

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1185 Session of 2011

INTRODUCED BY WAUGH, ERICKSON AND MENSCH, JUNE 30, 2011

REFERRED TO LOCAL GOVERNMENT, JUNE 30, 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; and  
 7 making repeals.

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

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

14 Section 227. Election of [Treasurer] Tax Collector in New  
 15 Townships.--At [such] the municipal election, the qualified  
 16 electors of [such] a new township shall elect a [township  
 17 treasurer] tax collector for a two or four year term so that  
 18 [his] the term shall expire at the same time as the terms of  
 19 [treasurers] tax collectors of other townships of the first  
 20 class under the provisions of this act. Thereafter the term of  
 21 [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 2009 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

1 ordinance of the township in accordance with the act of May 25,  
2 1945 (P.L.1050, No.394), known as the "Local Tax Collection  
3 Law."

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

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

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 Article VIII heading of the act is repealed:

11 [ARTICLE VIII  
12 TOWNSHIP TREASURER]

13 Section 9. Section 801 of the act, amended July 2, 1953  
14 (P.L.326, No.71), is repealed:

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

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

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

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

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

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



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

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

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

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

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

29 Depositories so designated shall, upon receipt of notice of  
30 their selection as a depository of township funds, either

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

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

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

1 name of the township.

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

6 Section 11. The act is amended by adding articles to read:

7 ARTICLE VIII-A

8 APPOINTED TOWNSHIP TREASURER

9 Section 801-A. Township treasurer.

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

14 (b) Compensation.--The board of township commissioners shall  
15 determine the compensation of the township treasurer. When a  
16 township commissioner is appointed as township treasurer, the  
17 board of auditors or controller shall determine the  
18 compensation. A person may not receive hourly compensation for  
19 work as a superintendent, roadmaster or laborer for time spent  
20 in the performance of the duties of township treasurer.

21 (c) Deputy.--When the township treasurer is unable to  
22 perform the duties of office or fails to appoint a deputy  
23 treasurer, the board of township commissioners may appoint a  
24 deputy treasurer to serve until the treasurer is again able to  
25 perform the duties of his office. The deputy treasurer shall be  
26 bonded for the same amount as the township treasurer when acting  
27 in the capacity of township treasurer. The board of township  
28 commissioners shall determine the compensation of the deputy  
29 treasurer. When a township commissioner is appointed as deputy  
30 treasurer, the board of auditors or controller shall determine

1 the compensation.

2 Section 802-A. Treasurer's bond.

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

15 Section 803-A. Treasurer's duties.

16 The township treasurer shall:

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

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

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

26 (4) Pay out all moneys of the township only on orders  
27 signed by the president or vice president and attested by the  
28 secretary or assistant secretary of the board, and  
29 designating the appropriation out of which the orders shall  
30 be paid. The signature of the president or vice-president may

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

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

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

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

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

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

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

30 Section 806-A. Depositories of township funds.

1     The following shall apply:

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

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

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

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

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

29           (6) The depository or depositories shall furnish a bond  
30    to secure payment of deposits of township funds and any

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

23 ARTICLE VIII-B

24 TAX COLLECTOR

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

26 The township tax collector shall collect all county,  
27 institution district, township, school and other taxes levied  
28 within such townships by authorities authorized to levy taxes.  
29 The tax collector may also be designated in the tax-levying  
30 ordinance or resolution or be employed by the tax-levying

1 authority to collect taxes levied under the act of December 31,  
2 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act. In  
3 addition to the powers, duties and responsibilities under this  
4 act, the tax collector shall exercise all the powers and perform  
5 all the duties and be subject to all the obligations and  
6 responsibilities for the collection of taxes as are conferred  
7 upon tax collectors by law.

8 Section 12. Section 1502 XIII of the act, amended May 31,  
9 1955 (P.L.56, No.27), is amended to read:

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

13 \* \* \*

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

21 The township commissioners shall annually assess, or cause to  
22 be assessed, the cost and expense of the maintenance of said  
23 lights by an equal assessment on all property benefited by such  
24 lighting in proportion to the number of feet the same fronts on  
25 the street, or highway, or portion thereof to be lighted. The  
26 board of township commissioners may provide for an equitable  
27 reduction from the frontage of lots, at intersections, or where,  
28 from the peculiar or pointed shape of lots, an assessment of the  
29 full frontage would be inequitable. No such assessment shall be  
30 made against any farm land, but vacant lots between built-up



