



**pennsylvania**  
DEPARTMENT OF REVENUE  
PA DEPARTMENT OF REVENUE  
PO BOX 280704  
HARRISBURG PA 17128-0704

9000019105

**PUBLIC UTILITY REALTY REPORT  
BY LOCAL TAXING AUTHORITIES**

\_\_\_\_\_  
LTA NUMBER                      COUNTY

\_\_\_\_\_  
NAME

\_\_\_\_\_  
ADDRESS LINE 1

\_\_\_\_\_  
ADDRESS LINE 2

\_\_\_\_\_  
CITY                              STATE                              ZIP CODE

(DEPARTMENT USE ONLY)  
DATE RECEIVED

**TAX YEAR ENDING 2019  
DUE DATE April 1, 2020**

ABOVE ADDRESS WILL BE USED TO MAIL THE DISTRIBUTION CHECK.

Check to indicate a change of address

REAL ESTATE TAX RATES (ALL local taxing authorities must complete)	LOCAL TAXING AUTHORITY (Use Whole Dollars Only)	DEPARTMENT USE ONLY
1a. Local real estate tax rate in mills	1a.	
1b. Local real estate tax rate in decimal form (Divide mills by 1,000.)	1b.	
2. Assessed value of all PURTA property (effective 12/31/2019)	2.	
3. Realty Tax Equivalent (RTE) (Multiply Line 2 by Line 1b.)	3.	
4. Common Level Ratio Factor (See enclosed schedule.)	4.	
5. State Taxable Value (STV) (Multiply Line 2 by Line 4.)	5.	
TAX RECEIPTS (All local taxing authorities must complete) The PURTA program is restricted by law to include only jurisdictionally allowable tax receipts. Include delinquent tax receipts collected.	Use Whole Dollars Only	
6a. Real Estate Taxes:	6a.	
b. Per Capita Taxes:	b.	
c. Wage Taxes:	c.	
d. Earned Income Taxes:	d.	
e. Occupational Privilege Taxes/LST Tax:	e.	
f. Occupational Assessment Taxes:	f.	
g. Realty Transfer Taxes:	g.	
h. Other (Provide description)	h.	
i. Other (Provide description)	i.	
j. Other (Provide description)	j.	
6. TOTAL TAX RECEIPTS (Add Lines 6a through 6j):	6.	

**AFFIRMATION BY RESPONSIBLE OFFICIAL AND CONTACT INFORMATION (ALL local taxing authorities must complete)**  
I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

Signature of Responsible Official \_\_\_\_\_  
Printed Name of Official \_\_\_\_\_  
Email Address \_\_\_\_\_  
Fax Number \_\_\_\_\_

Date \_\_\_\_\_  
Title of Official \_\_\_\_\_  
Telephone Number \_\_\_\_\_  
Federal ID (FEIN) \_\_\_\_\_

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**Common Level Ratio (CLR) Factors by County**  
**Effective 7-1-19 and subject to change.**

01 ADAMS	0.91	35 LACKAWANNA	9.43
02 ALLEGHENY	1.16	36 LANCASTER	1.15
03 ARMSTRONG	2.42	37 LAWRENCE	1.25
04 BEAVER	4.59	38 LEBANON	1.08
05 BEDFORD	1.13	39 LEHIGH	1.19
06 BERKS	1.61	40 LUZERNE	0.99
07 BLAIR	0.99	41 LYCOMING	1.42
08 BRADFORD	3.19	42 MCKEAN	1.20
09 BUCKS	10.64	43 MERCER	4.52
10 BUTLER	10.75	44 MIFFLIN	2.41
11 CAMBRIA	4.20	45 MONROE	5.65
12 CAMERON	2.80	46 MONTGOMERY	2.03
13 CARBON	2.58	47 MONTOUR	1.44
14 CENTRE	3.92	48 NORTHAMPTON	3.51
15 CHESTER	2.03	49 NORTHUMBERLAND	4.83
16 CLARION	4.88	50 PERRY	1.04
17 CLEARFIELD	8.20	51 PHILADELPHIA	1.01
18 CLINTON	1.21	52 PIKE	5.03
19 COLUMBIA	4.41	53 POTTER	3.21
20 CRAWFORD	3.26	54 SCHUYLKILL	2.67
21 CUMBERLAND	1.07	55 SNYDER	7.04
22 DAUPHIN	1.51	56 SOMERSET	2.85
23 DELAWARE	1.77	57 SULLIVAN	1.54
24 ELK	2.90	58 SUSQUEHANNA	3.47
25 ERIE	1.11	59 TIOGA	1.51
26 FAYETTE	1.40	60 UNION	1.43
27 FOREST	5.32	61 VENANGO	1.08
28 FRANKLIN	9.01	62 WARREN	3.46
29 FULTON	2.98	63 WASHINGTON	1.11
30 GREENE	1.40	64 WAYNE	1.17
31 HUNTINGDON	4.29	65 WESTMORELAND	6.94
32 INDIANA	0.94	66 WYOMING	6.29
33 JEFFERSON	2.64	67 YORK	1.22
34 JUNIATA	8.00		

