

# Wilbarger County Appraisal District

## *Appraisal Capitalization Rate for Low Income Housing*

Pursuant to Section 11.1825(r) of the Texas Property Tax Code, Wilbarger County Appraisal District gives public notice of the capitalization rate to be used to value properties receiving exemption under this section, a basic capitalization rate of 9% - 11% will be used to value these properties. Pursuant to Section 11.182(d) and (g) of the Texas Property Tax Code, adjustments may be made to the cap rate based on the individual property characteristics and the information provided to the Chief Appraiser.