

STARR CENTRAL APPRAISAL DISTRICT



2025 LOW INCOME HOUSING CAPITALIZATION RATE

Pursuant to Sec. 11.1825(r) of the Texas Property Tax Code, the Starr Central Appraisal District gives public notice of the capitalization rate to be used for tax year 2025 to value properties receiving exemptions under this section. Rent restricted properties vary widely. These variations can affect the property's valuation. A basic capitalization rate of **8.0% to 10.0%** will be used to value these properties; however, adjustments may be made based on the individual property characteristics and the information provided to the chief appraiser as required under Section 11.182(d) and (g) of the Texas Property Tax Code.