The real estate valuation factors are based on sales data compiled by the PA State Tax Equalization Board, which may be subject to change. These factors are the mathematical reciprocals of the actual common level ratios. Actual common level ratios can be found at [www.newpa.com](http://www.newpa.com).

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SCHEDULE 5  
 PURTA RESOLVED APPEALS  
 COMPENSATING ADJUSTMENT WORKSHEET

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County Name: \_\_\_\_\_

County Code Number: \_\_\_\_\_

- Itemize each PURTA parcel that was identified as pending appeal in Schedule 4 of your 1998, to date inclusive PURTA reports - that to date has been finalized. Segregate and total by PURTA year; duplicate forms as needed.
- Calculate the difference between stipulated value and finalized value.
- Attach proof of county's finalized value/assessment.

YEAR	PARCEL IDENTIFICATION NUMBER	A ORIGINAL ASSESSED VALUE	B AS APPEALED STIPULATED VALUE	C FINALIZED MARKET VALUE	D COMPENSATING ADJUSTMENT + OR (-) COL C MINUS COL B

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# Instructions for RCT-900

Public Utility Realty Report by Local Taxing Authorities

RCT-900 IN 10-19

## ALL LOCAL TAXING AUTHORITIES - GENERAL INFORMATION

### IMPOSITION

Each local taxing authority is required to file an annual report with the Department of Revenue. "Local Taxing Authority" is defined as a county, city, institution district, borough, town, township or school district having authority to impose taxes on real estate. Counties are required to complete all sections of the report and provide the schedules listed under Section A. All other local taxing authorities must provide their real estate tax (millage) rates (Lines 1a and 1b in Section B-1) and complete Section C, Tax Receipts.

For more information, refer to Article XI-A of the Tax Reform Code of 1971 (72 P.S. 8101-A et seq.).

What is the benefit to the local taxing authority for filing the report? The Tax Reform Code of 1971 provides for a revenue distribution to local taxing authorities each Oct. 1. By law, a local taxing authority that fails to file its annual report cannot participate in this distribution.

For more information, see section 1106-A.(b) of the Tax Reform Code of 1971 (72 P.S. § 8106-A.(b)).

### REPORT DUE DATE, MAILING ADDRESSES AND PAYMENTS

The annual report for the calendar year ending Dec. 31, must be filed on or before April 1, of the subsequent year, to avoid nonparticipation in the distribution. If April 1<sup>st</sup> falls on a Saturday, Sunday or holiday, the report is due the next business day.

If a local taxing authority shall fail to file the report required by subsection (a) (found in Section 1106-A) by the date therein prescribed, or within any extension granted by the department, it shall forfeit its right to share in the next-ensuing distribution made pursuant to section 1107-A. For more information, refer to the Tax Reform Code of 1971 as listed above under **Imposition**.

Each local taxing authority is strongly encouraged to file online at [www.purta.state.pa.us](http://www.purta.state.pa.us). See instructions under Filing RCT-900 Online.

If choosing to file a paper report, a local taxing authority must submit its annual report to the following address:

PA DEPARTMENT OF REVENUE  
327 WALNUT ST FL 12  
PO BOX 280704  
HARRISBURG PA 17128-0704

Please retain a copy of the completed report for your records.

