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**Parmer County Appraisal District**

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**Parmer County Appraisal District  
Appraisal Capitalization Rate for Low Income Housing**

Pursuant to Section 11.185(r) of the Texas Property Tax Code, the Parmer County Appraisal District gives public notice of the capitalization rate to be used to value properties receiving exemption under this section, a basic capitalization rate of 11.5% will be used to value these properties. Pursuant to Section 11.182(d) and (g) of the Texas Property Tax Code, adjustments may be made to the cap rate based on the individual property characteristics and the information provided to the chief appraiser.