

FIRST CLASS TOWNSHIP CODE - APPOINTMENT OF TOWNSHIP TREASURERS
AND ELECTION OF TAX COLLECTORS AND DUTIES AND AUTHORITY OF THE
BOARD OF TOWNSHIP COMMISSIONERS

Act of Oct. 24, 2012, P.L. 1478, No. 188

Cl. 73

Session of 2012

No. 2012-188

SB 1185

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," providing for appointment of township treasurers and election of tax collectors; and further defining the duties and authority of the board of township commissioners.

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

Section 1. Section 227 of the act of June 24, 1931 (P.L.1206, No.331), known as The First Class Township Code, reenacted and amended May 27, 1949 (P.L.1955, No.569), is amended to read:

Section 227. Election of [Treasurer] **Tax Collector** in New Townships.--At [such] **the** municipal election, the qualified electors of [such] **a new** township shall elect a [township treasurer] **tax collector** for a two or four year term so that [his] **the** term shall expire at the same time as the terms of [treasurers] **tax collectors** of other townships of the first class under the provisions of this act. Thereafter the term of [treasurer] **tax collector** of said township shall be four years from the first Monday of January next following his election.

Section 1.1. Section 503 of the act, amended February 2, 2012 (P.L.62, No.7), 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] **tax collector** 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] **Elected** township officers shall be registered electors of the township.

Section 2. Subdivision (c) heading of Article V of the act is amended to read:

(c) [Treasurer] **Tax Collector**

Section 3. Section 510 of the act is amended to read:

Section 510. [Election of Treasurer.--At the municipal election in the year one thousand nine hundred and fifty-three, and every fourth year thereafter, the electors of each township shall elect a township treasurer for a term of four years, from the first Monday of January next following his election.

When the township treasurer is unable to perform the duties of his office and fails or refuses to appoint a deputy, the court of common pleas, on petition of the township commissioners shall appoint a deputy treasurer to serve until the treasurer is again able to perform the duties of his office, or until such deputy is removed by the court, but in no instance shall such deputy serve beyond the term of the treasurer in whose office he is serving as deputy treasurer. The court shall also fix the compensation of such deputy treasurer at a rate not to

exceed that paid to the elected township treasurer. For the time such deputy shall serve such compensation shall be deducted from the compensation otherwise payable to the township treasurer. Such deputy shall furnish bond in the same manner as the bond of the treasurer.] **Election of Tax Collector.--(a)**

At the municipal election in 2013 and every fourth year thereafter, the electors of each township shall elect one tax collector to serve for a term of four years from the first Monday of January after the election, except when vacancies create shorter terms. Tax collectors shall reside in the township from which they are elected and shall have resided in that township continuously for at least one year immediately preceding their election.

(b) If the electors of a township fail to choose a tax collector or if a person elected to the office fails to give the required bond or take the required oath, the vacancy shall be filled as provided in section 530.

(c) Compensation for tax collectors shall be fixed by ordinance as provided in section 603.

Section 4. Section 511 of the act is repealed:

[Section 511. Eligibility.--The same person may hold the office of township treasurer and treasurer of the school district, but no township treasurer shall hold any other township office except that of tax collector.]

Section 5. Section 530 of the act, amended February 2, 2012 (P.L.62, No.7), is amended to read:

Section 530. Vacancies in General.--**(a)** When a vacancy occurs in the office of township commissioner, auditor, controller, [treasurer,] **tax collector**, or assistant auditor 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.

(b) 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.

(c) 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 6. Section 602 of the act, amended September 7, 1955 (P.L.563, No.140), is amended to read:

Section 602. Bonds.--When any officer or employe of any township is required to give bond for the faithful performance of his duties, [such] **the** bond shall be with a surety company or other company authorized by law to act as surety and the township shall pay the premium on [such] **the** bond, except **that** the premium on bond of township [treasurer as] tax collector shall be paid by the respective taxing districts, as provided by the [Local Tax Collection Law, approved May twenty-five, one thousand nine hundred forty-five (Pamphlet Laws 1050), and its amendments.] **act of May 25, 1945 (P.L.1050, No.394) , known as the "Local Tax Collection Law."**

Section 7. Section 603 of the act, amended February 25, 1976 (P.L.52, No.21), is amended to read:

Section 603. Compensation.--(a) Elected officers of townships **other than tax collector** shall receive such salary, compensation or emoluments of office as may from time to time be fixed by ordinance of the township in accordance with provisions of section 703.

