

RCT-127 A 01-19 **PAGE 1 OF 7**
2018 PUBLIC UTILITY REALTY TAX REPORT

NAME _____ ADDRESS _____ CITY _____ STATE _____ ZIP _____	REVENUE ID (Department Use Only) Date Received FEDERAL ID (FEIN) <input type="checkbox"/> Check to indicate a change of address
<input type="checkbox"/> Check to send all correspondence to preparer.	

First Report Last Report (Out-of-Existence as of _____.)

ANNUAL PAYMENTS

TAX YEAR ENDING **12/31/18**

DUE DATE **05/01/19**

USE WHOLE DOLLARS ONLY (NO EXTENSIONS)

TAX TYPE	REVENUE USE ONLY	Estimated Payments & Credits on Deposit	Remittance
	TAX TYPE CODE		
PUBLIC UTILITY REALTY TAX	1020		
GRAND TOTALS			

NO REAL PROPERTY CLASSIFIED AS PURTA PROPERTY WAS OWNED AS OF DEC. 31, 2018. NO TAX DUE.

A public utility is responsible for all of its PURTA property being properly reported by each county, including correct parcel number, name and mailing address. If the county is not reporting this information correctly, it is the utility's responsibility to make all corrections with the county.

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. This declaration is based on all information of which I have any knowledge.

Signature of Officer	Title	Date	Telephone Number
PRINT Name of Officer		Email Address of Officer	

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

PRINT Individual Preparer or Firm's Name			Signature of Preparer		Fax Number
PRINT Individual Preparer or Firm's Street Address			Title		Telephone Number
City	State	ZIP	Email Address		Date

UTILITY NAME: _____

SCHEDULE 1 (PART 1)

REVENUE ID: _____

**2018 COUNTY SUMMARIES
PUBLIC UTILITY REALTY TAX REPORT**

USE WHOLE DOLLARS ONLY

COUNTY CODE	COUNTY NAME	COLUMN 1 PURTA - REAL ESTATE COUNTY ASSESSED VALUE (DO NOT INCLUDE PENDING APPEAL PARCEL VALUES.)	COLUMN 2 COMMON LEVEL RATIO (CLR) FACTOR* (EFFECTIVE 7-1-17)	COLUMN 3 EQUALIZED TAXABLE VALUE COLUMN 1 X COLUMN 2 (ALSO COMPLETE SCHEDULE 2.)	COLUMN 4 APPEALED ASSESSMENTS STIPULATED MARKET VALUE	COLUMN 5 STATE TAXABLE VALUE (COLUMN 3 + COLUMN 4)
01	ADAMS		0.88			
02	ALLEGHENY		1.14			
03	ARMSTRONG		2.19			
04	BEAVER		3.98			
05	BEDFORD		1.08			
06	BERKS		1.46			
07	BLAIR		1.00			
08	BRADFORD		3.10			
09	BUCKS		9.62			
10	BUTLER		9.43			
11	CAMBRIA		3.72			
12	CAMERON		2.13			
13	CARBON		2.19			
14	CENTRE		3.62			
15	CHESTER		1.95			
16	CLARION		3.34			
17	CLEARFIELD		6.90			
18	CLINTON		1.13			
19	COLUMBIA		3.88			
20	CRAWFORD		2.61			
21	CUMBERLAND		1.04			
22	DAUPHIN		1.41			
23	DELAWARE		1.72			
24	ELK		2.25			
25	ERIE		1.08			
26	FAYETTE		1.40			
27	FOREST		3.61			
28	FRANKLIN		8.13			
29	FULTON		2.87			
30	GREENE		1.48			
31	HUNTINGDON		4.10			
32	INDIANA		0.92			
33	JEFFERSON		2.15			
34	JUNIATA		6.13			
01-34	SUBTOTAL					

*Real estate valuation factors are based on sales data compiled by the PA State Tax Equalization Board, which may be subject to change. These factors are the mathematical reciprocals of the common level ratios. Actual common level ratios can be found at www.newpa.com.

