

# PENN ATTORNEYS TITLE ALERT

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**DATE: 6/26/08**

**RE: Title Alert 2008-06**

**Common Level Ratios & Local Realty Transfer Tax Deviations**

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Attached please find a list by county of the Common Level Ratio Factors for calculating computed Fair Market Value for Realty Transfer Tax Statements of Value effective July 1, 2008 through June 30, 2009.

Also attached is a chart detailing the local realty transfer tax deviations from 1% in certain municipalities in Pennsylvania. Please note that effective the first of the year, Logan Township in Clinton County increased to 1% (was ½ % previously).

Please be reminded that you are our primary resource for learning of and reporting Realty Transfer Tax changes.

Please contact us any time you discover a change or addition to the list. Thank you for your cooperation.

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**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

June 2008

**2007 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 2007. 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, 2008 to June 30, 2009**, 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	4.55	Elk	2.49	Montour	1.18
Allegheny	1.16	Erie	1.21	Northampton	3.61
Armstrong	2.87	Fayette	1.17	Northumberland	4.61
Beaver	3.43	Forest	4.20	Perry	1.49
Bedford	6.45	Franklin	9.62	Philadelphia	3.55
Berks	1.52	Fulton	2.99	Pike	6.17
Blair	12.05	Greene	1.24	Potter	2.86
Bradford	2.79	Huntingdon	8.62	Schuylkill	2.68
Bucks	10.64	Indiana	5.95	Snyder	5.05
Butler	10.75	Jefferson	2.05	Somerset	2.98
Cambria	3.01	Juniata	6.33	Sullivan	1.55
Cameron	2.85	Lackawanna	6.67	Susquehanna	2.97
Carbon	3.20	Lancaster	1.36	Tioga	1.37
Centre	3.62	Lawrence	1.12	Union	1.16
Chester	1.93	Lebanon	7.41	Venango	1.04
Clarion	5.16	Lehigh	3.70	Warren	2.96
Clearfield	5.68	Luzerne	20.83	Washington	7.58
Clinton	4.51	Lycoming	1.25	Wayne	1.37
Columbia	3.76	McKean	1.13	Westmoreland	4.90
Crawford	2.98	Mercer	3.52	Wyoming	5.03
Cumberland	1.26	Mifflin	2.29	York	1.32
Dauphin	1.46	Monroe	7.81		
Delaware	1.72	Montgomery	1.97		

**DEVIATIONS FROM 1% LOCAL TRANSFER TAX  
AMENDED 01/01/2008**

The Realty Transfer Tax in Pennsylvania is generally 2% of the sales prices; 1% to the state and 1% to 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 – 1½%
- Bethel Park Municipality – 1½%
- Greentree Boro – 1½%
- Hampton Twp. – 1½%
- McCandless Twp. – 1½%
- McKeesport City – 2%
- Monroeville Municipality – 1½%
- Mt Lebanon Municipality – 1½%
- Mt Oliver Boro – 2%
- O'Hara Twp. – 1½%
- Penn Hill Municipality – 2%
- Pine Twp. – 1½%
- Pittsburgh, City of – 3%
- Upper St. Clair Twp – 1½%
- West Deer Twp. – 1½%
- Whitehall Boro – 1¼%

**BEAVER COUNTY**

- Georgetown Boro – ½%
- Hookstown Boro - ½%

**BERKS COUNTY**

- Reading, City of – 4%

**CENTRE COUNTY**

- Taylor Twp. – ½%
- Ferguson Twp. – 1¾%
- State College Boro – 1½%

**CHESTER COUNTY**

- Coatesville, City of – 2%
- Tredyffrin Twp. – 1½%

**CLINTON COUNTY**

- Colebrook Twp. – ½%
- East Kating Twp. – ½%
- Logan Twp. – 1%

**DELAWARE COUNTY**

- Radnor Twp. – 1½%
- Upper Providence Twp. – 1½%

**LACKAWANNA COUNTY**

- Scranton, City of – 3%

**LUZERNE COUNTY**

- Kingston Boro – 1½%
- Wilkes Barre, City of – 2%

**MERCER COUNTY**

- Farrell, City of – 2%
- Hermitage, City of – 1½%
- Sheakleyville Boro – 0%

**PHILADELPHIA COUNTY**

- Philadelphia, City of – 3%

**SOMERSET COUNTY**

- Wellersburg Boro – ½%

**WASHINGTON COUNTY**

- Peters Township – 1½%