

Lexington - Fayette Urban County Government

2016....2017

An Ad Valorem Tax on Real Property for each One Hundred Dollars (\$100.00) of the Assessed Valuation of all Property for the Fiscal Year beginning July 1, 2016 through June 30, 2017.

Property Tax Rate Description	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8*
STATE	.1220	.1220	.1220	.1220	.1220	.1220	.1220	.0150
SCHOOL	.7500	.7500	.7500	.7500	.7500	.7500	.7500	
GENERAL SERVICE	.0800	.0800	.0800	.0800	.0800	.0800	.0800	
EXTENSION SERVICES	.0035	.0035	.0035	.0035	.0035	.0035	.0035	
SOIL & WATER CONSERVATION	.0006	.0006	.0006	.0006	.0006	.0006	.0006	
HEALTH DEPARTMENT	.0280	.0280	.0280	.0280	.0280	.0280	.0280	
LEXTRAN	.0600	.0600	.0600	.0600	.0600	.0600	.0600	
FULL SERVICE	.1738							
REFUSE			.1431					
STREET LIGHTS				.0210				
Refuse & Street Lights					.1641			
Street Lights & Street Cleaning						.0307	.1528	
Refuse & Street Cleaning								
* Real Estate Lease Hold Interest								
TOTAL	1.2179	1.0441	1.1872	1.0651	1.2082	1.0748	1.1969	.0150

Comparisons of Prior Year Tax Rates - Sewers have not been part of Tax Bill since 1981.

DISCOUNTS & PENALTIES

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2%	Discount Received/Postmarked by:
State	.1220	.1220	.1220	.1220	.1220	.1220	.1220		
School	.6280	.6280	.6520	.6740	.6960	.7190	.7400	NET	Amount Received/Postmarked by:
General Service	.0800	.0800	.0800	.0800	.0800	.0800	.0800		
Extension Svc	.0032	.0032	.0032	.0033	.0034	.0034	.0035	5%	Penalty Received/Postmarked by:
Soil & Water	.0004	.0004	.0004	.0004	.0005	.0005	.0005		
Health Dept	.0280	.0280	.0280	.0280	.0280	.0280	.0280	21%	Penalty Received/Postmarked after:
Refuse	.1431	.1431	.1431	.1431	.1431	.1431	.1431		Amount due if BY 7PM:
Street Lights	.0210	.0210	.0210	.0210	.0210	.0210	.0210		On 4/15/2017 21% Penalty
Street Cleaning	.0094	.0094	.0094	.0094	.0097	.0097	.0097		
LexTran	.0600	.0600	.0600	.0600	.0600	.0600	.0600		
TOTAL	1.0951	1.0951	1.1191	1.1412	1.1637	1.1867	1.2078		

2016 Tangible Personal Property Tax Rates

<u>State Code</u>	<u>Line Item</u>	<u>Description by Class</u>	<u>State</u>	<u>School</u>	<u>General County</u>	<u>Extension Services</u>	<u>Health Dept</u>	<u>LexTra</u>	<u>Total</u>
3	40 & 41	Aircraft Personal Property	0.015	0.7500	0.0915	0.0038	0.028	0.06	0.9483
		Non-Commercial (Watercraft)							
4	33 & 34	Raw Mat/Gds in Process/Dealer	0.05						0.05
5	17;60;82	Tools & Fixtures	0.45	0.7500	0.0915	0.0038	0.028	0.06	1.3833
6	31;32;35	Mer Inv/Fin Gds/Gds in Warehse	0.05	0.7500	0.0915	0.0038	0.028	0.06	0.9833
7	27 & 81	Mfg Machinery	0.15						0.15
8	36	Inventory In-Transit					0.028	0.06	0.0880
10	37	Tobacco Storage	0.015		0.015				0.03
11	39	Ag Products in Hand	0.015						0.015
12	38	Ag Products in Storage	0.015		0.045				0.06
14	50 & 70	Gds in Transit/Livestock/Farm M & Foreign Trade Zone	0.001						0.001
16	90	Recycling Machinery & Equip	0.45						0.45