

Refugio Central Appraisal District

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2026 Low Income Housing Development Capitalization Rate

Pursuant to Sec. 11.1825(r) of the Texas Property Tax Code, the Refugio Central Appraisal District gives public notice of the capitalization rate to be used for tax year 2026 to value properties receiving exemptions under this section. A basic capitalization rate range of **8.5%** to **10%** will be used to value these properties; although 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), Property Tax Code.