

2026 Low Income Housing Apartment Capitalization Rates

According to **House Bill 3536**, “not later than January 31st of each year, the Appraisal District shall give public notice in the manner determined by the District, including posting on the district’s website if applicable of the capitalization rate to be used in that year to appraise property receiving an exemption under this section”.

The following are the 2026 overall capitalization rates for low income housing tax credit/CHODO apartment projects in Atascosa County, Texas:

Class	Rate
B	9.25%

The classes are based on Atascosa Central Appraisal District’s definitions.