



A Division of Ohio Bar Title Insurance Company

A First American Company

Date: 7/28/11

Title Alert: Common Level Ratio Factors & Local Deviations

Please see attached the Pennsylvania Dept. of Revenue list of Common Level Ratio Factors for all documents accepted from July 1, 2011 through June 30, 2012 for purposes of calculating realty transfer tax.

No updated deviations from the standard 1% realty transfer tax payable to local municipalities have been presented to our offices. As such, we have attached the same local deviations list prepared for January 2011. Please contact us if you learn of any updates.

Thank you for your attention and if you have any questions, please contact us.

This Alert is intended solely for title issuing offices, agents and approved attorneys of Ohio Bar Title Insurance Company and reliance by any other person or entity is unauthorized. This alert is intended solely for the purpose of underwriting policies of the Company.

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

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**REALTY TRANSFER TAX
2010 COMMON LEVEL RATIO
REAL ESTATE VALUATION FACTORS**

July 2011

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2010. 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, 2011 to June 30, 2012, 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 (1)	1.00	Elk	2.36	Montour	1.23
Allegheny	1.17	Erie	1.18	Northampton	2.98
Armstrong	2.65	Fayette	1.21	Northumberland	3.62
Beaver	3.06	Forest	3.73	Perry (1)	1.00
Bedford	1.28	Franklin	7.63	Philadelphia	5.53
Berks	1.37	Fulton	2.85	Pike	4.67
Blair	6.67	Greene	1.20	Potter	3.21
Bradford	2.99	Huntingdon	7.19	Schuylkill	2.11
Bucks	8.85	Indiana	5.21	Snyder	5.56
Butler	5.24	Jefferson	1.85	Somerset	2.51
Cambria	2.99	Juniata	4.74	Sullivan	1.44
Cameron	2.44	Lackawanna	5.49	Susquehanna	2.82
Carbon	2.33	Lancaster	1.31	Tioga	1.36
Centre	3.56	Lawrence	1.05	Union	1.29
Chester	1.79	Lebanon	6.33	Venango	1.11
Clarion	3.38	Lehigh	2.80	Warren	2.89
Clearfield	4.95	Luzerne	1.00	Washington	4.69
Clinton	1.01	Lycoming	1.21	Wayne	1.25
Columbia	3.79	McKean	1.16	Westmoreland	4.20
Crawford	2.68	Mercer	2.89	Wyoming	5.08
Cumberland(1)	1.00	Mifflin	1.91	York	1.19
Dauphin	1.36	Monroe	5.95		
Delaware	1.48	Montgomery	1.72		

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2011

DEVIATIONS FROM 1% LOCAL TRANSFER TAX
Amended 1/14/2011

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%

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 Keating 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%