

2026 Low Income Housing Capitalization Rate

Pursuant to Sec. 11.1825(r) of the Texas Property Tax Code, the Aransas County Appraisal District is posting the capitalization rate to be used for the tax year 2026 to value properties that qualify under this section. Rent restricted properties vary widely and these variations can have an effect on the valuation of individual properties. A basic capitalization rate of 7.4% is used to value these properties; although 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.