

CHAPTER 137a. [Reserved]**§§ 137a.1—137a.24. [Reserved].****Source**

The provisions of these §§ 137a.1—137a.24 adopted June 18, 1999, effective June 19, 1999, 29 Pa.B. 3072; reserved March 30, 2001, effective March 31, 2001, 31 Pa.B. 1682. Immediately preceding text appears at serial pages (257079) to (257105).

Notes of Decisions*Notice by Landowner* (Applies to § 137a.19)

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).

Compound Interest (Applies to § 137a.20)

A statement of policy allowing for compound interest—contained in an interim regulation—does not merely construe the relevant statute, but expands upon its terms. Thus, the trial court properly applied simple interest in calculating the roll-back tax liability. *Moyer v. Berks County Board of Assessment Appeals*, 803 A.2d 833 (Pa. Cmwlth. 2002), appeal denied 812 A.2d 1232 (Pa. 2002).

Statutory Intent (Applies to § 137a.20)

A regulation contrary to the intent of the statutory provision to which it relates has no validity. The Department's regulation allowing for pro-ration is inconsistent with the statutory reference to tax years, rendering pro-ration of roll-back taxes inappropriate. *Moyer v. Berks County Board of Assessment Appeals*, 803 A.2d 833 (Pa. Cmwlth. 2002), appeal denied 812 A.2d 1232 (Pa. 2002).

[Next page is 137b-1.]

137a-2

(309288) No. 365 Apr. 05

Copyright © 2005 Commonwealth of Pennsylvania