

# PENN ATTORNEYS

## TITLE ALERT

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**DATE: 01/06/10**

**RE: Title Alert 2010-02      UPDATE to Common Level Ratio Factors & Local Deviations**

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Attached please find an update to the Pennsylvania Department of Revenue Common Level Ratio Real Estate Valuation Factors which were made effective July 1, 2009 through June 30, 2010.

We have learned of some changes made ***EFFECTIVE January 1, 2010***, specifically for Bedford and Blair Counties.

We have also attached our list of compiled deviations from the general 1% tax due to localities, which is in addition to the 1% always due to the Commonwealth of Pennsylvania. You are our eyes and ears in the marketplace, so if you discover any modifications to these local deviations, please inform us as soon as possible. We thank you for your continued cooperation.

If you have any questions, please contact us.

Title Alerts from 1997 to present are available on our website at: <http://www.pennattorneys.com>

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REALTY TRANSFER TAX  
2008 COMMON LEVEL RATIO  
REAL ESTATE VALUATION FACTORS

JANUARY 2010

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2008. 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, 2009 to June 30, 2010, 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	4.51	Elk	2.61	Montour	1.37
Allegheny	1.14	Erie	1.26	Northampton	3.37
Armstrong	2.76	Fayette	1.22	Northumberland	4.43
Beaver	3.36	Forest	5.10	Perry	1.49
Bedford (4)	1.00	Franklin	8.62	Philadelphia	3.06
Berks	1.48	Fulton	3.00	Pike	5.85
Blair (5)	9.50	Greene	1.40	Potter	2.91
Bradford	2.77	Huntingdon	8.27	Schuylkill	2.51
Bucks	10.31	Indiana	5.99	Snyder	5.68
Butler (2)	6.25	Jefferson	1.97	Somerset	2.99
Cambria	3.03	Juniata	6.90	Sullivan	1.66
Cameron	2.99	Lackawanna	6.17	Susquehanna	3.06
Carbon	3.01	Lancaster	1.35	Tioga	1.41
Centre	3.47	Lawrence (3)	1.19	Union	1.34
Chester	1.89	Lebanon	7.46	Venango	1.10
Clarion (2)	3.70	Lehigh	3.50	Warren	2.89
Clearfield	4.74	Luzerne (1)	1.00	Washington	7.25
Clinton (1)	1.00	Lycoming	1.19	Wayne	1.56
Columbia	3.69	McKean	1.31	Westmoreland	4.57
Crawford	2.85	Mercer	3.26	Wyoming	4.76
Cumberland	1.26	Mifflin	2.15	York	1.27
Dauphin	1.42	Monroe	7.41		
Delaware	1.63	Montgomery	1.85		

- (1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2009.
- (2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2009.
- (3) Adjusted by the Department of Revenue based on a State Tax Equalization Board decision effective August 18, 2009, retroactive to July 1, 2009.
- (4) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2010.
- (5) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2010.

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**DEVIATIONS FROM 1% LOCAL TRANSFER TAX**  
**AMENDED 06/26/2009**

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. – 1¼%
- State College Boro – 1½%

**CHESTER COUNTY**

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

**CLINTON COUNTY**

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

**DELAWARE COUNTY**

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

**ERIE COUNTY**

- Edinboro Borough – 1½%

**LACKAWANNA COUNTY**

- Scranton, City of – 3%

**LUZERNE COUNTY**

- Kingston Boro – 1½%
- Wilkes Barre, City of – 2½%

**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%