### CONTACT INFORMATION

If you have questions regarding PURTA, call the PURTA Unit at 717-787-8326. You may also email questions to [purta@pa.gov](mailto:purta@pa.gov) or fax questions to the PURTA Unit at 717-783-5432.

### REAL ESTATE TAX RATES

Line 1a and Line 1b: Enter in mills and in decimal form (mills divided by 1,000). Use the effective rate for counties and municipalities as of Jan. 1 of the applicable tax year, except for a school district which is July 1 of the applicable tax year. If the school district or municipality has multiple tax rates due to parcels existing in more than one county, enter only one tax rate in Line 1a and Line 1b.

## (COUNTIES ONLY) SPECIFIC INSTRUCTIONS FOR PARCEL DATA SCHEDULES

### MILLAGE RATES

County offices are required to provide a schedule of millage rates for the applicable tax year for all municipalities and school districts located within your county.

### ALL PURTA PARCELS (SCHEDULE 1)

Provide a listing of all public utility realty for the applicable tax year ending Dec. 31 within the county, sorted by municipality. This report must include the parcel identification number, owner (utility) name and address, assessed value and the municipality and school district in which a parcel is located. The same basic information should be provided for the following schedules, 2 through 5.

### NEW PURTA PARCELS (SCHEDULE 2)

Identify each parcel newly classified by a county as public utility realty since the prior tax year.

### DELETED PURTA PARCELS (SCHEDULE 3)

Identify each parcel removed by the county from classification as public utility realty through Dec. 31 of the applicable tax year. A description of the basis for this action should be provided.

### PENDING APPEALS (SCHEDULE 4)

Identify each PURTA parcel which is the subject of an active appeal by the owner (utility). In addition to the basic information, the years under appeal and the stipulated value filed by the owner with its appeal should be reported. Copies of the appeals should be provided with the county's report.

### PURTA RESOLVED APPEALS - COMPENSATING ADJUSTMENT WORKSHEET (SCHEDULE 5)

Identify each PURTA parcel that was the subject of an appeal that was resolved during the prior year. In addition to the basic information, the years that had been under

appeal and the finally resolved value should be reported for each resolved appeal. Copies of official resolutions to the appeals should be provided with the county's report.

### REALTY TAX EQUIVALENT AND STATE TAXABLE VALUE (COUNTIES ONLY)

#### LINE 2

Enter the sum of the assessed values for all public utility realty applicable to the tax year.

#### LINE 3

Calculate the realty tax equivalent (RTE) by multiplying Line 2 by Line 1b.

#### LINE 4

Enter the county's common level ratio (CLR) factor from the factor schedule found on Page 2.


#### LINE 5

Calculate state taxable value (STV) by multiplying Line 2 by Line 4.

### TOTAL TAX RECEIPTS (FOR ALL LOCAL TAXING AUTHORITIES)

#### LINE 6


Each local taxing authority shall report the total tax receipts collected during its tax year (for counties and municipalities the calendar year ending Dec. 31, and for school districts the fiscal year ending June 30). On Lines 6a through 6g, a local taxing authority should itemize the actual amounts collected for common tax types (i.e., real estate, per capita, wage or earned income, occupational privilege, occupational assessment and realty transfer). On Lines 6h through 6j, report other taxes collected and include a description. Total tax receipts (Line 6) must equal the sum of itemized amounts reported on Lines 6a through 6j.

 **NOTE:** Payments of local share assessment from gaming revenues are not local tax receipts.

### RESPONSIBLE OFFICIAL (FOR ALL LOCAL TAXING AUTHORITIES)


The responsible official must sign and date the Public Utility Realty Report and ensure all official tax receipts collected from all sources are reported accurately in this report. In completing this section, please print the name, official title, email address, telephone and fax numbers.

#### FILING THE RCT-900 ONLINE

 **NOTE:** Taxpayers/preparers may use either Internet Explorer, Firefox or Chrome as their web browser to complete the online filing.


1. Go to the PURTA website at [www.purta.state.pa.us](http://www.purta.state.pa.us).
2. Register or login by following the appropriate links.
3. Under "Public Utility Realty Report by Local Taxing Authorities" click **RCT-900 Form for Tax Filing**.
4. Select the county where the LTA is located and click ENTER.

