

**PENNSYLVANIA DEPARTMENT OF REVENUE
REALTY TRANSFER TAX
COMMON LEVEL RATIO (CLR)
REAL ESTATE VALUATION FACTORS
FOR
PHILADELPHIA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	3.36	7-1-2006	6-30-2007	3.50
7-1-1987	6-30-1988	3.60	7-1-2007	6-30-2008	3.52
7-1-1988	12-31-1989	3.89	7-1-2008	6-30-2009	3.55
* 1-1-1989	6-30-1989	4.12	7-1-2009	6-30-2010	3.06
* 7-1-1989	12-31-1989	3.68			
** 1-1-1990	6-30-1990	3.42			
** 7-1-1990	6-30-1991	3.42			
7-1-1991	6-30-1992	3.60			
7-1-1992	6-30-1993	3.52			
7-1-1993	6-30-1994	3.47			
*** 7-1-1994	6-30-1995	3.50			
7-1-1995	6-30-1996	3.48			
7-1-1996	6-30-1997	3.38			
7-1-1997	6-30-1998	3.30			
7-1-1998	6-30-1999	3.46			
7-1-1999	6-30-2000	3.33			
7-1-2000	6-30-2001	3.43			
7-1-2001	6-30-2002	3.48			
7-1-2002	6-30-2003	3.19			
7-1-2003	6-30-2004	3.39			
****7-1-2004	6-30-2005	3.66			
****7-1-2005	6-30-2006	3.37			

* Adjusted by the Department of Revenue to reflect assessment ratio change effective January 1, 1989.

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*** Revised based on State Tax Equalization Board appeal decision.

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