

PENN ATTORNEYS TITLE ALERT

DATE: 06/30/09

RE: Title Alert 2009-08

Common Level Ratio Factors & Local Deviations

Attached please find the updated Common Level Ratio Real Estate Valuation Factors effective July 1, 2009 through June 30, 2010 as set forth by the Pennsylvania Department of Revenue.

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

As always, please contact us with any questions, comments or concerns.

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**

JUNE 2009

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	5.59	Franklin	8.62	Philadelphia	3.06
Berks	1.48	Fulton	3.00	Pike	5.85
Blair	12.66	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	** 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	1.38	Union	1.34
Chester	1.89	Lebanon	7.46	Venango	1.10
Clarion	** 3.70	Lehigh	3.50	Warren	2.89
Clearfield	4.74	Luzerne	* 1.00	Washington	7.25
Clinton	* 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		

*Adjusted by the Department of Revenue to reflect assessment base change effective January 1, 2009.

**Adjusted by the Department of Revenue to reflect assessment ratio change effective January 1, 2009.

**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. – 1¾%
- 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%