

# **Coke Central Appraisal District**

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### **LOW INCOME HOUSING CAPITALIZATION RATES**

**Low Income Housing Projects within the jurisdiction of Coke Central Appraisal District shall use the capitalization rate range of 8.0 to 12.0 for the year 2021.**

**The range is deemed necessary to accommodate the differences in complex size and is attributable to cash flows of those economic units seeking this form of valuation.**

**These projects must meet all applicable Property Tax Code designations and definitions pursuant to, but not limited to Section 11.1825 of the Texas Property Tax Code.**

**Should ownership and/or management of any such project be contemplating necessary qualifications pursuant to Section 11.1825: they should first consider that it is their responsibility to contact Coke Central Appraisal District and apply for any property tax relief they believe they may be entitled to.**