

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
ADAMS COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	7.94	7-1-2006	6-30-2007	3.98
7-1-1987	6-30-1988	9.01	7-1-2007	6-30-2008	4.53
7-1-1988	6-30-1989	9.35	7-1-2008	6-30-2009	4.55
7-1-1989	6-30-1990	9.09	7-1-2009	6-30-2010	4.51
7-1-1990	12-31-1990	10.87	7-1-2010	12-31-2010	4.22
(1) 1-1-1991	6-30-1991	2.00	(2) 1-1-2011	6-30-2011	1.00
(1) 7-1-1991	6-30-1992	2.00	(2) 7-1-2011	6-30-2012	1.00
7-1-1992	6-30-1993	2.15	7-1-2012	6-30-2013	.85
7-1-1993	6-30-1994	2.28	7-1-2013	6-30-2014	.84
7-1-1994	6-30-1995	2.38	7-1-2014	6-30-2015	.82
7-1-1995	6-30-1996	2.43	7-1-2015	6-30-2016	.86
7-1-1996	6-30-1997	2.39	7-1-2016	6-30-2017	.86
7-1-1997	6-30-1998	2.45	7-1-2017	6-30-2018	.86
7-1-1998	6-30-1999	2.43			
7-1-1999	6-30-2000	2.53			
7-1-2000	6-30-2001	2.60			
7-1-2001	6-30-2002	2.60			
7-1-2002	6-30-2003	2.65			
7-1-2003	6-30-2004	2.65			
7-1-2004	6-30-2005	2.89			
7-1-2005	6-30-2006	3.28			

- (1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1991.
- (2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2011.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
ALLEGHENY COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.33	7-1-2005	6-30-2006	1.10
7-1-1987	6-30-1988	4.20	7-1-2006	6-30-2007	1.10
7-1-1988	6-30-1989	4.33	7-1-2007	6-30-2008	1.15
7-1-1989	6-30-1990	4.24	7-1-2008	6-30-2009	1.16
7-1-1990	6-30-1991	4.33	7-1-2009	6-30-2010	1.14
7-1-1991	6-30-1992	4.61	7-1-2010	6-30-2011	1.16
7-1-1992	6-30-1993	4.65	7-1-2011	6-30-2012	1.17
7-1-1993	6-30-1994	4.61	7-1-2012	12-31-2012	1.17
7-1-1994	6-30-1995	4.55	(2) 1-1-2013	6-30-2013	1.00
7-1-1995	6-30-1996	4.70	(2) 7-1-2013	6-30-2014	1.00
7-1-1996	6-30-1997	4.72	7-1-2014	6-30-2015	1.10
7-1-1997	6-30-1998	4.88	7-1-2015	6-30-2016	1.09
7-1-1998	6-30-1999	4.93	7-1-2016	6-30-2017	1.15
7-1-1999	6-30-2000	5.05	7-1-2017	6-30-2018	1.14
7-1-2000	12-31-2000	5.24			
(1) 1-1-2001	6-30-2001	1.00			
(1) 7-1-2001	6-30-2002	1.00			
7-1-2002	6-30-2003	1.06			
7-1-2003	6-30-2004	1.03			
7-1-2004	6-30-2005	1.07			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2001.  
(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2013.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
ARMSTRONG COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	5.15	7-1-2006	6-30-2007	2.70
7-1-1987	6-30-1988	5.71	7-1-2007	6-30-2008	2.79
7-1-1988	6-30-1989	5.46	7-1-2008	6-30-2009	2.87
7-1-1989	6-30-1990	4.72	7-1-2009	6-30-2010	2.76
7-1-1990	6-30-1991	4.83	7-1-2010	6-30-2011	2.77
7-1-1991	6-30-1992	4.59	7-1-2011	6-30-2012	2.65
7-1-1992	6-30-1993	4.55	7-1-2012	6-30-2013	2.40
7-1-1993	6-30-1994	4.98	7-1-2013	6-30-2014	2.32
7-1-1994	6-30-1995	5.29	7-1-2014	6-30-2015	2.38
7-1-1995	6-30-1996	5.50	7-1-2015	6-30-2016	2.35
7-1-1996	12-31-1996	6.62	7-1-2016	6-30-2017	2.28
(1) 1-1-1997	6-30-1997	2.00	7-1-2017	6-30-2018	2.11
(1) 7-1-1997	6-30-1998	2.00			
7-1-1998	6-30-1999	1.97			
7-1-1999	6-30-2000	2.04			
7-1-2000	6-30-2001	2.24			
7-1-2001	6-30-2002	2.30			
7-1-2002	6-30-2003	2.38			
7-1-2003	6-30-2004	2.36			
7-1-2004	6-30-2005	2.52			
7-1-2005	6-30-2006	2.56			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1997.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**BEAVER COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	1.55	7-1-2006	6-30-2007	3.31
7-1-1987	6-30-1988	1.62	7-1-2007	6-30-2008	3.41
7-1-1988	6-30-1989	1.62	7-1-2008	6-30-2009	3.43
7-1-1989	6-30-1990	1.74	7-1-2009	6-30-2010	3.36
7-1-1990	6-30-1991	1.81	7-1-2010	6-30-2011	3.35
7-1-1991	6-30-1992	2.00	7-1-2011	6-30-2012	3.06
7-1-1992	6-30-1993	2.03	7-1-2012	6-30-2013	2.93
7-1-1993	6-30-1994	2.16	7-1-2013	6-30-2014	3.18
7-1-1994	6-30-1995	2.27	7-1-2014	6-30-2015	3.41
7-1-1995	6-30-1996	2.32	7-1-2015	6-30-2016	3.64
7-1-1996	6-30-1997	2.40	7-1-2016	6-30-2017	3.60
7-1-1997	6-30-1998	2.45	7-1-2017	6-30-2018	3.83
7-1-1998	6-30-1999	2.58			
7-1-1999	6-30-2000	2.57			
(1) 7-1-2000	6-30-2001	2.73			
7-1-2001	6-30-2002	2.85			
7-1-2002	6-30-2003	2.89			
7-1-2003	6-30-2004	2.87			
7-1-2004	6-30-2005	3.11			
7-1-2005	6-30-2006	3.23			

(1) Based on revised common level ratio issued by the State Tax Equalization Board effective July 1, 2000.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**BEDFORD COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	9.71	7-1-2006	6-30-2007	5.47
7-1-1987	6-30-1988	9.01	7-1-2007	6-30-2008	5.81
7-1-1988	6-30-1989	10.42	7-1-2008	6-30-2009	6.45
7-1-1989	6-30-1990	10.64	7-1-2009	12-31-2009	5.59
7-1-1990	12-31-1990	10.75	(3) 1-1-2010	6-30-2010	1.00
(1) 1-1-1991	6-30-1991	7.68	(3) 7-1-2010	6-30-2011	1.00
(1) 7-1-1991	6-30-1992	7.60	7-1-2011	6-30-2012	1.28
7-1-1992	6-30-1993	8.20	7-1-2012	12-31-2012	1.28
7-1-1993	6-30-1994	8.62	(4) 1-1-2013	6-30-2013	1.00
7-1-1994	6-30-1995	9.62	(4) 7-1-2013	6-30-2014	1.00
7-1-1995	6-30-1996	9.35	7-1-2014	6-30-2015	1.05
7-1-1996	6-30-1997	9.80	7-1-2015	6-30-2016	1.05
7-1-1997	6-30-1998	10.20	7-1-2016	6-30-2017	1.04
7-1-1998	6-30-1999	9.90	7-1-2017	6-30-2018	1.08
7-1-1999	6-30-2000	10.87			
7-1-2000	12-30-2000	10.99			
(2) 1-1-2001	6-30-2001	3.84			
(2) 7-1-2001	6-30-2002	4.27			
7-1-2002	6-30-2003	4.65			
7-1-2003	6-30-2004	4.48			
7-1-2004	6-30-2005	5.13			
7-1-2005	6-30-2006	5.00			

- (1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1991.  
(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2001.  
(3) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2010.  
(4) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2013

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
BERKS COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	10.00	7-1-2006	6-30-2007	1.33
7-1-1987	6-30-1988	10.87	7-1-2007	6-30-2008	1.47
7-1-1988	6-30-1989	11.76	7-1-2008	6-30-2009	1.52
7-1-1989	6-30-1990	13.16	7-1-2009	6-30-2010	1.48
7-1-1990	6-30-1991	14.29	7-1-2010	6-30-2011	1.43
7-1-1991	6-30-1992	14.49	7-1-2011	6-30-2012	1.37
7-1-1992	6-30-1993	14.08	7-1-2012	6-30-2013	1.28
7-1-1993	12-31-1993	14.49	7-1-2013	6-30-2014	1.28
(1) 1-1-1994	6-30-1994	1.00	7-1-2014	6-30-2015	1.31
(1) 7-1-1994	6-30-1995	1.00	7-1-2015	6-30-2016	1.32
7-1-1995	6-30-1996	0.94	7-1-2016	6-30-2017	1.35
7-1-1996	6-30-1997	0.98	7-1-2017	6-30-2018	1.38
7-1-1997	6-30-1998	1.00			
7-1-1998	6-30-1999	1.02			
7-1-1999	6-30-2000	1.04			
7-1-2000	6-30-2001	1.04			
7-1-2001	6-30-2002	1.06			
7-1-2002	6-30-2003	1.07			
7-1-2003	6-30-2004	1.11			
7-1-2004	6-30-2005	1.16			
7-1-2005	6-30-2006	1.25			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1994.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
BLAIR COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.67	7-1-2006	6-30-2007	12.20
7-1-1987	6-30-1988	4.65	7-1-2007	6-30-2008	12.20
7-1-1988	6-30-1989	4.85	7-1-2008	6-30-2009	12.05
7-1-1989	6-30-1990	5.44	7-1-2009	12-31-2009	12.66
7-1-1990	6-30-1991	5.92	(1) 1-1-2010	6-30-2010	9.50
7-1-1991	6-30-1992	5.99	(1) 7-1-2010	6-30-2011	8.43
7-1-1992	6-30-1993	6.10	7-1-2011	6-30-2012	6.67
7-1-1993	6-30-1994	6.33	7-1-2012	6-30-2013	5.99
7-1-1994	6-30-1995	6.76	7-1-2013	6-30-2014	6.25
7-1-1995	6-30-1996	7.25	7-1-2014	6-30-2015	6.99
7-1-1996	6-30-1997	7.46	7-1-2015	6-30-2016	7.09
7-1-1997	6-30-1998	8.00	7-1-2016	12-31-2016	9.26
7-1-1998	6-30-1999	8.48	(2) 1-1-2017	6-30-2017	1.00
7-1-1999	6-30-2000	9.01	(2) 7-1-2017	6-30-2018	1.00
7-1-2000	6-30-2001	9.35			
7-1-2001	6-30-2002	9.90			
7-1-2002	6-30-2003	10.64			
7-1-2003	6-30-2004	11.91			
7-1-2004	6-30-2005	12.66			
7-1-2005	6-30-2006	11.91			

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

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2017.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**BRADFORD COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.72	7-1-2006	6-30-2007	2.63
7-1-1987	6-30-1988	5.26	7-1-2007	6-30-2008	2.68
7-1-1988	6-30-1989	5.24	7-1-2008	6-30-2009	2.79
7-1-1989	6-30-1990	6.14	7-1-2009	6-30-2010	2.77
7-1-1990	6-30-1991	6.45	(3) 7-1-2010	6-30-2011	2.78
7-1-1991	12-31-1991	7.25	7-1-2011	6-30-2012	2.99
(1) 1-1-1992	6-30-1992	2.00	7-1-2012	6-30-2013	3.00
(1) 7-1-1992	6-30-1993	2.00	7-1-2013	6-30-2014	2.98
7-1-1993	6-30-1994	1.98	7-1-2014	6-30-2015	3.13
7-1-1994	6-30-1995	2.06	7-1-2015	6-30-2016	3.13
7-1-1995	6-30-1996	2.28	7-1-2016	6-30-2017	3.00
7-1-1996	6-30-1997	2.28	7-1-2017	6-30-2018	3.08
7-1-1997	6-30-1998	2.21			
7-1-1998	12-31-1998	2.30			
(2) 1-1-1999	6-30-1999	2.00			
(2) 7-1-1999	6-30-2000	2.00			
7-1-2000	6-30-2001	2.13			
7-1-2001	6-30-2002	2.17			
7-1-2002	6-30-2003	2.17			
7-1-2003	6-30-2004	2.20			
7-1-2004	6-30-2005	2.31			
7-1-2005	6-30-2006	2.43			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1992.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1999.

(3) Revised by the State Tax Equalization Board August 31, 2012.



