

MUNICIPAL TRANSFER TAXES
January 1, 2007

ALLEGHENY COUNTY

Bellevue—1 ½%
Bethel Park—1 ½%
Greentree—1 ½%
Hampton—1 ½%
McCandless—1 ½%
McKeesport—2%
Monroeville—1 ½%
Mt. Lebanon—1 ½%
Mt. Oliver—2%
O'Hara—1 ½%
Penn Hill—2%
Pine—1 ½%
Pittsburgh City—3%
Upper St. Clair—1 ½%
West Deer—1 ½%
Whitehall—1 ¼%

BEAVER COUNTY

Georgetown—1/2%
Hookstown—1/2%

BERKS COUNTY

Reading City 4%

CENTRE COUNTY

Taylor—1/2%
Ferguson—1 ¾%
State College Boro—1 ½%

CHESTER COUNTY

Coatesville City—2%
Tredyffrin—1 ½%

CLINTON COUNTY

Colebrook—1/2%
East Kating—1/2%
Logan—1/2%

DELAWARE COUNTY

Radnor—1 ½%
Upper Providence—1 ½%

LACKAWANNA COUNTY

Scranton City—3%

LUZERNE COUNTY

Kingston—1 ½%
Wilkes-Barre City—2%

MERCER COUNTY

Farrell City—2%
Hermitage City—1 ½%
Sheakleyville—0%

PHILADELPHIA COUNTY

Philadelphia City—3%

SOMERSET COUNTY

Wellersburg—1/2%

WASHINGTON COUNTY

Peters—1 ½%

**ADD ANOTHER 1% FOR THE COMMONWEALTH TO GET THE TOTAL
TRANSFER TAXES DUE.**



**PENNSYLVANIA DEPARTMENT OF REVENUE
REALTY TRANSFER TAX**

December 2006

**2005 COMMON LEVEL RATIO REAL ESTATE VALUATION
FACTORS**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2005. These factors are the mathematical reciprocals of the actual common level ratio. For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted from July 1, 2006 to June 30, 2007, 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).

COUNTY	COMMON LEVEL RATIO FACTOR	COUNTY	COMMON LEVEL RATIO FACTOR	COUNTY	COMMON LEVEL RATIO FACTOR
Adams	3.98	*Elk	2.18	***Montour	1.00
Allegheny	1.10	Erie	1.18	Northampton	3.18
Armstrong	2.70	Fayette	1.14	Northumberland	3.64
Beaver	3.31	Forest	4.83	Perry	1.33
Bedford	5.47	Franklin	9.35	Philadelphia	3.50
Berks	1.33	Fulton	2.61	Pike	5.47
Blair	12.20	Greene	1.21	Potter	2.72
Bradford	2.63	Huntingdon	7.46	Schuylkill	2.48
Bucks	10.10	**Indiana	5.88	Snyder	4.94
Butler	10.20	Jefferson	1.85	Somerset	2.71
Cambria	3.60	Juniata	6.21	Sullivan	1.52
Cameron	3.08	Lackawanna	5.95	Susquehanna	2.84
Carbon	2.74	Lancaster	1.22	Tioga	1.25
Centre	3.24	Lawrence	1.14	***Union	1.00
Chester	1.82	Lebanon	6.80	Venango	1.05
Clarion	5.38	Lehigh	3.16	Warren	2.93
Clearfield	5.47	Luzerne	17.24	Washington	7.30
Clinton	4.24	Lycoming	1.10	Wayne	1.23
Columbia	3.47	McKean	1.09	Westmoreland	5.10
Crawford	3.02	Mercer	3.68	Wyoming	4.59
Cumberland	1.14	Mifflin	2.18	***York	1.00
Dauphin	1.33	Monroe	7.09		
Delaware	1.55	Montgomery	1.87		

* Adjusted by the Department of Revenue to reflect assessment ratio change effective January 1, 2006.

** Revised by the State Tax Equalization Board. Adjusted by the Department of Revenue to reflect assessment ratio change effective January 1, 2006.

*** Adjusted by the Department of Revenue to reflect assessment base change effective January 1, 2006. Adjusted by the Department of Revenue to reflect assessment ratio change effective January 1, 2007.