

SECOND CLASS TOWNSHIP CODE - REMOVING REFERENCES TO ELECTED  
ASSESSORS

Act of Nov. 29, 2006, P.L. 1473, No. 166

Cl. 73

Session of 2006

No. 2006-166

SB 513

AN ACT

Amending the act of May 1, 1933 (P.L.103, No.69), entitled, as reenacted and amended, "An act concerning townships of the second class; and amending, revising, consolidating and changing the law relating thereto," removing references to elected assessors.

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

Section 1. Sections 205, 401, 402(a), 405, 407, 1002 and 1301(c) of the act of May 1, 1933 (P.L.103, No.69), known as The Second Class Township Code, reenacted and amended November 9, 1995 (P.L.350, No.60), are amended to read:

Section 205. Appointment and Election of Officers of New Townships.--When a new township results from the consolidation of townships or is created as a result of the annulment of a charter of a borough or when a township of the first class is reestablished as a township of the second class, the court of common pleas shall appoint the elective officers for the new township and determine the polling place or places in the new township. The appointed officers shall hold their offices until the first Monday of January after the next municipal election which occurs at least ninety days after the appointments. At the municipal election, [an assessor in those counties where assessors are elected and] a tax collector shall be elected for **a** regular four-year [terms] **term** if the election occurs in the year when [those officers are] **such officer is** elected for **a** regular [terms] **term**, and, if not, [they] **he** shall be elected for [terms] **a term** of two years [each and their successors] **and his successor** shall be elected for **a** four-year [terms] **term**. At the first municipal election, one supervisor and one auditor shall be elected for terms of six years each, one supervisor and one auditor for terms of four years each and one supervisor and one auditor for terms of two years each. All officers shall take office on the first Monday of January after their election.

Section 401. Township Officers to be Electors.--No person is eligible for the office of supervisor, [assessor,] auditor or tax collector in any township unless that person is an elector of the township.

Section 402. Officers to be Elected.--(a) Except as provided in subsection (b), the electors of each township shall elect three supervisors, [one assessor in those counties in which assessors are elected,] three auditors and one tax collector. No person shall at the same time hold more than one elective township office.

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[Section 405. Assessor.--(a) At the municipal election in the year 1993 and at the municipal election every four years after that, the electors of each township shall elect one assessor to serve for a term of four years, except when vacancies create shorter terms, from the first Monday of January after the election. Assessors shall reside in the township from which elected and shall

have resided in that township continuously for at least one year immediately preceding their election.

(b) This section does not authorize the election of assessors for taxation purposes in counties where boards for the assessment and revision of taxes are authorized by law to appoint assessors.]

Section 407. Vacancies in General.--If the electors of any township fail to choose a supervisor, tax collector[, or auditor [or assessor], or if any person elected to any office fails to serve in the office, or if a vacancy occurs in the office by death, resignation, removal from the township or otherwise, the board of supervisors may appoint a successor who is an elector of the township and has resided in that township continuously for at least one year prior to their appointment, and, upon their failure to make the appointment within thirty days after the vacancy occurs, the vacancy shall be filled within fifteen additional days by the vacancy board. The vacancy board shall consist of the board of supervisors and one elector of the township, who shall be appointed by the board of supervisors at the board's first meeting each calendar year or as soon after that as practical and who shall act as chairman of the vacancy board. If the vacancy board fails to fill the position within fifteen days, the chairman shall, or if there is a vacancy in the chairmanship the remaining members of the vacancy board shall, petition the court of common pleas to fill the vacancy. If two or more vacancies in the office of supervisor occur on a three-member board or three or more vacancies on a five-member board, the court of common pleas shall fill the vacancies upon presentation of petition signed by not less than fifteen electors of the township. The successor so appointed shall hold the office until the first Monday in January after the first municipal election which occurs more than sixty days after the vacancy occurs, at which election an eligible person shall be elected for the unexpired term.