**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
BUCKS COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	11.36	7-1-2006	6-30-2007	10.10
7-1-1987	6-30-1988	12.99	7-1-2007	6-30-2008	10.99
7-1-1988	6-30-1989	15.38	7-1-2008	6-30-2009	10.64
7-1-1989	6-30-1990	17.86	7-1-2009	6-30-2010	10.31
7-1-1990	6-30-1991	19.23	7-1-2010	6-30-2011	9.17
7-1-1991	6-30-1992	19.61	7-1-2011	6-30-2012	8.85
7-1-1992	6-30-1993	19.23	7-1-2012	6-30-2013	9.26
7-1-1993	6-30-1994	20.00	7-1-2013	6-30-2014	9.09
7-1-1994	6-30-1995	20.00	7-1-2014	6-30-2015	9.26
7-1-1995	6-30-1996	20.00	7-1-2015	6-30-2016	8.85
7-1-1996	6-30-1997	20.41	7-1-2016	6-30-2017	9.01
7-1-1997	6-30-1998	20.41	7-1-2017	6-30-2018	9.17
7-1-1998	6-30-1999	20.83			
7-1-1999	6-30-2000	21.74			
7-1-2000	6-30-2001	22.73			
7-1-2001	6-30-2002	24.39			
7-1-2002	6-30-2003	26.32			
7-1-2003	6-30-2004	28.57			
7-1-2004	12-31-2004	32.26			
(1) 1-1-2005	6-30-2005	8.07			
(1) 7-1-2005	6-30-2006	8.93			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2005.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
BUTLER COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.50	7-1-2006	6-30-2007	10.20
7-1-1987	6-30-1988	4.57	7-1-2007	6-30-2008	10.42
7-1-1988	6-30-1989	4.63	7-1-2008	12-31-2008	10.75
7-1-1989	6-30-1990	5.08	(1) 1-1-2009	6-30-2009	8.06
7-1-1990	6-30-1991	5.32	(1) 7-1-2009	6-30-2010	6.25
7-1-1991	6-30-1992	5.75	7-1-2010	6-30-2011	7.30
7-1-1992	6-30-1993	6.37	7-1-2011	6-30-2012	5.24
7-1-1993	6-30-1994	6.90	7-1-2012	6-30-2013	5.88
7-1-1994	6-30-1995	7.19	7-1-2013	6-30-2014	7.41
7-1-1995	6-30-1996	6.90	7-1-2014	6-30-2015	8.77
7-1-1996	6-30-1997	7.04	7-1-2015	6-30-2016	9.43
7-1-1997	6-30-1998	7.25	7-1-2016	6-30-2017	9.17
7-1-1998	6-30-1999	7.52	7-1-2017	6-30-2018	9.26
7-1-1999	6-30-2000	7.63			
7-1-2000	6-30-2001	8.07			
7-1-2001	6-30-2002	8.48			
7-1-2002	6-30-2003	9.01			
7-1-2003	6-30-2004	8.93			
7-1-2004	6-30-2005	9.62			
7-1-2005	6-30-2006	9.90			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2009

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**CAMBRIA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.10	7-1-2006	6-30-2007	3.60
7-1-1987	6-30-1988	3.98	7-1-2007	6-30-2008	3.22
7-1-1988	6-30-1989	3.97	7-1-2008	6-30-2009	3.01
7-1-1989	6-30-1990	4.13	7-1-2009	6-30-2010	3.03
7-1-1990	6-30-1991	4.05	7-1-2010	6-30-2011	2.82
7-1-1991	6-30-1992	4.37	7-1-2011	6-30-2012	2.99
7-1-1992	6-30-1993	4.69	7-1-2012	6-30-2013	2.91
7-1-1993	6-30-1994	4.53	7-1-2013	6-30-2014	3.09
7-1-1994	6-30-1995	5.08	7-1-2014	6-30-2015	3.60
7-1-1995	6-30-1996	5.00	7-1-2015	6-30-2016	3.82
7-1-1996	6-30-1997	5.29	7-1-2016	6-30-2017	4.05
7-1-1997	6-30-1998	5.50	7-1-2017	6-30-2018	4.13
7-1-1998	6-30-1999	5.71			
7-1-1999	6-30-2000	5.62			
7-1-2000	6-30-2001	5.78			
7-1-2001	6-30-2002	5.75			
7-1-2002	6-30-2003	6.21			
7-1-2003	6-30-2004	6.29			
7-1-2004	12-31-2004	6.14			
(1) 1-1-2005	6-30-2005	3.07			
(1) 7-1-2005	6-30-2006	3.57			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2005.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
CAMERON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
(1) 7-2-1986	6-30-1987	2.00	7-1-2006	6-30-2007	3.08
7-1-1987	6-30-1988	1.63	7-1-2007	6-30-2008	2.96
7-1-1988	6-30-1989	1.55	7-1-2008	6-30-2009	2.85
7-1-1989	6-30-1990	1.73	7-1-2009	6-30-2010	2.99
7-1-1990	6-30-1991	1.86	7-1-2010	6-30-2011	3.08
7-1-1991	6-30-1992	1.92	7-1-2011	6-30-2012	2.44
7-1-1992	6-30-1993	1.79	7-1-2012	6-30-2013	2.31
7-1-1993	6-30-1994	1.86	7-1-2013	6-30-2014	2.25
7-1-1994	6-30-1995	1.95	7-1-2014	6-30-2015	2.19
7-1-1995	6-30-1996	2.02	7-1-2015	6-30-2016	1.62
7-1-1996	6-30-1997	2.30	7-1-2016	6-30-2017	1.48
7-1-1997	6-30-1998	2.38	7-1-2017	6-30-2018	1.81
7-1-1998	6-30-1999	2.61			
7-1-1999	6-30-2000	2.49			
7-1-2000	6-30-2001	2.69			
7-1-2001	6-30-2002	2.49			
7-1-2002	6-30-2003	2.46			
7-1-2003	6-30-2004	2.83			
7-1-2004	6-30-2005	2.68			
7-1-2005	6-30-2006	2.81			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1986.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**CARBON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	6.58	7-1-2006	6-30-2007	2.74
7-1-1987	6-30-1988	7.75	7-1-2007	6-30-2008	3.12
7-1-1988	6-30-1989	8.00	7-1-2008	6-30-2009	3.20
7-1-1989	6-30-1990	9.90	7-1-2009	6-30-2010	3.01
7-1-1990	6-30-1991	11.76	7-1-2010	6-30-2011	2.72
7-1-1991	6-30-1992	12.05	7-1-2011	6-30-2012	2.33
7-1-1992	6-30-1993	12.99	7-1-2012	6-30-2013	2.18
7-1-1993	6-30-1994	11.91	7-1-2013	6-30-2014	1.94
7-1-1994	6-30-1995	11.77	7-1-2014	6-30-2015	2.11
7-1-1995	6-30-1996	11.63	7-1-2015	6-30-2016	2.15
7-1-1996	6-30-1997	11.76	7-1-2016	6-30-2017	1.89
7-1-1997	6-30-1998	11.49	7-1-2017	6-30-2018	2.07
7-1-1998	6-30-1999	10.87			
7-1-1999	6-30-2000	11.91			
7-1-2000	12-31-2000	11.24			
(1) 1-1-2001	6-30-2001	2.00			
(1) 7-1-2001	6-30-2002	2.00			
7-1-2002	6-30-2003	2.05			
7-1-2003	6-30-2004	2.22			
7-1-2004	6-30-2005	2.32			
7-1-2005	6-30-2006	2.52			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2001.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
CENTRE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	12.20	7-1-2006	6-30-2007	3.24
7-1-1987	6-30-1988	12.99	7-1-2007	6-30-2008	3.41
7-1-1988	6-30-1989	13.89	7-1-2008	6-30-2009	3.62
7-1-1989	6-30-1990	14.49	7-1-2009	6-30-2010	3.47
7-1-1990	6-30-1991	15.63	7-1-2010	6-30-2011	3.46
7-1-1991	6-30-1992	16.13	7-1-2011	6-30-2012	3.56
7-1-1992	6-30-1993	16.39	7-1-2012	6-30-2013	3.47
7-1-1993	6-30-1994	16.67	7-1-2013	6-30-2014	3.52
7-1-1994	12-31-1994	16.95	7-1-2014	6-30-2015	3.46
(1) 1-1-1995	6-30-1995	2.00	7-1-2015	6-30-2016	3.52
(1) 7-1-1995	6-30-1996	2.00	7-1-2016	6-30-2017	3.57
7-1-1996	6-30-1997	2.00	7-1-2017	6-30-2018	3.56
7-1-1997	6-30-1998	2.09			
7-1-1998	6-30-1999	2.15			
7-1-1999	6-30-2000	2.22			
7-1-2000	6-30-2001	2.30			
7-1-2001	6-30-2002	2.39			
7-1-2002	6-30-2003	2.43			
7-1-2003	6-30-2004	2.53			
7-1-2004	6-30-2005	2.68			
7-1-2005	6-30-2006	3.04			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1995.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
CHESTER COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	10.00	7-1-2006	6-30-2007	1.82
7-1-1987	6-30-1988	11.24	7-1-2007	6-30-2008	1.93
7-1-1988	6-30-1989	12.82	7-1-2008	6-30-2009	1.93
7-1-1989	6-30-1990	14.93	7-1-2009	6-30-2010	1.89
7-1-1990	6-30-1991	16.13	7-1-2010	6-30-2011	1.81
7-1-1991	6-30-1992	15.63	7-1-2011	6-30-2012	1.79
7-1-1992	6-30-1993	15.15	7-1-2012	6-30-2013	1.70
7-1-1993	6-30-1994	15.39	7-1-2013	6-30-2014	1.66
7-1-1994	6-30-1995	15.39	7-1-2014	6-30-2015	1.73
7-1-1995	6-30-1996	15.87	7-1-2015	6-30-2016	1.81
7-1-1996	6-30-1997	15.87	7-1-2016	6-30-2017	1.86
7-1-1997	12-31-1997	16.13	7-1-2017	6-30-2018	1.89
(1) 1-1-1998	6-30-1998	1.00			
(1) 7-1-1998	6-30-1999	1.00			
7-1-1999	6-30-2000	1.07			
7-1-2000	6-30-2001	1.11			
7-1-2001	6-30-2002	1.17			
7-1-2002	6-30-2003	1.24			
7-1-2003	6-30-2004	1.35			
7-1-2004	6-30-2005	1.47			
7-1-2005	6-30-2006	1.65			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1998.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
CLARION COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	5.29	7-1-2006	6-30-2007	5.38
7-1-1987	6-30-1988	5.29	7-1-2007	6-30-2008	5.65
7-1-1988	6-30-1989	5.43	7-1-2008	12-31-2008	5.16
7-1-1989	6-30-1990	5.26	(2) 1-1-2009	6-30-2009	3.87
7-1-1990	6-30-1991	6.13	(2) 7-1-2009	6-30-2010	3.70
7-1-1991	6-30-1992	5.62	7-1-2010	6-30-2011	3.80
7-1-1992	6-30-1993	6.06	7-1-2011	6-30-2012	3.38
7-1-1993	6-30-1994	6.21	7-1-2012	6-30-2013	2.89
7-1-1994	6-30-1995	7.09	7-1-2013	6-30-2014	3.45
7-1-1995	6-30-1996	7.46	7-1-2014	6-30-2015	3.89
7-1-1996	6-30-1997	7.25	7-1-2015	6-30-2016	4.20
7-1-1997	12-31-1997	9.09	7-1-2016	6-30-2017	2.65
(1) 1-1-1998	6-30-1998	4.04	7-1-2017	6-30-2018	2.18
(1) 7-1-1998	6-30-1999	4.12			
7-1-1999	6-30-2000	4.22			
7-1-2000	6-30-2001	4.20			
7-1-2001	6-30-2002	4.79			
7-1-2002	6-30-2003	4.61			
7-1-2003	6-30-2004	4.98			
7-1-2004	6-30-2005	5.26			
7-1-2005	6-30-2006	5.10			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1998.

(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2009.



