

## **2021 LOW INCOME HOUSING CAP RATE**

Pursuant to Sec. 11.1825(r) of the Texas Property Tax Code, the Upshur County Appraisal District must give public notice of the capitalization rate to be used to appraise properties qualified as low income housing under Section 11.1825 no later than January 31 of each year.

**The 2021 capitalization rate for Upshur County Appraisal District is 10%.**

Posted January 29, 2021