

**COLEMAN COUNTY APPRAISAL DISTRICT**  
**Low Income Housing Capitalization Rate – 2026**

Pursuant to §11.1825(r) of the Texas Property Tax code, the Coleman County 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 base capitalization rate of 9% 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 §11.182(d) and §11.182(g), Texas Property Tax Code.