

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1909 Session of 2011

INTRODUCED BY TALLMAN, CREIGHTON, HEFFLEY, MILLER AND TRUITT,  
OCTOBER 24, 2011

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 24, 2011

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

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

9 Section 1. Sections 227 and 503 of the act of June 24, 1931  
10 (P.L.1206, No.331), known as The First Class Township Code,  
11 reenacted and amended May 27, 1949 (P.L.1955, No.569), are  
12 amended to read:

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

1 from the first Monday of January next following his election.

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

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

13 (c) [Treasurer] Tax Collector

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

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

20 When the township treasurer is unable to perform the duties  
21 of his office and fails or refuses to appoint a deputy, the  
22 court of common pleas, on petition of the township commissioners  
23 shall appoint a deputy treasurer to serve until the treasurer is  
24 again able to perform the duties of his office, or until such  
25 deputy is removed by the court, but in no instance shall such  
26 deputy serve beyond the term of the treasurer in whose office he  
27 is serving as deputy treasurer. The court shall also fix the  
28 compensation of such deputy treasurer at a rate not to exceed  
29 that paid to the elected township treasurer. For the time such  
30 deputy shall serve such compensation shall be deducted from the

1 compensation otherwise payable to the township treasurer. Such  
2 deputy shall furnish bond in the same manner as the bond of the  
3 treasurer.] Election of Tax Collector.--(a) At the municipal  
4 election in 2013 and every fourth year thereafter, the electors  
5 of each township shall elect one tax collector to serve for a  
6 term of four years from the first Monday of January after the  
7 election, except when vacancies create shorter terms. Tax  
8 collectors shall reside in the township from which they are  
9 elected and shall have resided in that township continuously for  
10 at least one year immediately preceding their election.

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

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

17 Section 4. Section 511 of the act is repealed:

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

22 Section 5. Section 530 of the act, amended May 1, 1981  
23 (P.L.32, No.12), is amended to read:

24 Section 530. Vacancies in General.--(a) When a vacancy  
25 occurs in the office of township commissioner, auditor,  
26 controller, [treasurer,] tax collector, assessor, assistant  
27 auditor, or assistant triennial assessor in any township, by  
28 reason of death, resignation, removal from the township or ward,  
29 or otherwise, the board of township commissioners of such  
30 township shall fill such vacancy by appointing by resolution a

1 registered voter of the ward or township, as the case may be, in  
2 which the vacancy occurs.

3     **(b)** If the board of township commissioners of any township  
4 shall refuse, fail, or neglect, or be unable for any reason  
5 whatsoever, to fill such vacancy within thirty (30) days after  
6 the vacancy occurs, then the vacancy board shall fill the  
7 vacancy within fifteen (15) additional days by appointing a  
8 registered elector of the ward or township, as the case may be,  
9 in which the vacancy occurs. The vacancy board shall consist of  
10 the board of commissioners and one registered elector of the  
11 township, who shall be appointed by the board of township  
12 commissioners at the board's first meeting each calendar year or  
13 as soon thereafter as practical, and who shall act as chairman  
14 of the vacancy board. If the vacancy board does not fill the  
15 vacancy within the prescribed time, the chairman shall, or in  
16 the case of a vacancy in the chairmanship the remaining members  
17 of the vacancy board shall, petition the court of common pleas  
18 to fill the vacancy by appointing a registered elector of the  
19 ward or township, as the case may be, in which the vacancy  
20 occurs. In the case where there are vacancies in a majority of  
21 the offices of commissioners, the court of common pleas shall  
22 fill such vacancies upon presentation of petition signed by not  
23 less than fifteen (15) registered electors of the township. In  
24 all cases, the person so appointed shall hold the office if the  
25 term thereof continues so long, until the first Monday in  
26 January after the first municipal election occurring more than  
27 sixty (60) days after the vacancy occurs, at which election an  
28 eligible person shall be elected for the remainder of the term  
29 and shall have been a resident of the township continuously for  
30 at least one (1) year before his appointment. In townships

1 divided into wards, all appointed commissioners shall reside in  
2 the ward in which the vacancy occurred and shall have resided in  
3 said ward continuously for at least one (1) year before  
4 appointment.

5 (c) No person who was convicted of or pled guilty or no  
6 contest to a felony shall be eligible for appointment to fill a  
7 vacancy on the board of commissioners for a period of three (3)  
8 years from the date of the conviction or plea.

