

FIRST CLASS TOWNSHIP CODE - ELECTION OF TOWNSHIP ASSESSORS AND
ASSISTANT ASSESSORS, CORPORATE POWER OF TOWNSHIP COMMISSIONERS
AND ADDITIONS AND REVISIONS TO DUPLICATES

Act of Feb. 2, 2012, P.L. 62, No. 7

Cl. 73

Session of 2012
No. 2012-7

SB 726

AN ACT

Amending the act of June 24, 1931 (P.L.1206, No.331), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," further providing for elected officers enumerated, for vacancies in general, for the corporate power of first class townships being vested in the board of township commissioners, for elected officers in townships of the first class and for additions and revisions to duplicates.

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

Section 1. Section 228 of the act of June 24, 1931 (P.L.1206, No.331), known as The First Class Township Code, reenacted May 27, 1949 (P.L.1955, No.569), is repealed:

[Section 228. Election of Township Assessor and Assistant Township Assessor in New Townships.--At such municipal election, one township assessor shall be elected for a term of four years and one assistant township assessor for a term of two years. Thereafter the terms of such township assessor and assistant township assessor shall be four years from the first Monday of January succeeding their respective elections.

This section shall not apply to townships in counties having county boards for the assessment and revision of taxes where assessors, under existing laws, are appointed.]

Section 2. Section 503 of the act, reenacted and amended May 27, 1949 (P.L.1955, No.569), is amended to read:

Section 503. Elected Officers Enumerated.--The electors of each township shall elect (a) at least five township commissioners, (b) one township treasurer[, (c) except as hereinafter otherwise provided, one township assessor and one assistant township assessor, and (d)] **and (c)** except as otherwise hereinafter provided, three elected auditors or one appointed auditor, or one controller where such office has been established. All elected township officers shall be registered electors of the township.

Section 3. Section 515 of the act, reenacted May 27, 1949 (P.L.1955, No.569), is repealed:

[Section 515. Election of Township Assessor and Assistant Township Assessor.--At the municipal election preceding the expiration of the term of any township assessor or assistant township assessor, and quadrennially thereafter, one township assessor or one assistant township assessor, or both, as the case may be, shall be elected for four year terms, from the first Monday of January next succeeding their election.

The compensation of the assistant township assessor shall be the same as provided by law for the township assessor, and shall be paid by the county.

This section shall not apply to townships in counties having county boards for the assessment and revision of taxes where assessors, under existing laws, are appointed.]

Section 4. Section 530 of the act, amended May 1, 1981 (P.L.32, No.12), is amended to read:

Section 530. Vacancies in General.--When a vacancy occurs in the office of township commissioner, auditor, controller, treasurer, [assessor,] **or** assistant auditor[, or assistant triennial assessor in any township,] by reason of death, resignation, removal from the township or ward, or otherwise, the board of township commissioners of such township shall fill such vacancy by appointing by resolution a registered voter of the ward or township, as the case may be, in which the vacancy occurs. If the board of township commissioners of any township shall refuse, fail, or neglect, or be unable for any reason whatsoever, to fill such vacancy within thirty (30) days after the vacancy occurs, then the vacancy board shall fill the vacancy within fifteen (15) additional days by appointing a registered elector of the ward or township, as the case may be, in which the vacancy occurs. The vacancy board shall consist of the board of commissioners and one registered elector of the township, who shall be appointed by the board of township commissioners at the board's first meeting each calendar year or as soon thereafter as practical, and who shall act as chairman of the vacancy board. If the vacancy board does not fill the vacancy within the prescribed time, the chairman shall, or in the case of a vacancy in the chairmanship the remaining members of the vacancy board shall, petition the court of common pleas to fill the vacancy by appointing a registered elector of the ward or township, as the case may be, in which the vacancy occurs. In the case where there are vacancies in a majority of the offices of commissioners, the court of common pleas shall fill such vacancies upon presentation of petition signed by not less than fifteen (15) registered electors of the township. In all cases, the person so appointed shall hold the office if the term thereof continues so long, until the first Monday in January after the first municipal election occurring more than sixty (60) days after the vacancy occurs, at which election an eligible person shall be elected for the remainder of the term and shall have been a resident of the township continuously for at least one (1) year before his appointment. In townships divided into wards, all appointed commissioners shall reside in the ward in which the vacancy occurred and shall have resided in said ward continuously for at least one (1) year before appointment. No person who was convicted of or pled guilty or no contest to a felony shall be eligible for appointment to fill a vacancy on the board of commissioners for a period of three (3) years from the date of the conviction or plea.

Section 5. Clause III of section 1502 of the act, reenacted and amended May 27, 1949 (P.L.1955, No.569), is amended to read:

Section 1502. The corporate power of a township of the first class shall be vested in the board of township commissioners. The board shall have power--

* * *

III. Officers, Positions and Departments. To create any office, position or department which may be deemed necessary for the good government and interests of the township; **and** to fix the compensation of persons appointed thereto[; and to employ the township assessor and any assistant township assessor to perform work for the township in connection with the assessment and valuation of property and occupations for

taxation purposes, or to perform other work when not engaged for the county, and to fix their compensation, payable by the township].

* * *

Section 6. Section 1709.1 of the act, amended July 22, 1970 (P.L.551, No.189), is amended to read:

Section 1709.1. Additions and Revisions to Duplicates.--Whenever in any first class township there is any construction of a building or buildings not otherwise exempt as a dwelling after January first 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 township commissioners, [direct the assessor in the township to] inspect and reassess, subject to the right of appeal and adjustment provided by the act of Assembly under which assessments are made, all taxable property in the township to which major improvements have been made after January first of any year and to give notice of such reassessments within ten days to the authority responsible for assessments, the township and the property owner. The property shall then be added to the duplicate and shall be 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 of the month. A certified copy of the additions or revisions to the duplicate shall be furnished by the township commissioners to the township treasurer, together with their warrant for collection of the same, and within ten days thereafter the township treasurer shall notify the owner of the property of the taxes due the township.

Whenever an assessment is made for a portion of a year as above provided, the same shall be added to the duplicate of the following or succeeding year unless the value of the improvements has already been included in said duplicate.

Section 7. This act shall take effect in 60 days.

APPROVED--The 2nd day of February, A.D. 2012.

TOM CORBETT