



# Local Tax Chart

TAX	AMOUNT	WHO PAYS?	COLLECTED BY
<b>Business Privilege Tax [a]*</b>	1 mil on gross receipts	Persons and entities engaging in business in the City of Altoona	H. A. Berkheimer
<b>Earned Income Tax - Residents</b>	1.60%	Employed residents	Blair County Tax Collection Bureau
<b>Earned Income Tax - Non-Residents</b>	1.40%	Non-residents who work in the City of Altoona	Blair County Tax Collection Bureau
<b>Flat Rate Occupation Tax [b]</b>	\$5.00 annually	Employed residents	Blair County Tax Collection Bureau
<b>Local Services Tax [c]</b>	\$52.00 annually	Employed residents	Blair County Tax Collection Bureau
<b>Mechanical Device Tax</b>	\$100.00 per device annually	Business establishments that have mechanical, electronic, or video amusement device.	City of Altoona
<b>Mechanical Device Tax</b>	\$50.00 per device annually	Jukebox	City of Altoona
<b>Mercantile Tax [d]**</b>	.75 mils on gross receipts	Wholesale or retail vendor, or a dealer in goods, wares, and merchandise	H. A. Berkheimer
<b>Per Capita Tax [e]</b>	\$10.00 annually	Adult residents of the City of Altoona who are at least 18 years old	Altoona Area School District Tax Office
<b>Real Estate Tax</b>	5.629 mils	Owners of real estate located in the City of Altoona	H. A. Berkheimer
<b>Real Estate Transfer [f]</b>	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