The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2021. 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, 2023 to June 30, 2024.** 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 | CLR FACTOR | COUNTY | CLR FACTOR | COUNTY | CLR FACTOR |
|---|---|---|---|---|---|
| Adams | 1.19 | Elk | 4.55 | Montour | 1.98 |
| Allegheny | 1.83 | Erie | 1.58 | Northampton | 5.15 |
| Armstrong | 2.20 | Fayette | 2.04 | Northumberland | 9.17 |
| Beaver | 6.80 | Forest | 6.25 | Perry | 1.51 |
| Bedford | 1.58 | Franklin | 11.63 | Philadelphia | 1.00 |
| Berks | 2.51 | Fulton | 4.35 | Pike | 9.62 |
| Blair | 1.10 | Greene | 2.58 | Potter | 5.56 |
| Bradford | 4.78 | Huntingdon | 7.19 | Schuylkill | 4.37 |
| Bucks | 14.93 | Indiana | 1.11 | Snyder | 9.52 |
| Butler | 15.38 | Jefferson | 3.92 | Somerset | 4.74 |
| Cambria | 6.99 | Juniata | 9.90 | Sullivan | 1.96 |
| Cameron | 4.95 | Lackawanna | 14.71 | Susquehanna | 5.10 |
| Carbon | 4.81 | Lancaster | 1.66 | Tioga | 2.12 |
| Centre | 5.41 | Lawrence | 1.86 | Union | 1.92 |
| Chester | 2.78 | Lebanon | 1.59 | Venango | 1.74 |
| Clarion | 3.89 | Lehigh | 1.76 | Warren | 5.88 |
| Clearfield | 7.52 | Luzerne | 1.44 | Washington | 1.33 |
| Clinton | 1.71 | Lycoming | 1.95 | Wayne | 1.00 |
| Columbia | 6.25 | McKean | 1.74 | Westmoreland | 10.00 |
| Crawford | 5.24 | Mercer | 7.69 | Wyoming | 7.46 |
| Cumberland | 1.24 | Mifflin | 3.91 | York | 1.76 |
| Dauphin | 2.15 | Monroe | 1.78 | | |
| Delaware | 1.52 | Montgomery | 2.82 | | |