



**REALTY TRANSFER TAX  
2014 COMMON LEVEL RATIO  
REAL ESTATE VALUATION FACTORS**

June 2015

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2014. 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, 2015 to June 30, 2016, 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	.86	Elk	2.31	Montour	1.27
Allegheny	1.09	Erie	1.05	Northampton	2.87
Armstrong	2.35	Fayette	1.35	Northumberland	3.37
Beaver	3.64	Forest	4.74	Perry	1.02
Bedford	1.05	Franklin	7.52	Philadelphia	1.01
Berks	1.32	Fulton	2.36	Pike	4.13
Blair	7.09	Greene (1)	1.43	Potter	2.78
Bradford	3.13	Huntingdon	3.66	Schuylkill	2.06
Bucks	8.85	Indiana	5.10	Snyder	5.49
Butler	9.43	Jefferson	2.08	Somerset	2.50
Cambria	3.82	Juniata	5.92	Sullivan	1.51
Cameron	1.62	Lackawanna (2)	6.33	Susquehanna	2.90
Carbon	2.15	Lancaster	1.29	Tioga	1.41
Centre	3.52	Lawrence	1.09	Union	1.28
Chester	1.81	Lebanon	.94	Venango	1.14
Clarion	4.20	Lehigh	1.00	Warren	3.05
Clearfield	6.90	Luzerne	.98	Washington	9.52
Clinton	1.10	Lycoming	1.31	Wayne	1.12
Columbia	3.60	McKean	1.14	Westmoreland	5.05
Crawford	2.71	Mercer	3.56	Wyoming	5.41
Cumberland	1.00	Mifflin	2.02	York	1.12
Dauphin	1.34	Monroe	4.57		
Delaware	1.47	Montgomery	1.78		

(1) Revised by the State Tax Equalization Board July 29, 2015.

(2) Revised by the State Tax Equalization Board August 19, 2015.

**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	6.33
7-1-1996	6-30-1997	4.46			
7-1-1997	6-30-1998	4.83			
7-1-1998	6-30-1999	5.00			
7-1-1999	6-30-2000	4.72			
7-1-2000	6-30-2001	4.93			
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) Revised by the State Tax Equalization Board August 19, 2015