



**TAX RATE BY TAX TYPE FOR TAX YEAR 2019**

TAX TYPE	CITY RATE	SCHOOL RATE	CITY P & I TOTAL	SCHOOL P & I TOTAL
<b>AT - AMUSEMENT TAX</b>	5% or (.04762) of gross	N/A	5% + 1% = <b>(6%)</b>	N/A
<b>AT - AMUSEMENT TAX</b> <i>if registered as a Performing Art and is a Purely Public Charity</i>	ZERO	N/A	N/A	N/A
<b>BP - BUSINESS PRIVILEGE TAX</b>	<b>ELIMINATED</b>	N/A	N/A	N/A
<b>LS-1 - LOCAL SERVICES TAX</b>	\$52.00	N/A	5% + 1% = <b>(6%)</b> **	N/A
<b>LS-3 - INDIVIDUAL LOCAL SERVICES TAX</b>	\$52.00	N/A	.5% + 1% = <b>(1.5%)</b> **	N/A
<b>ET-1 - PAYROLL EXPENSE TAX</b>	0.0055	N/A	1% + .5% = 1.5%	N/A
<b>ISP- INSTITUTIONAL SERVICE PRIVILEGE-</b> <i>\$20,000 Exclusion</i>				
SERVICES	6 Mills (.006)	N/A	.5% + 1% = <b>(1.5%)</b>	N/A
COMMISSIONS	6 Mills (.006)	N/A	.5% + 1% = <b>(1.5%)</b>	N/A
GOODS, WARE & MERCHANDISE SOLD	2 Mills (.002)	N/A	.5% + 1% = <b>(1.5%)</b>	N/A
RENTAL	6 Mills (.006)	N/A	.5% + 1% = <b>(1.5%)</b>	N/A
<b>PT - PARKING TAX</b>	37.5% (.27273)	N/A	5% + 1% = <b>(6%)</b> ***	N/A
<b>REAL ESTATE TAX</b>	Land - 8.06 Mills	Land - 9.84 Mills	0 + .833% = <b>(.833%)</b>	0 + .833% = <b>(.833%)</b>
	Building - 8.06 Mills	Building - 9.84 Mills		
<b>REAL ESTATE TRANSFER TAX</b>	2.5%	1%		
<b>UF-1 - FACILITY USAGE FEE</b>	3%	N/A	1%	N/A

\*\*LS-1 10 month penalty maximum = 50% cap

\*\*\*PT 10 month penalty maximum = 50% cap

**TAX RATES & PENALTY AND INTEREST RATES ARE SUBJECT TO CHANGE ANNUALLY**