UTILITY NAME: _____

SCHEDULE 1 (PART 2)

REVENUE ID: _____

**2018 COUNTY SUMMARIES
PUBLIC UTILITY REALTY TAX REPORT**

USE WHOLE DOLLARS ONLY

COUNTY CODE	COUNTY NAME	COLUMN 1 PURTA - REAL ESTATE COUNTY ASSESSED VALUE (DO NOT INCLUDE PENDING APPEAL PARCEL VALUES.)	COLUMN 2 COMMON LEVEL RATIO (CLR) FACTOR* (EFFECTIVE 7-1-17)	COLUMN 3 EQUALIZED TAXABLE VALUE COLUMN 1 X COLUMN 2 (ALSO COMPLETE SCHEDULE 2.)	COLUMN 4 APPEALED ASSESSMENTS STIPULATED MARKET VALUE	COLUMN 5 STATE TAXABLE VALUE (COLUMN 3 + COLUMN 4)
35	LACKAWANNA		6.54			
36	LANCASTER		1.00			
37	LAWRENCE		1.23			
38	LEBANON		1.03			
39	LEHIGH		1.08			
40	LUZERNE		0.98			
41	LYCOMING		1.36			
42	MCKEAN		1.18			
43	MERCER		3.60			
44	MIFFLIN		2.13			
45	MONROE		4.69			
46	MONTGOMERY		1.96			
47	MONTOUR		1.34			
48	NORTHAMPTON		3.22			
49	NORTHUMBERLAND		3.64			
50	PERRY		1.03			
51	PHILADELPHIA		1.01			
52	PIKE		4.24			
53	POTTER		2.77			
54	SCHUYLKILL		2.40			
55	SNYDER		6.10			
56	SOMERSET		2.51			
57	SULLIVAN		1.43			
58	SUSQUEHANNA		3.13			
59	TIOGA		1.43			
60	UNION		1.37			
61	VENANGO		1.17			
62	WARREN		3.07			
63	WASHINGTON		1.05			
64	WAYNE		1.11			
65	WESTMORELAND		6.13			
66	WYOMING		5.62			
67	YORK		1.16			
35-67	SUBTOTAL					
01-67	TOTAL					

*Real estate valuation factors are based on sales data compiled by the PA State Tax Equalization Board, which may be subject to change. These factors are the mathematical reciprocals of the common level ratios.

UTILITY NAME: _____

SCHEDULE 3

PURTA - NEW PARCEL

REVENUE ID: _____

(PLEASE PRINT OR TYPE)

PLEASE ENTER, IN COUNTY CODE SEQUENCE, ALL PURTA PROPERTY ADDED DURING THE YEAR.

IF A PARCEL IS BEING ADDED DUE TO PURCHASE, ENTER THE PREVIOUS OWNER'S NAME IN THAT COLUMN.

USE WHOLE DOLLARS ONLY

COUNTY CODE	COUNTY NAME	PARCEL IDENTIFICATION NUMBER	ASSESSED VALUE	NEW OWNER/PREVIOUS OWNER

SCHEDULE 4

PURTA - DELETED PARCEL IDENTIFICATION

PLEASE ENTER, IN COUNTY CODE SEQUENCE, ALL PURTA PROPERTY DELETED DURING THE YEAR.

PROVIDE ALL INFORMATION REQUESTED BELOW.

- IF A PARCEL IS BEING DELETED DUE TO SALE, ENTER THE NEW OWNER'S NAME IN THAT COLUMN AND "SOLD" IN LAST COLUMN.
- IF A PARCEL IS BEING DELETED BECAUSE IT WAS DE-CLASSIFIED FROM PURTA AND IS TAXED LOCALLY, ENTER "LOCAL" IN THE LAST COLUMN.
- MAKE ADDITIONAL COPIES OF THIS FORM IF NEEDED.

USE WHOLE DOLLARS ONLY

COUNTY CODE	COUNTY NAME	PARCEL IDENTIFICATION NUMBER	ASSESSED VALUE	NEW OWNER/PREVIOUS OWNER	LOCAL/ SOLD

UTILITY NAME: _____

SCHEDULE 5

REVENUE ID: _____

PURTA PROPERTY PENDING APPEALED ASSESSMENTS

(PLEASE PRINT OR TYPE)

PLEASE IDENTIFY, IN COUNTY CODE SEQUENCE, PURTA PROPERTY ASSESSMENTS CURRENTLY UNDER APPEAL. PROVIDE ALL INFORMATION REQUESTED BELOW. PROVIDE EVIDENCE OF APPEALS PENDING. SEE INSTRUCTIONS FOR ADDITIONAL DETAIL.

