

2026 LOW INCOME HOUSING CAPITALIZATION RATES

Low Income Housing Projects within the jurisdiction of the Tom Green County Appraisal District shall use a capitalization rate range of 6.5 to 9.0, for the year of 2026.

This range is deemed necessary to accommodate the differences in complex size and attributable to cash flows of those economic units seeking this form of valuation.

These projects must meet all applicable Property Tax Code designations and definitions pursuant to, but not strictly limited to Section 11.1825.

Should ownership and/or Management of any such project, be contemplating necessary qualifications pursuant to Texas Property Tax Code Section 11.1825; should first consider that it is their responsibility to contact the Tom Green County Appraisal District and apply for any property tax relief they believe they may be entitled to.