JULY 2020

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
7-1-1991	6-30-1992	2.00	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	7-1-2018	6-30-2019	.88
7-1-1999	6-30-2000	2.53	7-1-2019	6-30-2020	.91
7-1-2000	6-30-2001	2.60	7-1-2020	6-30-2021	.96
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.

JULY 2020

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	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	7-1-2018	6-30-2019	1.14
(1) 1-1-2001	6-30-2001	1.00	7-1-2019	6-30-2020	1.16
7-1-2001	6-30-2002	1.00	7-1-2020	6-30-2021	1.14
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
7-1-1997	6-30-1998	2.00	7-1-2018	6-30-2019	2.19
7-1-1998	6-30-1999	1.97	7-1-2019	6-30-2020	2.42
7-1-1999	6-30-2000	2.04	7-1-2020	6-30-2021	3.62
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	7-1-2018	6-30-2019	3.98
7-1-1999	6-30-2000	2.57	7-1-2019	6-30-2020	4.59
(1) 7-1-2000	6-30-2001	2.73	7-1-2020	6-30-2021	5.52
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	7-1-2010	6-30-2011	1.00
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	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	7-1-2018	6-30-2019	1.08
7-1-2000	12-30-2000	10.99	7-1-2019	6-30-2020	1.13
(2) 1-1-2001	6-30-2001	3.84	7-1-2020	6-30-2021	1.22
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

JULY 2020

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
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	7-1-2018	6-30-2019	1.46
7-1-1998	6-30-1999	1.02	7-1-2019	6-30-2020	1.61
7-1-1999	6-30-2000	1.04	7-1-2020	6-30-2021	1.78
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	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	7-1-2017	6-30-2018	1.00
7-1-2000	6-30-2001	9.35	7-1-2018	6-30-2019	1.00
7-1-2001	6-30-2002	9.90	7-1-2019	6-30-2020	.99
7-1-2002	6-30-2003	10.64	7-1-2020	6-30-2021	1.04
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.

JULY 2020

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
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	7-1-2018	6-30-2019	3.10
7-1-1998	12-31-1998	2.30	7-1-2019	6-30-2020	3.19
(2) 1-1-1999	6-30-1999	2.00	7-1-2020	6-30-2021	3.86
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	7-1-2018	6-30-2019	9.62
7-1-1999	6-30-2000	21.74	7-1-2019	6-30-2020	10.64
7-1-2000	6-30-2001	22.73	7-1-2020	6-30-2021	11.24
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			
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	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	7-1-2018	6-30-2019	9.43
7-1-2000	6-30-2001	8.07	7-1-2019	6-30-2020	10.75
7-1-2001	6-30-2002	8.48	7-1-2020	6-30-2021	11.63
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	7-1-2018	6-30-2019	3.72
7-1-1999	6-30-2000	5.62	7-1-2019	6-30-2020	4.20
7-1-2000	6-30-2001	5.78	7-1-2020	6-30-2021	5.32
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			
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	7-1-2018	6-30-2019	2.13
7-1-1999	6-30-2000	2.49	7-1-2019	6-30-2020	2.80
7-1-2000	6-30-2001	2.69	7-1-2020	6-30-2021	3.52
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	7-1-2018	6-30-2019	2.19
7-1-1999	6-30-2000	11.91	7-1-2019	6-30-2020	2.58
7-1-2000	12-31-2000	11.24	7-1-2020	6-30-2021	2.96
(1) 1-1-2001	6-30-2001	2.00			
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
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	7-1-2018	6-30-2019	3.62
7-1-1998	6-30-1999	2.15	7-1-2019	6-30-2020	3.92
7-1-1999	6-30-2000	2.22	7-1-2020	6-30-2021	4.13
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	7-1-2018	6-30-2019	1.95
7-1-1998	6-30-1999	1.00	7-1-2019	6-30-2020	2.03
7-1-1999	6-30-2000	1.07	7-1-2020	6-30-2021	2.13
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	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
7-1-1998	6-30-1999	4.12	7-1-2018	6-30-2019	3.34
7-1-1999	6-30-2000	4.22	7-1-2019	6-30-2020	4.88
7-1-2000	6-30-2001	4.20	7-1-2020	6-30-2021	2.92
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
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	7-1-2018	6-30-2019	6.90
7-1-1998	6-30-1999	4.48	7-1-2019	6-30-2020	8.20
7-1-1999	6-30-2000	4.55	7-1-2020	6-30-2021	8.20
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	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	7-1-2018	6-30-2019	1.13
7-1-2000	6-30-2001	3.39	7-1-2019	6-30-2020	1.21
7-1-2001	6-30-2002	3.37	7-1-2020	6-30-2021	1.28
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) 1-1-1992	6-30-1992	2.00	7-1-2012	6-30-2013	3.60
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	7-1-2018	6-30-2019	3.88
7-1-1998	6-30-1999	2.56	7-1-2019	6-30-2020	4.41
7-1-1999	6-30-2000	2.70	7-1-2020	6-30-2021	4.76
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.