**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
CLEARFIELD COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.10	7-1-2006	6-30-2007	5.47
7-1-1987	6-30-1988	4.08	7-1-2007	6-30-2008	5.75
7-1-1988	12-31-1988	4.17	7-1-2008	6-30-2009	5.68
(1) 1-1-1989	6-30-1989	4.00	7-1-2009	6-30-2010	4.74
(1) 7-1-1989	6-30-1990	4.00	7-1-2010	6-30-2011	5.29
7-1-1990	6-30-1991	3.56	7-1-2011	6-30-2012	4.95
7-1-1991	6-30-1992	3.61	7-1-2012	6-30-2013	4.95
7-1-1992	6-30-1993	3.77	7-1-2013	6-30-2014	4.67
7-1-1993	6-30-1994	3.89	7-1-2014	6-30-2015	6.85
7-1-1994	6-30-1995	3.97	7-1-2015	6-30-2016	6.90
7-1-1995	6-30-1996	3.92	7-1-2016	6-30-2017	6.80
7-1-1996	6-30-1997	4.31	7-1-2017	6-30-2018	6.29
7-1-1997	6-30-1998	4.39			
7-1-1998	6-30-1999	4.48			
7-1-1999	6-30-2000	4.55			
7-1-2000	6-30-2001	4.67			
7-1-2001	6-30-2002	4.46			
7-1-2002	6-30-2003	4.95			
7-1-2003	6-30-2004	4.88			
7-1-2004	6-30-2005	5.24			
7-1-2005	6-30-2006	5.13			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1989.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
CLINTON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	1.66	7-1-2006	6-30-2007	4.24
7-1-1987	6-30-1988	1.77	7-1-2007	6-30-2008	4.46
7-1-1988	6-30-1989	1.80	7-1-2008	12-31-2008	4.51
7-1-1989	6-30-1990	1.97	(1) 1-1-2009	6-30-2009	1.00
7-1-1990	6-30-1991	2.07	(1) 7-1-2009	6-30-2010	1.00
7-1-1991	6-30-1992	2.30	7-1-2010	6-30-2011	1.03
7-1-1992	6-30-1993	2.33	7-1-2011	6-30-2012	1.01
7-1-1993	6-30-1994	2.48	7-1-2012	6-30-2013	1.03
7-1-1994	6-30-1995	2.66	7-1-2013	6-30-2014	1.06
7-1-1995	6-30-1996	2.67	7-1-2014	6-30-2015	1.11
7-1-1996	6-30-1997	2.78	7-1-2015	6-30-2016	1.10
7-1-1997	6-30-1998	2.99	7-1-2016	6-30-2017	1.13
7-1-1998	6-30-1999	2.80	7-1-2017	6-30-2018	1.17
7-1-1999	6-30-2000	3.08			
7-1-2000	6-30-2001	3.39			
7-1-2001	6-30-2002	3.37			
7-1-2002	6-30-2003	3.44			
7-1-2003	6-30-2004	3.55			
7-1-2004	6-30-2005	3.53			
7-1-2005	6-30-2006	3.73			

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

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**COLUMBIA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	10.64	7-1-2006	6-30-2007	3.47
7-1-1987	6-30-1988	11.24	7-1-2007	6-30-2008	3.55
7-1-1988	6-30-1989	12.50	7-1-2008	6-30-2009	3.76
7-1-1989	6-30-1990	12.99	7-1-2009	6-30-2010	3.69
7-1-1990	6-30-1991	14.08	7-1-2010	6-30-2011	3.69
7-1-1991	12-31-1991	16.39	7-1-2011	6-30-2012	3.79
(1) 7-1-1992	6-30-1992	2.00	7-1-2012	6-30-2013	3.60
(1) 7-1-1992	6-30-1993	2.00	7-1-2013	6-30-2014	3.55
7-1-1993	6-30-1994	2.25	7-1-2014	6-30-2015	3.61
7-1-1994	6-30-1995	2.30	7-1-2015	6-30-2016	3.60
7-1-1995	6-30-1996	2.42	7-1-2016	6-30-2017	3.69
7-1-1996	6-30-1997	2.49	7-1-2017	6-30-2018	3.91
7-1-1997	6-30-1998	2.57			
7-1-1998	6-30-1999	2.56			
7-1-1999	6-30-2000	2.70			
7-1-2000	6-30-2001	2.74			
7-1-2001	6-30-2002	2.81			
7-1-2002	6-30-2003	2.80			
7-1-2003	6-30-2004	2.92			
7-1-2004	6-30-2005	3.05			
7-1-2005	6-30-2006	3.26			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1992.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
CRAWFORD COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	1.40	7-1-2006	6-30-2007	3.02
7-1-1987	6-30-1988	1.34	7-1-2007	6-30-2008	3.04
7-1-1988	6-30-1989	1.41	7-1-2008	6-30-2009	2.98
7-1-1989	6-30-1990	1.47	7-1-2009	6-30-2010	2.85
7-1-1990	6-30-1991	1.62	7-1-2010	6-30-2011	2.78
7-1-1991	6-30-1992	1.70	7-1-2011	6-30-2012	2.68
7-1-1992	6-30-1993	1.79	7-1-2012	6-30-2013	2.43
7-1-1993	6-30-1994	1.84	7-1-2013	6-30-2014	2.55
7-1-1994	6-30-1995	1.97	7-1-2014	6-30-2015	2.56
7-1-1995	6-30-1996	1.93	7-1-2015	6-30-2016	2.71
7-1-1996	6-30-1997	2.06	7-1-2016	6-30-2017	2.65
7-1-1997	6-30-1998	2.17	7-1-2017	6-30-2018	2.71
7-1-1998	6-30-1999	2.21			
7-1-1999	6-30-2000	2.43			
7-1-2000	6-30-2001	2.63			
7-1-2001	6-30-2002	2.82			
7-1-2002	6-30-2003	2.83			
7-1-2003	6-30-2004	2.83			
7-1-2004	6-30-2005	2.95			
7-1-2005	6-30-2006	2.87			

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
CUMBERLAND COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	9.52	7-1-2006	6-30-2007	1.14
7-1-1987	6-30-1988	10.00	7-1-2007	6-30-2008	1.22
7-1-1988	6-30-1989	10.53	7-1-2008	6-30-2009	1.26
7-1-1989	6-30-1990	11.11	7-1-2009	6-30-2010	1.26
7-1-1990	6-30-1991	12.05	7-1-2010	12-31-2011	1.25
7-1-1991	6-30-1992	12.35	(3) 1-1-2011	6-30-2011	1.00
7-1-1992	6-30-1993	12.50	(3) 7-1-2011	6-30-2012	1.00
7-1-1993	6-30-1994	12.82	7-1-2012	6-30-2013	1.00
7-1-1994	6-30-1995	13.33	7-1-2013	6-30-2014	.97
7-1-1995	6-30-1996	13.70	7-1-2014	6-30-2015	.99
7-1-1996	6-30-1997	14.29	7-1-2015	6-30-2016	1.00
7-1-1997	6-30-1998	14.29	7-1-2016	6-30-2017	1.00
7-1-1998	6-30-1999	14.71	7-1-2017	6-30-2018	1.02
7-1-1999	6-30-2000	15.15			
7-1-2000	12-31-2000	15.63			
(1) 1-1-2001	6-30-2001	1.00			
(1) 7-1-2001	6-30-2002	1.00			
7-1-2002	6-30-2003	1.01			
7-1-2003	6-30-2004	1.05			
7-1-2004	12-31-2004	1.11			
(2) 1-1-2005	6-30-2005	1.00			
(2) 7-1-2005	6-30-2006	1.00			

- (1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2001.
- (2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2005.
- (3) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2011.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**DAUPHIN COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
(1) 7-2-1986	6-30-1987	1.09	7-1-2006	6-30-2007	1.33
7-1-1987	6-30-1988	1.23	7-1-2007	6-30-2008	1.40
7-1-1988	6-30-1989	1.26	7-1-2008	6-30-2009	1.46
7-1-1989	6-30-1990	1.36	7-1-2009	6-30-2010	1.42
7-1-1990	6-30-1991	1.43	7-1-2010	6-30-2011	1.42
7-1-1991	6-30-1992	1.48	7-1-2011	6-30-2012	1.36
7-1-1992	6-30-1993	1.50	7-1-2012	6-30-2013	1.38
7-1-1993	6-30-1994	1.54	7-1-2013	6-30-2014	1.31
7-1-1994	6-30-1995	1.51	7-1-2014	6-30-2015	1.35
7-1-1995	6-30-1996	1.63	7-1-2015	6-30-2016	1.34
7-1-1996	6-30-1997	1.67	7-1-2016	6-30-2017	1.37
7-1-1997	6-30-1998	1.73	7-1-2017	6-30-2018	1.37
7-1-1998	6-30-1999	1.78			
7-1-1999	6-30-2000	1.84			
7-1-2000	6-30-2001	1.87			
7-1-2001	12-30-2001	1.85			
(2) 1-1-2002	6-30-2002	1.00			
(2) 7-1-2002	6-30-2003	1.00			
7-1-2003	6-30-2004	1.07			
7-1-2004	6-30-2005	1.14			
7-1-2005	6-30-2006	1.24			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1986.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2002.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
DELAWARE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	18.18	7-1-2006	6-30-2007	1.55
7-1-1987	6-30-1988	20.41	7-1-2007	6-30-2008	1.64
7-1-1988	6-30-1989	23.81	7-1-2008	6-30-2009	1.72
7-1-1989	6-30-1990	27.03	7-1-2009	6-30-2010	1.63
7-1-1990	6-30-1991	30.30	7-1-2010	6-30-2011	1.56
7-1-1991	6-30-1992	30.30	7-1-2011	6-30-2012	1.48
7-1-1992	6-30-1993	31.25	7-1-2012	6-30-2013	1.39
7-1-1993	6-30-1994	32.26	7-1-2013	6-30-2014	1.35
7-1-1994	6-30-1995	32.26	7-1-2014	6-30-2015	1.47
7-1-1995	6-30-1996	32.26	7-1-2015	6-30-2016	1.47
7-1-1996	6-30-1997	30.30	7-1-2016	6-30-2017	1.54
7-1-1997	6-30-1998	31.25	7-1-2017	6-30-2018	1.64
7-1-1998	6-30-1999	30.30			
7-1-1999	12-31-1999	31.25			
(1) 1-1-2000	6-30-2000	1.00			
(1) 7-1-2000	6-30-2001	1.00			
7-1-2001	6-30-2002	1.03			
7-1-2002	6-30-2003	1.08			
7-1-2003	6-30-2004	1.15			
7-1-2004	6-30-2005	1.26			
7-1-2005	6-30-2006	1.38			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2000.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
ELK COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
(1) 7-2-1986	6-30-1987	5.00	(2) 7-1-2006	6-30-2007	2.18
7-1-1987	6-30-1988	3.57	7-1-2007	6-30-2008	2.65
7-1-1988	6-30-1989	3.50	7-1-2008	6-30-2009	2.49
7-1-1989	6-30-1990	3.79	7-1-2009	6-30-2010	2.61
7-1-1990	6-30-1991	3.58	7-1-2010	6-30-2011	2.52
7-1-1991	6-30-1992	3.52	7-1-2011	6-30-2012	2.36
7-1-1992	6-30-1993	3.64	7-1-2012	6-30-2013	2.16
7-1-1993	6-30-1994	3.94	7-1-2013	6-30-2014	2.06
7-1-1994	6-30-1995	4.59	7-1-2014	6-30-2015	1.96
7-1-1995	6-30-1996	4.61	7-1-2015	6-30-2016	2.31
7-1-1996	6-30-1997	4.67	7-1-2016	6-30-2017	2.29
7-1-1997	6-30-1998	5.26	7-1-2017	6-30-2018	2.25
7-1-1998	6-30-1999	5.26			
7-1-1999	6-30-2000	5.81			
7-1-2000	6-30-2001	5.24			
7-1-2001	6-30-2002	5.44			
7-1-2002	6-30-2003	5.24			
7-1-2003	6-30-2004	5.00			
7-1-2004	6-30-2005	5.05			
7-1-2005	12-31-2005	5.26			
(2) 1-1-2006	6-30-2006	2.10			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1986.

(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2006.



**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**ERIE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	6.99	7-1-2006	6-30-2007	1.18
7-1-1987	6-30-1988	7.46	7-1-2007	6-30-2008	1.20
7-1-1988	6-30-1989	7.63	7-1-2008	6-30-2009	1.21
7-1-1989	6-30-1990	8.20	7-1-2009	6-30-2010	1.26
7-1-1990	6-30-1991	8.70	7-1-2010	6-30-2011	1.22
7-1-1991	6-30-1992	9.01	7-1-2011	6-30-2012	1.18
7-1-1992	6-30-1993	9.43	7-1-2012	12-31-2012	1.18
7-1-1993	6-30-1994	9.62	(2) 1-1-2013	6-30-2013	1.00
7-1-1994	6-30-1995	10.10	(2) 7-1-2013	6-30-2014	1.00
7-1-1995	6-30-1996	10.31	7-1-2014	6-30-2015	1.04
7-1-1996	6-30-1997	10.64	7-1-2015	6-30-2016	1.05
7-1-1997	6-30-1998	11.49	7-1-2016	6-30-2017	1.05
7-1-1998	6-30-1999	11.24	7-1-2017	6-30-2018	1.07
7-1-1999	6-30-2000	11.77			
7-1-2000	6-30-2001	11.91			
7-1-2001	6-30-2002	12.20			
7-1-2002	12-31-2002	12.66			
(1) 1-1-2003	6-30-2003	1.00			
(1) 7-1-2003	6-30-2004	1.00			
7-1-2004	6-30-2005	1.09			
7-1-2005	6-30-2006	1.13			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2003.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2013

