

## 2025 Low-Income Housing Capitalization Rate Nacogdoches Central Appraisal District

Pursuant to § 11.1825(r) of the Property Tax Code, the Nacogdoches Central Appraisal District gives public notice of the capitalization rate to be used for tax year 2025 to value properties receiving exemptions under this section. Rent restricted properties vary widely. These variations can have an effect on the valuation of the property. Base capitalization rates ranging from 7.5% to 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 sections 11.182(d) and (g) of the Property Tax Code.