

## 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><br><u>County</u> | <u>Extension</u><br><u>Services</u> | <u>Health</u><br><u>Dept</u> | <u>LexTra</u> | <u>Total</u> |
| 3            | 40 & 41          | Aircraft Personal Property<br>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<br>Foreign Trade Zone            | 0.001        |               |                                 |                                     |                              |               | 0.001        |
| 16           | 90               | Recycling Machinery & Equip                               | 0.45         |               |                                 |                                     |                              |               | 0.45         |