

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 1909 Session of  
2011INTRODUCED BY TALLMAN, CREIGHTON, HEFFLEY, MILLER AND TRUITT,  
OCTOBER 24, 2011AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF  
REPRESENTATIVES, AS AMENDED, MARCH 13, 2012

## 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 1. SECTION 227 OF THE ACT OF JUNE 24, 1931 ←  
14 (P.L.1206, NO.331), KNOWN AS THE FIRST CLASS TOWNSHIP CODE,  
15 REENACTED AND AMENDED MAY 27, 1949 (P.L.1955, NO.569), IS  
16 AMENDED TO READ:

17 Section 227. Election of [Treasurer] Tax Collector in New  
18 Townships.--At [such] the municipal election, the qualified  
19 electors of [such] a new township shall elect a [township

1 treasurer] tax collector for a two or four year term so that  
2 [his] the term shall expire at the same time as the terms of  
3 [treasurers] tax collectors of other townships of the first  
4 class under the provisions of this act. Thereafter the term of  
5 [treasurer] tax collector of said township shall be four years  
6 from the first Monday of January next following his election.

7 SECTION 1.1. SECTION 503 OF THE ACT, AMENDED FEBRUARY 2, ←  
8 2012 (P.L.62, NO.7), IS AMENDED TO READ:

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

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

20 (c) [Treasurer] Tax Collector

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

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

27 When the township treasurer is unable to perform the duties  
28 of his office and fails or refuses to appoint a deputy, the  
29 court of common pleas, on petition of the township commissioners  
30 shall appoint a deputy treasurer to serve until the treasurer is

1 again able to perform the duties of his office, or until such  
2 deputy is removed by the court, but in no instance shall such  
3 deputy serve beyond the term of the treasurer in whose office he  
4 is serving as deputy treasurer. The court shall also fix the  
5 compensation of such deputy treasurer at a rate not to exceed  
6 that paid to the elected township treasurer. For the time such  
7 deputy shall serve such compensation shall be deducted from the  
8 compensation otherwise payable to the township treasurer. Such  
9 deputy shall furnish bond in the same manner as the bond of the  
10 treasurer.] Election of Tax Collector.--(a) At the municipal  
11 election in 2013 and every fourth year thereafter, the electors  
12 of each township shall elect one tax collector to serve for a  
13 term of four years from the first Monday of January after the  
14 election, except when vacancies create shorter terms. Tax  
15 collectors shall reside in the township from which they are  
16 elected and shall have resided in that township continuously for  
17 at least one year immediately preceding their election.

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

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

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

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

29 Section 5. Section 530 of the act, amended ~~May 1, 1981~~  
30 ~~(P.L.32, No.12)~~ FEBRUARY 2, 2012 (P.L.62, NO.7), is amended to

←

←

1 read:

2 Section 530. Vacancies in General.--(a) When a vacancy  
3 occurs in the office of township commissioner, auditor,  
4 controller, [treasurer,] tax collector, ~~assessor~~, OR assistant  
5 auditor, ~~or assistant triennial assessor in any township~~, by  
6 reason of death, resignation, removal from the township or ward,  
7 or otherwise, the board of township commissioners of such  
8 township shall fill such vacancy by appointing by resolution a  
9 registered voter of the ward or township, as the case may be, in  
10 which the vacancy occurs.

11 (b) If the board of township commissioners of any township  
12 shall refuse, fail, or neglect, or be unable for any reason  
13 whatsoever, to fill such vacancy within thirty (30) days after  
14 the vacancy occurs, then the vacancy board shall fill the  
15 vacancy within fifteen (15) additional days by appointing a  
16 registered elector of the ward or township, as the case may be,  
17 in which the vacancy occurs. The vacancy board shall consist of  
18 the board of commissioners and one registered elector of the  
19 township, who shall be appointed by the board of township  
20 commissioners at the board's first meeting each calendar year or  
21 as soon thereafter as practical, and who shall act as chairman  
22 of the vacancy board. If the vacancy board does not fill the  
23 vacancy within the prescribed time, the chairman shall, or in  
24 the case of a vacancy in the chairmanship the remaining members  
25 of the vacancy board shall, petition the court of common pleas  
26 to fill the vacancy by appointing a registered elector of the  
27 ward or township, as the case may be, in which the vacancy  
28 occurs. In the case where there are vacancies in a majority of  
29 the offices of commissioners, the court of common pleas shall  
30 fill such vacancies upon presentation of petition signed by not

1 less than fifteen (15) registered electors of the township. In  
2 all cases, the person so appointed shall hold the office if the  
3 term thereof continues so long, until the first Monday in  
4 January after the first municipal election occurring more than  
5 sixty (60) days after the vacancy occurs, at which election an  
6 eligible person shall be elected for the remainder of the term  
7 and shall have been a resident of the township continuously for  
8 at least one (1) year before his appointment. In townships  
9 divided into wards, all appointed commissioners shall reside in  
10 the ward in which the vacancy occurred and shall have resided in  
11 said ward continuously for at least one (1) year before  
12 appointment.

