2025 TANGIBLE PERSONAL PROPERTY TAX RATES

State Code	Line Item	Description By Class	State	School	General County	Extension Services	Health Dept.	LexTran	TOTAL
03	40 & 41	Aircraft Personal Property - Non Commercial (Watercraft)	0.0150	0.8300	0.0911	0.0055	0.0243	0.0600	1.0259
04	33 & 34	Raw Mat/Gds in Process/Dealer	0.0500						0.0500
05	17; 60; 82	Tools & Fixtures	0.4500	0.8300	0.0911	0.0055	0.0243	0.0600	1.4609
06	31; 32; 35	Mer Inv/Fin Gds/Gds in Warehse	0.0500	0.8300	0.0911	0.0055	0.0243	0.0600	1.0609
07	27 & 81	Mfg Machinery	0.1500						0.1500
08	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