

DATE: June 18, 2024

SUBJECT: Pennsylvania Realty Transfer Tax
2023 Common Level Ratio
Real Estate Valuation Factors

TO: Records of Deeds

FROM: Eric Guth, Division Chief
Taxpayer Accounting Division
Bureau of Individual Taxes

Attached are the 2023 Common Level Ratio Real Estate Valuation Factors applicable for documents **accepted** from July 1, 2024 to June 30, 2025. The acceptance date of the document is used for applying the appropriate valuation factor.

The valuation factors are derived from the 2023 State Tax Equalization Board (STEB) ratio percentages that were officially certified by STEB on April 17, 2024. They are mathematically converted to accommodate the multiplication format prescribed on the "Statement of Value" and "Declaration of Acquisition" tax forms.

In order to achieve statewide notification to taxpayers and tax practitioners, the new listing will be published in the July 1, 2024, edition of the **Pennsylvania Bulletin**. The new listing also will be sent to all county sheriffs and local government, school district and tax claim bureau officials. Please post the new factors in your office and distribute them as extensively as possible. Also, the new valuation factors, including those issued by the Department since 1986 are available on our website at **www.revenue.pa.gov**; click on Forms and Publications.

If you have any questions, please do not hesitate to contact me. Thank you for your continued cooperation and assistance with the realty transfer tax program.

Attachment

**REALTY TRANSFER TAX
2023 COMMON LEVEL RATIO
REAL ESTATE VALUATION FACTORS**

July 2024

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2023. 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, 2024 to June 30, 2025**. 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	1.29	Elk	4.63	Montour	2.13
Allegheny	1.90	Erie	1.72	Northampton	5.49
Armstrong	2.67	Fayette	2.14	Northumberland	9.09
Beaver	1.00	Forest	7.58	Perry	1.63
Bedford	1.69	Franklin	12.20	Philadelphia	1.07
Berks	2.75	Fulton	4.37	Pike	9.80
Blair	1.18	Greene	2.39	Potter	5.71
Bradford	5.00	Huntingdon	7.35	Schuylkill	4.88
Bucks	15.87	Indiana	1.10	Snyder	9.52
Butler	15.63	Jefferson	4.27	Somerset	4.88
Cambria	7.75	Juniata	10.87	Sullivan	2.21
Cameron	4.93	Lackawanna	16.13	Susquehanna	4.61
Carbon	5.03	Lancaster	1.77	Tioga	1.00
Centre	5.65	Lawrence	1.97	Union	2.01
Chester	2.95	Lebanon	1.70	Venango	1.79
Clarion	7.69	Lehigh	1.88	Warren	6.45
Clearfield	11.49	Luzerne	1.15	Washington	1.39
Clinton	1.82	Lycoming	2.04	Wayne	1.33
Columbia	6.67	McKean	1.81	Westmoreland	10.75
Crawford	5.56	Mercer	8.20	Wyoming	8.47
Cumberland	1.36	Mifflin	4.31	York	1.87
Dauphin	2.31	Monroe	2.00		
Delaware	1.63	Montgomery	3.04		