

**TOWAMENCIN TOWNSHIP**

ORDINANCE NO. 22-06

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AN ORDINANCE AMENDING CHAPTER 154, SECTION 154-3(C) [LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE/STANDARD EXEMPTION SCHEDULE] TO REPLACE THE EXISTING TEN-YEAR REAL PROPERTY TAX EXEMPTION SCHEDULE WITH A FIVE-YEAR REAL PROPERTY TAX EXEMPTION SCHEDULE

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**WHEREAS**, on January 9, 2019, the Township Board of Supervisors (“Board”) enacted Ordinance 19-01 amending the Township’s Code by adding a new chapter, Chapter 154 entitled “Local Economic Revitalization Tax Assistance” (“LERTA Ordinance”); and

**WHEREAS**, by way of the LERTA Ordinance, the Board (1) designated certain property within the Township in which new construction of industrial, commercial, or other business improvements are eligible for tax exemption pursuant to the Local Economic Revitalization Tax Assistance Act No. 76 of 1977, as amended (“LERTA”); (2) provided for an exemption on the assessment attributable to the actual cost of such new construction or improvements; and (3) provided for the procedures necessary for obtaining such exemption; and

**WHEREAS**, under the LERTA Ordinance, provision was made to exempt real property taxes in accordance with a percentage schedule of the assessed valuation of the new construction on an eligible property over a ten year period (“Ten Year Schedule”); and

**WHEREAS**, Montgomery County (“County”) and North Penn School District (“District”) implemented similar LERTA programs, however, their programs were based upon a five year percentage schedule (“Five Year Schedule”);

**WHEREAS**, the Township’s Ten Year Schedule conflicts with the County/District’s Five Year Schedule creating complications with issuing real estate tax bill and amounts owing; and

**WHEREAS**, in an effort to resolve this issue, the Township desires to replace its Ten Year Schedule with the County/District’s Five Year Schedule.

**NOW THEREFORE, BE IT ENACTED AND ORDAINED** by the Board:

**SECTION 1. REPLACING THE EXISTING TEN YEAR REAL PROPERTY EXEMPTION SCHEDULE WITH A NEW FIVE YEAR REAL PROPERTY EXEMPTION SCHEDULE**

CHAPTER 154, SECTION 154-3(C) [Local Economic Revitalization Tax Assistance/Standard Exemption Schedule] is amended to read as follows:

- C. The schedule of real property taxes to be exempted shall be in accordance with the following percentage of the assessed valuation of new Improvements to the Eligible Property:

Year Following Completion of Construction	Exemption Portion of Increased Assessed Valuation
1	100%
2	80%
3	60%
4	40%
5	20%

**SECTION 2. SEVERABILITY.**

This Ordinance's provisions are intended to be severable. If any section, sentence, clause, part, or provision of this Ordinance is determined to be illegal, invalid, or unconstitutional by any court of competent jurisdiction, such determination shall not affect or impair this Ordinance's remaining sections, sentences, clauses, parts, or provisions.

Furthermore, it is hereby declared to be this Board's express intent that this Ordinance still be adopted even if such an illegal, invalid, or unconstitutional section, sentence, clause, part, or provision had not been included.

**SECTION 3 EFFECTIVE DATE.**

This Ordinance shall take effect five days from this Board's approval of it as required by the Pennsylvania law.

SECTION 4 REPEALER.

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

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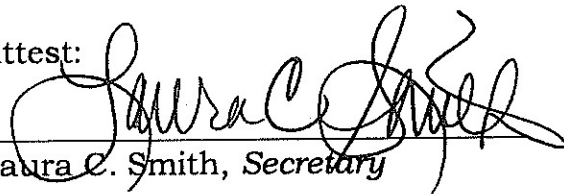
**ORDAINED** and **ENACTED** at the Board's November 9, 2022 meeting.

**TOWAMENCIN TOWNSHIP**  
**BOARD OF SUPERVISORS**



H. Charles Wilson III, *Chairman*

Attest:



Laura C. Smith, *Secretary*