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

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

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

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

29 (b) Tax collectors shall receive such salary, compensation  
30 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 and section 801 of the act  
are repealed:

[ARTICLE VIII

TOWNSHIP TREASURER

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

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

30 Section 9. Sections 803, 804, 805, 806, 807 and 808 of the

1 act are repealed:

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

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

25 Section 805. Powers as Tax Collector.--The township  
26 treasurer, by virtue of his office as treasurer, shall be tax  
27 collector. He shall collect all county, institution district,  
28 township, school, and other taxes, within such township, levied  
29 by authorities empowered to levy taxes. He shall, in addition to  
30 the powers, duties, and responsibilities enumerated in this act,



1 have all the powers, perform all the duties, and be subject to  
2 all the obligations and responsibilities as are now by law  
3 vested in, conferred upon, or imposed upon, collectors of the  
4 several classes of taxes hereinbefore mentioned.

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

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

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

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

28 Depositories so designated shall, upon receipt of notice of  
29 their selection as a depository of township funds, either  
30 furnish a bond to secure payment of deposits of township funds

1 and any interest to the township, with a proper warrant to  
2 confess judgment in favor of the township, secured by a surety  
3 company or individual sureties to be approved by the board of  
4 commissioners, or deposit obligations of the United States, or  
5 the Commonwealth of Pennsylvania or any political subdivision  
6 thereof, to secure the payment of township deposits and any  
7 interest thereon. Such surety bonds shall be in a sum, to be  
8 fixed by ordinance or resolution, at least equal to the probable  
9 greatest amount of such deposit at any one time. The market  
10 value of deposit bonds shall be, at all times, at least equal to  
11 one hundred and twenty per centum of the amount of township  
12 funds to be secured. Such deposit bonds shall be accompanied by  
13 proper assignments or powers of attorney to transfer the same.  
14 In the event of the failure of the depository to pay to the  
15 township the full amount of such deposits and interest thereon,  
16 such bonds and the proceeds of sale thereof shall belong to the  
17 township until it shall receive therefrom the full amount of  
18 such deposits and interest thereon, and the township shall have  
19 a prior standing as respects such bonds and be in all respects  
20 preferred to any and all claims except such as have heretofore  
21 been preferred by law.

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

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

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

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

6 ARTICLE VIII-A

7 APPOINTED TOWNSHIP TREASURER

8 Section 801-A. Township treasurer.

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

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

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

24 Section 802-A. Treasurer's bond.

25 The township treasurer shall give a fidelity bond to the  
26 Commonwealth in an amount prescribed by ordinance or resolution  
27 and at least equal to 50% of the amount of township funds  
28 estimated by the board of township commissioners to be available  
29 to the township treasurers at any time during the current year.  
30 The bond shall be subscribed by a surety company or companies

1 duly authorized to do business in this Commonwealth. The bond  
2 given by the treasurer shall be conditioned on the faithful  
3 performance of the duties as stated in section 803-A. The  
4 treasurer shall not, in any event, be required to give bond or  
5 bonds aggregating an amount in excess of the taxes to be paid  
6 over to him by the tax collector.

7 Section 803-A. Treasurer's duties.

8 The township treasurer shall:

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

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

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

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

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

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

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

5       A township treasurer or deputy treasurer who fails to perform  
6       any duties of the office other than those for which specific  
7       penalties are provided commits a summary offense and, in  
8       addition to the fine or penalty which may be imposed upon  
9       conviction, is required to pay to the township an amount equal  
10      to the amount of the financial loss that occurred, if any, for  
11      not performing the duties of the office. That person is  
12      disqualified from holding the office of township treasurer or  
13      deputy treasurer.

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

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

22   Section 806-A. Depositories of township funds.

23      The following shall apply:

24          (1) The board of township commissioners shall designate  
25          by resolution a depository or depositories for township  
26          funds. Any funds deposited with any banking institution of  
27          this Commonwealth shall be insured with the Federal Deposit  
28          Insurance Corporation or the National Credit Union Share  
29          Insurance Fund or their successor agencies, to the extent  
30          that accounts are so insured. The designation is valid for a

1 period of one year or until another depository or other  
2 depositories are designated by similar action of the board of  
3 township commissioners.