JULY 2020

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	7-1-2018	6-30-2019	2.61
7-1-1999	6-30-2000	2.43	7-1-2019	6-30-2020	3.26
7-1-2000	6-30-2001	2.63	7-1-2020	6-30-2021	3.85
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	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	7-1-2018	6-30-2019	1.04
7-1-2000	12-31-2000	15.63	7-1-2019	6-30-2020	1.07
(1) 1-1-2001	6-30-2001	1.00	7-1-2020	6-30-2021	1.08
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			
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	7-1-2018	6-30-2019	1.41
7-1-1999	6-30-2000	1.84	7-1-2019	6-30-2020	1.51
7-1-2000	6-30-2001	1.87	7-1-2020	6-30-2021	1.57
7-1-2001	12-30-2001	1.85			
(2) 1-1-2002	6-30-2002	1.00			
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	7-1-2018	6-30-2019	1.72
7-1-1999	12-31-1999	31.25	7-1-2019	6-30-2020	1.77
(1) 1-1-2000	6-30-2000	1.00	7-1-2020	6-30-2021	2.00
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.

JULY 2020

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	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	7-1-2018	6-30-2019	2.25
7-1-1999	6-30-2000	5.81	7-1-2019	6-30-2020	2.90
7-1-2000	6-30-2001	5.24	7-1-2020	6-30-2021	3.70
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	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	7-1-2018	6-30-2019	1.08
7-1-2000	6-30-2001	11.91	7-1-2019	6-30-2020	1.11
7-1-2001	6-30-2002	12.20	7-1-2020	6-30-2021	1.16
7-1-2002	12-31-2002	12.66			
(1) 1-1-2003	6-30-2003	1.00			
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	7-1-2018	6-30-2019	1.40
7-1-1999	6-30-2000	9.43	7-1-2019	6-30-2020	1.40
7-1-2000	12-31-2000	9.71	7-1-2020	6-30-2021	1.70
(1) 1-1-2001	6-30-2001	3.40			
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			
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	7-1-2017	6-30-2018	4.04
7-1-1999	6-30-2000	3.37	7-1-2018	6-30-2019	3.61
7-1-2000	6-30-2001	3.57	7-1-2019	6-30-2020	5.32
7-1-2001	6-30-2002	4.08	7-1-2020	6-30-2021	5.56
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	7-1-2018	6-30-2019	8.13
7-1-1999	6-30-2000	13.70	7-1-2019	6-30-2020	9.01
7-1-2000	12-31-2000	14.29	7-1-2020	6-30-2021	9.09
(1) 1-1-2001	6-30-2001	5.71			
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
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	7-1-2018	6-30-2019	2.87
7-1-1998	6-30-1999	5.50	7-1-2019	6-30-2020	2.98
7-1-1999	6-30-2000	5.68	7-1-2020	6-30-2021	3.08
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			
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.

JULY 2020

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
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	7-1-2018	6-30-2019	1.48
7-1-1998	6-30-1999	3.39	7-1-2019	6-30-2020	1.40
7-1-1999	6-30-2000	3.61	7-1-2020	6-30-2021	1.91
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			
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.

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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	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	7-1-2018	6-30-2019	4.10
7-1-2000	6-30-2001	5.13	7-1-2019	6-30-2020	4.29
7-1-2001	6-30-2002	5.71	7-1-2020	6-30-2021	5.56
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	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	7-1-2016	6-30-2017	1.00
(1) 1-1-1998	6-30-1998	5.79	7-1-2017	6-30-2018	.92
7-1-1998	6-30-1999	5.90	7-1-2018	6-30-2019	.92
7-1-1999	6-30-2000	5.99	7-1-2019	6-30-2020	.94
7-1-2000	6-30-2001	6.58	7-1-2020	6-30-2021	1.01
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
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	7-1-2018	6-30-2019	2.15
7-1-1998	6-30-1999	4.88	7-1-2019	6-30-2020	2.64
7-1-1999	6-30-2000	4.90	7-1-2020	6-30-2021	3.12
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			
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
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	7-1-2018	6-30-2019	6.13
7-1-1998	6-30-1999	6.33	7-1-2019	6-30-2020	8.00
7-1-1999	6-30-2000	7.09	7-1-2020	6-30-2021	8.00
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			
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	7-1-2018	6-30-2019	6.54
7-1-1999	6-30-2000	4.72	7-1-2019	6-30-2020	9.43
7-1-2000	6-30-2001	4.93	7-1-2020	6-30-2021	10.75
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	12-30-2017	1.36
7-1-1997	6-30-1998	1.00	(4) 1-1-2018	6-30-2018	1.00
7-1-1998	6-30-1999	1.03	7-1-2018	6-30-2019	1.00
7-1-1999	6-30-2000	1.05	7-1-2019	6-30-2020	1.15
7-1-2000	6-30-2001	1.07	7-1-2020	6-30-2021	1.20
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			
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.
(4) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2018.