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

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

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

30 Section 7. Section 603 of the act, amended February 25, 1976

1 (P.L.52, No.21), is amended to read:

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

7 (b) Tax collectors shall receive such salary, compensation  
8 or emoluments of office as may from time to time be fixed by  
9 ordinance of the township in accordance with the act of May 25,  
10 1945 (P.L.1050, No.394), known as the "Local Tax Collection  
11 Law."

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

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

18 Section 8. Article VIII heading ~~and section 801~~ of the act  
19 ~~are~~ IS repealed: ←

20 [ARTICLE VIII

21 TOWNSHIP TREASURER] ←

22 SECTION 8.1. SECTION 801 OF THE ACT, AMENDED JULY 2, 1953 ←  
23 (P.L.326, NO.71), IS REPEALED:

24 [Section 801. Fidelity Bond.--The treasurer of each township ←  
25 shall give a fidelity and not a surety bond to the Commonwealth  
26 in a sum to be prescribed by ordinance or resolution and at  
27 least equal to fifty per centum of the probable amount of the  
28 annual township tax. Such bond shall be subscribed by a surety  
29 company or companies duly authorized to do business in this  
30 Commonwealth. The bond given by the treasurer shall be

1 conditioned on a just accounting for and paying over all moneys  
2 belonging to the township funds that may come into his hands, as  
3 treasurer, from taxation or otherwise, for the payment over  
4 thereof only in the manner prescribed by law, for the delivery  
5 to his successor in office of all papers, books, documents, and  
6 other things held in right of his office, for the payment to  
7 such successor of any balance in money remaining in his hands or  
8 charged against him in the settlement of his accounts, and that,  
9 as tax collector of township, county, poor, institution  
10 district, and school taxes, he shall account for and pay over  
11 all moneys received by him as taxes, penalties and interest. The  
12 township treasurer and his sureties shall be discharged from  
13 further liability on any bond as tax collector as soon as all  
14 tax items, contained in the duplicates delivered to him, are  
15 either--(1) collected and paid over to the proper taxing  
16 district; or (2) set forth in schedules filed with or certified  
17 to the proper tax authorities; or (3) returned to the county  
18 commissioners for sale of the real estate by the county  
19 treasurer, or returned in accordance with the Real Estate Tax  
20 Sale Law approved July 7, 1947, Pamphlet Laws 1368; or (4) in  
21 the case of occupation, poll, and per capita taxes, accounted  
22 for by payment over or by exoneration which shall be granted by  
23 the taxing district upon oath or affirmation that as tax  
24 collector he has complied with section 20 of the Local Tax  
25 Collection Law approved May 25th, 1945 (Pamphlet Laws 1050). The  
26 township treasurer shall be required to give but one bond, which  
27 shall include his duties as township treasurer and collector of  
28 township, county, school, institution district, and poor taxes,  
29 and shall cover the full term of his office. Should the  
30 township, county, school district, institution district or poor

1 district be of the opinion at any time, that the bond given is  
2 not sufficient, additional security may be required to be given  
3 at the expense of the taxing district requiring the same. 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  
6 collected by him. The bond or bonds given by the township  
7 treasurer shall be for the use of the township, the county, the  
8 institution district, and the school district. Said bond shall  
9 be filed with the township commissioners.]

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

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

22 Section 804. Payment of Moneys on Orders.--The township  
23 treasurer shall pay out the moneys coming into his hands only on  
24 orders, numbered in the order of their issue, signed by the  
25 president or vice president and attested by the secretary or  
26 assistant secretary of the board, and designating the  
27 appropriation out of which the orders shall be paid. The  
28 signature of the president or vice-president may be a facsimile  
29 signature. Any township treasurer who shall pay out moneys in  
30 his hands except upon such orders, or shall pay out moneys in



1 excess of the appropriation, shall be allowed no credit in the  
2 settlement of his accounts for the sum or sums so paid out, nor  
3 shall he have any claim or right of action against the township  
4 therefor.

