

Lexington - Fayette Urban County Government

2007.... 2008

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, 2007 through June 30, 2008.

<i>Property Tax Rate Description</i>	<i>District 1</i>	<i>District 2</i>	<i>District 3</i>	<i>District 4</i>	<i>District 5</i>	<i>District 6</i>	<i>District 7</i>	<i>District 8*</i>
STATE	.1240	.1240	.1240	.1240	.1240	.1240	.1240	.0150
SCHOOL	.5940	.5940	.5940	.5940	.5940	.5940	.5940	
GENERAL SERVICE	.0800	.0800	.0800	.0800	.0800	.0800	.0800	
EXTENSION SERVICES	.0031	.0031	.0031	.0031	.0031	.0031	.0031	
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	.1894							
REFUSE			.1590					
STREET LIGHTS				.0210				
Refuse & Street Lights					.1800			
Street Lights & Street Cleaning						.0304		
Refuse & Street Cleaning							.1684	
* Real Estate Lease Hold Interest								
TOTAL	1.0789	.8895	1.0485	.9105	1.0695	.9199	1.0579	.0150

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

DISCOUNTS & PENALTIES

	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>			
State	.1410	.1360	.1350	.1330	.1310	.1310	.1280	2%	Discount Received/Postmarked by:	11/01/2007
School	.5320	.5280	.5280	.5330	.5350	.5380	.5410	NET	Amount Received/Postmarked by:	12/31/2007
General Service	.0800	.0790	.0790	.0800	.0800	.0800	.0800			
Extension Svc				.0032	.0032	.0031	.0031	5%	Penalty Received/Postmarked by:	01/31/2008
Soil & Water				.0004	.0004	.0004	.0004			
Health Dept					.0280	.0280	.0280	21%	Penalty Received/Postmarked by:	03/31/2008
Refuse	.1750	.1750	.1750	.1750	.1600	.1600	.1600			
Street Lights	.0311	.0311	.0311	.0260	.0210	.0210	.0210	21%	Plus advertising fee of \$10.00 after 3/31/08	
Street Cleaning	.0094	.0094	.0094	.0094	.0094	.0094	.0094			
LexTran						.0600	.0600			
TOTAL	0.9845	0.9685	0.9575	0.9600	.09680	1.0309	1.0309			

** Prepared by the Division of Revenue 09/2006 - Lexington Fayette Urban County Government **

2007 Tangible Personal Property Tax Rates

State									
<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	0.5420	0.099	0.0034	0.028	0.06	0.7474
4	33 & 34	Raw Mat/Gds in Process/Dealer	0.05						0.05
5	17;60;82	Tools & Fixtures	0.45	0.5420	0.099	0.0034	0.028	0.06	1.1824
6	31;32;35	Mer Inv/Fin Gds/Gds in Warehse	0.05	0.5420	0.099	0.0034	0.028	0.06	0.7824
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