

**PENNSYLVANIA DEPARTMENT OF REVENUE  
REALTY TRANSFER TAX  
COMMON LEVEL RATIO (CLR)  
REAL ESTATE VALUATION FACTORS  
FOR  
YORK 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

<b>ACCEPTANCE DATE</b>		<b>CLR FACTOR</b>	<b>ACCEPTANCE DATE</b>		<b>CLR FACTOR</b>
<b>FROM</b>	<b>TO</b>		<b>FROM</b>	<b>TO</b>	
7-2-1986	6-30-1987	13.89	(3) 7-1-2006	6-30-2007	1.00
7-1-1987	6-30-1988	15.15	7-1-2007	6-30-2008	1.31
7-1-1988	12-31-1988	16.67	7-1-2008	6-30-2009	1.32
(1) 1-1-1989	6-30-1989	1.00	7-1-2009	6-30-2010	1.27
(1) 7-1-1989	6-30-1990	1.00	7-1-2010	6-30-2011	1.25
7-1-1990	6-30-1991	1.18	7-1-2011	6-30-2012	1.19
7-1-1991	6-30-1992	1.23	7-1-2012	6-30-2013	1.16
7-1-1992	6-30-1993	1.29	7-1-2013	6-30-2014	1.12
7-1-1993	6-30-1994	1.31	7-1-2014	6-30-2015	1.14
7-1-1994	6-30-1995	1.33	7-1-2015	6-30-2016	1.12
7-1-1995	6-30-1996	1.38	7-1-2016	6-30-2017	1.14
7-1-1996	6-30-1997	1.38	7-1-2017	6-30-2018	1.15
7-1-1997	12-31-1997	1.44			
(2) 1-1-1998	6-30-1998	1.00			
(2) 7-1-1998	6-30-1999	1.00			
7-1-1999	6-30-2000	1.06			
7-1-2000	6-30-2001	1.06			
7-1-2001	6-30-2002	1.09			
7-1-2002	6-30-2003	1.10			
7-1-2003	6-30-2004	1.17			
7-1-2004	6-30-2005	1.24			
7-1-2005	12-31-2005	1.33			
(3) 1-1-2006	6-30-2006	1.00			

- (1) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1989.  
(2) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 1998.  
(3) Adjusted by the Department of Revenue to reflect an assessment base change effective January 1, 2006.