5. If you are filing the RCT-900 for the county, click SUBMIT.
6. If you are filing the RCT-900 for a municipality or school district, first pick the name of the municipality or school district and click SUBMIT.
7. Review the information in Section B of the RCT-900.
8. If you agree with the information in Section B, indicate this by checking the appropriate box (this box may already be checked).
9. If you do not agree with the information in Section B, uncheck the box indicating agreement and enter the correct figures. If the school district or municipality has multiple tax rates due to parcels existing in more than one county, enter only one tax rate in Section B.
10. Enter all allowable tax receipts including delinquent tax receipts, rounded to the nearest dollar, in Section C. Do not use dollar signs or commas. The most common receipts are listed at the beginning of Section C. Other receipts allowable by statute can be found in drop-down boxes at the bottom of this section. Select the type of receipt and enter the dollar amount in the text box next to your selection(s). If you do not find an item listed, please call 717-787-8326. Clicking the VIEW ALLOWABLE AND NON-ALLOWABLE RECEIPTS link will access a complete listing of the receipts allowed and not allowed by statute.
11. A running total of tax receipts entered is displayed at the top of this section.
12. Verify the Responsible Party Information found in Section D and edit if necessary.
13. To complete your filing, click SUBMIT NEW at the bottom of the screen. Your RCT-900 will be electronically filed and a screen will display what was submitted. Please verify all information is correct. Click PRINT to print a hardcopy to keep for your records.
14. To file an amended RCT-900, follow the same procedures outlined above. The new submission will replace any previous filing.

 **NOTE:** If multiple authorized users are registered for your county, municipality, school district or utility and another user amends or submits a new report, this will result in a new record and those changes will take effect.

### PURTA ONLINE REGISTRATION INSTRUCTIONS

1. Go to the PURTA website at [www.purta.state.pa.us](http://www.purta.state.pa.us).
2. Follow the links to register.
3. Select the appropriate category for your user type from the drop-down box.
4. If you are a county user, select your county name.
5. If you are a user from a municipality or a school district, first select the name of the county where the municipality or school district is located, followed by the name of your municipality or school district in the drop-down-box that appears.

 **NOTE:** You can use the first letter of your county, municipality, school district or utility name to make selections in the drop-down boxes using your keypad.



## ESTABLISHING YOUR USER ID AND PASSWORD

1. Enter your name in the format: Last name, First name.
2. Select and enter your User ID. It must be at least four and no more than 10 characters.
3. Select and enter your Password. It must be at least four and no more than 10 characters.
4. Confirm the Password by entering it again.



**NOTE:** You should select a User ID and Password you will remember. You should secure this information and not share it with anyone, since actions taken using your User ID are attributable to you.

Click REGISTER to continue and enter your individual registration and contact information.

## COMPLETING INDIVIDUAL USER INFORMATION

1. Enter your EIN, using numbers only. The EIN must be nine digits in length.
2. Enter your email address. Effective communications between the individuals using the PURTA online system is dependent upon users supplying and maintaining accurate email addresses.
3. Verify/edit your mailing address. Your mailing address and phone number may be preset from data previously obtained from your LTA by the department. Make the necessary changes in all your contact information.
4. Verify/edit your phone number. This field is required for verification purposes to register. Also, enter an extension, if applicable.
5. Verify/edit your fax number.

## FILING THE ELECTRONIC SIGNATURE AND COMPLETING YOUR REGISTRATION:

1. Click SUBMIT APPLICATION.
2. You will receive a message that your User ID was successfully added and an Application for Electronic Signature will appear. Printing will be prompted on your personal computer. Print, sign and date the form.
3. File the form with the department by faxing the application to 717-783-5432, Attn: PURTA.

Alternatively, you may mail the application to the PA Department of Revenue, PO BOX 280704, Harrisburg, PA 17128-0704. Mailing the application may delay registration.

The department will review, authenticate your application and establish your access to the PURTA website. Notification of access will be sent to the email address provided through the registration process.

If you were registered as a user of the PURTA website for the prior PURTA or previous tax year, it is not necessary to register again. You may log in using your previously established User ID and Password. If you have forgotten your User ID or Password, please call 717-787-8326. You may also send an email to [ra-purta@pa.gov](mailto:ra-purta@pa.gov).