1 sections, whether tilled or untilled, shall not be deemed to be  
2 farm lands: Provided, however, That the assessment per front  
3 foot against vacant lots shall be only twenty-five per centum  
4 (25%) of the assessment per foot front against property with  
5 improvements thereon. All such assessments for street lighting  
6 shall be filed with the township [treasurer] tax collector, who  
7 shall give thirty days' written or printed notice that the  
8 assessments are due and payable, stating the due date to each  
9 party assessed, either by service on the owner of the property,  
10 or by mailing such notice to the owner at his last known post  
11 office address. The township [treasurer] tax collector shall be  
12 entitled to the same commission for the collection of such  
13 assessments as he is entitled to by law for the collection of  
14 the township tax. If the assessments, or any of them remain  
15 unpaid, on the first Monday of May of the succeeding year they  
16 shall be placed in the hands of the township solicitor for  
17 collection. The solicitor shall collect the same, together with  
18 five per centum (5%) as attorney's commission, and interest from  
19 the date such assessments were due, by a municipal claim filed  
20 against the property of the delinquent owner in like manner as  
21 municipal claims are by law filed and collected. Where an owner  
22 has two or more lots against which there is an assessment for  
23 the same year, all such lots shall be embraced in one claim. All  
24 assessments, when collected, shall be paid over to the township  
25 treasurer, who shall receive and shall keep all such assessments  
26 collected for lighting the streets and highways in a separate  
27 account and pay out the same only upon orders signed by the  
28 president or vice president of the township commissioners,  
29 attested by the secretary or assistant secretary. The treasurer  
30 shall make a report to the auditor or controller of the township

1 annually.

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

12 The board of township commissioners shall assess or cause to  
13 be assessed the cost and expense of the furnishing and  
14 installation of said standards, fittings and underground wiring  
15 by an equal assessment on all property benefited by the  
16 furnishing and installation of such standards, fittings and  
17 underground wiring in proportion to the number of feet the same  
18 fronts on the street or highway or portion thereof to be  
19 lighted. The township commissioners may provide for an equitable  
20 reduction from the frontage of lots at intersections, or where  
21 from the peculiar or pointed shape of lots an assessment of the  
22 full frontage would be inequitable. No such assessment shall be  
23 made against any farm land, but vacant lots between built-up  
24 sections, whether tilled or untilled, shall not be deemed to be  
25 farm lands. All such assessments for the cost of furnishing and  
26 installation of such standards, fittings and underground wiring  
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 at the expiration of a period not exceeding ninety days,  
7 the exact time to be fixed by the board of township  
8 commissioners, they shall be placed in the hands of the township  
9 solicitor for collection. The solicitor shall collect the same  
10 together with five per centum (5%) as attorney's commission and  
11 interest from the date such assessments were due by a municipal  
12 claim filed against the property of the delinquent owner in like  
13 manner as municipal claims are by law filed and collected. Where  
14 an owner has two or more lots against which there is an  
15 assessment all such lots may be embraced in one claim. All  
16 assessments when collected shall be paid over to the township  
17 treasurer who shall receive and shall keep all such assessments  
18 collected in a separate account and pay out the same only upon  
19 orders signed by the president or vice president of the township  
20 commissioners, attested by the secretary or assistant secretary.  
21 The treasurer shall make a report to the auditor or controller  
22 of the township annually until all of such assessments are paid  
23 in full.

24 \* \* \*

25 Section 13. Section 1709.1 of the act, amended July 22, 1970  
26 (P.L.551, No.189), is amended to read:

27 Section 1709.1. Additions and Revisions to Duplicates.--  
28 [Whenever in any first class township] When there is any  
29 construction of a building or buildings not otherwise exempt as  
30 a dwelling after January first of any year and the building is

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

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

28 Section 14. Section 1712 of the act, amended December 14,  
29 1967 (P.L.819, No.351), is amended to read:

30 Section 1712. Delivery of Duplicates.--The board of township

1 commissioners shall within thirty days after adoption of the  
2 budget or within thirty days after receipt of the assessment  
3 roll from the county, whichever is later, deliver a duplicate of  
4 the assessment of township taxes to the township [treasurer] tax  
5 collector, together with [their] the board's warrant for [the]  
6 collection of the [same] taxes.

7 Section 15. Notwithstanding any other provision of law to  
8 the contrary, the following shall apply:

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

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

29 Section 16. Municipal officers affected by this act shall  
30 transfer all necessary records to effectuate this act.

1 Section 17. This act shall take effect as follows:

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

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

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

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

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

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

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

9 (vii) The repeal of sections 803, 804, 805, 806, 807  
10 and 808 of the act.

11 (viii) The amendment of section 1502 XIII of the  
12 act.

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

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

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

16 (2) The remainder of this act shall take effect  
17 immediately.