

**CALHOUN COUNTY APPRAISAL DISTRICT**

426 West Main Street \* P.O. Box 49

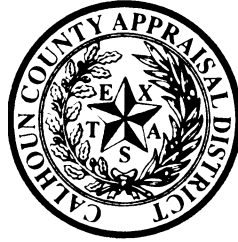
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**Board of Directors**

William Swope, Chairman

William Bauer, Vice Chairman

Jessie Rodriguez, Secretary

Vern Lyssy, Board Member

Kevin Hill, Board Member

**Chief Appraiser**

Jesse W. Hubbell

1.27.2022

**CAPITALIZATION RATE FOR AGRICULTURAL VALUATION**

The capitalization rate to be used in determining the appraised value for qualified open-space land as provided by Sec. 23.53 of the Texas Property Tax Code is 10% or the interest rate specified by the Farm Credit Bank of Texas or its successor on December 31 of the previous year plus 2.5 percentage points, whichever is greater. For 2022 valuations the capitalization rate is 10%.