



Kaufman County Appraisal District

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2019 Low Income Housing Capitalization Rate

Pursuant to Section 11.1825 (q) of the Texas Property Tax Code, the Kaufman County Appraisal District gives public notice of the capitalization rate to be used for tax year 2019 to value properties receiving exemptions under this section. The chief appraiser must appraise these properties using the income method. Restrictions on who may rent the property and amount of rent to be charged must be considered and the same capitalization rate must be used on all properties qualified under this exemption. The 2019 capitalization rate for these properties by Kaufman County Appraisal District is 10.5%.