

Lexington - Fayette Urban County Government

2022.....2023

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, 2022 through June 30, 2023.

Property Tax Rate Description	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8*
STATE	.1150	.1150	.1150	.1150	.1150	.1150	.1150	.0150
SCHOOL	.8330	.8330	.8330	.8330	.8330	.8330	.8330	
GENERAL SERVICE	.0780	.0780	.0780	.0780	.0780	.0780	.0780	
EXTENSION SERVICES	.0040	.0040	.0040	.0040	.0040	.0040	.0040	
SOIL & WATER CONSERVATION	.0006	.0006	.0006	.0006	.0006	.0006	.0006	
HEALTH DEPARTMENT	.0260	.0260	.0260	.0260	.0260	.0260	.0260	
LEXTRAN	.0600	.0600	.0600	.0600	.0600	.0600	.0600	
FULL SERVICE	.1680							
REFUSE			.1390					
STREET LIGHTS				.0200				
Refuse & Street Lights					.1590			
Street Lights & Street Cleaning						.0290		.1480
Refuse & Street Cleaning								
* Real Estate Lease Hold Interest								
TOTAL	1.2846	1.1166	1.2556	1.1366	1.2756	1.1456	1.2646	.0150

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

DISCOUNTS & PENALTIES

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2%	Discount Received/Postmarked by:
State	.1220	.1220	.1220	.1220	.1220	.1220	.1190	2%	11/01/2022
School	.7400	.7500	.7500	.8100	.8100	.8100	.8080	NET	12/31/2022
General Service	.0800	.0800	.0800	.0800	.0800	.0800	.0800		
Extension Svc	.0035	.0035	.0035	.0035	.0035	.0035	.0040	5%	1/31/2023
Soil & Water	.0005	.0006	.0006	.0006	.0006	.0006	.0006		
Health Dept	.0280	.0280	.0280	.0280	.0280	.0280	.0280	21%	4/17/2023
Refuse	.1431	.1431	.1426	.1426	.1426	.1426	.1423		
Street Lights	.0210	.0210	.0210	.0210	.0213	.0213	.0212		
Street Cleaning	.0097	.0097	.0097	.0097	.0097	.0097	.0096		
LexTran	.0600	.0600	.0600	.0600	.0600	.0600	.0600		
TOTAL	1.2078	1.2179	1.2174	1.2774	1.2777	1.2777	1.2727		

Amount due if **BY 7PM:**
4/17/2023 21% Penalty

** Prepared by the Fayette County Clerk 09/2022 **

2022 Tangible Personal Property Tax Rates

State Code	Line Item	Description by Class	State	School	General		Extension Services	Health		LexTran	Total
					County			Dept			
3	40 & 41	Aircraft Personal Property Non-Commercial (Watercraft)	0.0150	0.8330	0.0880		0.0052	0.0260		0.0600	1.0272
4	33 & 34	Raw Mat/Gds in Process/Dealer	0.0500								0.0500
5	17;60;82	Tools & Fixtures	0.4500	0.8330	0.0880		0.0052	0.0260		0.0600	1.4622
6	31;32;35	Mer Inv/Fin Gds/Gds in Warehse	0.0500	0.8330	0.0880		0.0052	0.0260		0.0600	1.0622
7	27 & 81	Mfg Machinery	0.1500								0.1500
8	36	Inventory In-Transit						0.0260		0.0600	0.0860
10	37	Tobacco Storage	0.0150		0.0150						0.0300
11	39	Ag Products in Hand	0.0150								0.0150
12	38	Ag Products in Storage	0.0150		0.0450						0.0600
14	50 & 70	Gds in Transit/Livestock/Farm M & Foreign Trade Zone	0.0010								0.0010
16	90	Recycling Machinery & Equip	0.4500								0.4500

9/1/2022