

Lexington - Fayette Urban County Government

2014....2015

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, 2014 through June 30, 2015.

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	.7190	.7190	.7190	.7190	.7190	.7190	.7190	
GENERAL SERVICE	.0800	.0800	.0800	.0800	.0800	.0800	.0800	
EXTENSION SERVICES	.0034	.0034	.0034	.0034	.0034	.0034	.0034	
SOIL & WATER CONSERVATION	.0005	.0005	.0005	.0005	.0005	.0005	.0005	
HEALTH DEPARTMENT	.0280	.0280	.0280	.0280	.0280	.0280	.0280	
LEXTRAN	.0600	.0600	.0600	.0600	.0600	.0600	.0600	
FULL SERVICE	.1738							
REFUSE			.1431					
STREET LIGHTS				.0210				
Refuse & Street Lights					.1641			
Street Lights & Street Cleaning						.0307		
Refuse & Street Cleaning							.1528	
* Real Estate Lease Hold Interest								
TOTAL	1.1867	1.0129	1.1560	1.0339	1.1770	1.0436	1.1657	.0150

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

DISCOUNTS & PENALTIES

	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>		
State	.1240	.1220	.1220	.1220	.1220	.1220	.1220	2%	Discount Received/Postmarked by:
School	.5940	.6050	.6280	.6280	.6520	.6740	.6960	NET	Amount Received/Postmarked by:
General Service	.0800	.0800	.0800	.0800	.0800	.0800	.0800		
Extension Svc	.0031	.0031	.0032	.0032	.0032	.0033	.0034	5%	Penalty Received/Postmarked by:
Soil & Water	.0004	.0004	.0004	.0004	.0004	.0004	.0005		
Health Dept	.0280	.0280	.0280	.0280	.0280	.0280	.0280	21%	Penalty Received/Postmarked after:
Refuse	.1590	.1590	.1431	.1431	.1431	.1431	.1431		Amount due if BY 7PM:
Street Lights	.0210	.0210	.0210	.0210	.0210	.0210	.0210		On 4/15/2015 21% Penalty
Street Cleaning	.0094	.0094	.0094	.0094	.0094	.0094	.0097		
LexTran	.0600	.0600	.0600	.0600	.0600	.0600	.0600		
TOTAL	1.0789	1.0879	1.0951	1.0951	1.1191	1.1412	1.1637		

** Prepared by the Division of Revenue 09/2014 - Lexington Fayette Urban County Government **

2014 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	0.7190	0.0931	0.0038	0.028	0.06	0.9189
	4	33 & 34	Raw Mat/Gds in Process/Dealer	0.05						0.05
	5	17;60;82	Tools & Fixtures	0.45	0.7190	0.0931	0.0038	0.028	0.06	1.3539
	6	31;32;35	Mer Inv/Fin Gds/Gds in Warehse	0.05	0.7190	0.0931	0.0038	0.028	0.06	0.9539
	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