

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2012. These factors are the mathematical reciprocals of the actual common level ratio (CLR). For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted from **July 1, 2013 to June 30, 2014, except as 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).

<u>COUNTY</u>	<u>CLR FACTOR</u>	<u>COUNTY</u>	<u>CLR FACTOR</u>	<u>COUNTY</u>	<u>CLR FACTOR</u>
Adams	.84	Elk	2.06	Montour	1.20
Allegheny(1)	1.00	Erie (1)	1.00	Northampton	2.64
Armstrong	2.32	Fayette	1.23	Northumberland	3.60
Beaver	3.18	Forest	3.35	Perry	1.09
Bedford (1)	1.00	Franklin	6.80	Philadelphia(2)	3.27
Berks	1.28	Fulton	2.46	Pike	3.88
Blair	6.25	Greene	1.41	Potter	2.52
Bradford	2.98	Huntingdon(3)	3.46	Schuylkill	2.02
Bucks	9.09	Indiana	5.05	Snyder	5.08
Butler	7.41	Jefferson	2.08	Somerset	2.57
Cambria	3.09	Juniata	5.35	Sullivan	1.43
Cameron	2.25	Lackawanna	5.00	Susquehanna	2.94
Carbon	1.94	Lancaster	1.24	Tioga	1.49
Centre	3.52	Lawrence	1.03	Union	1.25
Chester	1.66	Lebanon (1)	1.00	Venango	1.06
Clarion	3.45	Lehigh (1)	1.00	Warren	3.02
Clearfield	4.67	Luzerne	.91	Washington	7.87
Clinton	1.06	Lycoming	1.26	Wayne	1.13
Columbia	3.55	McKean	1.09	Westmoreland	4.67
Crawford	2.55	Mercer	2.78	Wyoming	4.93
Cumberland	.97	Mifflin	1.96	York	1.12
Dauphin	1.31	Monroe	4.55		
Delaware	1.35	Montgomery	1.58		

- (1) Adjusted by the State Tax Equalization Board to reflect an assessment base change effective January 1, 2013.
- (2) Adjusted by the Department of Revenue based on updated common level ratio published by STEB in the PA Bulletin January 5, 2013; effective for documents accepted from July 1, 2012 to June 30, 2013. The 2012 common level ratio is still to be determined by STEB; **therefore, the factor shown above will remain effective until STEB certifies the 2012 factor.**
- (3) Adjusted by the State Tax Equalization Board to reflect an assessment ratio change effective January 1, 2013.