



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
REPORTS RECONCILIATION DIVISION

DATE: June 30, 2016

SUBJECT: Pennsylvania Realty Transfer Tax
2015 Common Level Ratio
Real Estate Valuation Factors

TO: Recorders of Deeds

FROM: Suzanne Tarlini, Division Chief
Inheritance and Realty Transfer Tax
Bureau of Individual Taxes

Attached are the 2015 Common Level Ratio Real Estate Valuation Factors applicable for documents **accepted** from July 1, 2016 to June 30, 2017. The acceptance date of the document is used for applying the appropriate valuation factor.

The valuation factors are derived from the 2015 State Tax Equalization Board (STEB) ratio percentages that were officially certified by STEB on June 29, 2016. They are mathematically converted to accommodate the multiplication format prescribed on the "Statement of Value" and "Declaration of Acquisition" tax forms.

In order to achieve statewide notification to taxpayers and tax practitioners, the new listing will be published in a July 2016 edition of the **Pennsylvania Bulletin**. The new listing also will be sent to all county sheriffs and local government, school district and tax claim bureau officials. Please post the new factors in your office and distribute them as extensively as possible. Also, the new valuation factors, including those issued by the Department since 1986 are available on our website at www.revenue.pa.gov; click on Forms and Publications.

If you have any questions, please do not hesitate to contact me. Thank you for your continued cooperation and assistance with the realty transfer tax program.

Attachment



**REALTY TRANSFER TAX
2015 COMMON LEVEL RATIO
REAL ESTATE VALUATION FACTORS**

June 2016

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2015. 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, 2016 to June 30, 2017**. 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	.86	Elk	2.29	Montour	1.30
Allegheny	1.15	Erie	1.05	Northampton	2.92
Armstrong	2.28	Fayette	1.38	Northumberland	3.91
Beaver	3.60	Forest	4.22	Perry	1.03
Bedford	1.04	Franklin	7.14	Philadelphia	1.02
Berks	1.35	Fulton	2.58	Pike	4.05
Blair	9.26	Greene	1.47	Potter	2.91
Bradford	3.00	Huntingdon	4.12	Schuylkill	2.18
Bucks	9.01	Indiana (1)	1.00	Snyder	5.85
Butler	9.17	Jefferson	2.03	Somerset	2.49
Cambria	4.05	Juniata	5.49	Sullivan	1.42
Cameron	1.48	Lackawanna	6.94	Susquehanna	2.75
Carbon	1.89	Lancaster	1.32	Tioga	1.42
Centre	3.57	Lawrence	1.15	Union	1.28
Chester	1.86	Lebanon	.94	Venango	1.18
Clarion	2.65	Lehigh	1.01	Warren	3.02
Clearfield	6.80	Luzerne	.96	Washington	9.35
Clinton	1.13	Lycoming	1.34	Wayne	1.10
Columbia	3.69	McKean	1.07	Westmoreland	5.78
Crawford	2.65	Mercer	3.45	Wyoming	5.46
Cumberland	1.00	Mifflin	2.07	York	1.14
Dauphin	1.37	Monroe	4.46		
Delaware	1.54	Montgomery	1.78		

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2016.