The Texas Property Tax Code requires all property to be appraised at one hundred percent (100%) market value. According to the Texas Property Tax Code the Code the Chief Appraiser is required to use the income method to appraise property qualified as low-income housing under Section11.1825. The appraiser must specifically consider the restrictions on who may rent the property and the amount of rent to be charged. As of January 31, of each year the district must give public notice of the cap rate to be used on all qualified low-income housing properties. The 2024 capitalization rate for ***WINKLER COUNTY APPRAISAL DISTRICT*** is between 8.5% and 10%.

Low Income Housing in Winkler CAD:

Housing Authority – Wink
Parcels # 112865, 112866, 112867, 112868