

Lexington - Fayette Urban County Government

2017....2018

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, 2017 through June 30, 2018.

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	.1733							
REFUSE			.1426					
STREET LIGHTS				.0210				
Refuse & Street Lights					.1636			
Street Lights & Street Cleaning						.0307		
Refuse & Street Cleaning							.1523	
* Real Estate Lease Hold Interest								
TOTAL	1.2174	1.0441	1.1867	1.0651	1.2077	1.0748	1.1964	.0150

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

DISCOUNTS & PENALTIES

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	2%	Discount Received/Postmarked by:
State	.1220	.1220	.1220	.1220	.1220	.1220	.1220		11/1/2017
School	.6280	.6520	.6740	.6960	.7190	.7400	.7500	NET	1/2/2018
General Service	.0800	.0800	.0800	.0800	.0800	.0800	.0800		
Extension Svc	.0032	.0032	.0033	.0034	.0034	.0035	.0035	5%	1/31/2018
Soil & Water	.0004	.0004	.0004	.0005	.0005	.0005	.0006		
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		4/16/2018 21% Penalty
Street Cleaning	.0094	.0094	.0094	.0097	.0097	.0097	.0097		
LexTran	.0600	.0600	.0600	.0600	.0600	.0600	.0600		
TOTAL	1.0951	1.1191	1.1412	1.1637	1.1837	1.2078	1.2179		

** Prepared by the Fayette County Clerk 09/2017 **

2017 Tangible Personal Property Tax Rates

State Code	Line Item	Description by Class	State	School	General County	Extension Services	Health Dept	LexTran	Total
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