

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 514 Session of
2005INTRODUCED BY GORDNER, THOMPSON, RAFFERTY, D. WHITE, WONDERLING,
WOZNIAK AND FERLO, MARCH 29, 2005

AS AMENDED ON THIRD CONSIDERATION, APRIL 18, 2006

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employees; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; and eliminating the triennial
22 assessment," providing for ~~appointment of second class~~ <—
23 ~~township assessors; and making a related repeal.~~ THE <—
24 ELIMINATION OF THE OFFICE OF ELECTED ASSESSOR IN TOWNSHIPS OF
25 THE SECOND CLASS; AND MAKING A RELATED REPEAL.

26 The General Assembly of the Commonwealth of Pennsylvania
27 hereby enacts as follows:

28 Section 1. The definition of "assessor" in section 102 of
29 the act of May 21, 1943 (P.L.571, No.254), known as The Fourth

1 to Eighth Class County Assessment Law, is amended to read:

2 Section 102. Definitions.--The following words and phrases
3 shall for the purpose of this act have the meanings respectively
4 ascribed to them in this section, except where the context
5 clearly indicates a different meaning:

6 * * *

7 "Assessor" shall mean the assessor elected in each borough,
8 town and township[, and] of the first class, appointed in each <—
9 township of the second class and elected in each ward of each
10 city, borough or town, including the assistant assessor, if any,
11 in first class townships.

12 * * *

13 Section 2. ~~Sections 501 and 503 of the act are~~ SECTION 501 <—
14 OF THE ACT IS amended to read:

15 Section 501. Election ~~or Appointment~~; Term of Office.--(a) <—
16 At the municipal election preceding the expiration of the term
17 of any assessor now in office, and every fourth year thereafter,
18 the qualified voters resident therein shall elect:

19 (1) In each ward in each city, an assessor;

20 (2) In each ward of each borough divided into wards, an
21 assessor;

22 (3) In each borough not divided into wards, an assessor;

23 (4) In each ward in each town, an assessor;

24 (5) In each township of the first class, an assessor and an
25 assistant assessor;

26 [(6) In each township of the second class, an assessor.]

27 Each assessor shall serve from the first Monday of January
28 next succeeding his election, and for a period of four years
29 thereafter.

30 (b) The offices of assistant triennial assessor in townships

1 of the first class is hereby abolished.

2 ~~(c) At the expiration of the term of any assessor in a~~ <—
3 ~~township of the second class now in office, and every fourth~~
4 ~~year thereafter, or upon a vacancy, the board of supervisors in~~
5 ~~the township of the second class shall appoint an assessor.~~
6 ~~Where a vacancy in the office of assessor in a township of the~~
7 ~~second class shall occur by reason of the death, resignation,~~
8 ~~disqualification or failure to qualify of the appointed~~
9 ~~assessor, the board of supervisors shall appoint an assessor to~~
10 ~~fill the vacancy for the unexpired term.~~

11 ~~Section 503. Vacancies in the Office of Assessor. Whenever~~
12 ~~any assessor shall fail to take and subscribe the oath required,~~
13 ~~or to file the same in the office of the board prior to the~~
14 ~~first day of February succeeding election or appointment to the~~
15 ~~office of assessor, the office shall be vacant. [Where] Except~~
16 ~~as provided in section 501(c), where a vacancy in the office of~~
17 ~~assessor shall occur by reason of the death, resignation,~~
18 ~~disqualification or failure to qualify of the duly elected~~
19 ~~assessor, or where the voters fail to elect an assessor, the~~
20 ~~board shall appoint an assessor to fill such vacancy for the~~
21 ~~unexpired term.~~

22 Section 3. Repeals are as follows:

23 (1) The General Assembly declares that the repeal under
24 paragraph (2) is necessary to effectuate the provisions of
25 ~~this act relating to appointment of assessors in townships of~~ <—
26 ~~the second class.~~

27 ~~(2) Section 405 of the act of May 1, 1933 (P.L.103,~~
28 ~~No.69), known as The Second Class Township Code, is repealed.~~

29 THIS ACT. <—

30 (2) (I) SECTIONS 405 AND 1002 OF THE ACT OF MAY 1, 1933

1 (P.L.103, NO.69), KNOWN AS THE SECOND CLASS TOWNSHIP
2 CODE, ARE REPEALED.
3 (II) SECTIONS 205, 401, 402, 407, 1301, 1401, 1902
4 AND 3210 OF THE SECOND CLASS TOWNSHIP CODE ARE REPEALED
5 TO THE EXTENT THAT THEY ARE INCONSISTENT WITH THIS ACT.
6 Section 4. This act shall take effect in 60 days.