

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 140 Session of 2009

INTRODUCED BY FOLMER, GORDNER, COSTA, M. WHITE, EARLL, ALLOWAY
AND WONDERLING, JANUARY 30, 2009

REFERRED TO LOCAL GOVERNMENT, JANUARY 30, 2009

AN ACT

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

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

12 Section 1. Section 228 of the act of June 24, 1931 (P.L.
13 1206, No.331), known as The First Class Township Code, reenacted
14 and amended May 27, 1949 (P.L.1955, No.569), is repealed:

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

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

4 Section 2. Section 503 of the act is amended to read:

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

14 Section 3. Section 515 of the act is repealed:

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

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

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

28 Section 4. Section 530 of the act, amended May 1, 1981 (P.L.
29 32, No.12), is amended to read:

30 Section 530. Vacancies in General.--When a vacancy occurs in

1 the office of township commissioner, auditor, controller,
2 treasurer, [assessor,] or assistant auditor, [or assistant
3 triennial assessor in any township,] by reason of death,
4 resignation, removal from the township or ward, or otherwise,
5 the board of township commissioners of such township shall fill
6 such vacancy by appointing by resolution a registered voter of
7 the ward or township, as the case may be, in which the vacancy
8 occurs. If the board of township commissioners of any township
9 shall refuse, fail, or neglect, or be unable for any reason
10 whatsoever, to fill such vacancy within thirty (30) days after
11 the vacancy occurs, then the vacancy board shall fill the
12 vacancy within fifteen (15) additional days by appointing a
13 registered elector of the ward or township, as the case may be,
14 in which the vacancy occurs. The vacancy board shall consist of
15 the board of commissioners and one registered elector of the
16 township, who shall be appointed by the board of township
17 commissioners at the board's first meeting each calendar year or
18 as soon thereafter as practical, and who shall act as chairman
19 of the vacancy board. If the vacancy board does not fill the
20 vacancy within the prescribed time, the chairman shall, or in
21 the case of a vacancy in the chairmanship the remaining members
22 of the vacancy board shall, petition the court of common pleas
23 to fill the vacancy by appointing a registered elector of the
24 ward or township, as the case may be, in which the vacancy
25 occurs. In the case where there are vacancies in a majority of
26 the offices of commissioners, the court of common pleas shall
27 fill such vacancies upon presentation of petition signed by not
28 less than fifteen (15) registered electors of the township. In
29 all cases, the person so appointed shall hold the office if the
30 term thereof continues so long, until the first Monday in

1 January after the first municipal election occurring more than
2 sixty (60) days after the vacancy occurs, at which election an
3 eligible person shall be elected for the remainder of the term
4 and shall have been a resident of the township continuously for
5 at least one (1) year before his appointment. In townships
6 divided into wards, all appointed commissioners shall reside in
7 the ward in which the vacancy occurred and shall have resided in
8 said ward continuously for at least one (1) year before
9 appointment. No person who was convicted of or pled guilty or no
10 contest to a felony shall be eligible for appointment to fill a
11 vacancy on the board of commissioners for a period of three (3)
12 years from the date of the conviction or plea.

13 Section 5. Clause III of section 1502 of the act is amended
14 to read:

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

18 * * *

19 III. Officers, Positions and Departments. To create any
20 office, position or department which may be deemed necessary for
21 the good government and interests of the township; and to fix
22 the compensation of persons appointed thereto[; and to employ
23 the township assessor and any assistant township assessor to
24 perform work for the township in connection with the assessment
25 and valuation of property and occupations for taxation purposes,
26 or to perform other work when not engaged for the county, and to
27 fix their compensation, payable by the township].

28 * * *

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

1 Section 1709.1. Additions and Revisions to Duplicates.--
2 Whenever in any first class township there is any construction
3 of a building or buildings not otherwise exempt as a dwelling
4 after January first of any year and the building is not included
5 in the tax duplicate of the township, the authority responsible
6 for assessments in the township shall, upon the request of the
7 township commissioners, [direct the assessor in the township to]
8 inspect and reassess, subject to the right of appeal and
9 adjustment provided by the act of Assembly under which
10 assessments are made, all taxable property in the township to
11 which major improvements have been made after January first of
12 any year and to give notice of such reassessments within ten
13 days to the authority responsible for assessments, the township
14 and the property owner. The property shall then be added to the
15 duplicate and shall be taxable for township purposes at the
16 reassessed valuation for that proportionate part of the fiscal
17 year of the township remaining after the property was improved.
18 Any improvement made during the month shall be computed as
19 having been made on the first of the month. A certified copy of
20 the additions or revisions to the duplicate shall be furnished
21 by the township commissioners to the township treasurer,
22 together with their warrant for collection of the same, and
23 within ten days thereafter the township treasurer shall notify
24 the owner of the property of the taxes due the township.

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

29 Section 6.1. Repeals are as follows:

30 (1) The following provisions of the act of May 21, 1943

1 (P.L.571, No.254), known as The Fourth to Eighth Class and
2 Selective County Assessment Law, are repealed insofar as they
3 relate to assessors in townships of the first class:

4 (i) The definition of "assessor" in section 102.

5 (ii) Section 502.

6 (iii) Section 506.

7 (iv) Section 610.

8 (2) The General Assembly declares that the repeals under
9 paragraph (3) are necessary to effectuate the amendment or
10 repeal of sections 228, 503, 515, 530, 1502 clause III and
11 section 1709.1 of the act.

12 (3) Section 501(a)(5) and (b) of The Fourth to Eighth
13 Class and Selective County Assessment Law are repealed.

14 Section 7. As of the effective date of this section, elected
15 assessors in townships of the first class shall serve the
16 remainder of their unexpired terms. Thereafter, assessors shall
17 neither be elected nor appointed in townships of the first
18 class.

19 Section 8. This act shall take effect in 60 days.