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
FAYETTE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	5.81	7-1-2006	6-30-2007	1.14
7-1-1987	6-30-1988	7.81	7-1-2007	6-30-2008	1.17
7-1-1988	6-30-1989	7.58	7-1-2008	6-30-2009	1.17
7-1-1989	6-30-1990	6.94	7-1-2009	6-30-2010	1.22
7-1-1990	6-30-1991	7.09	7-1-2010	6-30-2011	1.23
7-1-1991	6-30-1992	7.19	7-1-2011	6-30-2012	1.21
7-1-1992	6-30-1993	7.25	7-1-2012	6-30-2013	1.25
7-1-1993	6-30-1994	7.46	7-1-2013	6-30-2014	1.23
7-1-1994	6-30-1995	7.35	7-1-2014	6-30-2015	1.26
7-1-1995	6-30-1996	7.30	7-1-2015	6-30-2016	1.35
7-1-1996	6-30-1997	8.00	7-1-2016	6-30-2017	1.38
7-1-1997	6-30-1998	8.48	7-1-2017	6-30-2018	1.40
7-1-1998	6-30-1999	9.09			
7-1-1999	6-30-2000	9.43			
7-1-2000	12-31-2000	9.71			
(1) 1-1-2001	6-30-2001	3.40			
(1) 7-1-2001	6-30-2002	3.33			
7-1-2002	12-31-2002	3.85			
(2) 1-1-2003	6-30-2003	1.00			
(2) 7-1-2003	6-30-2004	1.00			
7-1-2004	6-30-2005	1.03			
7-1-2005	6-30-2006	1.10			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2001.  
(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2003.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
FOREST COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	2.16	7-1-2006	6-30-2007	4.83
7-1-1987	6-30-1988	2.28	7-1-2007	6-30-2008	5.21
7-1-1988	6-30-1989	2.30	7-1-2008	6-30-2009	4.20
7-1-1989	6-30-1990	2.39	7-1-2009	6-30-2010	5.10
7-1-1990	6-30-1991	2.53	7-1-2010	6-30-2011	4.26
7-1-1991	6-30-1992	2.36	7-1-2011	6-30-2012	3.73
7-1-1992	6-30-1993	2.41	7-1-2012	6-30-2013	3.56
7-1-1993	6-30-1994	2.38	7-1-2013	6-30-2014	3.35
7-1-1994	6-30-1995	2.65	7-1-2014	6-30-2015	4.78
7-1-1995	6-30-1996	2.57	7-1-2015	6-30-2016	4.74
7-1-1996	6-30-1997	3.09	7-1-2016	12-31-2016	4.22
7-1-1997	6-30-1998	3.12	(1) 1-1-2017	6-30-2017	3.17
7-1-1998	6-30-1999	3.26	(1) 7-1-2017	6-30-2018	4.04
7-1-1999	6-30-2000	3.37			
7-1-2000	6-30-2001	3.57			
7-1-2001	6-30-2002	4.08			
7-1-2002	6-30-2003	4.59			
7-1-2003	6-30-2004	4.72			
7-1-2004	6-30-2005	4.74			
7-1-2005	6-30-2006	4.37			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2017.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**FRANKLIN COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	7.94	7-1-2006	6-30-2007	9.35
7-1-1987	6-30-1988	8.70	7-1-2007	6-30-2008	10.20
7-1-1988	6-30-1989	9.09	7-1-2008	6-30-2009	9.62
7-1-1989	6-30-1990	10.20	7-1-2009	6-30-2010	8.62
7-1-1990	6-30-1991	11.11	7-1-2010	6-30-2011	8.13
7-1-1991	6-30-1992	12.05	7-1-2011	6-30-2012	7.63
7-1-1992	6-30-1993	12.82	7-1-2012	6-30-2013	7.04
7-1-1993	6-30-1994	13.33	7-1-2013	6-30-2014	6.80
7-1-1994	6-30-1995	13.70	7-1-2014	6-30-2015	6.90
7-1-1995	6-30-1996	14.29	7-1-2015	6-30-2016	7.52
7-1-1996	6-30-1997	13.89	7-1-2016	6-30-2017	7.14
7-1-1997	6-30-1998	13.51	7-1-2017	6-30-2018	7.63
7-1-1998	6-30-1999	13.51			
7-1-1999	6-30-2000	13.70			
7-1-2000	12-31-2000	14.29			
(1) 1-1-2001	6-30-2001	5.71			
(1) 7-1-2001	6-30-2002	5.80			
7-1-2002	6-30-2003	5.92			
7-1-2003	6-30-2004	6.45			
7-1-2004	6-30-2005	6.90			
7-1-2005	6-30-2006	7.69			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2001.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
FULTON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	5.46	7-1-2006	6-30-2007	2.61
7-1-1987	6-30-1988	5.81	7-1-2007	6-30-2008	2.99
7-1-1988	6-30-1989	6.25	7-1-2008	6-30-2009	2.99
7-1-1989	12-31-1989	6.25	7-1-2009	6-30-2010	3.00
(1) 1-1-1990	6-30-1990	4.00	7-1-2010	6-30-2011	3.44
(1) 7-1-1990	6-30-1991	4.00	7-1-2011	6-30-2012	2.85
7-1-1991	6-30-1992	3.79	7-1-2012	6-30-2013	2.56
7-1-1992	6-30-1993	4.07	7-1-2013	6-30-2014	2.46
7-1-1993	6-30-1994	4.63	7-1-2014	6-30-2015	2.30
7-1-1994	6-30-1995	4.95	7-1-2015	6-30-2016	2.36
7-1-1995	6-30-1996	5.00	7-1-2016	6-30-2017	2.58
7-1-1996	6-30-1997	5.05	7-1-2017	6-30-2018	2.54
7-1-1997	6-30-1998	4.81			
7-1-1998	6-30-1999	5.50			
7-1-1999	6-30-2000	5.68			
7-1-2000	6-30-2001	6.45			
7-1-2001	12-31-2001	6.80			
(2) 1-1-2002	6-30-2002	1.70			
(2) 7-1-2002	6-30-2003	1.83			
7-1-2003	6-30-2004	1.97			
7-1-2004	6-30-2005	1.98			
7-1-2005	6-30-2006	2.20			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1990.

(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2002.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
GREENE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.83	7-1-2006	6-30-2007	1.21
7-1-1987	6-30-1988	4.53	7-1-2007	6-30-2008	1.16
7-1-1988	6-30-1989	4.55	7-1-2008	6-30-2009	1.24
7-1-1989	6-30-1990	4.67	7-1-2009	6-30-2010	1.40
7-1-1990	6-30-1991	4.69	7-1-2010	6-30-2011	1.18
7-1-1991	6-30-1992	5.43	7-1-2011	6-30-2012	1.20
7-1-1992	12-31-1992	5.21	7-1-2012	6-30-2013	1.35
(1) 1-1-1993	6-30-1993	3.33	7-1-2013	6-30-2014	1.41
(1) 7-1-1993	6-30-1994	3.33	7-1-2014	6-30-2015	1.26
7-1-1994	6-30-1995	2.71	(3)7-1-2015	6-30-2016	1.43
7-1-1995	6-30-1996	3.14	7-1-2016	6-30-2017	1.47
7-1-1996	6-30-1997	3.13	7-1-2017	6-30-2018	1.48
7-1-1997	6-30-1998	3.12			
7-1-1998	6-30-1999	3.39			
7-1-1999	6-30-2000	3.61			
7-1-2000	6-30-2001	3.56			
7-1-2001	6-30-2002	3.83			
7-1-2002	12-31-2002	3.80			
(2) 1-1-2003	6-30-2003	1.00			
(2) 7-1-2003	6-30-2004	1.00			
7-1-2004	6-30-2005	1.13			
7-1-2005	6-30-2006	1.21			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1993.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2003.

(3) Revised by the State Tax Equalization Board July 29, 2015.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
HUNTINGDON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	2.72	7-1-2006	6-30-2007	7.46
7-1-1987	6-30-1988	2.87	7-1-2007	6-30-2008	7.87
7-1-1988	6-30-1989	2.98	7-1-2008	6-30-2009	8.62
7-1-1989	6-30-1990	3.36	7-1-2009	6-30-2010	8.27
7-1-1990	6-30-1991	3.42	7-1-2010	6-30-2011	7.58
7-1-1991	6-30-1992	3.44	7-1-2011	6-30-2012	7.19
7-1-1992	6-30-1993	3.58	7-1-2012	12-31-2012	7.42
7-1-1993	6-30-1994	3.76	(1) 1-1-2013	6-30-2013	3.72
7-1-1994	6-30-1995	3.80	(1) 7-1-2013	6-30-2014	3.46
7-1-1995	6-30-1996	4.39	7-1-2014	6-30-2015	3.64
7-1-1996	6-30-1997	4.39	7-1-2015	6-30-2016	3.66
7-1-1997	6-30-1998	4.53	7-1-2016	6-30-2017	4.12
7-1-1998	6-30-1999	4.59	7-1-2017	6-30-2018	3.88
7-1-1999	6-30-2000	4.88			
7-1-2000	6-30-2001	5.13			
7-1-2001	6-30-2002	5.71			
7-1-2002	6-30-2003	5.47			
7-1-2003	6-30-2004	5.99			
7-1-2004	6-30-2005	6.29			
7-1-2005	6-30-2006	6.80			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2013.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
INDIANA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	6.76	(2) 7-1-2006	6-30-2007	5.88
7-1-1987	6-30-1988	6.80	7-1-2007	6-30-2008	6.17
7-1-1988	6-30-1989	6.67	7-1-2008	6-30-2009	5.95
7-1-1989	6-30-1990	6.85	7-1-2009	6-30-2010	5.99
7-1-1990	6-30-1991	7.09	7-1-2010	6-30-2011	5.68
7-1-1991	6-30-1992	7.63	7-1-2011	6-30-2012	5.21
7-1-1992	6-30-1993	7.09	7-1-2012	6-30-2013	5.62
7-1-1993	6-30-1994	7.58	7-1-2013	6-30-2014	5.05
7-1-1994	6-30-1995	7.63	7-1-2014	6-30-2015	5.03
7-1-1995	6-30-1996	7.69	7-1-2015	12-31-2015	5.10
7-1-1996	6-30-1997	8.47	(3) 1-1-2016	6-30-2016	1.00
7-1-1997	12-31-1997	9.01	(3) 7-1-2016	6-30-2017	1.00
(1) 1-1-1998	6-30-1998	5.79	7-1-2017	6-30-2018	.92
(1) 7-1-1998	6-30-1999	5.90			
7-1-1999	6-30-2000	5.99			
7-1-2000	6-30-2001	6.58			
7-1-2001	6-30-2002	6.67			
7-1-2002	6-30-2003	6.62			
7-1-2003	6-30-2004	7.09			
7-1-2004	6-30-2005	7.30			
7-1-2005	12-31-2005	7.69			
(2) 1-1-2006	6-30-2006	5.38			

- (1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1998.
- (2) Revised by the State Tax Equalization Board, Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2006.
- (3) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2016.



**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
JEFFERSON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	12-31-1986	6.37	7-1-2006	6-30-2007	1.85
(1) 1-1-1987	6-30-1987	3.34	7-1-2007	6-30-2008	1.87
(1) 7-1-1987	6-30-1988	3.51	7-1-2008	6-30-2009	2.05
7-1-1988	6-30-1989	3.76	7-1-2009	6-30-2010	1.97
7-1-1989	6-30-1990	3.77	7-1-2010	6-30-2011	1.86
7-1-1990	6-30-1991	3.80	7-1-2011	6-30-2012	1.85
7-1-1991	6-30-1992	3.68	7-1-2012	6-30-2013	1.92
7-1-1992	6-30-1993	3.95	7-1-2013	6-30-2014	2.08
7-1-1993	6-30-1994	3.92	7-1-2014	6-30-2015	2.07
7-1-1994	6-30-1995	4.35	7-1-2015	6-30-2016	2.08
7-1-1995	6-30-1996	4.00	7-1-2016	6-30-2017	2.03
7-1-1996	6-30-1997	4.50	7-1-2017	6-30-2018	2.29
7-1-1997	6-30-1998	4.72			
7-1-1998	6-30-1999	4.88			
7-1-1999	6-30-2000	4.90			
7-1-2000	6-30-2001	4.98			
7-1-2001	6-30-2002	5.16			
7-1-2002	6-30-2003	5.59			
7-1-2003	6-30-2004	5.08			
7-1-2004	12-31-2004	5.32			
(2) 1-1-2005	6-30-2005	1.60			
(2) 7-1-2005	6-30-2006	1.74			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1987.

(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2005.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
JUNIATA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	5.08	7-1-2006	6-30-2007	6.21
7-1-1987	6-30-1988	5.65	7-1-2007	6-30-2008	6.25
7-1-1988	6-30-1989	6.06	7-1-2008	6-30-2009	6.33
7-1-1989	6-30-1990	6.14	7-1-2009	6-30-2010	6.90
7-1-1990	6-30-1991	6.45	7-1-2010	6-30-2011	5.88
7-1-1991	6-30-1992	7.14	7-1-2011	6-30-2012	4.74
7-1-1992	12-31-1992	7.81	7-1-2012	6-30-2013	5.43
(1) 1-1-1993	6-30-1993	5.21	7-1-2013	6-30-2014	5.35
(1) 7-1-1993	6-30-1994	5.56	7-1-2014	6-30-2015	4.95
7-1-1994	6-30-1995	5.53	7-1-2015	6-30-2016	5.92
7-1-1995	6-30-1996	5.75	7-1-2016	6-30-2017	5.49
7-1-1996	6-30-1997	6.06	7-1-2017	6-30-2018	6.49
7-1-1997	6-30-1998	6.58			
7-1-1998	6-30-1999	6.33			
7-1-1999	6-30-2000	7.09			
7-1-2000	6-30-2001	6.99			
7-1-2001	6-30-2002	7.58			
7-1-2002	12-31-2002	7.52			
(2) 1-1-2003	6-30-2003	5.64			
(2) 7-1-2003	6-30-2004	5.69			
7-1-2004	6-30-2005	5.65			
7-1-2005	6-30-2006	6.41			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1993.