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

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

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

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

21 (6) The depository or depositories shall furnish a bond  
22 to secure payment of deposits of township funds and any  
23 interest to the township, with a proper warrant to confess  
24 judgment in favor of the township, secured by a surety  
25 company or individual sureties to be approved by the board of  
26 commissioners, or deposit obligations of the United States,  
27 or the Commonwealth of Pennsylvania or any political  
28 subdivision thereof, to secure the payment of township  
29 deposits and any interest thereon. Such surety bonds shall be  
30 in a sum, to be fixed by ordinance or resolution, at least

1 equal to the probable greatest amount of such deposit at any  
2 one time. The market value of deposit bonds shall be, at all  
3 times, at least equal to 120% of the amount of township funds  
4 to be secured. Such deposit bonds shall be accompanied by  
5 proper assignments or powers of attorney to transfer the  
6 same. In the event of the failure of the depository to pay to  
7 the township the full amount of such deposit and interest  
8 thereon, bonds and the proceeds of sale thereof shall belong  
9 to the township until it shall receive therefrom the full  
10 amount of such deposits and interest thereon, and the  
11 township shall have a prior standing as respects such bonds  
12 and be in all respects preferred to any and all claims except  
13 such as have heretofore been preferred by law.

14 ARTICLE VIII-B

15 TAX COLLECTOR

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

17 The township tax collector shall collect all county,  
18 institution district, township, school and other taxes levied  
19 within such townships by authorities authorized to levy taxes.  
20 The tax collector may also be designated in the tax-levying  
21 ordinance or resolution or be employed by the tax-levying  
22 authority to collect taxes levied under the act of December 31,  
23 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act. In  
24 addition to the powers, duties and responsibilities under this  
25 act, the tax collector shall exercise all the powers and perform  
26 all the duties and be subject to all the obligations and  
27 responsibilities for the collection of taxes as are conferred  
28 upon tax collectors by law.

29 Section 11. Section 1502 XIII of the act, amended May 31,  
30 1955 (P.L.56, No.27), is amended to read:

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

4       \* \* \*

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

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



1 or by mailing such notice to the owner at his last known post  
2 office address. The township [treasurer] tax collector shall be  
3 entitled to the same commission for the collection of such  
4 assessments as he is entitled to by law for the collection of  
5 the township tax. If the assessments, or any of them remain  
6 unpaid, on the first Monday of May of the succeeding year they  
7 shall be placed in the hands of the township solicitor for  
8 collection. The solicitor shall collect the same, together with  
9 five per centum (5%) as attorney's commission, and interest from  
10 the date such assessments were due, by a municipal claim filed  
11 against the property of the delinquent owner in like manner as  
12 municipal claims are by law filed and collected. Where an owner  
13 has two or more lots against which there is an assessment for  
14 the same year, all such lots shall be embraced in one claim. All  
15 assessments, when collected, shall be paid over to the township  
16 treasurer, who shall receive and shall keep all such assessments  
17 collected for lighting the streets and highways in a separate  
18 account and pay out the same only upon orders signed by the  
19 president or vice president of the township commissioners,  
20 attested by the secretary or assistant secretary. The treasurer  
21 shall make a report to the auditor or controller of the township  
22 annually.

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

1 furnish and install such standards with the fittings and wiring  
2 therefor.

3 The board of township commissioners shall assess or cause to  
4 be assessed the cost and expense of the furnishing and  
5 installation of said standards, fittings and underground wiring  
6 by an equal assessment on all property benefited by the  
7 furnishing and installation of such standards, fittings and  
8 underground wiring in proportion to the number of feet the same  
9 fronts on the street or highway or portion thereof to be  
10 lighted. The township commissioners may provide for an equitable  
11 reduction from the frontage of lots at intersections, or where  
12 from the peculiar or pointed shape of lots an assessment of the  
13 full frontage would be inequitable. No such assessment shall be  
14 made against any farm land, but vacant lots between built-up  
15 sections, whether tilled or untilled, shall not be deemed to be  
16 farm lands. All such assessments for the cost of furnishing and  
17 installation of such standards, fittings and underground wiring  
18 shall be filed with the township [treasurer] tax collector, who  
19 shall give thirty days written or printed notice that the  
20 assessments are due and payable, stating the due date to each  
21 party assessed, either by service on the owner of the property  
22 or by mailing such notice to the owner at his last known post  
23 office address. The township [treasurer] tax collector shall be  
24 entitled to the same commission for the collection of such  
25 assessments as he is entitled to by law for the collection of  
26 the township tax. If the assessments or any of them remain  
27 unpaid at the expiration of a period not exceeding ninety days,  
28 the exact time to be fixed by the board of township  
29 commissioners, they shall be placed in the hands of the township  
30 solicitor for collection. The solicitor shall collect the same

