**PENNSYLVANIA DEPARTMENT OF REVENUE**
**REALTY TRANSFER TAX**

**COMMON LEVEL RATIO (CLR)**
**REAL ESTATE VALUATION FACTORS**
**FOR**

**BUTLER 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

| ACCEPTANCE DATE | | CLR FACTOR | ACCEPTANCE DATE | | CLR FACTOR |
|---|---|---|---|---|---|
| FROM | TO | | FROM | TO | |
| 7-2-1986 | 6-30-1987 | 4.50 | 7-1-2006 | 6-30-2007 | 10.20 |
| 7-1-1987 | 6-30-1988 | 4.57 | 7-1-2007 | 6-30-2008 | 10.42 |
| 7-1-1988 | 6-30-1989 | 4.63 | 7-1-2008 | 12-31-2008 | 10.75 |
| 7-1-1989 | 6-30-1990 | 5.08 | (1) 1-1-2009 | 6-30-2009 | 8.06 |
| 7-1-1990 | 6-30-1991 | 5.32 | 7-1-2009 | 6-30-2010 | 6.25 |
| 7-1-1991 | 6-30-1992 | 5.75 | 7-1-2010 | 6-30-2011 | 7.30 |
| 7-1-1992 | 6-30-1993 | 6.37 | 7-1-2011 | 6-30-2012 | 5.24 |
| 7-1-1993 | 6-30-1994 | 6.90 | 7-1-2012 | 6-30-2013 | 5.88 |
| 7-1-1994 | 6-30-1995 | 7.19 | 7-1-2013 | 6-30-2014 | 7.41 |
| 7-1-1995 | 6-30-1996 | 6.90 | 7-1-2014 | 6-30-2015 | 8.77 |
| 7-1-1996 | 6-30-1997 | 7.04 | 7-1-2015 | 6-30-2016 | 9.43 |
| 7-1-1997 | 6-30-1998 | 7.25 | 7-1-2016 | 6-30-2017 | 9.17 |
| 7-1-1998 | 6-30-1999 | 7.52 | 7-1-2017 | 6-30-2018 | 9.26 |
| 7-1-1999 | 6-30-2000 | 7.63 | 7-1-2018 | 6-30-2019 | 9.43 |
| 7-1-2000 | 6-30-2001 | 8.07 | 7-1-2019 | 6-30-2020 | 10.75 |
| 7-1-2001 | 6-30-2002 | 8.48 | 7-1-2020 | 6-30-2021 | 11.63 |
| 7-1-2002 | 6-30-2003 | 9.01 | 7-1-2021 | 6-30-2022 | 12.66 |
| 7-1-2003 | 6-30-2004 | 8.93 | 7-1-2022 | 6-30-2023 | 14.08 |
| 7-1-2004 | 6-30-2005 | 9.62 | 7-1-2023 | 6-30-2024 | 15.38 |
| 7-1-2005 | 6-30-2006 | 9.90 | | | |

(1) Adjusted by the Department of Revenue to reflect an assessment ratio change effective January 1, 2009