

Comanche Central Appraisal District
2026 Low-Income Housing Apartment
Capitalization Rates

Pursuant to Sec 11.1825(r), Texas Tax Code, the Comanche Central Appraisal District hereby gives public notice of the capitalization rate to be used for tax year 2026 to value properties receiving an exemption under this section.

Rent-restricted properties vary widely. These variations can influence the valuation of the property. A basic capitalization rate of **8% - 9.5%** will be used to value these properties, although adjustments may be made based on individual property characteristics and information provided to the Chief Appraiser as required under Secs. 11.182(d) and (g), Texas Tax Code.