



**REALTY TRANSFER TAX
2014 COMMON LEVEL RATIO
REAL ESTATE VALUATION FACTORS**

June 2015

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2014. 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, 2015 to June 30, 2016, 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 | .86 | Elk | 2.31 | Montour | 1.27 |
| Allegheny | 1.09 | Erie | 1.05 | Northampton | 2.87 |
| Armstrong | 2.35 | Fayette | 1.35 | Northumberland | 3.37 |
| Beaver | 3.64 | Forest | 4.74 | Perry | 1.02 |
| Bedford | 1.05 | Franklin | 7.52 | Philadelphia | 1.01 |
| Berks | 1.32 | Fulton | 2.36 | Pike | 4.13 |
| Blair | 7.09 | Greene (1) | 1.43 | Potter | 2.78 |
| Bradford | 3.13 | Huntingdon | 3.66 | Schuylkill | 2.06 |
| Bucks | 8.85 | Indiana | 5.10 | Snyder | 5.49 |
| Butler | 9.43 | Jefferson | 2.08 | Somerset | 2.50 |
| Cambria | 3.82 | Juniata | 5.92 | Sullivan | 1.51 |
| Cameron | 1.62 | Lackawanna(2) | 6.33 | Susquehanna | 2.90 |
| Carbon | 2.15 | Lancaster | 1.29 | Tioga | 1.41 |
| Centre | 3.52 | Lawrence | 1.09 | Union | 1.28 |
| Chester | 1.81 | Lebanon | .94 | Venango | 1.14 |
| Clarion | 4.20 | Lehigh | 1.00 | Warren | 3.05 |
| Clearfield | 6.90 | Luzerne | .98 | Washington | 9.52 |
| Clinton | 1.10 | Lycoming | 1.31 | Wayne | 1.12 |
| Columbia | 3.60 | McKean | 1.14 | Westmoreland | 5.05 |
| Crawford | 2.71 | Mercer | 3.56 | Wyoming | 5.41 |
| Cumberland | 1.00 | Mifflin | 2.02 | York | 1.12 |
| Dauphin | 1.34 | Monroe | 4.57 | | |
| Delaware | 1.47 | Montgomery | 1.78 | | |

(1) Revised by the State Tax Equalization Board July 29, 2015.

(2) Revised by the State Tax Equalization Board August 19, 2015.