

LOW INCOME HOUSING CAPITALIZATION RATES

2026

Pursuant to Sec 11.1825(r) of the Texas Property Tax Code the Lipscomb County Appraisal District gives public notice to the capitalization rate to be used for tax year 2026 to value properties receiving exemptions under this section. Basic capitalization rates ranging from 8.00% to 9.50% will be used to value these properties; although adjustments may be made based on; the individual characteristics and the information provided to the chief appraiser is required under Section 11.182 (d) and (g), Property Tax Code 01/01/2026