

PENN ATTORNEYS

TITLE ALERT

DATE: 07/07/2010

RE: Title Alert 2010-10 Common Level Ratio Factors and Local Deviations

Please find attached an update to the Pennsylvania Department of Revenue Common Level Ratio Real Estate Valuation Factors, **effective for July 1, 2010 through June 30, 2011.**

Many if not all of the county ratios have changed since the last adjustment by the State Tax Equalization Board, whose function it is to establish a common level ratio of assessed-value-to-market-value for each county for the prior calendar year.

Also attached is 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. The most recent change we have been notified of is an increase for Upper Providence Township in Delaware County as is reflected on the attachment. Also of note is that in the City of Pittsburgh, there are two school districts each with a different deviation.

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.

Pennsylvania Realty Transfer Tax information and forms can be found on the Pennsylvania Department of Revenue website at:

http://www.portal.state.pa.us/portal/server.pt/community/realty_transfer_tax/14710.

As always, for questions, comments or concerns, please contact either Josie Lubiejewski or Tracy Chipoletti at (800) 352-2216.

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

***Penn Attorneys, a Division of
Ohio Bar Title Insurance Company***

900 State Street, Ste 320 Erie, PA 16501
Tel 814-454-8278 or 800-352-2216 FAX 814-453-5983 or 1-800-234-2352
erie@pennattorneys.com



**REALTY TRANSFER TAX
2009 COMMON LEVEL RATIO
REAL ESTATE VALUATION FACTORS**

June 2010

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2009. 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, 2010 to June 30, 2011, 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 | 4.22 | Elk | 2.52 | Montour | 1.23 |
| Allegheny | 1.16 | Erie | 1.22 | Northampton | 3.14 |
| Armstrong | 2.77 | Fayette | 1.23 | Northumberland | 4.12 |
| Beaver | 3.35 | Forest | 4.26 | Perry | 1.44 |
| Bedford (1) | 1.00 | Franklin | 8.13 | Philadelphia | 3.13 |
| Berks | 1.43 | Fulton | 3.44 | Pike | 4.90 |
| Blair (2) | 8.43 | Greene | 1.18 | Potter | 2.55 |
| Bradford | 2.94 | Huntingdon | 7.58 | Schuylkill | 2.40 |
| Bucks | 9.17 | Indiana | 5.68 | Snyder | 5.03 |
| Butler | 7.30 | Jefferson | 1.86 | Somerset | 2.81 |
| Cambria | 2.82 | Juniata | 5.88 | Sullivan | 1.48 |
| Cameron | 3.08 | Lackawanna | 5.88 | Susquehanna | 2.92 |
| Carbon | 2.72 | Lancaster | 1.33 | Tioga | 1.36 |
| Centre | 3.46 | Lawrence | 1.18 | Union | 1.29 |
| Chester | 1.81 | Lebanon | 7.04 | Venango | 1.07 |
| Clarion | 3.80 | Lehigh | 3.11 | Warren | 2.94 |
| Clearfield | 5.29 | Luzerne | 1.00 | Washington | 5.71 |
| Clinton | 1.03 | Lycoming | 1.21 | Wayne | 1.39 |
| Columbia | 3.69 | McKean | 1.18 | Westmoreland | 4.33 |
| Crawford | 2.78 | Mercer | 2.92 | Wyoming | 4.57 |
| Cumberland | 1.25 | Mifflin | 2.12 | York | 1.25 |
| Dauphin | 1.42 | Monroe | 6.33 | | |
| Delaware | 1.56 | Montgomery | 1.78 | | |

- (1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2010.
- (2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2010.

**DEVIATIONS FROM 1% LOCAL TRANSFER TAX
AMENDED 07/1/2010**

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 / Pittsburgh School District – 3%
- Pittsburgh, City of / Baldwin-Whitehall School District – 2½%
- 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

- Ferguson Twp. – 1¾%
- State College Boro – 1 ¾ %
- Taylor Twp. – ½%

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. – 2%

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%