USE WHOLE DOLLARS ONLY

COUNTY CODE	COUNTY NAME	LOCATION (CITY, BOROUGH, TOWNSHIP, WARD)	SCHOOL DISTRICT	PARCEL IDENTIFICATION NUMBER	ASSESSED VALUE	APPEALED ASSESSMENTS STIPULATED MARKET VALUE

UTILITY NAME: _____

SCHEDULE 6 (PART 1)

REVENUE ID: _____

COMPENSATING ADJUSTMENT WORKSHEET

Pursuant to Purta Section 1106-A (e)

PURTA FINALIZED APPEALS

(PLEASE PRINT OR TYPE)

- Itemize in county code sequence each PURTA parcel that was identified as pending appeal in Schedule 5 of your PURTA reports filed from 1998 to the most recently filed report. Segregate and total by PURTA year. Duplicate forms as needed.
- Calculate the difference between stipulated value and finalized value.
- Total per county a net compensating adjustment, carrying each county's total to Schedule 6, Part 2.
- Attach proof of county's finalized value/assessment.

USE WHOLE DOLLARS ONLY

YEAR	COUNTY CODE	COUNTY NAME	PARCEL IDENTIFICATION NUMBER	COLUMN A ORIGINAL ASSESSED VALUE	COLUMN B AS APPEALED STIPULATED VALUE	COLUMN C FINALIZED MARKET VALUE	COLUMN D COMPENSATING ADJUSTMENT + OR (-) COL C MINUS COL B

SCHEDULE 6 (PART 2)

COMPENSATING ADJUSTMENT

SUMMARIES PER COUNTY FINALIZED PURTA

UTILITY TAX APPEALS SINCE 1998

USE WHOLE DOLLARS ONLY

COUNTY CODE	COUNTY NAME	ENTER THE COMPENSATING ADJUSTMENTS TO THE STATE TAXABLE VALUES + OR (-) FOR EACH YEAR APPLICABLE					
		YR:	YR:	YR:	YR:	YR:	YR:



pennsylvania
DEPARTMENT OF REVENUE

GENERAL INFORMATION

Imposition

Each public utility is required to file an annual report with the PA Department of Revenue. This includes any person, partnership, association, corporation, electric cooperative or other entity furnishing public utility service under the jurisdiction of the Pennsylvania Public Utility Commission or the corresponding regulatory agency of any other state or the U.S. on Dec. 31 of the taxable year. However, any public utility furnishing public utility sewage services or municipality or municipality authority furnishing public utility services is not required to file RCT-127A.

For more information, refer to Article XI-A of the Tax Reform Code of 1971 (72 P.S. § 8101-A et seq).

Report Due Date, Mailing Addresses and Payments

The annual report for the calendar year ending Dec. 31, is due on or before May 1, of the subsequent year. No extensions for filing are available. If May 1st falls on a Saturday, Sunday or holiday, the report is due the next business day.

The public utility must file RCT-127A by mailing it to the following address:

PA DEPARTMENT OF REVENUE
327 WALNUT ST FL 3
PO BOX 280704
HARRISBURG PA 17128-0704

For the tentative tax due, refer to Section 1102-A (c) of the Tax Reform Code of 1971 (72 P.S. § 8102-A (c)) and Page 2 of Corporation Tax Bulletin 120. Mail the Specialty Tax Estimated Payment Coupon (REV-423) with payment, separately from the RCT-127A to the address in the instruction section of the coupon. A fill-in version of the coupon is available on the department's website at www.revenue.pa.gov.

All payments of \$1,000 or more must be made electronically or by certified or cashier's check remitted in person or by express mail courier. For information on electronic filing options, visit www.etides.state.pa.us.

A penalty of 3 percent of total tax due, up to \$500, will be imposed for failing to make any payment of \$1,000 or more using one of the three options listed above.

After examining and verifying your PURTA tax information against county assessment data, the Department of Revenue will determine your tax liability and issue an official Notice of Determination by Aug. 1, for the applicable tax year. Any unpaid tax due must be paid within 45 days of the mailing of the Notice of Determination.