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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	7-1-2018	6-30-2019	1.23
(1) 1-1-1999	6-30-1999	5.10	7-1-2019	6-30-2020	1.25
7-1-1999	6-30-2000	5.06	7-1-2020	6-30-2021	1.36
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			
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	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	7-1-2018	6-30-2019	1.03
7-1-2000	6-30-2001	10.87	7-1-2019	6-30-2020	1.08
7-1-2001	6-30-2002	10.99	7-1-2020	6-30-2021	1.14
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			
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
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	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	7-1-2018	6-30-2019	1.08
7-1-1999	6-30-2000	2.03	7-1-2019	6-30-2020	1.19
7-1-2000	6-30-2001	2.06	7-1-2020	6-30-2021	1.28
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	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	7-1-2018	6-30-2019	.98
7-1-2000	6-30-2001	13.16	7-1-2019	6-30-2020	.99
7-1-2001	6-30-2002	12.99	7-1-2020	6-30-2021	1.05
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.

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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
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	7-1-2018	6-30-2019	1.36
(2) 1-1-1998	6-30-1998	1.33	7-1-2019	6-30-2020	1.42
7-1-1998	6-30-1999	1.33	7-1-2020	6-30-2021	1.54
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			
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	7-1-2018	6-30-2019	1.18
7-1-1998	6-30-1999	4.00	7-1-2019	6-30-2020	1.20
7-1-1999	6-30-2000	3.92	7-1-2020	6-30-2021	1.18
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			
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	7-1-2015	6-30-2016	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	7-1-2018	6-30-2019	3.60
7-1-1999	6-30-2000	9.35	7-1-2019	6-30-2020	4.52
7-1-2000	6-30-2001	9.90	7-1-2020	6-30-2021	6.10
7-1-2001	12-30-2001	10.87			
(1) 1-1-2002	6-30-2002	3.62			
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	7-1-2018	6-30-2019	2.13
(1) 1-1-1999	6-30-1999	2.00	7-1-2019	6-30-2020	2.41
7-1-1999	6-30-2000	2.00	7-1-2020	6-30-2021	2.86
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.

JULY 2020

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
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	7-1-2018	6-30-2019	4.69
7-1-1998	6-30-1999	4.18	7-1-2019	12-31-2019	5.65
7-1-1999	6-30-2000	4.22	(2) 1-1-2020	6-30-2020	1.00
7-1-2000	6-30-2001	4.27	7-1-2020	6-30-2021	1.00
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.
(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2020.

JULY 2020

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	7-1-2018	6-30-2019	1.96
7-1-1998	6-30-1999	1.00	7-1-2019	6-30-2020	2.03
7-1-1999	6-30-2000	1.04	7-1-2020	6-30-2021	2.13
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	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
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	7-1-2018	6-30-2019	1.34
7-1-1999	6-30-2000	9.90	7-1-2019	6-30-2020	1.44
7-1-2000	6-30-2001	10.42	7-1-2020	6-30-2021	1.58
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			
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.

JULY 2020

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
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
7-1-1995	6-30-1996	2.00	7-1-2017	6-30-2018	3.01
7-1-1996	6-30-1997	1.86	7-1-2018	6-30-2019	3.22
7-1-1997	6-30-1998	1.79	7-1-2019	6-30-2020	3.51
7-1-1998	6-30-1999	1.87	7-1-2020	6-30-2021	3.68
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.

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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	7-1-2018	6-30-2019	3.64
7-1-1999	6-30-2000	14.09	7-1-2019	6-30-2020	4.83
7-1-2000	12-31-2000	14.49	7-1-2020	6-30-2021	6.94
(1) 1-1-2001	6-30-2001	7.25			
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			
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	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
7-1-1998	6-30-1999	6.67	7-1-2017	6-30-2018	1.05
7-1-1999	6-30-2000	7.63	7-1-2018	6-30-2019	1.03
7-1-2000	12-31-2000	7.35	7-1-2019	6-30-2020	1.04
(2) 1-1-2001	6-30-2001	1.00	7-1-2020	6-30-2021	1.14
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.

