

Tyler County Appraisal District

2026 Low Income Housing Capitalization Rate Notice

Pursuant to Section 11.1825(r) of the Texas Property Tax Code, the Tyler County Appraisal District hereby gives public notice of the capitalization rate to be used for the 2026 tax year in valuing properties receiving exemptions under this section. Rent-restricted properties may vary significantly in location, age, condition, occupancy, operating expenses, and other market influences. These variations may affect the final valuation determination for each property. A basic capitalization rate of **10%** will be used when valuing these properties with income; however, adjustments to the capitalization rate may be made based on the individual characteristics of the property and the information provided to the Chief Appraiser as required under Sections 11.182(d) and 11.182(g) of the Texas Property Tax Code.

Posted for Public Notice