(b) **Tax collectors shall receive such salary, compensation or emoluments of office as may from time to time be fixed by ordinance of the township in accordance with the act of May 25, 1945 (P.L.1050, No.394), known as the "Local Tax Collection Law."**

(c) Any change in salary, compensation or emoluments of office **of an elected officer** shall become effective at the beginning of the next term of the elected officer.

(d) Appointed officers and employes of the township shall receive such compensation for their services as the township commissioners shall prescribe.

Section 8. Article VIII heading of the act is repealed:

[ARTICLE VIII
TOWNSHIP TREASURER]

Section 8.1. Section 801 of the act, amended July 2, 1953 (P.L.326, No.71), is repealed:

[Section 801. Fidelity Bond.--The treasurer of each township shall give a fidelity and not a surety bond to the Commonwealth in a sum to be prescribed by ordinance or resolution and at least equal to fifty per centum of the probable amount of the annual township tax. Such bond shall be subscribed by a surety company or companies duly authorized to do business in this Commonwealth. The bond given by the treasurer shall be conditioned on a just accounting for and paying over all moneys belonging to the township funds that may come into his hands, as treasurer, from taxation or otherwise, for the payment over thereof only in the manner prescribed by law, for the delivery to his successor in office of all papers, books, documents, and other things held in right of his office, for the payment to such successor of any balance in money remaining in his hands or charged against him in the settlement of his accounts, and that, as tax collector of township, county, poor, institution district, and school taxes, he shall account for and pay over all moneys received by him as taxes, penalties and interest.

The township treasurer and his sureties shall be discharged from further liability on any bond as tax collector as soon as all tax items, contained in the duplicates delivered to him, are either--(1) collected and paid over to the proper taxing district; or (2) set forth in schedules filed with or certified to the proper tax authorities; or (3) returned to the county commissioners for sale of the real estate by the county treasurer, or returned in accordance with the Real Estate Tax Sale Law approved July 7, 1947, Pamphlet Laws 1368; or (4) in the case of occupation, poll, and per capita taxes, accounted for by payment over or by exoneration which shall be granted by the taxing district upon oath or affirmation that as tax collector he has complied with section 20 of the Local Tax Collection Law approved May 25th, 1945 (Pamphlet Laws 1050). The township treasurer shall be required to give but one bond, which shall include his duties as township treasurer and collector of township, county, school, institution district, and poor taxes, and shall cover the full term of his office. Should the township, county, school district, institution district or poor district be of the opinion at any time, that the bond given is not sufficient, additional security may be required to be given at the expense of the taxing district requiring the same. The treasurer shall not, in any event, be required to give bond or bonds aggregating an amount in excess of the taxes to be collected by him. The bond or bonds given by the township treasurer shall be for the use of the township, the county, the institution district, and the school district. Said bond shall be filed with the township commissioners.]

Section 9. Sections 803, 804, 805, 806, 807 and 808 of the act are repealed:

[Section 803. Accounts to Be Kept by Treasurer.--Every township treasurer shall take charge of all township moneys from all sources, and promptly deposit the same in a bank, banking institution or trust company in the name of the township, and keep distinct accounts of all sums received from taxes and other sources, which accounts shall at all times be open to the inspection of the commissioners and township auditor or controller. He shall annually state his accounts, and lay the same, together with the books and the vouchers, before the township auditors or controller for audit.

Section 804. Payment of Moneys on Orders.--The township treasurer shall pay out the moneys coming into his hands only on orders, numbered in the order of their issue, signed by the president or vice president and attested by the secretary or assistant secretary of the board, and designating the appropriation out of which the orders shall be paid. The signature of the president or vice-president may be a facsimile signature. Any township treasurer who shall pay out moneys in his hands except upon such orders, or shall pay out moneys in excess of the appropriation, shall be allowed no credit in the settlement of his accounts for the sum or sums so paid out, nor shall he have any claim or right of action against the township therefor.