[Section 1002. Assessor; Powers and Duties.--The assessors have all the powers and duties, are subject to all the obligations and responsibilities and may receive the compensation provided under law.]

Section 1301. Township Manager; Appointment, Removal, Powers and Duties; Compensation; Bond.--\* \* \*

(c) The office of township manager is not incompatible with the office of township secretary, township treasurer or any other township office or employment, except that of supervisor, auditor[, assessor] or township police officer.

Section 2. Section 1401(b), (c)(1) and (4) and (d) of the act, amended February 21, 2002 (P.L.100, No.9), are amended to read:

Section 1401. County Associations.--\* \* \*

(b) The supervisors, auditors, [assessors,] tax collectors, managers, solicitors, engineers, treasurer and secretary of the board of supervisors shall attend the conventions when possible.

(c) (1) Each supervisor, auditor, [assessor,] tax collector, manager, solicitor, engineer, treasurer and secretary attending the convention shall receive a certificate, signed by the secretary of the county association, attesting their presence at the convention. The certificate entitles the official to collect from the township treasurer the sum of thirty-five dollars (\$35) for each day's attendance, expenses which are limited to the registration fee, mileage for use of a personal vehicle or reimbursement of actual transportation expense going to and returning from the meeting plus all other actual expenses that the board of supervisors agrees to pay. Every delegate attending the meeting shall submit to the board of supervisors an itemized account of expenses incurred at the meeting.

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(4) No supervisor, auditor, [assessor,] tax collector, manager, solicitor, engineer, treasurer or secretary shall be paid for more than two days' attendance in any one year.

(d) The officers of the association shall consist of a president, one or two vice-presidents, a secretary and a treasurer, all of whom, except the secretary, shall be members of the association and shall hold office for one year or until their successors are chosen. The secretary of the association may be compensated for services an amount determined by the members of the association. Every supervisor, [assessor,] tax collector, manager, secretary, treasurer and auditor attending the convention may vote on policy matters and in the election of officers of the association.

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Section 3. Section 1902 of the act, amended December 18, 1996 (P.L.1142, No.172), is amended to read:

Section 1902. Appointment of Police.--The board of supervisors shall provide for the organization and supervision and determine the number and the compensation of the police officers. The position of police officer is incompatible with the office of supervisor, auditor, tax collector[, assessor] and manager. The chairman of the board of supervisors may swear in police officers. The board of supervisors may assign any police officer to undergo a course of training at any training school for police officers established or made available by the Federal or State Government and provide for payment of the officer's expenses while in attendance at the training school.

Section 4. Section 3210(a) of the act is amended to read:

Section 3210. Additions and Revisions to Duplicates.--(a) When there is any construction of a building or buildings not otherwise exempt as a dwelling after the first day of January of any year and the building is not included in the tax duplicate of the township, the authority responsible for assessments in the township shall upon the request of the board of supervisors [direct the assessor in the township to] inspect and reassess, subject to the right of appeal and adjustment by the State law under which assessments are made, all taxable property in the township to which major improvements have been made after the first day of January of any year and to give notice of the reassessments within ten days to the authority responsible for assessments, the township and the property owner. The property shall be added to the duplicate and is taxable for township purposes at the reassessed valuation for that proportionate part of the fiscal year of the township remaining after the property was improved. Any improvement made during the month shall be computed as having been made on the first day of the month. A certified copy of the additions or revisions to the duplicate shall be furnished by the board of supervisors to the township tax collector, together with its warrant for collection of the taxes, and within ten days the township tax collector shall notify the owner of the property of the taxes due in the township.

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Section 5. Elected assessors in office in townships of the second class as of the effective date of this section shall serve the remainder of their unexpired terms. Thereafter, assessors shall neither be elected nor appointed.

Section 6. This act shall take effect in 60 days.

APPROVED--The 29th day of November, A. D. 2006.

EDWARD G. RENDELL