(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2003.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
LACKAWANNA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
(1) 7-2-1986	6-30-1987	2.35	7-1-2006	6-30-2007	5.95
7-1-1987	6-30-1988	2.88	7-1-2007	6-30-2008	7.09
7-1-1988	6-30-1989	2.99	7-1-2008	6-30-2009	6.67
7-1-1989	6-30-1990	3.34	7-1-2009	6-30-2010	6.17
7-1-1990	6-30-1991	3.76	7-1-2010	6-30-2011	5.88
7-1-1991	6-30-1992	4.02	7-1-2011	6-30-2012	5.49
7-1-1992	6-30-1993	4.26	7-1-2012	6-30-2013	5.18
7-1-1993	6-30-1994	4.44	7-1-2013	6-30-2014	5.00
7-1-1994	6-30-1995	4.51	7-1-2014	6-30-2015	4.72
7-1-1995	6-30-1996	4.39	(2)7-1-2015	6-30-2016	6.17
7-1-1996	6-30-1997	4.46	7-1-2016	6-30-2017	6.94
7-1-1997	6-30-1998	4.83	7-1-2017	6-30-2018	6.67
7-1-1998	6-30-1999	5.00			
7-1-1999	6-30-2000	4.72			
7-1-2000	6-30-2001	4.93			
7-1-2001	6-30-2002	4.79			
7-1-2002	6-30-2003	4.74			
7-1-2003	6-30-2004	4.70			
7-1-2004	6-30-2005	5.21			
7-1-2005	6-30-2006	5.38			

- (1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective for January 1, 1986.
- (2) Adjusted by the Department of Revenue based on a State Tax Equalization Board decision effective October 21, 2015, retroactive to July 1, 2015.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
LANCASTER COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.18	7-1-2006	6-30-2007	1.22
7-1-1987	6-30-1988	4.51	7-1-2007	6-30-2008	1.31
7-1-1988	6-30-1989	4.67	7-1-2008	6-30-2009	1.36
7-1-1989	6-30-1990	4.78	7-1-2009	6-30-2010	1.35
(1) 7-1-1990	6-30-1991	5.21	7-1-2010	6-30-2011	1.33
7-1-1991	6-30-1992	5.49	7-1-2011	6-30-2012	1.31
7-1-1992	6-30-1993	5.49	7-1-2012	6-30-2013	1.27
7-1-1993	6-30-1994	5.56	7-1-2013	6-30-2014	1.24
7-1-1994	6-30-1995	5.78	7-1-2014	6-30-2015	1.26
7-1-1995	6-30-1996	5.92	7-1-2015	6-30-2016	1.29
7-1-1996	12-31-1996	6.02	7-1-2016	6-30-2017	1.32
(2) 1-1-1997	6-30-1997	1.00	7-1-2017	6-30-2018	1.36
(2) 7-1-1997	6-30-1998	1.00			
7-1-1998	6-30-1999	1.03			
7-1-1999	6-30-2000	1.05			
7-1-2000	6-30-2001	1.07			
7-1-2001	6-30-2002	1.09			
7-1-2002	6-30-2003	1.10			
7-1-2003	6-30-2004	1.16			
7-1-2004	12-31-2004	1.22			
(3) 1-1-2005	6-30-2005	1.00			
(3) 7-1-2005	6-30-2006	1.00			

- (1) Adjusted by the Department of Revenue based on a State Tax Equalization Board’s decision effective July 1, 1990.
- (2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1997.
- (3) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2005.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**LAWRENCE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	3.66	7-1-2006	6-30-2007	1.14
7-1-1987	6-30-1988	3.53	7-1-2007	6-30-2008	1.14
7-1-1988	6-30-1989	3.76	7-1-2008	6-30-2009	1.12
7-1-1989	6-30-1990	3.68	(3) 7-1-2009	6-30-2010	1.19
7-1-1990	6-30-1991	4.05	7-1-2010	6-30-2011	1.18
7-1-1991	6-30-1992	4.18	7-1-2011	6-30-2012	1.05
7-1-1992	6-30-1993	4.27	7-1-2012	6-30-2013	1.03
7-1-1993	6-30-1994	4.65	7-1-2013	6-30-2014	1.03
7-1-1994	6-30-1995	4.79	7-1-2014	6-30-2015	1.11
7-1-1995	6-30-1996	5.32	7-1-2015	6-30-2016	1.09
7-1-1996	6-30-1997	5.65	7-1-2016	6-30-2017	1.15
7-1-1997	6-30-1998	6.25	7-1-2017	6-30-2018	1.20
7-1-1998	12-31-1998	6.37			
(1) 1-1-1999	6-30-1999	5.10			
(1) 7-1-1999	6-30-2000	5.06			
7-1-2000	6-30-2001	5.53			
7-1-2001	6-30-2002	6.02			
7-1-2002	12-31-2002	6.33			
(2) 1-1-2003	6-30-2003	1.00			
(2) 7-1-2003	6-30-2004	1.00			
7-1-2004	6-30-2005	1.08			
7-1-2005	6-30-2006	1.10			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1999.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2003.

(3) Adjusted by the Department of Revenue based on a State Tax Equalization Board decision effective August 18, 2009, retroactive to July 1, 2009.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**LEBANON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	6.41	7-1-2006	6-30-2007	6.80
7-1-1987	6-30-1988	6.71	7-1-2007	6-30-2008	7.35
7-1-1988	6-30-1989	7.35	7-1-2008	6-30-2009	7.41
7-1-1989	6-30-1990	8.26	7-1-2009	6-30-2010	7.46
7-1-1990	6-30-1991	8.93	7-1-2010	6-30-2011	7.04
7-1-1991	6-30-1992	9.35	7-1-2011	6-30-2012	6.33
7-1-1992	6-30-1993	10.00	7-1-2012	12-31-2012	6.14
7-1-1993	6-30-1994	10.10	(2) 1-1-2013	6-30-2013	1.00
7-1-1994	6-30-1995	10.42	(2) 7-1-2013	6-30-2014	1.00
7-1-1995	6-30-1996	10.42	7-1-2014	6-30-2015	.93
7-1-1996	6-30-1997	10.42	7-1-2015	6-30-2016	.94
7-1-1997	6-30-1998	10.64	7-1-2016	6-30-2017	.94
7-1-1998	6-30-1999	10.53	7-1-2017	6-30-2018	.96
7-1-1999	6-30-2000	10.87			
7-1-2000	6-30-2001	10.87			
7-1-2001	6-30-2002	10.99			
7-1-2002	6-30-2003	11.49			
7-1-2003	6-30-2004	11.91			
7-1-2004	12-31-2004	12.20			
(1) 1-1-2005	6-30-2005	6.10			
(1) 7-1-2005	6-30-2006	6.25			

- (1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2005.  
(2) Adjusted by the Department of Revenue to reflect an base assessment change effective January 1, 2013.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
LEHIGH COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.90	7-1-2006	6-30-2007	3.16
7-1-1987	6-30-1988	5.56	7-1-2007	6-30-2008	3.58
7-1-1988	6-30-1989	6.54	7-1-2008	6-30-2009	3.70
7-1-1989	6-30-1990	7.87	7-1-2009	6-30-2010	3.50
7-1-1990	12-31-1990	8.62	7-1-2010	6-30-2011	3.11
(1) 1-1-1991	6-30-1991	2.00	7-1-2011	6-30-2012	2.80
(1) 7-1-1991	6-30-1992	2.00	7-1-2012	12-31-2012	2.81
7-1-1992	6-30-1993	2.11	(2) 1-1-2013	6-30-2013	1.00
7-1-1993	6-30-1994	2.08	(2) 7-1-2013	6-30-2014	1.00
7-1-1994	6-30-1995	1.99	7-1-2014	6-30-2015	.97
7-1-1995	6-30-1996	2.00	7-1-2015	6-30-2016	1.00
7-1-1996	6-30-1997	1.89	7-1-2016	6-30-2017	1.01
7-1-1997	6-30-1998	1.89	7-1-2017	6-30-2018	1.04
7-1-1998	6-30-1999	1.98			
7-1-1999	6-30-2000	2.03			
7-1-2000	6-30-2001	2.06			
7-1-2001	6-30-2002	2.12			
7-1-2002	6-30-2003	2.17			
7-1-2003	6-30-2004	2.24			
7-1-2004	6-30-2005	2.45			
7-1-2005	6-30-2006	2.73			

- (1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1991.
- (2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2013

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
LUZERNE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	7.35	7-1-2006	6-30-2007	17.24
7-1-1987	6-30-1988	8.40	7-1-2007	6-30-2008	20.00
7-1-1988	6-30-1989	9.17	7-1-2008	12-31-2008	20.83
7-1-1989	6-30-1990	9.71	(1) 1-1-2009	6-30-2009	1.00
7-1-1990	6-30-1991	10.53	(1) 7-1-2009	6-30-2010	1.00
7-1-1991	6-30-1992	11.50	7-1-2010	6-30-2011	1.00
7-1-1992	6-30-1993	12.20	7-1-2011	6-30-2012	1.00
7-1-1993	6-30-1994	12.50	7-1-2012	6-30-2013	.91
7-1-1994	6-30-1995	12.99	7-1-2013	6-30-2014	.91
7-1-1995	6-30-1996	12.82	7-1-2014	6-30-2015	.94
7-1-1996	6-30-1997	13.33	7-1-2015	6-30-2016	.98
7-1-1997	6-30-1998	13.51	7-1-2016	6-30-2017	.96
7-1-1998	6-30-1999	13.33	7-1-2017	6-30-2018	.97
7-1-1999	6-30-2000	13.33			
7-1-2000	6-30-2001	13.16			
7-1-2001	6-30-2002	12.99			
7-1-2002	6-30-2003	12.66			
7-1-2003	6-30-2004	13.89			
7-1-2004	6-30-2005	14.71			
7-1-2005	6-30-2006	15.39			

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



**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**LYCOMING COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	2.75	7-1-2006	6-30-2007	1.10
7-1-1987	6-30-1988	2.91	7-1-2007	6-30-2008	1.16
7-1-1988	12-31-1988	3.13	7-1-2008	6-30-2009	1.25
(1) 1-1-1989	6-30-1989	1.33	7-1-2009	6-30-2010	1.19
(1) 7-1-1989	6-30-1990	1.33	7-1-2010	6-30-2011	1.21
7-1-1990	6-30-1991	1.48	7-1-2011	6-30-2012	1.21
7-1-1991	6-30-1992	1.66	7-1-2012	6-30-2013	1.25
7-1-1992	6-30-1993	1.60	7-1-2013	6-30-2014	1.26
7-1-1993	6-30-1994	1.65	7-1-2014	6-30-2015	1.33
7-1-1994	6-30-1995	1.73	7-1-2015	6-30-2016	1.31
7-1-1995	6-30-1996	1.80	7-1-2016	6-30-2017	1.34
7-1-1996	6-30-1997	1.82	7-1-2017	6-30-2018	1.32
7-1-1997	12-31-1997	1.86			
(2) 1-1-1998	6-30-1998	1.33			
(2) 7-1-1998	6-30-1999	1.33			
7-1-1999	6-30-2000	1.43			
7-1-2000	6-30-2001	1.48			
7-1-2001	6-30-2002	1.44			
7-1-2002	6-30-2003	1.49			
7-1-2003	6-30-2004	1.52			
7-1-2004	12-31-2004	1.60			
(3) 1-1-2005	6-30-2005	1.00			
(3) 7-1-2005	6-30-2006	1.00			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1989.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1998.

(3) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2005.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**MCKEAN COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.42	7-1-2006	6-30-2007	1.09
7-1-1987	6-30-1988	4.57	7-1-2007	6-30-2008	1.11
7-1-1988	6-30-1989	4.42	7-1-2008	6-30-2009	1.13
7-1-1989	6-30-1990	4.46	7-1-2009	6-30-2010	1.31
7-1-1990	6-30-1991	4.85	7-1-2010	6-30-2011	1.18
7-1-1991	6-30-1992	5.15	7-1-2011	6-30-2012	1.16
7-1-1992	6-30-1993	5.18	7-1-2012	6-30-2013	1.11
7-1-1993	6-30-1994	5.13	7-1-2013	6-30-2014	1.09
7-1-1994	6-30-1995	5.78	7-1-2014	6-30-2015	1.14
7-1-1995	6-30-1996	6.25	7-1-2015	6-30-2016	1.14
7-1-1996	6-30-1997	6.10	7-1-2016	6-30-2017	1.07
7-1-1997	12-31-1997	6.33	7-1-2017	6-30-2018	1.09
(1) 1-1-1998	6-30-1998	4.00			
(1) 7-1-1998	6-30-1999	4.00			
7-1-1999	6-30-2000	3.92			
7-1-2000	6-30-2001	4.20			
7-1-2001	6-30-2002	4.20			
7-1-2002	6-30-2003	4.17			
7-1-2003	6-30-2004	4.41			
7-1-2004	12-31-2004	4.44			
(2) 1-1-2005	6-30-2005	1.11			
(2) 7-1-2005	6-30-2006	1.06			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1998.