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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
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
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	7-1-2018	6-30-2019	1.01
7-1-1998	6-30-1999	3.46	7-1-2019	6-30-2020	1.01
7-1-1999	6-30-2000	3.33	7-1-2020	6-30-2021	1.06
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.

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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
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
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	7-1-2018	6-30-2019	4.24
7-1-1997	6-30-1998	3.30	7-1-2019	6-30-2020	5.03
7-1-1998	6-30-1999	3.19	7-1-2020	6-30-2021	5.95
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	7-1-2018	6-30-2019	2.77
7-1-1999	6-30-2000	7.81	7-1-2019	6-30-2020	3.21
7-1-2000	6-30-2001	9.01	7-1-2020	6-30-2021	3.95
7-1-2001	12-30-2001	9.26			
(1) 1-1-2002	6-30-2002	2.32			
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
7-1-1997	6-30-1998	2.00	7-1-2018	6-30-2019	2.40
7-1-1998	6-30-1999	2.16	7-1-2019	6-30-2020	2.67
7-1-1999	6-30-2000	2.20	7-1-2020	6-30-2021	3.06
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	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
7-1-1997	6-30-1998	5.38	7-1-2017	6-30-2018	5.68
7-1-1998	6-30-1999	5.10	7-1-2018	6-30-2019	6.10
7-1-1999	6-30-2000	5.24	7-1-2019	6-30-2020	7.04
7-1-2000	6-30-2001	5.32	7-1-2020	6-30-2021	7.09
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.

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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	7-1-2018	6-30-2019	2.51
7-1-1998	6-30-1999	2.00	7-1-2019	6-30-2020	2.85
7-1-1999	6-30-2000	2.14	7-1-2020	6-30-2021	3.45
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.

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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
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	7-1-2018	6-30-2019	1.43
7-1-1998	6-30-1999	3.16	7-1-2019	6-30-2020	1.54
7-1-1999	6-30-2000	3.51	7-1-2020	6-30-2021	1.68
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			
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
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	7-1-2018	6-30-2019	3.13
7-1-1998	6-30-1999	1.97	7-1-2019	6-30-2020	3.47
7-1-1999	6-30-2000	2.03	7-1-2020	6-30-2021	3.89
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
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	7-1-2018	6-30-2019	1.43
7-1-1998	6-30-1999	2.69	7-1-2019	6-30-2020	1.51
7-1-1999	6-30-2000	2.87	7-1-2020	6-30-2021	1.66
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			
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.

JULY 2020

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
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	7-1-2018	6-30-2019	1.37
7-1-1998	6-30-1999	4.81	7-1-2019	6-30-2020	1.43
7-1-1999	6-30-2000	5.41	7-1-2020	6-30-2021	1.52
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	6-30-2016	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	7-1-2018	6-30-2019	1.17
7-1-1999	6-30-2000	5.08	7-1-2019	6-30-2020	1.08
7-1-2000	12-31-2000	5.50	7-1-2020	6-30-2021	1.32
(1) 1-1-2001	6-30-2001	1.00			
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			
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
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	7-1-2018	6-30-2019	3.07
7-1-1998	6-30-1999	2.31	7-1-2019	6-30-2020	3.46
7-1-1999	6-30-2000	2.40	7-1-2020	6-30-2021	4.41
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	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	7-1-2017	6-30-2018	1.00
7-1-1998	6-30-1999	5.18	7-1-2018	6-30-2019	1.05
7-1-1999	6-30-2000	5.16	7-1-2019	6-30-2020	1.11
7-1-2000	6-30-2001	5.38	7-1-2020	6-30-2021	1.17
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	7-1-2018	6-30-2019	1.11
7-1-1999	6-30-2000	11.36	7-1-2019	6-30-2020	1.17
7-1-2000	6-30-2001	11.63	7-1-2020	6-30-2021	1.23
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			
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	7-1-2018	6-30-2019	6.13
7-1-1999	6-30-2000	3.85	7-1-2019	6-30-2020	6.94
7-1-2000	6-30-2001	4.22	7-1-2020	6-30-2021	7.63
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
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	7-1-2018	6-30-2019	5.62
7-1-1997	6-30-1998	3.28	7-1-2019	6-30-2020	6.29
7-1-1998	6-30-1999	3.36	7-1-2020	6-30-2021	6.10
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	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
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	7-1-2018	6-30-2019	1.16
(2) 1-1-1998	6-30-1998	1.00	7-1-2019	6-30-2020	1.22
7-1-1998	6-30-1999	1.00	7-1-2020	6-30-2021	1.24
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.