

Lexington - Fayette Urban County Government

2011....2012

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, 2011 through June 30, 2012.

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	.6520	.6520	.6520	.6520	.6520	.6520	.6520	
GENERAL SERVICE	.0800	.0800	.0800	.0800	.0800	.0800	.0800	
EXTENSION SERVICES	.0032	.0032	.0032	.0032	.0032	.0032	.0032	
SOIL & WATER CONSERVATION	.0004	.0004	.0004	.0004	.0004	.0004	.0004	
HEALTH DEPARTMENT	.0280	.0280	.0280	.0280	.0280	.0280	.0280	
LEXTRAN	.0600	.0600	.0600	.0600	.0600	.0600	.0600	
FULL SERVICE	.1735							
REFUSE			.1431					
STREET LIGHTS				.0210				
Refuse & Street Lights					.1641			
Street Lights & Street Cleaning						.0304		
Refuse & Street Cleaning							.1525	
* Real Estate Lease Hold Interest								
TOTAL	1.1191	.9456	1.0887	0.9666	1.1097	0.9760	1.0981	.0150

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

DISCOUNTS & PENALTIES

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>		
State	.1310	.1310	.1280	.1240	.1220	.1220	.1220	2%	Discount Received/Postmarked by:
School	.5350	.5380	.5410	.5940	.6050	.6280	.6280	NET	Amount Received/Postmarked by:
General Service	.0800	.0800	.0800	.0800	.0800	.0800	.0800		
Extension Svc	.0032	.0031	.0031	.0031	.0031	.0032	.0032	5%	Penalty Received/Postmarked by:
Soil & Water	.0004	.0004	.0004	.0004	.0004	.0004	.0004		
Health Dept	.0280	.0280	.0280	.0280	.0280	.0280	.0280	21%	Penalty Received/Postmarked after:
Refuse	.1600	.1600	.1600	.1590	.1590	.1431	.1431		Amount due:
Street Lights	.0210	.0210	.0210	.0210	.0210	.0210	.0210		On 4/15/2011 21% Penalty
Street Cleaning	.0094	.0094	.0094	.0094	.0094	.0094	.0094		
LexTran		.0600	.0600	.0600	.0600	.0600	.0600		
TOTAL	.09680	1.0309	1.0309	1.0789	1.0879	1.0951	1.0951		

** Prepared by the Division of Revenue 09/2011 - Lexington Fayette Urban County Government **

2011 Tangible Personal Property Tax Rates

<u>State</u>									
<u>Code</u>	<u>Line Item</u>	<u>Description by Class</u>	<u>State</u>	<u>School</u>	<u>General</u>	<u>Extension</u>	<u>Health</u>	<u>LexTra</u>	<u>Total</u>
					<u>County</u>	<u>Services</u>	<u>Dept</u>		
3	40 & 41	Aircraft Personal Property Non-Commercial (Watercraft)	0.015	0.5430	0.099	0.0035	0.028	0.06	0.7485
4	33 & 34	Raw Mat/Gds in Process/Dealer	0.05						0.05
5	17;60;82	Tools & Fixtures	0.45	0.5430	0.099	0.0035	0.028	0.06	1.1835
6	31;32;35	Mer Inv/Fin Gds/Gds in Warehse	0.05	0.5430	0.099	0.0035	0.028	0.06	0.7835
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	Livestock/Farm Machinery & Foreign Trade Zone	0.001						0.001
16	90	Recycling Machinery & Equip	0.45						0.45