Section 805. Powers as Tax Collector.--The township treasurer, by virtue of his office as treasurer, shall be tax collector. He shall collect all county, institution district, township, school, and other taxes, within such township, levied by authorities empowered to levy taxes. He shall, in addition to the powers, duties, and responsibilities enumerated in this act, have all the powers, perform all the duties, and be subject to all the obligations and responsibilities as are now by law

vested in, conferred upon, or imposed upon, collectors of the several classes of taxes hereinbefore mentioned.

It is the purpose and intent of this section that no local taxes shall be collected in any township, except by the treasurer of the township.

Section 806. Oath.--The treasurer of every township shall, before he enters upon the duties of his office as collector of taxes for the county, take and subscribe an oath of office and file the same in the office of the court of quarter sessions.

Section 807. Special Funds; Penalty.--Whenever any moneys are collected in any township for any special purpose and are paid into the hands of the treasurer of such township, it shall be unlawful for such treasurer to apply such moneys, or any part thereof, to any purpose other than that for which such moneys were collected. Every such misapplication shall be a misdemeanor. Upon conviction of such offense, the treasurer shall be punished by a fine of not less than the amount so misapplied, or by imprisonment for not less than three months and not more than one year.

Section 808. Depositories of Township Funds; Selection; Bonds.--The board of commissioners shall, from time to time, designate, by resolution, a depository or depositories for township funds. Such depository or depositories shall be banks, banking institutions or trust companies located in the Commonwealth.

Depositories so designated shall, upon receipt of notice of their selection as a depository of township funds, either furnish a bond to secure payment of deposits of township funds and any interest to the township, with a proper warrant to confess judgment in favor of the township, secured by a surety company or individual sureties to be approved by the board of commissioners, or deposit obligations of the United States, or the Commonwealth of Pennsylvania or any political subdivision thereof, to secure the payment of township deposits and any interest thereon. Such surety bonds shall be in a sum, to be fixed by ordinance or resolution, at least equal to the probable greatest amount of such deposit at any one time. The market value of deposit bonds shall be, at all times, at least equal to one hundred and twenty per centum of the amount of township funds to be secured. Such deposit bonds shall be accompanied by proper assignments or powers of attorney to transfer the same. In the event of the failure of the depository to pay to the township the full amount of such deposits and interest thereon, such bonds and the proceeds of sale thereof shall belong to the township until it shall receive therefrom the full amount of such deposits and interest thereon, and the township shall have a prior standing as respects such bonds and be in all respects preferred to any and all claims except such as have heretofore been preferred by law.

Nothing herein contained shall be construed to require a depository to furnish bond or collateral security to cover the amount of any deposit to the extent that the same is insured with the Federal Deposit Insurance Corporation.

The township treasurer shall, upon the designation and qualification of such depository or depositories, immediately transfer thereto the township funds, and shall thereafter keep such deposits solely in such depository or depositories in the name of the township.

No township treasurer complying with the provisions of this section, nor his surety or sureties, shall be chargeable with losses in township funds caused by the failure or negligence of such depository or depositories.]

Section 10. The act is amended by adding articles to read:

ARTICLE VIII-A

APPOINTED TOWNSHIP TREASURER

Section 801-A. Township treasurer.

(a) Appointment.--The board of township commissioners shall appoint a township treasurer, who may be the elected tax collector or an employee of the township, to serve at the pleasure of the board of township commissioners.

(b) Compensation.--The board of township commissioners shall determine the compensation of the township treasurer.

(c) Deputy.--When the township treasurer is unable to perform the duties of office or fails to appoint a deputy treasurer, the board of township commissioners may appoint a deputy treasurer to serve until the treasurer is again able to perform the duties of his office. The deputy treasurer shall be bonded for the same amount as the township treasurer when acting in the capacity of township treasurer. The board of township commissioners shall determine the compensation of the deputy treasurer.

Section 802-A. Treasurer's bond.

