

**CHELTENHAM TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 2383-19**

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**AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF  
CHELTENHAM TOWNSHIP, MONTGOMERY COUNTY,  
PENNSYLVANIA AMENDING CHAPTER 270, TAXATION,  
ARTICLE III, BUSINESS PRIVILEGE TAX, SECTION 270-35,  
DEFINITIONS, TO CLARIFY THE DEFINITION OF  
“BUSINESS, TRADE, OCCUPATION AND PROFESSION,”  
SPECIFICALLY, THE LEASING OF REAL AND TANGIBLE  
PERSONAL PROPERTY**

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**WHEREAS**, the Board of Commissioners of the Township of Cheltenham (“Township”), pursuant to the Local Tax Enabling Act, adopted the Cheltenham Township Business Privilege Tax Code; and

**WHEREAS**, the Business Privilege Tax Code assesses a tax within the Township to, among other things, the carrying on or exercising for profit or gain or otherwise any business, trade, occupation or profession carried on, rendering service from or attributable to a *bona fide* office or place of business within the Township; and

**WHEREAS**, the definition of “Business, Trade, Occupation and Profession” as set forth in Township Code Section 270-35 includes, without limitation, “Lessor’s leasing of real and tangible personal property for commercial or residential purposes, excepting only the leasing of a single personal residence within the Township for not more than a one-year term for a person domiciled within the Township with the intent to preserve the property;” and

**WHEREAS**, the Board of Commissioners hereby intends to clarify the term “Business, Trade, Occupation and Profession,” because, among other things, it is difficult or impossible to distinguish between those individuals “with intent to preserve” a single family residence and those without any such intent.

**NOW THEREFORE**, the Board of Commissioners of the Township of Cheltenham hereby ordains as follows:

**SECTION I - Amendment to the Code**

Chapter 270 of the Cheltenham Township Code entitled “Taxation”, Article III entitled “Business Privilege Tax, “Section 270-35 entitled “Definitions” is hereby amended as follows (text to be omitted indicated in strike-out type, new text indicated by underlining):

The following terms, words or phrases as used in this Article shall have the meaning set forth below unless the context clearly indicates a different meaning:

**BUSINESS, TRADE, OCCUPATION and PROFESSION:**

...

B. The term “business, trade, occupation and profession” includes, without being limited to,

any service or services rendered by any person as enumerated below:

Advertising and public relations agencies.

Agents.

Apartment and rooming house operators.

...

Lessor's leasing of real and tangible personal property for commercial or residential purposes. ~~Excepting only the leasing of a single personal residence within the Township for not more than a one year term by a person domiciled within the Township with the intent to preserve the property.~~

...

**SECTION II - 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 III - 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 IV - Repealer.**

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

**SECTION V - Effective Date.**

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


**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**