5 Section 805. Powers as Tax Collector.--The township  
6 treasurer, by virtue of his office as treasurer, shall be tax  
7 collector. He shall collect all county, institution district,  
8 township, school, and other taxes, within such township, levied  
9 by authorities empowered to levy taxes. He shall, in addition to  
10 the powers, duties, and responsibilities enumerated in this act,  
11 have all the powers, perform all the duties, and be subject to  
12 all the obligations and responsibilities as are now by law  
13 vested in, conferred upon, or imposed upon, collectors of the  
14 several classes of taxes hereinbefore mentioned.

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

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

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

1 and not more than one year.

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

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

1 been preferred by law.

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

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

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

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

16 ARTICLE VIII-A

17 APPOINTED TOWNSHIP TREASURER

18 Section 801-A. Township treasurer.

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

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

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

1 in the capacity of township treasurer. The board of township  
2 commissioners shall determine the compensation of the deputy  
3 treasurer.

4 Section 802-A. Treasurer's bond.

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

17 Section 803-A. Treasurer's duties.

18 The township treasurer shall:

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

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

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

28 (4) Pay out all moneys of the township only on orders  
29 signed by the president or vice president and attested by the  
30 secretary or assistant secretary of the board, and

1 designating the appropriation out of which the orders shall  
2 be paid. The signature of the president or vice-president may  
3 be by facsimile signature. When a treasurer pays out moneys  
4 except upon orders or pays moneys in excess of the  
5 appropriation, he shall receive no credit in the settlement  
6 of his accounts for those amounts, nor shall he have any  
7 claim or right of action against the township.

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

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

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

15 A township treasurer or deputy treasurer who fails to perform  
16 any duties of the office other than those for which specific  
17 penalties are provided commits a summary offense and, in  
18 addition to the fine or penalty which may be imposed upon  
19 conviction, is required to pay to the township an amount equal  
20 to the amount of the financial loss that occurred, if any, for  
21 not performing the duties of the office. That person is  
22 disqualified from holding the office of township treasurer or  
23 deputy treasurer.

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

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

1 pay restitution in the amount of moneys improperly spent.

2 Section 806-A. Depositories of township funds.

3 The following shall apply:

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

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

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

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

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

1       (6) The depository or depositories shall furnish a bond  
2       to secure payment of deposits of township funds and any  
3       interest to the township, with a proper warrant to confess  
4       judgment in favor of the township, secured by a surety  
5       company or individual sureties to be approved by the board of  
6       commissioners, or deposit obligations of the United States,  
7       or the Commonwealth of Pennsylvania or any political  
8       subdivision thereof, to secure the payment of township  
9       deposits and any interest thereon. Such surety bonds shall be  
10       in a sum, to be fixed by ordinance or resolution, at least  
11       equal to the probable greatest amount of such deposit at any  
12       one time. The market value of deposit bonds shall be, at all  
13       times, at least equal to 120% of the amount of township funds  
14       to be secured. Such deposit bonds shall be accompanied by  
15       proper assignments or powers of attorney to transfer the  
16       same. In the event of the failure of the depository to pay to  
17       the township the full amount of such deposit and interest  
18       thereon, bonds and the proceeds of sale thereof shall belong  
19       to the township until it shall receive therefrom the full  
20       amount of such deposits and interest thereon, and the  
21       township shall have a prior standing as respects such bonds  
22       and be in all respects preferred to any and all claims except  
23       such as have heretofore been preferred by law.

24                       ARTICLE VIII-B

25                       TAX COLLECTOR

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

27       ~~The township tax collector shall collect all county,~~  
28       ~~institution district, township, school and other taxes levied~~  
29       ~~within such townships by authorities authorized to levy taxes.~~  
30       ~~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. 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.~~

(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.



1 The board shall have power--

2 \* \* \*

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

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

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

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

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

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

13 \* \* \*

14 Section 12. Section 1709.1 of the act, ~~amended July 22, 1970~~ ←  
15 ~~(P.L.551, No.189)~~ FEBRUARY 2, 2012 (P.L.62, NO.7), is amended to ←  
16 read:

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

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

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

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

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

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

29 (1) The term of the person who holds the office of  
30 elected treasurer in a first class township shall end on the

1 first Monday in January immediately following the municipal  
2 election of 2013.

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

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

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

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

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

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

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

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

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

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

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

30 and 808 of the act.

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

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

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

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

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