Lexington - Fayette Urban County Government

2024....2025

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, 2024 through June 30, 2025.

Property Tax Rate Description	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8*	District 9 [^]
STATE	.1090	.1090	.1090	.1090	.1090	.1090	.1090	.0150	.1090
SCHOOL	.8090	.8090	.8090	.8090	.8090	.8090	.8090		
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	1.2583	1.0833	1.2223	1.1103	1.2493	1.1193	1.2313	.0150	.1090
Comparisons of Prior Year Tax Rates - Sewers have not been part of Tax Bill since <u>1981</u> . <u>DISCOUNTS & PENALTIES</u>									

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
State	.1220	.1220	.1220	.1220	.1190	.1150	.1140
School	.7500	.8100	.8100	.8100	.8080	.8330	.8100
General Service	.0800	.0800	.0800	.0800	.0800	.0780	.0760
Extension Svc	.0035	.0035	.0035	.0035	.0040	.0040	.0040
Soil & Water	.0006	.0006	.0006	.0006	.0006	.0006	.0010
Health Dept	.0280	.0280	.0280	.0280	.0280	.0260	.0243
Refuse	.1426	.1426	.1426	.1426	.1423	.1390	.1390
Street Lights	.0210	.0210	.0213	.0213	.0212	.0200	.0270
Street Cleaning	.0097	.0097	.0097	.0097	.0096	.0090	.0090
LexTran	.0600	.0600	.0600	.0600	.0600	.0600	.0600
TOTAL	1.2174	1.2774	1.2777	1.2777	1.2727	1.2846	1.2643

2%	Discount Received/Postmarked by:	11/01/2024
NET	Amount Received/Postmarked by:	12/31/2024
5%	Penalty Received/Postmarked by:	1/31/2025
21%	Penalty Received/Postmarked after: Amount due if BY 7PM: 4/15/2025 21% Penalty	4/15/2025

	2024 Tangible Personal Property Tax Rates								
State									
Code	Line Item	Description by Class	<u>State</u>	School	General	Extension	Health	LexTran	Total
					County	Services	Dept		
3	40 & 41	Aircraft Personal Property	0.0150	0.8300	0.0891	0.0053	0.0243	0.0600	1.0237
		Non-Commercial (Watercraft)							
4	33 & 34	Raw Mat/Gds in Process/Dealer	0.0500						0.0500
5	17;60;82	Tools & Fixtures	0.4500	0.8300	0.0891	0.0053	0.0243	0.0600	1.4587
6	31;32;35	Mer Inv/Fin Gds/Gds in Warehse	0.0500	0.8300	0.0891	0.0053	0.0243	0.0600	1.0587
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
16	90	Recycling Machinery & Equip	0.4500						0.4500
	9/3/2024								