The township treasurer shall give a fidelity bond to the Commonwealth in an amount prescribed by ordinance or resolution and at least equal to 50% of the amount of township funds estimated by the board of township commissioners to be available to the township treasurers at any time during the current year. The bond shall be subscribed by a surety company or companies duly authorized to do business in this Commonwealth. The bond given by the treasurer shall be conditioned on the faithful performance of the duties as stated in section 803-A. The treasurer shall not, in any event, be required to give bond or bonds aggregating an amount in excess of the taxes to be paid over to him by the tax collector.

Section 803-A. Treasurer's duties.

The township treasurer shall:

(1) Receive all moneys due the township and promptly deposit them in a designated depository in the name of the township.

(2) Keep distinct and accurate accounts of all sums received from taxes and other sources, which accounts shall be open to the inspection of the board of commissioners, township auditor or controller.

(3) Annually state the accounts with the books and vouchers for audit by the township auditors or controller.

(4) Pay out all moneys of the township only on orders signed by the president or vice president and attested by the secretary or assistant secretary of the board and designating the appropriation out of which the orders shall be paid. The signature of the president or vice president may be by facsimile signature. When a treasurer pays out moneys except upon orders or pays moneys in excess of the appropriation, he shall receive no credit in the settlement of his accounts for those amounts, nor shall he have any claim or right of action against the township.

(5) Preserve the account books, papers, documents and other things held in right of his office and turn them over to the successor in office.

(6) Pay over to the successor any balance in money remaining in his hands or charged against him in the settlement of his accounts.

Section 804-A. Penalty for failure to perform duties.

A township treasurer or deputy treasurer who fails to perform any duties of the office other than those for which specific

penalties are provided commits a summary offense and, in addition to the fine or penalty which may be imposed upon conviction, is required to pay to the township an amount equal to the amount of the financial loss that occurred, if any, for not performing the duties of the office. That person is disqualified from holding the office of township treasurer or deputy treasurer.

Section 805-A. Use of special funds; penalty.

When any moneys are collected for any special purpose, no township treasurer or township commissioner may apply those moneys to any purpose other than that for which they were collected. Every misapplication shall be a misdemeanor of the third degree, and, in addition to the fine or penalty which may be imposed upon conviction, the defendant shall be required to pay restitution in the amount of moneys improperly spent.

Section 806-A. Depositories of township funds.

The following shall apply:

(1) The board of township commissioners shall designate by resolution a depository or depositories for township funds. Any funds deposited with any banking institution of this Commonwealth shall be insured with the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund or their successor agencies, to the extent that accounts are so insured. The designation is valid for a period of one year or until another depository or other depositories are designated by similar action of the board of township commissioners.

(2) The depository or depositories shall be banks, banking institutions or trust companies located in this Commonwealth.

(3) The depository or depositories shall not be required to furnish bond or collateral security to cover the amount of any deposit to the extent that the same is insured with the Federal Deposit Insurance Corporation.

(4) The township treasurer or deputy treasurer shall, upon the designation of the depository or depositories by the board of township commissioners, immediately transfer thereto the township funds and after that make deposits solely in the depository or depositories in the name of the township.

(5) No township treasurer or deputy treasurer complying with the provisions of this section, nor his surety or sureties, shall be chargeable with losses of township funds caused solely by the failure or negligence of the depository or depositories.

(6) The depository or depositories shall furnish a bond to secure payment of deposits of township funds and any interest to the township, with a proper warrant to confess judgment in favor of the township, secured by a surety company or individual sureties to be approved by the board of commissioners, or deposit obligations of the United States, or the Commonwealth of Pennsylvania or any political subdivision thereof, to secure the payment of township deposits and any interest thereon. Such surety bonds shall be in a sum, to be fixed by ordinance or resolution, at least equal to the probable greatest amount of such deposit at any one time. The market value of deposit bonds shall be, at all times, at least equal to 120% of the amount of township funds to be secured. Such deposit bonds shall be accompanied by proper assignments or powers of attorney to transfer the same. In the event of the failure of the depository to pay to the township the full amount of such deposit and interest

thereon, bonds and the proceeds of sale thereof shall belong to the township until it shall receive therefrom the full amount of such deposits and interest thereon, and the township shall have a prior standing as respects such bonds and be in all respects preferred to any and all claims except such as have heretofore been preferred by law.

