

GUADALUPE APPRAISAL DISTRICT

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2023 Low Income Housing Apartment Capitalization Rates

According to HB 3546:

'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 is the **2023** overall capitalization rate for low-income restricted apartment projects in Guadalupe County:

A basic capitalization rate range of **8% - 10%** will be used to value these properties.

A handwritten signature in blue ink, appearing to read "P Snaddon", is written over a horizontal line.

Peter Snaddon, R.P.A., C.C.A.
Chief Appraiser