

# LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT 2025-2026

An Ad Valorem Tax on Real Property for each One Hundred Dollars (\$100.00) of Assessed Value of all Property for the Fiscal Year 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 Service                | .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 Leasehold Interest |               |               |               |               |               |               |               |              |              |
| ^ Industrial Revenue Bond Area   |               |               |               |               |               |               |               |              |              |
| <b>TOTAL</b>                     | <b>1.2638</b> | <b>1.0908</b> | <b>1.2278</b> | <b>1.1178</b> | <b>1.2548</b> | <b>1.1268</b> | <b>1.2368</b> | <b>.0150</b> | <b>.1060</b> |

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

|                           | 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 Service         | .0035         | .0035         | .0035         | .0040         | .0040         | .0040         | .0040         |
| Soil & Water Conservation | .0006         | .0006         | .0006         | .0006         | .0006         | .0010         | .0010         |
| Health Department         | .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         |
| <b>TOTAL</b>              | <b>1.2774</b> | <b>1.2777</b> | <b>1.2777</b> | <b>1.2727</b> | <b>1.2846</b> | <b>1.2643</b> | <b>1.2583</b> |

## Discounts & Penalties

|             |                                       |            |
|-------------|---------------------------------------|------------|
| 2% Discount | Received/<br>Postmarked<br>by:        | 11/01/2025 |
| NET Amount  | Received/<br>Postmarked<br>by:        | 12/31/2025 |
| 5% Penalty  | Received/<br>Postmarked<br>by:        | 01/31/2026 |
| 21% Penalty | Received/<br>Postmarked<br>after 7PM: | 04/15/2026 |

|                                      |             |          |
|--------------------------------------|-------------|----------|
| Amount due if received or postmarked |             |          |
| by 11/01/2025                        | 2% Discount | \$281.75 |
| by 12/31/2025                        | Net Amount  | \$282.03 |
| by 01/31/2026                        | 5% Penalty  | \$282.53 |
| by 04/15/2026                        | 21% Penalty | \$284.85 |

OFFICE OF THE FAYETTE COUNTY SHERIFF  
PO BOX 34148  
LEXINGTON KY 40588-4148