

PENN ATTORNEYS

TITLE ALERT

DATE: 1/17/07

RE: Title Alert 2007-03

**REALTY TRANSFER TAX
Common Level Ratio Factors & Local Deviations**

Following please find a list by county of the Common Level Ratio Factors for computing Fair Market Value for Realty Transfer Tax Statements of Value effective January 1, 2007 through June 30, 2007.

Please note that Common Level Ratio Factors for Snyder County have been amended effective January 1, 2007.

Also following is a chart detailing the local deviations from 1% in certain municipalities in Pennsylvania. **Please note the addition of Hampton Township in Allegheny County at 1 ½ %**

Please be reminded that you are our primary resource for Realty Transfer Tax changes. Please contact your servicing Penn Attorneys office if you discover any changes or additions to these local deviations. Thank you for your cooperation.

PLEASE INSERT INTO YOUR FORMS, POLICIES & PROCEDURES BINDER

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**PENNSYLVANIA DEPARTMENT OF REVENUE
REALTY TRANSFER TAX**

December 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	5.88	****Snyder	4.94
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.

** Revised by the State Tax Equalization Board. 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.

**** Adjusted by the Department of Revenue to reflect assessment ratio change effective January 1, 2007.

DEVIATIONS FROM 1% LOCAL TRANSFER TAX**Amended 01/01/07**

The Realty Transfer Tax in Pennsylvania is generally 2% of the sales prices; 1% to the state and 1% to the local government. Some local governments vary their portion. The following is a list of localities that impose something other than 1%. These figures represent the local portion only; the 1% state portion must be added for the total amount due.

ALLEGHENY COUNTY

Bellevue Boro—1 ½ %
 Bethel Park Municipality—1 ½ %
 Greentree Boro—1 ½ %
 Hampton Township—1 ½ %
 McCandless—1 ½ % (1/1/05)
 McKeesport City—2 %
 Monroeville Municipality—1 ½ %
 Mt. Lebanon Municipality—1 ½ %
 Mt. Oliver Boro—2 %
 O'Hara Twp.—1 ½ %
 Penn Hill Municipality—2 %
 Pine Twp—1 ½ %
 Pittsburgh, City of—3%
 Upper St. Clair Twp—1 ½ %
 West Deer Twp.—1 ½ %
 Whitehall Boro—1 ¼ %

BEAVER COUNTY

Georgetown Boro— ½ %
 Hookstown Boro— ½ %

BERKS COUNTY

Reading, City of—4 %

CENTRE COUNTY

Taylor Twp— ½ %
 Ferguson Twp.—1 ¾ %
 State College Boro—1 ½ %

CHESTER COUNTY

Coatesville, City of—2 %
 Tredyffrin Twp.—1 ½ %

CLINTON COUNTY

Colebrook Twp— ½ %
 East Kating Twp.— ½ %
 Logan Twp.— ½ %

DELAWARE COUNTY

Radnor Twp—1 ½ %
 Upper Providence Twp.—1 ½ %

LACKAWANNA COUNTY

Scranton, City of—2.7%

LUZERNE COUNTY

Kingston Boro—1 ½ %
 Wilkes Barre, City of—2%

MERCER COUNTY

Farrell, City of—2 %
 Hermitage, City of—1 ½ %
 Sheakleyville Boro—0%

PHILADELPHIA COUNTY

Philadelphia, City of—3%

SOMERSET COUNTY

Wellersburg Boro— ½ %

WASHINGTON COUNTY

Peters Township—1 ½ %