

Childress County Appraisal District
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NOTICE OF 2022 LOW-INCOME HOUSING CAPITALIZATION RATE

The Texas Property Tax Code requires all property to be appraised at one hundred percent (100%) market value. Also, Chief Appraisers are required to use the income method to appraise property qualified as low-income housing under Section 11.1825. Specifically, the appraiser must consider the restrictions on who may rent the property and the amount of rent to be charged.

As of January 31st of each tax year, the District must give public notice of the cap rate to be used on all qualified low-income housing properties. The 2022 capitalization rate for Childress County Appraisal District is between 8.5% and 9.5%.

Posted on this the 24th day of January, 2022.



Twila Butler, Chief Appraiser
Childress County Appraisal District