ARTICLE VIII-B

TAX COLLECTOR

Section 801-B. Powers and duties of tax collector.

(a) Collection of taxes required.--The township tax collector shall collect all county, institution district, township, school and other taxes levied within such townships by authorities authorized to levy taxes.

(b) Collection of taxes permitted.--

(1) The tax collector may also be designated in the tax-levying ordinance or resolution or be employed by the tax-levying authority to collect taxes levied under the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act .

(2) No such ordinance or resolution may authorize the collection of income taxes in a manner other than as provided in Chapter 5 of The Local Tax Enabling Act.

(c) Other powers and duties.--In addition to the powers, duties and responsibilities under this act, the tax collector shall exercise all the powers and perform all the duties and be subject to all the obligations and responsibilities for the collection of taxes as are conferred upon tax collectors by law.

Section 11. Section 1502 XIII of the act, amended May 31, 1955 (P.L.56, No.27), 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--

* * *

XIII. Lighting Assessments. On the petition of the owners of a majority of the lineal feet frontage along any street or highway, or portion thereof, in any village within the township, to enter into contracts with electric, gas, or other lighting companies to light and illuminate the streets, highways, and other public places in said village with electric light, gas light, or other illuminant.

The township commissioners shall annually assess, or cause to be assessed, the cost and expense of the maintenance of said lights by an equal assessment on all property benefited by such lighting in proportion to the number of feet the same fronts on the street, or highway, or portion thereof to be lighted. The **board of** township commissioners may provide for an equitable reduction from the frontage of lots, at intersections, or where, from the peculiar or pointed shape of lots, an assessment of the full frontage would be inequitable. No such assessment shall be made against any farm land, but vacant lots between built-up sections, whether tilled or untilled, shall not be deemed to be farm lands: Provided, however, That the assessment per front foot against vacant lots shall be only twenty-five per centum (25%) of the assessment per foot front against property with improvements thereon. All such assessments for street lighting shall be filed with the township [treasurer] **tax collector**, who shall give thirty days' written or printed notice that the assessments are due and payable, stating the due date to each party assessed, either by service on the owner of the property, or by mailing such notice to the owner at his last known post office address. The township [treasurer] **tax collector** shall

be entitled to the same commission for the collection of such assessments as he is entitled to by law for the collection of the township tax. If the assessments, or any of them remain unpaid, on the first Monday of May of the succeeding year they shall be placed in the hands of the township solicitor for collection. The solicitor shall collect the same, together with five per centum (5%) as attorney's commission, and interest from the date such assessments were due, by a municipal claim filed against the property of the delinquent owner in like manner as municipal claims are by law filed and collected. Where an owner has two or more lots against which there is an assessment for the same year, all such lots shall be embraced in one claim. All assessments, when collected, shall be paid over to the township treasurer, who shall receive and shall keep all such assessments collected for lighting the streets and highways in a separate account and pay out the same only upon orders signed by the president or vice president of the township commissioners, attested by the secretary or assistant secretary. The treasurer shall make a report to the auditor or controller of the township annually.

Ornamental Standards for Street Lighting. On the petition of the owners of seventy-five per cent of the lineal feet frontage along any street or highway or portion thereof in any village within the township to provide for the furnishing and installation of ornamental standards for street lighting with fittings and underground wiring therefor along such street or highway or the portion thereof affected, and to enter into contracts with electric, gas or other lighting companies to furnish and install such standards with the fittings and wiring therefor.

