

TAX	AMOUNT	WHO PAYS?	COLLECTED BY
Business Privilege Tax [a]*	1 mil on gross receipts	Persons and entities engaging in business in the City of Altoona	H. A. Berkheimer
Earned Income Tax - Residents	1.60%	Employed residents	Blair County Tax Collection Bureau
Earned Income Tax - Non-Residents	1.40%	Non-residents who work in the City of Altoona	Blair County Tax Collection Bureau
Flat Rate Occupation Tax [b]	\$5.00 annually	Employed residents	Blair County Tax Collection Bureau
Local Services Tax [c]	\$52.00 annually	Employed residents	Blair County Tax Collection Bureau
Mechanical Device Tax	\$100.00 per device annually	Business establishments that have mechanical, electronic, or video amusement device.	City of Altoona
Mechanical Device Tax	\$50.00 per device annually	Jukebox	City of Altoona
Mercantile Tax [d]**	.75 mils on gross receipts	Wholesale or retail vendor, or a dealer in goods, wares, and merchandise	H. A. Berkheimer
Per Capita Tax [e]	\$10.00 annually	Adult residents of the City of Altoona who are at least 18 years old	Altoona Area School District Tax Office
Real Estate Tax	5.129 mils	Owners of real estate located in the City of Altoona	H. A. Berkheimer
Real Estate Transfer [f]	0.50%	Anyone buying or selling real estate located in the City of Altoona	Blair County Recorder of Deeds
[a] Total assessment is 3mils, with 2 mils paid to the Altoona Area School District			
[b] \$5.00 is assessed by both the City of Altoona and the Altoona Area School District			
[c] \$52.00 levied on all persons working in the City of Altoona, with \$5.00 of the total going to the Altoona Area School District			
[d] Total assessment is 1.5 mils, with 0.75 mils paid to the Altoona Area School District			
[e] Total assessment is \$20.00, with \$10.00 going to the Altoona Area School District			
[f] Total assessment is 2%, with 1% distributed to the State and 1% split between the City of Altoona and the Altoona Area School District			
* 1 mil is equivalent to \$1.00 in tax levied on every \$1,000 in gross receipts			
** .75 mils is equivalent to \$0.75 in tax levied on every \$1,000 in gross receipts			