

1/27/25

# GUADALUPE APPRAISAL DISTRICT

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### **2025 Low Income Housing Apartment Capitalization Rates**

According to HB 3546:

'no later than January 31<sup>st</sup> 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 **2025** overall capitalization rate for low-income restricted apartment projects in Guadalupe County:

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

A handwritten signature in blue ink, appearing to read "P. Shaddon".

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