

Hardin County Appraisal District Low Income Housing Cap Rate Information

Pursuant to Sec. 11.1825 (r) of the Texas Property Tax Code, the Hardin County Appraisal District gives public notice of the capitalization rate to be used for the tax year 2025 to value properties receiving exemptions under this section. Rent restricted properties vary widely. These variations can influence the valuation of the property. A basic capitalization rate of 8%- 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.*