(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2005.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**MERCER COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.93	7-1-2006	6-30-2007	3.68
7-1-1987	6-30-1988	5.10	7-1-2007	6-30-2008	3.66
7-1-1988	6-30-1989	4.88	7-1-2008	6-30-2009	3.52
7-1-1989	6-30-1990	5.35	7-1-2009	6-30-2010	3.26
7-1-1990	6-30-1991	6.02	7-1-2010	6-30-2011	2.92
7-1-1991	6-30-1992	6.10	7-1-2011	6-30-2012	2.89
7-1-1992	6-30-1993	6.21	7-1-2012	6-30-2013	2.77
7-1-1993	6-30-1994	6.67	7-1-2013	6-30-2014	2.78
7-1-1994	6-30-1995	6.94	7-1-2014	6-30-2015	3.17
7-1-1995	6-30-1996	7.46	07-01-2015	06-30-2016	3.56
7-1-1996	6-30-1997	7.81	7-1-2016	6-30-2017	3.45
7-1-1997	6-30-1998	8.33	7-1-2017	6-30-2018	3.55
7-1-1998	6-30-1999	8.77			
7-1-1999	6-30-2000	9.35			
7-1-2000	6-30-2001	9.90			
7-1-2001	12-30-2001	10.87			
(1) 1-1-2002	6-30-2002	3.62			
(1) 7-1-2002	6-30-2003	3.70			
7-1-2003	6-30-2004	3.64			
7-1-2004	6-30-2005	3.50			
7-1-2005	6-30-2006	3.56			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2002.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**MIFFLIN COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.76	7-1-2006	6-30-2007	2.18
7-1-1987	6-30-1988	4.93	7-1-2007	6-30-2008	2.20
7-1-1988	6-30-1989	5.46	7-1-2008	6-30-2009	2.29
7-1-1989	6-30-1990	5.71	7-1-2009	6-30-2010	2.15
7-1-1990	6-30-1991	5.95	7-1-2010	6-30-2011	2.12
7-1-1991	6-30-1992	6.06	7-1-2011	6-30-2012	1.91
7-1-1992	6-30-1993	6.10	7-1-2012	6-30-2013	1.80
7-1-1993	6-30-1994	7.14	7-1-2012	6-30-2014	1.96
7-1-1994	6-30-1995	7.75	7-1-2014	6-30-2015	2.10
7-1-1995	6-30-1996	8.07	7-1-2015	6-30-2016	2.02
7-1-1996	6-30-1997	7.75	7-1-2016	6-30-2017	2.07
7-1-1997	6-30-1998	7.19	7-1-2017	6-30-2018	2.15
7-1-1998	12-31-1998	8.33			
(1) 1-1-1999	6-30-1999	2.00			
(1) 7-1-1999	6-30-2000	2.00			
7-1-2000	6-30-2001	1.87			
7-1-2001	6-30-2002	1.89			
7-1-2002	6-30-2003	1.91			
7-1-2003	6-30-2004	1.96			
7-1-2004	6-30-2005	2.03			
7-1-2005	6-30-2006	2.09			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1999.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**MONROE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	6.25	7-1-2006	6-30-2007	7.09
7-1-1987	6-30-1988	8.13	7-1-2007	6-30-2008	7.81
7-1-1988	12-31-1988	9.62	7-1-2008	6-30-2009	7.81
(1) 1-1-1989	6-30-1989	4.00	7-1-2009	6-30-2010	7.41
(1) 7-1-1989	6-30-1990	4.00	7-1-2010	6-30-2011	6.33
7-1-1990	6-30-1991	4.88	7-1-2011	6-30-2012	5.95
7-1-1991	6-30-1992	4.98	7-1-2012	6-30-2013	5.15
7-1-1992	6-30-1993	4.93	7-1-2013	6-30-2013	4.55
7-1-1993	6-30-1994	4.65	7-1-2014	6-30-2015	4.27
7-1-1994	6-30-1995	4.70	7-1-2015	6-30-2016	4.57
7-1-1995	6-30-1996	4.57	7-1-2016	6-30-2017	4.46
7-1-1996	6-30-1997	4.48	7-1-2017	6-30-2018	4.35
7-1-1997	6-30-1998	4.29			
7-1-1998	6-30-1999	4.18			
7-1-1999	6-30-2000	4.22			
7-1-2000	6-30-2001	4.27			
7-1-2001	6-30-2002	4.41			
7-1-2002	6-30-2003	4.70			
7-1-2003	6-30-2003	4.95			
7-1-2004	6-30-2005	5.59			
7-1-2005	6-30-2006	6.14			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1989.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**MONTGOMERY COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	10.99	7-1-2006	6-30-2007	1.87
7-1-1987	6-30-1988	12.35	7-1-2007	6-30-2008	1.97
7-1-1988	6-30-1989	14.49	7-1-2008	6-30-2009	1.97
7-1-1989	6-30-1990	17.24	7-1-2009	6-30-2010	1.85
7-1-1990	6-30-1991	18.87	7-1-2010	6-30-2011	1.78
7-1-1991	6-30-1992	18.87	7-1-2011	6-30-2012	1.72
7-1-1992	6-30-1993	18.87	7-1-2012	6-30-2013	1.61
7-1-1993	6-30-1994	18.87	7-1-2013	6-30-2014	1.58
7-1-1994	6-30-1995	18.52	7-1-2014	6-30-2015	1.74
7-1-1995	6-30-1996	18.87	7-1-2015	6-30-2016	1.78
7-1-1996	6-30-1997	18.52	7-1-2016	6-30-2017	1.78
7-1-1997	12-31-1997	18.87	7-1-2017	6-30-2018	1.85
(1) 1-1-1998	6-30-1998	1.00			
(1) 7-1-1998	6-30-1999	1.00			
7-1-1999	6-30-2000	1.04			
7-1-2000	6-30-2001	1.07			
7-1-2001	6-30-2002	1.12			
7-1-2002	6-30-2003	1.18			
7-1-2003	6-30-2004	1.30			
7-1-2004	6-30-2005	1.46			
7-1-2005	6-30-2006	1.66			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1998.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
MONTOUR COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	8.00	(3) 1-1-2006	6-30-2006	1.00
7-1-1987	6-30-1988	8.48	(3) 7-1-2006	6-30-2007	1.00
7-1-1988	6-30-1989	9.80	7-1-2007	6-30-2008	1.14
7-1-1989	6-30-1990	10.64	7-1-2008	6-30-2009	1.18
7-1-1990	6-30-1991	11.24	7-1-2009	6-30-2010	1.37
7-1-1991	6-30-1992	12.82	7-1-2010	6-30-2011	1.23
7-1-1992	6-30-1993	12.05	7-1-2011	6-30-2012	1.23
7-1-1993	12-31-1993	12.66	7-1-2012	6-30-2013	1.16
(1) 1-1-1994	6-30-1994	8.44	7-1-2013	6-30-2014	1.20
(1) 7-1-1994	6-30-1995	8.33	7-1-2014	6-30-2015	1.22
7-1-1995	6-30-1996	9.52	7-1-2015	6-30-2016	1.27
7-1-1996	6-30-1997	9.43	7-1-2016	6-30-2017	1.30
7-1-1997	6-30-1998	9.80	7-1-2017	6-30-2018	1.26
7-1-1998	6-30-1999	9.17			
7-1-1999	6-30-2000	9.90			
7-1-2000	6-30-2001	10.42			
7-1-2001	6-30-2002	10.64			
7-1-2002	6-30-2003	10.75			
7-1-2003	6-30-2004	10.31			
7-1-2004	12-30-2004	11.36			
(2) 1-1-2005	6-30-2005	8.52			
(2) 7-1-2005	12-31-2005	8.82			

- (1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1994.
- (2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2005.
- (3) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2006.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**NORTHAMPTON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	6.17	7-1-2006	6-30-2007	3.18
7-1-1987	6-30-1988	7.46	7-1-2007	6-30-2008	3.44
7-1-1988	6-30-1989	9.80	7-1-2008	6-30-2009	3.61
7-1-1989	6-30-1990	11.90	7-1-2009	6-30-2010	3.37
7-1-1990	12-31-1990	12.35	7-1-2010	6-30-2011	3.14
(1) 1-1-1991	6-30-1991	2.00	7-1-2011	6-30-2012	2.98
(1) 7-1-1991	6-30-1992	2.00	7-1-2012	6-30-2013	2.67
7-1-1992	6-30-1993	1.93	7-1-2013	6-30-2014	2.64
7-1-1993	6-30-1994	1.91	7-1-2014	6-30-2015	2.84
7-1-1994	12-31-1994	1.88	7-1-2015	6-30-2016	2.87
(2) 1-1-1995	6-30-1995	2.00	7-1-2016	6-30-2017	2.92
(2) 7-1-1995	6-30-1996	2.00	7-1-2017	6-30-2018	3.01
7-1-1996	6-30-1997	1.86			
7-1-1997	6-30-1998	1.79			
7-1-1998	6-30-1999	1.87			
7-1-1999	6-30-2000	2.00			
7-1-2000	6-30-2001	2.06			
7-1-2001	6-30-2002	2.11			
7-1-2002	6-30-2003	2.17			
7-1-2003	6-30-2004	2.35			
7-1-2004	6-30-2005	2.55			
7-1-2005	6-30-2006	2.75			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1991.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1995.



**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
NORTHUMBERLAND COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	8.55	7-1-2006	6-30-2007	3.64
7-1-1987	6-30-1988	8.77	7-1-2007	6-30-2008	4.53
7-1-1988	6-30-1989	9.43	7-1-2008	6-30-2009	4.61
7-1-1989	6-30-1990	9.62	7-1-2009	6-30-2010	4.43
7-1-1990	6-30-1991	10.75	7-1-2010	6-30-2011	4.12
7-1-1991	6-30-1992	11.63	7-1-2011	6-30-2012	3.62
7-1-1992	6-30-1993	11.77	7-1-2012	6-30-2013	3.58
7-1-1993	6-30-1994	12.50	7-1-2013	6-30-2014	3.60
7-1-1994	6-30-1995	13.16	7-1-2014	6-30-2015	3.30
7-1-1995	6-30-1996	13.16	7-1-2015	6-30-2016	3.37
7-1-1996	6-30-1997	13.51	7-1-2016	6-30-2017	3.91
7-1-1997	6-30-1998	14.49	7-1-2017	6-30-2018	3.72
7-1-1998	6-30-1999	14.29			
7-1-1999	6-30-2000	14.09			
7-1-2000	12-31-2000	14.49			
(1) 1-1-2001	6-30-2001	7.25			
(1) 7-1-2001	6-30-2002	7.35			
7-1-2002	6-30-2003	7.35			
7-1-2003	6-30-2004	7.19			
7-1-2004	12-31-2004	7.46			
(2) 1-1-2005	6-30-2005	3.73			
(2) 7-1-2005	6-30-2006	4.07			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2001.

(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2005.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**PERRY COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	6.25	7-1-2006	6-30-2007	1.33
7-1-1987	6-30-1988	6.80	7-1-2007	6-30-2008	1.36
7-1-1988	6-30-1989	7.46	7-1-2008	6-30-2009	1.49
7-1-1989	6-30-1990	8.20	7-1-2009	6-30-2010	1.49
7-1-1990	6-30-1991	8.26	7-1-2010	12-31-2010	1.44
7-1-1991	6-30-1992	8.55	(3) 1-1-2011	6-30-2011	1.00
7-1-1992	6-30-1993	8.62	(3) 7-1-2011	6-30-2012	1.00
7-1-1993	6-30-1994	9.01	7-1-2012	6-30-2013	1.00
7-1-1994	6-30-1995	10.20	7-1-2013	6-30-2014	1.09
7-1-1995	6-30-1996	9.52	7-1-2014	6-30-2015	1.03
7-1-1996	6-30-1997	10.64	7-1-2015	6-30-2016	1.02
(1) 7-1-1997	6-30-1998	6.73	7-1-2016	6-30-2017	1.03
(1) 7-1-1998	6-30-1999	6.67	7-1-2017	6-30-2018	1.05
7-1-1999	6-30-2000	7.63			
7-1-2000	12-31-2000	7.35			
(2) 1-1-2001	6-30-2001	1.00			
(2) 7-1-2001	6-30-2002	1.00			
7-1-2002	6-30-2003	1.05			
7-1-2003	6-30-2004	1.07			
7-1-2004	6-30-2005	1.10			
7-1-2005	6-30-2006	1.16			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective February 24, 1997.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2001.

