



**REALTY TRANSFER TAX  
2010 COMMON LEVEL RATIO  
REAL ESTATE VALUATION FACTORS**

April 2012

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2010. 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, 2011 to June 30, 2012, 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 (1)	1.00	Elk	2.36	Montour	1.23
Allegheny	1.17	Erie	1.18	Northampton	2.98
Armstrong	2.65	Fayette	1.21	Northumberland	3.62
Beaver	3.06	Forest	3.73	Perry (1)	1.00
Bedford	1.28	Franklin	7.63	Philadelphia(2)	3.97
Berks	1.37	Fulton	2.85	Pike	4.67
Blair	6.67	Greene	1.20	Potter	3.21
Bradford	2.99	Huntingdon	7.19	Schuykill	2.11
Bucks	8.85	Indiana	5.21	Snyder	5.56
Butler	5.24	Jefferson	1.85	Somerset	2.51
Cambria	2.99	Juniata	4.74	Sullivan	1.44
Cameron	2.44	Lackawanna	5.49	Susquehanna	2.82
Carbon	2.33	Lancaster	1.31	Tioga	1.36
Centre	3.56	Lawrence	1.05	Union	1.29
Chester	1.79	Lebanon	6.33	Venango	1.11
Clarion	3.38	Lehigh	2.80	Warren	2.89
Clearfield	4.95	Luzerne	1.00	Washington	4.69
Clinton	1.01	Lycoming	1.21	Wayne	1.25
Columbia	3.79	McKean	1.16	Westmoreland	4.20
Crawford	2.68	Mercer	2.89	Wyoming	5.08
Cumberland(1)	1.00	Mifflin	1.91	York	1.19
Dauphin	1.36	Monroe	5.95		
Delaware	1.48	Montgomery	1.72		

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2011

(2) Adjusted by the Department of Revenue to reflect STEB appeal decision as of April 21, 2012