

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2011. 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, 2012 to June 30, 2013, 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	.85	Elk	2.16	Montour	1.16
Allegheny	1.17	Erie	1.18	Northampton	2.67
Armstrong	2.40	Fayette	1.25	Northumberland	3.58
Beaver	2.93	Forest	3.56	Perry	1.00
Bedford	1.28	Franklin	7.04	Philadelphia(1)	*3.97
Berks	1.28	Fulton	2.56	Pike	4.05
Blair	5.99	Greene	1.35	Potter	2.52
Bradford	3.00	Huntingdon	3.72	Schuylkill	2.15
Bucks	9.26	Indiana	5.62	Snyder	4.83
Butler	5.88	Jefferson	1.92	Somerset	2.47
Cambria	2.91	Juniata	5.43	Sullivan	1.54
Cameron	2.31	Lackawanna	5.18	Susquehanna	3.06
Carbon	2.18	Lancaster	1.27	Tioga	1.36
Centre	3.47	Lawrence	1.03	Union	1.20
Chester	1.70	Lebanon	6.14	Venango	1.06
Clarion	2.89	Lehigh	2.81	Warren	2.80
Clearfield	4.95	Luzerne	.91	Washington	6.80
Clinton	1.03	Lycoming	1.25	Wayne	1.19
Columbia	3.60	McKean	1.11	Westmoreland	4.41
Crawford	2.43	Mercer	2.77	Wyoming	5.00
Cumberland	1.00	Mifflin	1.80	York	1.16
Dauphin	1.38	Monroe	5.15		
Delaware	1.39	Montgomery	1.61		

(1) CLR for 2010 was adjusted by the Department of Revenue to reflect STEB appeal decision issued on April 21, 2012.

* CLR for 2011 has not yet been determined by STEB. The 2010 factor shown is tentative, pending STEB certification of the 2011 factor.