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1.5% 1.5% 1.5% 2%

1.5%

2.7%

1.5%

2.5%

2% 2% 2% 1.5%

3.278%

0.5%

1.5%

1.5%

1.5%

## Variations From 1% Local Transfer Tax As of September 1, 2023

Pennsylvania imposes a realty transfer tax on every deed which is presented for recording based on the total amount of actual consideration. Usually, the transfer tax collected is a total rate of 2% of the actual consideration paid: 1% transfer tax goes to PA and the other 1% goes to the local governments. In some Counties, there are local governments that increase or decrease the local portion of the transfer tax to a percentage other than 1%, while the PA 1% portion remains the same. This chart highlights the local governments where some amount other than 1% transfer tax is imposed, and in all of these cases, you will still need to collect the additional 1% for PA. All other areas not mentioned below will simply charge the usual 1% local tax portion. Please note that transfer tax law in PA is very complex. This chart is not a summary of the extensive state and local laws, regulations, letter rulings and other guidance available. You should always assume that transfer tax is due on real estate transactions. The parties to the transaction should seek the advice of their own attorneys whenever they want to consider other legal options.

Allegheny County		Delaware County
Bellevue Boro	1.5%	Chester City
Bethel Park Municipality	1.5%	Radnor Twp.
Greentree Boro	1.5%	Upper Darby Twp.
Hampton Twp.	1.5%	Upper Providence Tw
McCandless Twp.	1.5%	
McKeesport City	2%	Erie County
Monroeville Municipality	1.5%	Edinboro Borough
Mt. Lebanon Municipality	1.5%	
Mt. Oliver Boro	2%	Lackawanna County
O'Hara Twp.	1.5%	Scranton, City of
Penn Hill Municipality	2%	
Pine Twp.	1.5%	Luzerne County
Pittsburgh, City of /	4%	
Pittsburgh School District	4%	Kingston Boro
Pittsburgh, City of /		
Baldwin - Whitehall School	3.5%	Wilkes Barre, City of
District		
Upper St. Clair Twp.	1.5%	Pittston, City of
West Deer Twp.	1.5%	
Whitehall Boro	1.25%	Mercer County
	<del>-</del>	Farrell, City of
Berks County		Hermitage, City of
Reading, City of	4.0%	Sharon, City of
		Greenville Boro
Centre County	4.750/	5
Fergusen Twp.	1.75%	Philadelphia County
State College Boro	2%	Philadelphia, City of
Taylor Twp.	0.5%	
		Somerset County
Chester County		Wellersburg Boro
Coatesville, City of	2%	
Malvern Boro	1.5%	Washington County
Tredyffrin Twp.	1.5%	Peters Township
Clinton County		Westmarsland Cour
Clinton County	O E0/	Westmoreland Coun
Colebrook Twp.	0.5%	Greensburg, City of
East Keating Twp.	0.5%	Murrysville Municipali