

PENNSYLVANIA DEPARTMENT OF REVENUE
REALTY TRANSFER TAX

June 2006



2005 COMMON LEVEL RATIO
REAL ESTATE VALUATION FACTORS

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2005. These factors are the mathematical reciprocals of the actual common level ratio. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted from **July 1, 2006 to June 30, 2007, 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>COMMON LEVEL RATIO FACTOR</u>	<u>COUNTY</u>	<u>COMMON LEVEL RATIO FACTOR</u>	<u>COUNTY</u>	<u>COMMON LEVEL RATIO FACTOR</u>
Adams	3.98	*Elk	2.18	**Montour	1.00
Allegheny	1.10	Erie	1.18	Northampton	3.18
Armstrong	2.70	Fayette	1.14	Northumberland	3.64
Beaver	3.31	Forest	4.83	Perry	1.33
Bedford	5.47	Franklin	9.35	Philadelphia	3.50
Berks	1.33	Fulton	2.61	Pike	5.47
Blair	12.20	Greene	1.21	Potter	2.72
Bradford	2.63	Huntingdon	7.46	Schuylkill	2.48
Bucks	10.10	*Indiana	4.35	Snyder	6.58
Butler	10.20	Jefferson	1.85	Somerset	2.71
Cambria	3.60	Juniata	6.21	Sullivan	1.52
Cameron	3.08	Lackawanna	5.95	Susquehanna	2.84
Carbon	2.74	Lancaster	1.22	Tioga	1.25
Centre	3.24	Lawrence	1.14	**Union	1.00
Chester	1.82	Lebanon	6.80	Venango	1.05
Clarion	5.38	Lehigh	3.16	Warren	2.93
Clearfield	5.47	Luzerne	17.24	Washington	7.30
Clinton	4.24	Lycoming	1.10	Wayne	1.23
Columbia	3.47	McKean	1.09	Westmoreland	5.10
Crawford	3.02	Mercer	3.68	Wyoming	4.59
Cumberland	1.14	Mifflin	2.18	**York	1.00
Dauphin	1.33	Monroe	7.09		
Delaware	1.55	Montgomery	1.87		

* Adjusted by the Department of Revenue to reflect assessment ratio change effective January 1, 2006.

** Adjusted by the Department of Revenue to reflect assessment base change effective January 1, 2006.