



**REALTY TRANSFER TAX  
2025 COMMON LEVEL RATIO  
REAL ESTATE VALUATION FACTORS**

**July 2026**

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2024. 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, 2026 to June 30, 2027**. 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	1.48	Elk	5.56	Montour	2.23
Allegheny	2.03	Erie	1.99	Northampton	6.21
Armstrong	4.07	Fayette	2.46	Northumberland	10.53
Beaver	1.34	Forest	8.77	Perry	1.00
Bedford	1.91	Franklin	13.89	Philadelphia	1.06
Berks	3.12	Fulton	4.95	Pike	11.24
Blair	1.28	Greene	2.75	Potter	6.21
Bradford	5.99	Huntingdon	8.00	Schuylkill	1.00
Bucks	17.86	Indiana	1.42	Snyder	10.87
Butler	16.67	Jefferson	5.24	Somerset	5.52
Cambria	8.93	Juniata	13.51	Sullivan	2.47
Cameron	5.03	Lackawanna	1.00	Susquehanna	6.13
Carbon	5.81	Lancaster	2.00	Tioga	1.25
Centre	6.10	Lawrence	2.20	Union	2.33
Chester	3.27	Lebanon	1.92	Venango	2.05
Clarion	1.00	Lehigh	2.13	Warren	1.00
Clearfield	5.21	Luzerne	1.14	Washington	1.47
Clinton	1.93	Lycoming	2.29	Wayne	1.49
Columbia	7.35	McKean	2.08	Westmoreland	11.49
Crawford	6.33	Mercer	9.52	Wyoming	9.01
Cumberland	1.56	Mifflin	4.83	York	2.05
Dauphin	2.61	Monroe	2.27		
Delaware	1.83	Montgomery	3.36		