REALTY TRANSFER TAX **July 2020**
2019 COMMON LEVEL RATIO
REAL ESTATE VALUATION FACTORS

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2019. These factors are the mathematical reciprocals of the actual common level ratio (CLR). For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted from **July 1, 2020 to June 30, 2021.** 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).

COUNTY	CLR FACTOR	COUNTY	CLR FACTOR	COUNTY	CLR FACTOR
Adams	.96	Elk	3.70	Montour	1.58
Allegheny	1.14	Erie	1.16	Northampton	3.68
Armstrong	3.62	Fayette	1.70	Northumberland	6.94
Beaver	5.52	Forest	5.56	Perry	1.14
Bedford	1.22	Franklin	9.09	Philadelphia	1.06
Berks	1.78	Fulton	3.08	Pike	5.95
Blair	1.04	Greene	1.91	Potter	3.95
Bradford	3.86	Huntingdon	5.56	Schuylkill	3.06
Bucks	11.24	Indiana	1.01	Snyder	7.09
Butler	11.63	Jefferson	3.12	Somerset	3.45
Cambria	5.32	Juniata	8.00	Sullivan	1.68
Cameron	3.52	Lackawanna	10.75	Susquehanna	3.89
Carbon	2.96	Lancaster	1.20	Tioga	1.66
Centre	4.13	Lawrence	1.36	Union	1.52
Chester	2.13	Lebanon	1.14	Venango	1.32
Clarion	2.92	Lehigh	1.28	Warren	4.41
Clearfield	8.20	Luzerne	1.05	Washington	1.17
Clinton	1.28	Lycoming	1.54	Wayne	1.23
Columbia	4.76	McKean	1.18	Westmoreland	7.63
Crawford	3.85	Mercer	6.10	Wyoming	6.10
Cumberland	1.08	Mifflin	2.86	York	1.24
Dauphin	1.57	Monroe	1.00		
Delaware	2.00	Montgomery	2.13		