

2023 LOW INCOME HOUSING CAPITALIZATION RATE

The La Salle County Appraisal District is giving public notice of the 2023 capitalization rate of 7.90% that will be used to appraise property qualifying for an exemption under Section 11.1825, of The Texas Property Tax Code. The Appraisal District must consider the income approach to value method in its appraisal of low-income housing properties pursuant to Section 11.1825, which is effective as of January 1, 2023.

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