

Lexington - Fayette Urban County Government

2025 - 2026

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, 2025 through June 30, 2026.

Property Tax Rate Description	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8*	District 9^
STATE	.1060	.1060	.1060	.1060	.1060	.1060	.1060	.0150	.1060
SCHOOL	.7980	.7980	.7980	.7980	.7980	.7980	.7980		
GENERAL SERVICE	.0750	.0750	.0750	.0750	.0750	.0750	.0750		
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	.1730								
REFUSE			.1370						
STREET LIGHTS				.0270					
Refuse & Street Lights					.1640				
Street Lights & Street Cleaning						.0360			
Refuse & Street Cleaning							.1460		
Park Fund	.0225	.0225	.0225	.0225	.0225	.0225	.0225		
* Real Estate Lease Hold Interest									
^Industrial Revenue Bond Area									
TOTAL	1.2638	1.0908	1.2278	1.1178	1.2548	1.1268	1.2368	.0150	.1060

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

DISCOUNTS & PENALTIES

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
State	.1220	.1220	.1220	.1190	.1150	.1140	.1090
School	.8100	.8100	.8100	.8080	.8330	.8100	.8090
General Service	.0800	.0800	.0800	.0800	.0780	.0760	.0760
Extension Svc	.0035	.0035	.0035	.0040	.0040	.0040	.0040
Soil & Water	.0006	.0006	.0006	.0006	.0006	.0010	.0010
Health Dept	.0280	.0280	.0280	.0280	.0260	.0243	.0243
Refuse	.1426	.1426	.1426	.1423	.1390	.1390	.1390
Street Lights	.0210	.0213	.0213	.0212	.0200	.0270	.0270
Street Cleaning	.0097	.0097	.0097	.0096	.0090	.0090	.0090
LexTran	.0600	.0600	.0600	.0600	.0600	.0600	.0600
TOTAL	1.2774	1.2777	1.2777	1.2727	1.2846	1.2643	1.2583

2% Discount Received/Postmarked by: 11/01/2025

NET Amount Received/Postmarked by: 12/31/2025

5% Penalty Received/Postmarked by: 1/31/2026

21% Penalty Received/Postmarked after: 4/15/2026

Amount due if **BY 7PM:**
4/15/2026 21% Penalty

2025 Tangible Personal Property Tax Rates

State									
Code	Line Item	Description by Class	State	School	General County	Extension Services	Health Dept	LexTran	Total
3	40 & 41	Aircraft Personal Property	0.0150	0.8300	0.0911	0.0055	0.0243	0.0600	1.0259
		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	0.0911	0.0055	0.0243	0.0600	1.4609
6	31;32;35	Mer Inv/Fin Gds/Gds in Warehse	0.0500	0.8300	0.0911	0.0055	0.0243	0.0600	1.0609
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

9/3/2025