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

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**PHILADELPHIA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	3.36	7-1-2006	6-30-2007	3.50
7-1-1987	6-30-1988	3.60	7-1-2007	6-30-2008	3.52
7-1-1988	12-31-1989	3.89	7-1-2008	6-30-2009	3.55
(1) 1-1-1989	6-30-1989	4.12	7-1-2009	6-30-2010	3.06
(1) 7-1-1989	12-31-1989	3.68	7-1-2010	6-30-2011	3.13
(2) 1-1-1990	6-30-1990	3.42	(5) 7-1-2011	6-30-2012	3.97
(2) 7-1-1990	6-30-1991	3.42	(6) 7-1-2012	6-30-2013	3.27
7-1-1991	6-30-1992	3.60	7-1-2013	12-31-2013	3.46
7-1-1992	6-30-1993	3.52	(7)1-1-2014	6-30-2014	1.00
7-1-1993	6-30-1994	3.47	7-1-2014	6-30-2015	1.00
(3) 7-1-1994	6-30-1995	3.50	7-1-2015	6-30-2016	1.01
7-1-1995	6-30-1996	3.48	7-1-2016	6-30-2017	1.02
7-1-1996	6-30-1997	3.38	7-1-2017	6-30-2018	1.01
7-1-1997	6-30-1998	3.30			
7-1-1998	6-30-1999	3.46			
7-1-1999	6-30-2000	3.33			
7-1-2000	6-30-2001	3.43			
7-1-2001	6-30-2002	3.48			
7-1-2002	6-30-2003	3.19			
7-1-2003	6-30-2004	3.39			
(4) 7-1-2004	6-30-2005	3.66			
(4) 7-1-2005	6-30-2006	3.37			

- (1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1989.  
(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1990.  
(3) Revised based on State Tax Equalization Board appeal decision.  
(4) Revised based on State Tax Equalization Board appeal decision.  
(5) Revised based on State Tax Equalization Board appeal decision issued on April 21, 2012.  
(6) Revised based on updated common level ratio published by STEB in the PA Bulletin on January 5, 2013.  
(7) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2014.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**PIKE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	6.25	7-1-2006	6-30-2007	5.47
7-1-1987	6-30-1988	6.67	7-1-2007	6-30-2008	6.17
7-1-1988	6-30-1989	6.94	7-1-2008	6-30-2009	6.17
7-1-1989	12-31-1989	8.55	7-1-2009	6-30-2010	5.85
(1) 1-1-1990	6-30-1990	2.85	7-1-2010	6-30-2011	4.90
(1) 7-1-1990	6-30-1991	2.85	7-1-2011	6-30-2012	4.67
7-1-1991	6-30-1992	3.56	7-1-2012	6-30-2013	4.05
7-1-1992	12-31-1992	3.57	7-1-2013	6-30-2014	3.88
(2) 1-1-1993	6-30-1993	4.00	7-1-2014	6-30-2015	4.33
(2) 7-1-1993	6-30-1994	4.00	7-1-2015	6-30-2016	4.13
7-1-1994	6-30-1995	2.88	7-1-2016	6-30-2017	4.05
7-1-1995	6-30-1996	2.92	7-1-2017	6-30-2018	4.33
7-1-1996	6-30-1997	2.74			
7-1-1997	6-30-1998	3.30			
7-1-1998	6-30-1999	3.19			
7-1-1999	6-30-2000	3.05			
7-1-2000	6-30-2001	3.26			
7-1-2001	6-30-2002	3.46			
7-1-2002	6-30-2003	3.60			
7-1-2003	6-30-2004	4.10			
7-1-2004	6-30-2005	4.41			
7-1-2005	6-30-2006	4.76			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1990.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1993.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**POTTER COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.74	7-1-2006	6-30-2007	2.72
7-1-1987	6-30-1988	4.74	7-1-2007	6-30-2008	2.80
7-1-1988	6-30-1989	5.05	7-1-2008	6-30-2009	2.86
7-1-1989	6-30-1990	4.88	7-1-2009	6-30-2010	2.91
7-1-1990	6-30-1991	5.41	7-1-2010	6-30-2011	2.55
7-1-1991	6-30-1992	5.85	7-1-2011	6-30-2012	3.21
7-1-1992	6-30-1993	5.81	7-1-2012	6-30-2013	2.73
7-1-1993	6-30-1994	5.92	7-1-2013	6-30-2014	2.52
7-1-1994	6-30-1995	7.30	7-1-2014	6-30-2015	2.75
7-1-1995	6-30-1996	7.09	7-1-2015	6-30-2016	2.78
7-1-1996	6-30-1997	6.90	7-1-2016	6-30-2017	2.91
7-1-1997	6-30-1998	7.41	7-1-2017	6-30-2018	2.79
7-1-1998	6-30-1999	7.52			
7-1-1999	6-30-2000	7.81			
7-1-2000	6-30-2001	9.01			
7-1-2001	12-30-2001	9.26			
(1) 1-1-2002	6-30-2002	2.32			
(1) 7-1-2002	6-30-2003	2.32			
7-1-2003	6-30-2004	2.38			
7-1-2004	6-30-2005	2.37			
7-1-2005	6-30-2006	2.53			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2002.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
SCHUYLKILL COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	3.58	7-1-2006	6-30-2007	2.48
7-1-1987	6-30-1988	3.88	7-1-2007	6-30-2008	2.62
7-1-1988	6-30-1989	4.18	7-1-2008	6-30-2009	2.68
7-1-1989	6-30-1990	4.76	7-1-2009	6-30-2010	2.51
7-1-1990	6-30-1991	5.56	7-1-2010	6-30-2011	2.40
7-1-1991	6-30-1992	5.65	7-1-2011	6-30-2012	2.11
7-1-1992	6-30-1993	6.21	7-1-2012	6-30-2013	2.15
7-1-1993	6-30-1994	5.85	7-1-2013	6-30-2014	2.02
7-1-1994	6-30-1995	6.45	7-1-2014	6-30-2015	2.24
7-1-1995	6-30-1996	6.49	7-1-2015	6-30-2016	2.06
7-1-1996	12-31-1996	6.71	7-1-2016	6-30-2017	2.18
(1) 1-1-1997	6-30-1997	2.00	7-1-2017	6-30-2018	2.18
(1) 7-1-1997	6-30-1998	2.00			
7-1-1998	6-30-1999	2.16			
7-1-1999	6-30-2000	2.20			
7-1-2000	6-30-2001	2.19			
7-1-2001	6-30-2002	2.17			
7-1-2002	6-30-2003	2.15			
7-1-2003	6-30-2004	2.22			
7-1-2004	6-30-2005	2.32			
7-1-2005	6-30-2006	2.42			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1997.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
SNYDER COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	9.17	7-1-2006	12-31-2006	6.58
7-1-1987	6-30-1988	9.17	(2) 1-1-2007	6-30-2007	4.94
7-1-1988	6-30-1989	10.10	(2) 7-1-2007	6-30-2008	5.32
7-1-1989	6-30-1990	10.31	7-1-2008	6-30-2009	5.05
7-1-1990	6-30-1991	11.63	7-1-2009	6-30-2010	5.68
7-1-1991	6-30-1992	12.66	7-1-2010	6-30-2011	5.03
7-1-1992	6-30-1993	12.66	7-1-2011	6-30-2012	5.56
7-1-1993	6-30-1994	12.82	7-1-2012	6-30-2013	4.83
7-1-1994	6-30-1995	14.49	7-1-2013	6-30-2014	5.08
7-1-1995	6-30-1996	14.71	7-1-2014	6-30-2015	5.85
7-1-1996	7-31-1996	15.63	7-1-2015	6-30-2016	5.49
(1) 8-1-1996	6-30-1997	5.21	7-1-2016	6-30-2017	5.85
(1) 7-1-1997	6-30-1998	5.38	7-1-2017	6-30-2018	5.68
7-1-1998	6-30-1999	5.10			
7-1-1999	6-30-2000	5.24			
7-1-2000	6-30-2001	5.32			
7-1-2001	6-30-2002	5.53			
7-1-2002	6-30-2003	5.65			
7-1-2003	6-30-2004	5.71			
7-1-2004	6-30-2005	6.10			
7-1-2005	6-30-2006	6.29			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective August 1, 1996.  
(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2007.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
SOMERSET COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	5.35	7-1-2006	6-30-2007	2.71
7-1-1987	6-30-1988	5.75	7-1-2007	6-30-2008	2.91
7-1-1988	6-30-1989	6.02	7-1-2008	6-30-2009	2.98
7-1-1989	6-30-1990	6.37	7-1-2009	6-30-2010	2.99
7-1-1990	6-30-1991	6.71	7-1-2010	6-30-2011	2.81
7-1-1991	6-30-1992	6.62	7-1-2011	6-30-2012	2.51
7-1-1992	6-30-1993	7.14	7-1-2012	6-30-2013	2.45
7-1-1993	6-30-1994	8.00	7-1-2013	6-30-2014	2.57
7-1-1994	6-30-1995	8.77	7-1-2014	6-30-2015	2.66
7-1-1995	6-30-1996	8.40	7-1-2015	6-30-2016	2.50
7-1-1996	6-30-1997	8.47	7-1-2016	6-30-2017	2.49
7-1-1997	12-31-1997	9.17	7-1-2017	6-30-2018	2.44
(1) 1-1-1998	6-30-1998	2.00			
(1) 7-1-1998	6-30-1999	2.00			
7-1-1999	6-30-2000	2.14			
7-1-2000	6-30-2001	2.21			
7-1-2001	6-30-2002	2.23			
7-1-2002	6-30-2003	2.32			
7-1-2003	6-30-2004	2.34			
7-1-2004	6-30-2005	2.47			
7-1-2005	6-30-2006	2.63			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1998.



**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
SULLIVAN COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	7.52	7-1-2006	6-30-2007	1.52
7-1-1987	12-31-1987	7.63	7-1-2007	6-30-2008	1.40
(1) 1-1-1988	6-30-1988	2.00	7-1-2008	6-30-2009	1.55
(1) 7-1-1988	6-30-1989	2.00	7-1-2009	6-30-2010	1.66
7-1-1989	6-30-1990	2.43	7-1-2010	6-30-2011	1.48
7-1-1990	6-30-1991	2.77	7-1-2011	6-30-2012	1.44
7-1-1991	6-30-1992	3.24	7-1-2012	6-30-2013	1.54
7-1-1992	6-30-1993	2.83	7-1-2013	6-30-2014	1.43
7-1-1993	6-30-1994	3.14	7-1-2014	6-30-2015	1.51
7-1-1994	6-30-1995	2.99	7-1-2015	6-30-2016	1.51
7-1-1995	6-30-1996	2.70	7-1-2016	6-30-2017	1.42
7-1-1996	6-30-1997	2.88	7-1-2017	6-30-2018	1.43
7-1-1997	6-30-1998	2.81			
7-1-1998	6-30-1999	3.16			
7-1-1999	6-30-2000	3.51			
7-1-2000	6-30-2001	3.64			
7-1-2001	6-30-2002	4.13			
7-1-2002	6-30-2003	4.31			
7-1-2003	12-31-2003	4.10			
(2) 1-1-2004	6-30-2004	1.00			
(2) 7-1-2004	6-30-2005	1.00			
7-1-2005	6-30-2006	1.19			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1988.  
(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2004.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
SUSQUEHANNA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	5.46	7-1-2006	6-30-2007	2.84
7-1-1987	6-30-1988	5.88	7-1-2007	6-30-2008	2.96
7-1-1988	6-30-1989	6.49	7-1-2008	6-30-2009	2.97
7-1-1989	6-30-1990	7.04	7-1-2009	6-30-2010	3.06
7-1-1990	6-30-1991	8.06	7-1-2010	6-30-2011	2.92
7-1-1991	6-30-1992	8.77	7-1-2011	6-30-2012	2.82
7-1-1992	6-30-1993	9.62	7-1-2012	6-30-2013	3.06
7-1-1993	12-31-1993	9.43	7-1-2013	6-30-2014	2.94
(1) 1-1-1994	6-30-1994	2.00	7-1-2014	6-30-2015	3.03
(1) 7-1-1994	6-30-1995	2.00	7-1-2015	6-30-2016	2.90
7-1-1995	6-30-1996	1.93	7-1-2016	6-30-2017	2.75
7-1-1996	6-30-1997	1.99	7-1-2017	6-30-2018	2.81
7-1-1997	6-30-1998	1.91			
7-1-1998	6-30-1999	1.97			
7-1-1999	6-30-2000	2.03			
7-1-2000	6-30-2001	2.09			
7-1-2001	6-30-2002	2.11			
7-1-2002	6-30-2003	2.19			
7-1-2003	6-30-2004	2.21			
7-1-2004	6-30-2005	2.42			
7-1-2005	6-30-2006	2.56			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1994.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
TIOGA COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	4.85	7-1-2006	6-30-2007	1.25
7-1-1987	6-30-1988	5.50	7-1-2007	6-30-2008	1.33
7-1-1988	6-30-1989	5.85	7-1-2008	6-30-2009	1.37
7-1-1989	12-31-1989	6.37	7-1-2009	6-30-2010	1.41
(1) 1-1-1990	6-30-1990	2.00	7-1-2010	6-30-2011	1.36
(1) 7-1-1990	6-30-1991	2.00	7-1-2011	6-30-2012	1.36
7-1-1991	6-30-1992	2.43	7-1-2012	6-30-2013	1.36
7-1-1992	6-30-1993	2.48	7-1-2013	6-30-2014	1.49
7-1-1993	6-30-1994	2.60	7-1-2014	6-30-2015	1.47
7-1-1994	6-30-1995	2.51	7-1-2015	6-30-2016	1.41
7-1-1995	6-30-1996	2.67	7-1-2016	6-30-2017	1.42
7-1-1996	6-30-1997	2.58	7-1-2017	6-30-2018	1.36
7-1-1997	6-30-1998	2.71			
7-1-1998	6-30-1999	2.69			
7-1-1999	6-30-2000	2.87			
7-1-2000	6-30-2001	3.01			
7-1-2001	12-30-2001	3.18			
(2) 1-1-2002	6-30-2002	1.00			
(2) 7-1-2002	6-30-2003	1.00			
7-1-2003	6-30-2004	1.06			
7-1-2004	6-30-2005	1.11			
7-1-2005	6-30-2006	1.18			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1990.  
(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2002.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
UNION COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	5.46	(2) 7-1-2006	6-30-2007	1.00
7-1-1987	6-30-1988	5.56	7-1-2007	6-30-2008	1.13
7-1-1988	6-30-1989	6.06	7-1-2008	6-30-2009	1.16
7-1-1989	6-30-1990	6.58	7-1-2009	6-30-2010	1.34
7-1-1990	6-30-1991	6.58	7-1-2010	6-30-2011	1.29
7-1-1991	6-30-1992	7.52	7-1-2011	6-30-2012	1.29
7-1-1992	12-31-1992	7.58	7-1-2012	6-30-2013	1.20
(1) 1-1-1993	6-30-1993	3.79	7-1-2013	6-30-2014	1.25
(1) 7-1-1993	6-30-1994	4.03	7-1-2014	6-30-2015	1.28
7-1-1994	6-30-1995	4.37	7-1-2015	6-30-2016	1.28
7-1-1995	6-30-1996	4.53	7-1-2016	6-30-2017	1.28
7-1-1996	6-30-1997	4.63	7-1-2017	6-30-2018	1.35
7-1-1997	6-30-1998	4.88			
7-1-1998	6-30-1999	4.81			
7-1-1999	6-30-2000	5.41			
7-1-2000	6-30-2001	5.50			
7-1-2001	6-30-2002	5.59			
7-1-2002	6-30-2003	5.71			
7-1-2003	6-30-2004	6.17			
7-1-2004	6-30-2005	6.17			
7-1-2005	12-31-2005	6.85			
(2) 1-1-2006	6-30-2006	1.00			

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1993.

