CHAPTER 137. [Reserved]

§ 137.1. [Reserved].

Source

§§ 137.2—137.10. [Reserved].

Source

§§ 137.11 and 137.12. [Reserved].

Source

§§ 137.13—137.17. [Reserved].

Source
The provisions of these §§ 137.13—137.17 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; reserved June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111. Immediately preceding text appears at serial pages (23102) to (23103).

§ 137.21. [Reserved].

Source

§ 137.22. [Reserved].

Source

137-1

(309283) No. 365 Apr. 05
§ 137.23—137.27. [Reserved].

Source


Notes of Decisions

Application for preferential assessment under the act does not require that entire contiguous tract be devoted to one of three qualifying uses; use of less than 2 acres for riding instruction does not disqualify the remaining 227 acres, which are applied to “agricultural use,” from the act’s Preferential Assessment Program. McLoughlin v. Bradford County Board of Assessment, 568 A.2d 721 (Pa. Cmwlth. 1989).

§ 137.28—137.30. [Reserved].

Source


§§ 137.31—137.33. [Reserved].

Source

The provisions of these §§ 137.31—137.33 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; reserved June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111. Immediately preceding text appears at serial pages (23105) to (23106).

§ 137.41—137.46. [Reserved].

Source


Notes of Decisions

Notice by Landowner (Applies to § 137.41a)

Where a regulation mandates that a landowner provide notice of split-off from enrolled lands, the failure to do so relieves the chief assessor from its obligation to give notice within 5 days of deed recordation, and leaves the assessor free to assess roll-back taxes. The landowner’s notice requirement must be strictly construed to prevent the unreasonable result of avoiding roll-back taxes simply by not giving the required notice. Moyer v. Berks County Board of Assessment Appeals, 803 A.2d 833 (Pa. Cmwlth. 2002), appeal denied 812 A.2d 1232 (Pa. 2002).
§ 137.47. [Reserved].

Source


§ 137.51. [Reserved].

Source


§§ 137.52—137.57. [Reserved].

Source


Notes of Decisions

Notice by Landowner (Applies to § 137.52)

Where a regulation mandates that a landowner provide notice of split-off from enrolled lands, the failure to do so relieves the chief assessor from its obligation to give notice within 5 days of deed recordation, and leaves the assessor free to assess roll-back taxes. The landowner’s notice requirement must be strictly construed to prevent the unreasonable result of avoiding roll-back taxes simply by not giving the required notice. Moyer v. Berks County Board of Assessment Appeals, 803 A.2d 833 (Pa. Cmwlth. 2002), appeal denied 812 A.2d 1232 (Pa. 2002).

§ 137.58. [Reserved].

Source


§§ 137.61—137.63. [Reserved].

Source

§§ 137.64—137.68. [Reserved].

Source

§ 137.69. [Reserved].

Source

§ 137.70. [Reserved].

Source

APPENDIX A. [Reserved]

Source