1 together with five per centum (5%) as attorney's commission and  
2 interest from the date such assessments were due by a municipal  
3 claim filed against the property of the delinquent owner in like  
4 manner as municipal claims are by law filed and collected. Where  
5 an owner has two or more lots against which there is an  
6 assessment all such lots may be embraced in one claim. All  
7 assessments when collected shall be paid over to the township  
8 treasurer who shall receive and shall keep all such assessments  
9 collected in a separate account and pay out the same only upon  
10 orders signed by the president or vice president of the township  
11 commissioners, attested by the secretary or assistant secretary.  
12 The treasurer shall make a report to the auditor or controller  
13 of the township annually until all of such assessments are paid  
14 in full.

15 \* \* \*

16 Section 12. Section 1709.1 of the act, amended July 22, 1970  
17 (P.L.551, No.189), is amended to read:

18 Section 1709.1. Additions and Revisions to Duplicates.--  
19 [Whenever in any first class township] When there is any  
20 construction of a building or buildings not otherwise exempt as  
21 a dwelling after January first of any year and the building is  
22 not included in the tax duplicate of the township, the authority  
23 responsible for assessments in the township shall, upon the  
24 request of the board of township commissioners, direct the  
25 assessor in the township to inspect and reassess, subject to the  
26 right of appeal and adjustment [provided] by the [act of  
27 Assembly] law under which assessments are made, all taxable  
28 property in the township to which major improvements have been  
29 made after January first of any year and to give notice of  
30 [such] the reassessments within ten days to the authority

1 responsible for assessments, the township and the property  
2 owner. The property shall [then] be added to the duplicate and  
3 [shall be] is taxable for township purposes at the reassessed  
4 valuation for that proportionate part of the fiscal year of the  
5 township remaining after the property was improved. Any  
6 improvement made during the month shall be computed as having  
7 been made on the first day of the month. A certified copy of the  
8 additions or revisions to the duplicate shall be furnished by  
9 the board of township commissioners to the township [treasurer]  
10 tax collector, together with [their] the board's warrant for  
11 collection of the same, and within ten days [thereafter] the  
12 township [treasurer] tax collector shall notify the owner of the  
13 property of the taxes due the township.

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

19 Section 13. Section 1712 of the act, amended December 14,  
20 1967 (P.L.819, No.351), is amended to read:

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

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

30 (1) The term of the person who holds the office of

1       elected treasurer in a first class township shall end on the  
2       first Monday in January immediately following the municipal  
3       election of 2013.

4           (2) After the effective date of this section, if the  
5       elected township treasurer is unable to perform the duties of  
6       his office and fails or refuses to appoint a deputy, the  
7       court of common pleas, on petition of the board of township  
8       commissioners, shall appoint a deputy treasurer to serve  
9       until the treasurer is again able to perform the duties of  
10      his office, or until such deputy is removed by the court, but  
11      in no instance shall such deputy serve beyond the term of the  
12      treasurer in whose office he is serving as deputy treasurer.  
13      The court shall also fix the compensation of such deputy  
14      treasurer at a rate not to exceed that paid to the elected  
15      township treasurer. For the time such deputy shall serve such  
16      compensation shall be deducted from the compensation  
17      otherwise payable to the township treasurer. Such deputy  
18      shall furnish bond in the same manner as the bond of the  
19      treasurer.

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

22      Section 16. This act shall take effect as follows:

23           (1) The following shall take effect January 4, 2014:

24               (i) The repeal of section 511 of the act.

25               (ii) The amendment of section 530 of the act.

26               (iii) The amendment of section 602 of the act.

27               (iv) The amendment of section 603 of the act.

28               (v) The repeal of Article VIII heading of the act.

29               (vi) The repeal of section 801 of the act.

30               (vii) The repeal of sections 803, 804, 805, 806, 807

1           and 808 of the act.

2           (viii) The amendment of section 1502 XIII of the  
3           act.

4           (ix) The amendment of section 1709.1 of the act.

5           (x) The addition of Article VIII-A of the act.

6           (xi) The addition of Article VIII-B of the act.

7           (2) The remainder of this act shall take effect  
8           immediately.