

Lexington - Fayette Urban County Government – 4% USD RATES 2023.....2024

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, 2023 through June 30, 2024.

Property Tax Rate Description	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8*	District 9^
STATE	.1140	.1140	.1140	.1140	.1140	.1140	.1140	.1140	.1140
SCHOOL	.8100	.8100	.8100	.8100	.8100	.8100	.8100	.8100	.8100
GENERAL SERVICE	.0760	.0760	.0760	.0760	.0760	.0760	.0760	.0760	.0760
EXTENSION SERVICES	.0040	.0040	.0040	.0040	.0040	.0040	.0040	.0040	.0040
SOIL & WATER CONSERVATION	.0010	.0010	.0010	.0010	.0010	.0010	.0010	.0010	.0010
HEALTH DEPARTMENT	.0243	.0243	.0243	.0243	.0243	.0243	.0243	.0243	.0243
LEXTRAN	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600
FULL SERVICE	.1660								
REFUSE			.1380						
STREET LIGHTS				.0190					
Refuse & Street Lights					.1570				
Street Lights & Street Cleaning						.0280			.1470
Refuse & Street Cleaning									
* Real Estate Lease Hold Interest									
^Industrial Revenue Bond Area									
TOTAL	1.2553	1.0893	1.2273	1.1083	1.2463	1.1173	1.2363	.0150	.1140

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

DISCOUNTS & PENALTIES

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2%	Discount Received/Postmarked by:	11/01/2023
State	.1220	.1220	.1220	.1220	.1220	.1190	.1150		Discount Received/Postmarked by:	11/01/2023
School	.7500	.7500	.8100	.8100	.8100	.8080	.8330	NET	Amount Received/Postmarked by:	12/31/2023
General Service	.0800	.0800	.0800	.0800	.0800	.0800	.0780		Penalty Received/Postmarked by:	1/31/2024
Extension Svc	.0035	.0035	.0035	.0035	.0035	.0040	.0040	5%	Penalty Received/Postmarked	
Soil & Water	.0006	.0006	.0006	.0006	.0006	.0006	.0006		after:	4/15/2024
Health Dept	.0280	.0280	.0280	.0280	.0280	.0280	.0260	21%	Penalty Received/Postmarked	
Refuse	.1431	.1426	.1426	.1426	.1426	.1423	.1390		Amount due if BY 7PM:	
Street Lights	.0210	.0210	.0210	.0213	.0213	.0212	.0200		4/15/2024 21% Penalty	
Street Cleaning	.0097	.0097	.0097	.0097	.0097	.0096	.0090			
LexTran	.0600	.0600	.0600	.0600	.0600	.0600	.0600			
TOTAL	1.2179	1.2174	1.2774	1.2777	1.2777	1.2727	1.2846			

2023 Tangible Personal Property Tax Rates

State	Line Item	Description by Class	State	School	General County	Extension Services	Health Dept	LexTran	Total
	3	40 & 41 Aircraft Personal Property Non-Commercial (Watercraft)	0.0150	0.8330	0.0891	0.0052	0.0243	0.0600	1.0266
	4	33 & 34 Raw Mat/Gds in Process/Dealer	0.0500						0.0500
	5	17,60;82 Tools & Fixtures	0.4500	0.8330	0.0891	0.0052	0.0243	0.0600	1.4616
	6	31,32;35 Mer Inv/Fin Gds/Gds in Warehse	0.0500	0.8330	0.0891	0.0052	0.0243	0.0600	1.0616
	7	27 & 81 Mfg Machinery	0.1500						0.1500
	8	36 Inventory In-Transit					0.0243	0.0600	0.0843
	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
9/1/2023									

Lexington - Fayette Urban County Government – FULL RATES 2023.....2024

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SCHOOL	.8100	.8100	.8100	.8100	.8100	.8100	.8100		
GENERAL SERVICE	.0760	.0760	.0760	.0760	.0760	.0760	.0760		
EXTENSION SERVICES	.0040	.0040	.0040	.0040	.0040	.0040	.0040		
SOIL & WATER CONSERVATION	.0010	.0010	.0010	.0010	.0010	.0010	.0010		
HEALTH DEPARTMENT	.0243	.0243	.0243	.0243	.0243	.0243	.0243		
LEXTRAN	.0600	.0600	.0600	.0600	.0600	.0600	.0600		
FULL SERVICE	.1750								
REFUSE			.1390						
STREET LIGHTS				.0270					
Refuse & Street Lights					.1660				
Street Lights & Street Cleaning						.0360			
Refuse & Street Cleaning							.1480		
* Real Estate Lease Hold Interest									
^Industrial Revenue Bond Area									
TOTAL	1.2643	1.0893	1.2283	1.1163	1.2553	1.1253	1.2373	.0150	.1140

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School	.7500	.7500	.8100	.8100	.8100	.8080	.8330	NET	Amount Received/Postmarked by:	12/31/2023
General Service	.0800	.0800	.0800	.0800	.0800	.0800	.0780		Penalty Received/Postmarked by:	1/31/2024
Extension Svc	.0035	.0035	.0035	.0035	.0035	.0040	.0040	5%	Penalty Received/Postmarked by:	1/31/2024
Soil & Water	.0006	.0006	.0006	.0006	.0006	.0006	.0006		Penalty Received/Postmarked after:	4/15/2024
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Street Cleaning	.0097	.0097	.0097	.0097	.0097	.0096	.0090			
LexTran	.0600	.0600	.0600	.0600	.0600	.0600	.0600			
TOTAL	1.2179	1.2174	1.2774	1.2777	1.2777	1.2727	1.2846			