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INFORMATION FOR ADAMS OR YORK COUNTY RESIDENTS:

Greetings! Whether you have recently moved to the area from out-of-state, or if you have resided in Pennsylvania all your life, it is important for you to understand Pennsylvania local taxes that may impact you.

In Pennsylvania, in addition to the state personal income tax collected by the PA Department of Revenue, municipalities, school districts and the county may each levy several different types of taxes. These may include the following:

Real Estate Tax – levied by the county, school district and municipality on real estate owned within their jurisdictions. Each taxing authority will levy a different millage rate, and bills are mailed in the spring for county and municipal tax and in the summer for school district tax. This tax may or may not be paid through your mortgage company. Your municipality has a locally elected real estate tax collector who will collect this tax.

Earned Income Tax – levied by the municipality and school district where you reside. It is a tax on gross wages and net profits. Tax rates are 1% or higher depending on the school district where you live, and the tax is shared between the municipality and school district. If you work within Pennsylvania your employer is required to withhold the tax and remit it to the collector where the employer is located. The York Adams Tax Bureau collects the tax for most of York and all of Adams Counties. If you are self-employed or work out-of-state, you are required to make estimated quarterly payments of the tax due. An annual Individual Earned Income Tax Return must be filed with the YATB by April 15 following the end of the tax year. A return must be filed even if you had no earned income. Only permanently retired or disabled individuals are exempt from filing.

Local Services Tax – levied by some municipalities where you work. It is an occupational privilege tax of a maximum of \$52.00 per year, withheld by your employer at no more than \$1.00 per week. YATB is the LST collector for certain municipalities in York and Adams Counties. In other cases, the locally elected tax collector has been appointed to collect the tax. Low income exemptions may apply.

Per Capita Tax – This is an annual head tax of \$5.00 or \$10.00 levied by some municipalities and school districts. It is collected by your locally elected tax collector. YATB collects **delinquent** per capita tax for some municipalities and school districts in York and Adams Counties.

Other Taxes – Depending on where you live, you may also pay a street light tax, a fire hydrant tax, an occupational assessment tax or some other special taxes. Check with your municipal office regarding these taxes.

The York Adams Tax Bureau is the appointed collector of Earned Income Tax (EIT) for the following school districts:

Adams County:

Bermudian Springs School District
Conewago Valley School District
Fairfield Area School District

Gettysburg Area School District
Littlestown Area School District
Upper Adams School District

