



# **GOLIAD COUNTY APPRAISAL DISTRICT**

## **2026 Low- Moderate Income Capitalization Rate Notification**

Pursuant to Sec. 11.1825(r) of the Texas Property Tax Code the Goliad County Appraisal District gives public notice of the capitalization rate to be used for the tax year 2026 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.

A basic capitalization rate of 10% will be used to value these properties; although adjustments may be made on the individual property characteristics and the information provided to the chief appraiser as required under Section 11.182(d) and (g), Texas Property Tax Code.

Troy Draper, RPA  
Chief Appraiser, Goliad County

January 16, 2026