

Calhoun County Appraisal District

2026 Low Income Capitalization Rate Notification

Pursuant to Sec. 11.1825(r) of the Texas Property Tax Code the Calhoun County Appraisal District gives public notice of the capitalization rate to be used for the tax year 2026 to value properties receiving exemptions under this section. Rent restricted properties can vary widely. These variations can have an effect on the valuation of the property. A basic capitalization rate between 7.5% and 10% will be used to value these properties. Adjustments may be made on the individual property characteristics and the information provided to the chief appraiser as required under Section 11.182(d) and (g), Texas Property Tax Code.