$74.00