The **board of** township commissioners shall assess or cause to be assessed the cost and expense of the furnishing and installation of said standards, fittings and underground wiring by an equal assessment on all property benefited by the furnishing and installation of such standards, fittings and underground wiring in proportion to the number of feet the same fronts on the street or highway or portion thereof to be lighted. The township commissioners may provide for an equitable reduction from the frontage of lots at intersections, or where from the peculiar or pointed shape of lots an assessment of the full frontage would be inequitable. No such assessment shall be made against any farm land, but vacant lots between built-up sections, whether tilled or untilled, shall not be deemed to be farm lands. All such assessments for the cost of furnishing and installation of such standards, fittings and underground wiring shall be filed with the township [treasurer] **tax collector**, who shall give thirty days written or printed notice that the assessments are due and payable, stating the due date to each party assessed, either by service on the owner of the property or by mailing such notice to the owner at his last known post office address. The township [treasurer] **tax collector** shall be entitled to the same commission for the collection of such assessments as he is entitled to by law for the collection of the township tax. If the assessments or any of them remain unpaid at the expiration of a period not exceeding ninety days, the exact time to be fixed by the **board of** township commissioners, they shall be placed in the hands of the township solicitor for collection. The solicitor shall collect the same together with five per centum (5%) as attorney's commission and interest from the date such assessments were due by a municipal claim filed against the property of the delinquent owner in like manner as municipal

claims are by law filed and collected. Where an owner has two or more lots against which there is an assessment all such lots may be embraced in one claim. All assessments when collected shall be paid over to the township treasurer who shall receive and shall keep all such assessments collected in a separate account and pay out the same only upon orders signed by the president or vice president of the township commissioners, attested by the secretary or assistant secretary. The treasurer shall make a report to the auditor or controller of the township annually until all of such assessments are paid in full.

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Section 12. Section 1709.1 of the act, amended February 2, 2012 (P.L.62, No.7), is amended to read:

Section 1709.1. Additions and Revisions to Duplicates.--[Whenever in any first class township] **When** 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 **board of** township commissioners, inspect and reassess, subject to the right of appeal and adjustment [provided] by the [act of Assembly] **law** 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] **the** 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] **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** township commissioners to the township [treasurer] **tax collector**, together with [their] **the board's** warrant for collection of the same, and within ten days [thereafter] the township [treasurer] **tax collector** shall notify the owner of the property of the taxes due the township.

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

Section 13. Section 1712 of the act, amended December 14, 1967 (P.L.819, No.351), is amended to read:

Section 1712. Delivery of Duplicates.--The board of township commissioners shall within thirty days after adoption of the budget or within thirty days after receipt of the assessment roll from the county, whichever is later, deliver a duplicate of the assessment of township taxes to the township [treasurer] **tax collector**, together with [their] **the board's** warrant for [the] collection of the [same] **taxes**.

Section 14. Notwithstanding any other provision of law to the contrary, the following shall apply:

(1) The term of the person who holds the office of elected treasurer in a first class township shall end on the first Monday in January immediately following the municipal election of 2013.

(2) After the effective date of this section, if the elected township treasurer is unable to perform the duties of his office and fails or refuses to appoint a deputy, the court of common pleas, on petition of the board of township

commissioners, shall appoint a deputy treasurer to serve until the treasurer is again able to perform the duties of his office, or until such deputy is removed by the court, but in no instance shall such deputy serve beyond the term of the treasurer in whose office he is serving as deputy treasurer. The court shall also fix the compensation of such deputy treasurer at a rate not to exceed that paid to the elected township treasurer. For the time such deputy shall serve, such compensation shall be deducted from the compensation otherwise payable to the township treasurer. Such deputy shall furnish bond in the same manner as the bond of the treasurer.

Section 15. Municipal officers affected by this act shall transfer all necessary records to effectuate this act.

Section 16. This act shall take effect as follows:

- (1) The following shall take effect January 6, 2014:
 - (i) The repeal of section 511 of the act.
 - (ii) The amendment of section 530 of the act.
 - (iii) The amendment of section 602 of the act.
 - (iv) The amendment of section 603 of the act.
 - (v) The repeal of Article VIII heading of the act.
 - (vi) The repeal of section 801 of the act.
 - (vii) The repeal of sections 803, 804, 805, 806, 807 and 808 of the act.
 - (viii) The amendment of section 1502 XIII of the act.
 - (ix) The amendment of section 1709.1 of the act.
 - (x) The amendment of section 1712 of the act.
 - (xi) The addition of Article VIII-A of the act.
 - (xii) The addition of Article VIII-B of the act.
- (2) The remainder of this act shall take effect immediately.

APPROVED--The 24th day of October, A.D. 2012.

TOM CORBETT