

<b>TAX</b>	<b>AMOUNT</b>	<b>WHO PAYS?</b>	<b>COLLECTED BY</b>
<b>Business Privilege Tax [a]*</b>	<b>1 mil on gross receipts</b>	<b>Persons and entities engaging in business in the City of Altoona</b>	<b>H. A. Berkheimer</b>
<b>Earned Income Tax - Residents</b>	<b>1.60%</b>	<b>Employed residents</b>	<b>Blair County Tax Collection Bureau</b>
<b>Earned Income Tax - Non-Residents</b>	<b>1.50%</b>	<b>Non-residents who work in the City of Altoona</b>	<b>Blair County Tax Collection Bureau</b>
<b>Flat Rate Occupation Tax [b]</b>	<b>\$5.00 annually</b>	<b>Employed residents</b>	<b>Blair County Tax Collection Bureau</b>
<b>Local Services Tax [c]</b>	<b>\$52.00 annually</b>	<b>Employed residents</b>	<b>Blair County Tax Collection Bureau</b>
<b>Mechanical Device Tax</b>	<b>\$75.00 per machine annually</b>	<b>Business establishments that have coin operated games, music machines, gambling machines, or mechanical amusement devices</b>	<b>City of Altoona</b>
<b>Mercantile Tax [d]**</b>	<b>.75 mils on gross receipts</b>	<b>Wholesale or retail vendor, or a dealer in goods, wares, and merchandise</b>	<b>H. A. Berkheimer</b>
<b>Per Capita Tax [e]</b>	<b>\$10.00 annually</b>	<b>Adult residents of the City of Altoona who are at least 18 years old</b>	<b>Altoona Area School District Tax Office</b>
<b>Real Estate Tax [f]</b>	<b>50.29 mils</b>	<b>Owners of real estate located in the City of Altoona</b>	<b>H. A. Berkheimer</b>
<b>Real Estate Transfer [g]</b>	<b>0.50%</b>	<b>Anyone buying or selling real estate located in the City of Altoona</b>	<b>Blair County Recorder of Deeds</b>
[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] Currently levied only on assessed land value			
[g] 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			