

CHAPTER 137. [Reserved]**§ 137.1. [Reserved].****Source**

The provisions of this § 137.1 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257044) to (257045).

§§ 137.2—137.10. [Reserved].**Source**

The provisions of these §§ 137.2—137.10 adopted June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at pages (257045) to (257049).

§§ 137.11 and 137.12. [Reserved].**Source**

The provisions of these §§ 137.11 and 137.12 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257049) to (257051).

§§ 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**

The provisions of this § 137.21 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial page (257052).

§ 137.22. [Reserved].**Source**

The provisions of this § 137.22 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; amended January 19, 1990, effective January 20, 1990, 20 Pa.B. 275; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial page (257052).

§ 137.23—137.27. [Reserved].**Source**

The provisions of these §§ 137.23—137.27 adopted July 23, 1976, effective July 24, 1976, 6 Pa.B. 1728; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257052) to (257054).

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**

The provisions of these §§ 137.28—137.30 adopted June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial page (257054).

§§ 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; amended 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**

The provisions of these §§ 137.41—137.46 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257055) to (257058).

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**

The provisions of this § 137.47 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 page (23108).

§ 137.51. [Reserved].**Source**

The provisions of this § 137.51 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; amended January 19, 1990, effective January 20, 1990, 20 Pa.B. 275; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial page (257058).

§§ 137.52—137.57. [Reserved].**Source**

The provisions of these §§ 137.52—137.57 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257058) to (257062).

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**

The provisions of this § 137.58 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111. Immediately preceding text appears at serial page (23111).

§§ 137.61—137.63. [Reserved].**Source**

The provisions of these §§ 137.61—137.63 adopted August 8, 1975, effective August 9, 1975, 5 Pa.B. 2025; amended June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257062) to (257063).

§§ 137.64—137.68. [Reserved].**Source**

The provisions of these §§ 137.64—137.68 adopted June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257064) to (257065).

§ 137.69. [Reserved].**Source**

The provisions of this § 137.69 adopted January 19, 1990, effective January 20, 1990, 20 Pa.B. 275; corrected March 9, 1990, effective March 10, 1990, 20 Pa.B. 1404; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial page (257065).

§ 137.70. [Reserved].**Source**

The provisions of this § 137.70 adopted January 19, 1990, effective January 20, 1990, 20 Pa.B. 275; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257065) to (257066).

APPENDIX A. [Reserved]**Source**

The provisions of this Appendix A adopted June 19, 1981, effective June 20, 1981, 11 Pa.B. 2111; amended January 19, 1990, effective January 20, 1990, 20 Pa.B. 275; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1701. Immediately preceding text appears at serial pages (257067) to (257077).

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