

**CHELTENHAM TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 2382-19**

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**AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF  
CHELLENHAM TOWNSHIP, MONTGOMERY COUNTY,  
PENNSYLVANIA REPEALING SECTION 270-8 OF THE  
CHELLENHAM TOWNSHIP CODE ENTITLED, CREDITS  
AGAINST TAX, CLARIFYING CERTAIN OTHER MATTERS  
RELATING TO SUCH REPEAL; AND PROVIDING FOR AN  
EFFECTIVE DATE AND A GENERAL REPEALER**

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**WHEREAS**, the Board of Commissioners finds that §270-8 of the Code of the Township of Cheltenham, regarding “Credits against tax” in the Township Real Estate Transfer Tax Code having been adopted on December 29, 1977, and amended thereafter on December 16, 1986, exceeded the authority lawfully vested in the Board of Commissioners, in that the Board lacks jurisdiction to promulgate regulations construing a presently-existing Commonwealth statute without an express delegation of such authority by the legislature of the Commonwealth; and

**WHEREAS**, the Board of Commissioners seeks to clarify this discrepancy.

**NOW THEREFORE**, it is hereby **ORDAINED** and **ENACTED** as follows:

**SECTION I - Amendment to the Code**

Chapter 270 entitled “Taxation”, Article I entitled “Real Estate Transfer Tax, “Section 270-8 entitled “Credits against tax” is hereby **REPEALED** in full.

**SECTION II - Amendment to the Code**

This Ordinance, however, shall in no way be construed as a repeal of the Township of Cheltenham’s adoption of a local real estate transfer tax, and the Township’s election as a qualifying political subdivision to have a local real estate transfer tax pursuant to the provisions of The Local Tax Enabling Act, §6294.101, *et seq.*, shall remain unencumbered and unaltered by this Ordinance. The Township of Cheltenham’s entitlement to and receipt of a local real estate transfer tax shall continue in full, without the operation of the now-repealed §270-8.

**SECTION III - Severability.**

The provisions of this Ordinance are severable, and if any section, sentence, clause, part or provision hereof shall be held illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Board that this Ordinance would have been adopted even if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

**SECTION IV - Failure to Enforce Not a Waiver.**

The failure of the Township to enforce any provision of this Ordinance shall not constitute a waiver by the Township of its rights of future enforcement hereunder.

**SECTION V - Effective Date.**


This Ordinance shall take effect and be in force from and after its approval as required by the law.

**SECTION VI - Repealer.**

All other ordinances and resolutions or parts thereof insofar as they are inconsistent with this Ordinance are hereby repealed.


**DULY ADOPTED** by the Board of Commissioners of Cheltenham Township, Montgomery County, Pennsylvania, in lawful session duly assembled this **17<sup>th</sup>** day of **April, 2019**.

**ATTEST:**



**Bryan T. Havir**  
*Township Manager and Secretary*

**TOWNSHIP OF CHELTENHAM  
BOARD OF COMMISSIONERS**

By:   
**Daniel B. Norris, President**