

PENN ATTORNEYS

TITLE ALERT

DATE: 6/14/07

RE: Title Alert 2007-19

**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 July 1, 2007 through July 1, 2008**.

REMINDER: 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. Your help is always appreciated.

PLEASE INSERT INTO YOUR FORMS, POLICIES & PROCEDURES BINDER

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**PENNSYLVANIA DEPARTMENT OF REVENUE
REALTY TRANSFER TAX**

June 2007

**2006 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 2006. 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, 2007 to June 30, 2008, 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	4.53	*Elk	2.65	Montour	1.14
Allegheny	1.15	Erie	1.20	Northampton	3.44
Armstrong	2.79	Fayette	1.17	Northumberland	4.53
Beaver	3.41	Forest	5.21	Perry	1.36
Bedford	5.81	Franklin	10.20	Philadelphia	3.52
Berks	1.47	Fulton	2.99	Pike	6.17
Blair	12.20	Greene	1.16	Potter	2.80
Bradford	2.68	Huntingdon	7.87	Schuylkill	2.62
Bucks	10.99	Indiana	6.17	*Snyder	5.32
Butler	10.42	Jefferson	1.87	Somerset	2.91
Cambria	3.22	Juniata	6.25	Sullivan	1.40
Cameron	2.96	Lackawanna	7.09	Susquehanna	2.96
Carbon	3.12	Lancaster	1.31	Tioga	1.33
Centre	3.41	Lawrence	1.14	Union	1.13
Chester	1.93	Lebanon	7.35	Venango	1.13
Clarion	5.65	Lehigh	3.58	Warren	2.93
Clearfield	5.75	Luzerne	20.00	Washington	7.52
Clinton	4.46	Lycoming	1.16	Wayne	1.32
Columbia	3.55	McKean	1.11	Westmoreland	5.05
Crawford	3.04	Mercer	3.66	Wyoming	4.95
Cumberland	1.22	Mifflin	2.20	York	1.31
Dauphin	1.40	Monroe	7.81		
Delaware	1.64	Montgomery	1.97		

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