(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2006.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
VENANGO COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	3.88	7-1-2006	6-30-2007	1.05
7-1-1987	6-30-1988	3.55	7-1-2007	6-30-2008	1.13
7-1-1988	6-30-1989	3.76	7-1-2008	6-30-2009	1.06
7-1-1989	6-30-1990	4.00	7-1-2009	6-30-2010	1.10
7-1-1990	6-30-1991	4.03	7-1-2010	6-30-2011	1.07
7-1-1991	6-30-1992	4.00	7-1-2011	6-30-2012	1.11
7-1-1992	6-30-1993	4.15	7-1-2012	6-30-2013	1.06
7-1-1993	6-30-1994	3.92	7-1-2013	6-30-2014	1.06
7-1-1994	6-30-1995	4.26	7-1-2014	6-30-2015	1.09
7-1-1995	6-30-1996	4.37	7-1-2015	06-30-2016	1.14
7-1-1996	6-30-1997	4.41	7-1-2016	6-30-2017	1.18
7-1-1997	6-30-1998	4.53	7-1-2017	6-30-2018	1.19
7-1-1998	6-30-1999	4.93			
7-1-1999	6-30-2000	5.08			
7-1-2000	12-31-2000	5.50			
(1) 1-1-2001	6-30-2001	1.00			
(1) 7-1-2001	6-30-2002	1.00			
7-1-2002	6-30-2003	1.03			
7-1-2003	6-30-2004	1.06			
7-1-2004	12-31-2004	1.09			
(2) 1-1-2005	6-30-2005	1.00			
(2) 7-1-2005	6-30-2006	1.00			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2001.  
(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2005.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR**

**WARREN COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	2.18	7-1-2006	6-30-2007	2.93
7-1-1987	6-30-1988	2.24	7-1-2007	6-30-2008	2.93
7-1-1988	12-31-1988	2.20	7-1-2008	6-30-2009	2.96
(1) 1-1-1989	6-30-1989	2.00	7-1-2009	6-30-2010	2.89
(1) 7-1-1989	6-30-1990	2.00	7-1-2010	6-30-2011	2.94
7-1-1990	6-30-1991	2.10	7-1-2011	6-30-2012	2.89
7-1-1991	6-30-1992	2.08	7-1-2012	6-30-2013	2.80
7-1-1992	6-30-1993	2.15	7-1-2013	6-30-2014	3.02
7-1-1993	6-30-1994	2.21	7-1-2014	6-30-2015	2.46
7-1-1994	6-30-1995	2.11	7-1-2015	6-30-2016	3.05
7-1-1995	6-30-1996	2.19	7-1-2016	6-30-2017	3.02
7-1-1996	6-30-1997	2.20	7-1-2017	6-30-2018	3.12
7-1-1997	6-30-1998	2.22			
7-1-1998	6-30-1999	2.31			
7-1-1999	6-30-2000	2.40			
7-1-2000	6-30-2001	2.56			
7-1-2001	6-30-2002	2.69			
7-1-2002	6-30-2003	2.74			
7-1-2003	6-30-2004	2.70			
7-1-2004	6-30-2005	2.72			
7-1-2005	6-30-2006	2.81			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1989.

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**WASHINGTON COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	3.80	7-1-2006	6-30-2007	7.30
7-1-1987	6-30-1988	3.95	7-1-2007	6-30-2008	7.52
7-1-1988	6-30-1989	3.86	7-1-2008	6-30-2009	7.58
7-1-1989	6-30-1990	3.73	7-1-2009	6-30-2010	7.25
7-1-1990	6-30-1991	3.92	(2)7-1-2010	6-30-2011	7.35
7-1-1991	6-30-1992	3.88	(2)7-1-2011	6-30-2012	7.81
7-1-1992	6-30-1993	3.76	7-1-2012	6-30-2013	6.80
7-1-1993	6-30-1994	4.46	7-1-2013	6-30-2014	7.87
7-1-1994	6-30-1995	4.43	7-1-2014	6-30-2015	9.17
7-1-1995	6-30-1996	4.53	7-1-2015	6-30-2016	9.52
7-1-1996	6-30-1997	4.59	7-1-2016	12-31-2016	9.35
(1) 7-1-1997	4-30-1998	4.53	(3)1-1-2017	6-30-2017	1.00
(1) 5-1-1998	6-30-1998	4.85	(3) 7-1-2017	6-30-2018	1.00
7-1-1998	6-30-1999	5.18			
7-1-1999	6-30-2000	5.16			
7-1-2000	6-30-2001	5.38			
7-1-2001	6-30-2002	5.65			
7-1-2002	6-30-2003	6.06			
7-1-2003	6-30-2004	6.17			
7-1-2004	6-30-2005	6.49			
7-1-2005	6-30-2006	6.94			

(1) Based on revised common level ratio; effective May 1, 1998.

(2) Revised by the State Tax Equalization Board August 31, 2012.

(3) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2017.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
WAYNE COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	3.66	7-1-2006	6-30-2007	1.23
7-1-1987	6-30-1988	4.37	7-1-2007	6-30-2008	1.32
7-1-1988	6-30-1989	6.99	7-1-2008	6-30-2009	1.37
7-1-1989	6-30-1990	8.55	7-1-2009	6-30-2010	1.56
7-1-1990	6-30-1991	9.26	7-1-2010	6-30-2011	1.39
7-1-1991	6-30-1992	9.35	7-1-2011	6-30-2012	1.25
7-1-1992	6-30-1993	9.52	7-1-2012	6-30-2013	1.19
7-1-1993	6-30-1994	9.35	7-1-2013	6-30-2014	1.13
7-1-1994	6-30-1995	9.35	7-1-2014	6-30-2015	1.17
7-1-1995	6-30-1996	9.90	7-1-2015	6-30-2016	1.12
7-1-1996	6-30-1997	10.42	7-1-2016	6-30-2017	1.10
7-1-1997	6-30-1998	10.53	7-1-2017	6-30-2018	1.09
7-1-1998	6-30-1999	10.53			
7-1-1999	6-30-2000	11.36			
7-1-2000	6-30-2001	11.63			
7-1-2001	6-30-2002	11.36			
7-1-2002	6-30-2003	11.11			
7-1-2003	6-30-2004	10.99			
7-1-2004	12-31-2004	12.20			
(1) 1-1-2005	6-30-2005	1.00			
(1) 7-1-2005	6-30-2006	1.00			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2005.



**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
WESTMORELAND COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	2.29	7-1-2006	6-30-2007	5.10
7-1-1987	6-30-1988	2.43	7-1-2007	6-30-2008	5.05
7-1-1988	6-30-1989	2.49	7-1-2008	6-30-2009	4.90
7-1-1989	6-30-1990	2.55	7-1-2009	6-30-2010	4.57
7-1-1990	6-30-1991	2.63	7-1-2010	6-30-2011	4.33
7-1-1991	6-30-1992	2.75	7-1-2011	6-30-2012	4.20
7-1-1992	6-30-1993	2.87	7-1-2012	6-30-2013	4.41
7-1-1993	6-30-1994	3.04	7-1-2013	6-30-2014	4.67
7-1-1994	6-30-1995	3.29	7-1-2014	6-30-2015	5.18
7-1-1995	6-30-1996	3.23	7-1-2015	6-30-2016	5.05
7-1-1996	6-30-1997	3.25	7-1-2016	6-30-2017	5.78
7-1-1997	6-30-1998	3.51	7-1-2017	6-30-2018	6.17
7-1-1998	6-30-1999	3.75			
7-1-1999	6-30-2000	3.85			
7-1-2000	6-30-2001	4.22			
7-1-2001	6-30-2002	4.33			
7-1-2002	6-30-2003	4.41			
7-1-2003	6-30-2004	4.51			
7-1-2004	6-30-2005	4.74			
7-1-2005	6-30-2006	4.88			

**PENNSYLVANIA DEPARTMENT OF REVENUE**  
**REALTY TRANSFER TAX**  
**COMMON LEVEL RATIO (CLR)**  
**REAL ESTATE VALUATION FACTORS**  
**FOR**  
**WYOMING COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	9.43	7-1-2006	6-30-2007	4.59
7-1-1987	12-31-1987	10.87	7-1-2007	6-30-2008	4.95
(1) 1-1-1988	6-30-1988	5.00	7-1-2008	6-30-2009	5.03
(1) 7-1-1988	6-30-1989	5.00	7-1-2009	6-30-2010	4.76
7-1-1989	6-30-1990	5.62	7-1-2010	6-30-2011	4.57
7-1-1990	6-30-1991	6.33	7-1-2011	6-30-2012	5.08
7-1-1991	6-30-1992	6.58	7-1-2012	6-30-2013	5.00
7-1-1992	6-30-1993	7.25	7-1-2013	6-30-2014	4.93
7-1-1993	6-30-1994	7.14	7-1-2014	6-30-2015	5.43
7-1-1994	6-30-1995	8.20	7-1-2015	6-30-2016	5.41
7-1-1995	6-30-1996	7.69	7-1-2016	6-30-2017	5.46
7-1-1996	12-31-1996	8.06	7-1-2017	6-30-2018	5.62
(2) 1-1-1997	6-30-1997	3.22			
(2) 7-1-1997	6-30-1998	3.28			
7-1-1998	6-30-1999	3.36			
7-1-1999	6-30-2000	3.53			
7-1-2000	6-30-2001	3.39			
7-1-2001	6-30-2002	3.55			
7-1-2002	6-30-2003	3.41			
7-1-2003	6-30-2004	3.97			
7-1-2004	6-30-2005	4.22			
7-1-2005	6-30-2006	4.39			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1988.

(2) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 1997.

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
YORK COUNTY**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board. These factors are the mathematical reciprocals of the actual common level ratios. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted for the periods 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

ACCEPTANCE DATE		CLR FACTOR	ACCEPTANCE DATE		CLR FACTOR
FROM	TO		FROM	TO	
7-2-1986	6-30-1987	13.89	(3) 7-1-2006	6-30-2007	1.00
7-1-1987	6-30-1988	15.15	7-1-2007	6-30-2008	1.31
7-1-1988	12-31-1988	16.67	7-1-2008	6-30-2009	1.32
(1) 1-1-1989	6-30-1989	1.00	7-1-2009	6-30-2010	1.27
(1) 7-1-1989	6-30-1990	1.00	7-1-2010	6-30-2011	1.25
7-1-1990	6-30-1991	1.18	7-1-2011	6-30-2012	1.19
7-1-1991	6-30-1992	1.23	7-1-2012	6-30-2013	1.16
7-1-1992	6-30-1993	1.29	7-1-2013	6-30-2014	1.12
7-1-1993	6-30-1994	1.31	7-1-2014	6-30-2015	1.14
7-1-1994	6-30-1995	1.33	7-1-2015	6-30-2016	1.12
7-1-1995	6-30-1996	1.38	7-1-2016	6-30-2017	1.14
7-1-1996	6-30-1997	1.38	7-1-2017	6-30-2018	1.15
7-1-1997	12-31-1997	1.44			
(2) 1-1-1998	6-30-1998	1.00			
(2) 7-1-1998	6-30-1999	1.00			
7-1-1999	6-30-2000	1.06			
7-1-2000	6-30-2001	1.06			
7-1-2001	6-30-2002	1.09			
7-1-2002	6-30-2003	1.10			
7-1-2003	6-30-2004	1.17			
7-1-2004	6-30-2005	1.24			
7-1-2005	12-31-2005	1.33			
(3) 1-1-2006	6-30-2006	1.00			

(1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1989.  
 (2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1998.  
 (3) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2006.