

Variations From 1% Local Transfer Tax

As of September 1, 2023



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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		CHESTER COUNTY		MERCER COUNTY	
Bellevue Boro	1.5%	Coatesville, City of	2%	Farrell, City of	2%
Bethel Park Municipality	1.5%	Malvern Boro	1.5%	Hermitage, City of	2%
Greentree Boro	1.5%	Tredyffrin Twp.	1.5%	Sharon, City of	2%
Hampton Twp.	1.5%			Greenville Boro	1.5%
McCandless Twp.	1.5%	CLINTON COUNTY			
McKeesport City	2%	Colebrook Twp.	0.5%	PHILADELPHIA COUNTY	
Monroeville Municipality	1.5%	East Keating Twp.	0.5%	Philadelphia, City of	3.278%
Mt. Lebanon Municipality	1.5%			SOMERSET COUNTY	
Mt. Oliver Boro	2%	DELAWARE COUNTY		Wellersburg Boro	0.5%
O'Hara Twp.	1.5%	Chester City	1.5%	WASHINGTON COUNTY	
Penn Hill Municipality	2%	Radnor Twp.	1.5%	Peters Township	1.5%
Pine Twp.	1.5%	Upper Darby Twp.	1.5%	WESTMORELAND COUNTY	
Pittsburgh, City of / Pittsburgh School District	4%	Upper Providence Twp.	2%	Greensburg, City of	1.5%
Pittsburgh, City of / Baldwin - Whitehall School District	3.5%	ERIE COUNTY		Murrysville Municipality	1.5%
Upper St. Clair Twp.	1.5%	Edinboro Borough	1.5%		
West Deer Twp.	1.5%	LACKAWANNA COUNTY			
Whitehall Boro	1.25%	Scranton, City of	2.7%		
BERKS COUNTY		LUZERNE COUNTY			
Reading, City of	4.0%	Kingston Boro	1.5%		
CENTRE COUNTY		Wilkes Barre, City of	2.5%		
Ferguson Twp.	1.75%	Pittston, City of	2.25%		
State College Boro	2%				
Taylor Twp.	0.5%				