Specific Instructions

Please complete all of the following applicable schedules. If not applicable, mark a schedule as such. Please make additional copies of the schedules as needed.

Parcel details may be reviewed online at www.purta.state.pa.us. Refer to instructions listed under PURTA ONLINE.

Schedule 1 (Parts 1 & 2) – **County Summary**, Pages 2 & 3

Schedule 2 – **PURTA Parcel Identification**, Page 4

Schedule 3 – **PURTA New Parcel Identification**, Page 5

Schedule 4 – **PURTA Deleted Parcel Identification**, Page 5

Please attach additional information, such as local tax bills, for parcels deleted.

Schedule 5 – **PURTA PROPERTY - Pending Appealed Assessments**, Page 6

Please attach a copy of the petition of appealed assessment for any active

appeal. Attachments must include proof of continuance that exceeds one year from date of appeal. Failure to provide the requested documentation, timely filed with your tax report, may result in your stipulated market value not being accepted.

Schedule 6 (Parts 1 & 2) – **PURTA FINALIZED APPEALS** – Compensating Adjustment Worksheet (tax years 1998 to date inclusive) and Compensating Adjustment Summaries, Page 7

Please attach copy of an appeal resolution to support compensating adjustment.

PURTA ONLINE

The Department of Revenue offers utilities access to the online database used by the department and local taxing authorities to record information for PURTA.

STEP ONE

Registering to use the system

Each utility official desiring to use the PURTA online system must first register at www.purta.state.pa.us.

- Identify the utility. Multiple parties from the same utility may have access, but they must obtain individual accounts.
- Choose a User ID and Password, each between four and 10 characters in length. Do not disclose these to anyone.
- Complete the registration form by providing an employer identification number (EIN) and contact information including email address, mailing address, telephone number and fax number. Contact information may be updated as necessary.
- Sign and date, then print the registration and make a copy for your records. You may fax the registration to 717-783-5432,

ATTN: PURTA-UTILITY, or mail it to the following address:

PA DEPARTMENT OF REVENUE
PURTA UNIT
PO BOX 280704
HARRISBURG PA 17128-0704

- After you receive department approval of your registration, you may begin using the system.

STEP TWO

Reviewing PURTA data

The PURTA system provides search capabilities so each registered user may obtain general information on PURTA parcels, take a detailed look at specific parcel records associated with the user and see analysis of changes in parcels from the prior tax year. Users may download data from any of these searches for comparison with their own records.

- **General Search.** Users may select and view PURTA parcel records by county and utility owner. The search provides parcel number, utility and assessed value, and these records can be sorted by utility, county, school district and municipality.

- **Detailed Search.** More detailed information on parcels owned by a utility is available to a registered owner associated with that utility. This query permits an official to request records for a selected local taxing authority (county, municipality and/or school district) and PURTA tax year. Queries can be further refined by searching part of the parcel number or setting a dollar range for assessed value.

- **Changes from Prior Year.** A user selecting this query will receive a report for that user's utility of parcel database differences among the current and prior tax years. Newly added parcels, parcels that were removed and parcels with changes in assessed value are listed on this report.

Questions on Ownership and Assessed Values

The accuracy of the PURTA system depends upon communications between the utilities that own the PURTA parcels and the counties responsible for keeping the real estate records. Utilities must resolve questions regarding ownership

and assessed values with local county tax authorities. The PURTA database contains information provided to the Department of Revenue by each county. Suspected error in county information must be resolved with that county. The county must then provide the Department of Revenue with corrected information, when appropriate.

CONTACT INFORMATION

- To make electronic payments, visit [e-TIDES at www.etides.state.pa.us](http://www.etides.state.pa.us). For additional information and assistance with electronic payments, call 717-783-6277.
- To confirm account payments, call 1-888-PATAXES.
- If you have questions regarding payments, call the Accounting Division at 717-705-6225.
- Requests for transfer of credit may be faxed to the Accounting Division at 717-705-6227.
- If you have questions regarding tax determinations, assessments or filing requirements, call the PURTA Unit at 717-783-6031. Select option 7, then option 3.