



**REALTY TRANSFER TAX
2008 COMMON LEVEL RATIO
REAL ESTATE VALUATION FACTORS**

JANUARY 2010

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2008. These factors are the mathematical reciprocals of the actual common level ratio (CLR). For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted from **July 1, 2009 to June 30, 2010, except as indicated below.** The date of acceptance of a document is rebuttably presumed to be its date of execution, that is, the date specified in the body of the document as the date of the instrument (61 Pa. Code § 91.102).

<u>COUNTY</u>	<u>CLR FACTOR</u>	<u>COUNTY</u>	<u>CLR FACTOR</u>	<u>COUNTY</u>	<u>CLR FACTOR</u>
Adams	4.51	Elk	2.61	Montour	1.37
Allegheny	1.14	Erie	1.26	Northampton	3.37
Armstrong	2.76	Fayette	1.22	Northumberland	4.43
Beaver	3.36	Forest	5.10	Perry	1.49
Bedford (4)	1.00	Franklin	8.62	Philadelphia	3.06
Berks	1.48	Fulton	3.00	Pike	5.85
Blair (5)	9.50	Greene	1.40	Potter	2.91
Bradford	2.77	Huntingdon	8.27	Schuylkill	2.51
Bucks	10.31	Indiana	5.99	Snyder	5.68
Butler (2)	6.25	Jefferson	1.97	Somerset	2.99
Cambria	3.03	Juniata	6.90	Sullivan	1.66
Cameron	2.99	Lackawanna	6.17	Susquehanna	3.06
Carbon	3.01	Lancaster	1.35	Tioga	1.41
Centre	3.47	Lawrence (3)	1.19	Union	1.34
Chester	1.89	Lebanon	7.46	Venango	1.10
Clarion (2)	3.70	Lehigh	3.50	Warren	2.89
Clearfield	4.74	Luzerne (1)	1.00	Washington	7.25
Clinton (1)	1.00	Lycoming	1.19	Wayne	1.56
Columbia	3.69	McKean	1.31	Westmoreland	4.57
Crawford	2.85	Mercer	3.26	Wyoming	4.76
Cumberland	1.26	Mifflin	2.15	York	1.27
Dauphin	1.42	Monroe	7.41		
Delaware	1.63	Montgomery	1.85		

- (1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2009.
- (2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2009.
- (3) Adjusted by the Department of Revenue based on a State Tax Equalization Board decision effective August 18, 2009, retroactive to July 1, 2009.
- (4) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2010.
- (5) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2010.