KENTUCKY DEPARTMENT OF EDUCATION

Real Estate And Personal Property Tax Calculation

Report 3

District: 165 Fayette County - School Year: 2026 - 2027 Date Generated: July 30, 2026 4:27:10 PM

ITEM	
A. January 1, 2025 Assessment of Adjusted Property at Full Rates	43,379,949,291
B. January 1, 2026 Homestead Exemptions	49,879,700
C. January 1, 2025 Adjusted Tax Base (A-B)	43,330,069,591
D. January 1, 2026 Net Assessment Growth	2,044,399,303
E. January 1, 2026 Total Valuation of Adjusted Property at Full Rate	45,374,468,894

	Property Subject to Taxation as of January 1, 2025	Net Assessment Growth	Property Subject to Taxation as of January 1, 2026
F. Real Estate	39,743,458,142	1,943,561,208	41,637,139,650
G. Tangible Personal	2,128,072,973	120,127,709	2,248,200,682
H. P.S. Co. - Real Estate	562,881,330	-107,135,027	455,746,303
I. P.S. Co. - Tangible Personal	945,128,212	87,825,199	1,032,953,411
J. Distilled Spirits			
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	408,634	20,214	428,848
K. Electric Plant Board	0	0	0
L. Motor Vehicles - Includes Public Service Motor Vehicles	3,275,243,655		3,392,419,088

Net New Property: PVA Real Estate	244,894,800	Exonerations: Real Estate	-1,600,000
P.S. Co. Real Estate	-107,135,027	Tangible	-20,371,318
Unmined Coal:	0		
Aircraft (Recreational and Non-Commercial):	156,165,316		
Watercraft (Non-Commercial): 0			