

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1185 Session of 2011

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

SENATOR EICHELBERGER, LOCAL GOVERNMENT, AS AMENDED, JUNE 12, 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; and~~
7 ~~making repeals.~~

8 AMENDING THE ACT OF JUNE 24, 1931 (P.L.1206, NO.331), ENTITLED ←
9 "AN ACT CONCERNING TOWNSHIPS OF THE FIRST CLASS; AMENDING,
10 REVISING, CONSOLIDATING, AND CHANGING THE LAW RELATING
11 THERETO," PROVIDING FOR APPOINTMENT OF TOWNSHIP TREASURERS
12 AND ELECTION OF TAX COLLECTORS; AND FURTHER DEFINING THE
13 DUTIES AND AUTHORITY OF THE BOARD OF TOWNSHIP COMMISSIONERS.

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

16 Section 1. ~~Sections 227 and 503 of the act of June 24, 1931~~ ←
17 ~~(P.L.1206, No.331), known as The First Class Township Code,~~
18 ~~reenacted and amended May 27, 1949 (P.L.1955, No.569), are~~
19 ~~amended to read:~~

20 Section 227. ~~Election of [Treasurer] Tax Collector in New~~
21 ~~Townships. At [such] the municipal election, the qualified~~
22 ~~electors of [such] a new township shall elect a [township~~
23 ~~treasurer] tax collector for a two or four year term so that~~

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

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

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

17 ~~(c) [Treasurer] Tax Collector~~

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

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

24 ~~When the township treasurer is unable to perform the duties~~  
25 ~~of his office and fails or refuses to appoint a deputy, the~~  
26 ~~court of common pleas, on petition of the township commissioners~~  
27 ~~shall appoint a deputy treasurer to serve until the treasurer is~~  
28 ~~again able to perform the duties of his office, or until such~~  
29 ~~deputy is removed by the court, but in no instance shall such~~  
30 ~~deputy serve beyond the term of the treasurer in whose office he~~

1 ~~is serving as deputy treasurer. The court shall also fix the~~  
2 ~~compensation of such deputy treasurer at a rate not to exceed~~  
3 ~~that paid to the elected township treasurer. For the time such~~  
4 ~~deputy shall serve such compensation shall be deducted from the~~  
5 ~~compensation otherwise payable to the township treasurer. Such~~  
6 ~~deputy shall furnish bond in the same manner as the bond of the~~  
7 ~~treasurer.] Election of Tax Collector. (a) At the municipal~~  
8 ~~election in 2009 and every fourth year thereafter, the electors~~  
9 ~~of each township shall elect one tax collector to serve for a~~  
10 ~~term of four years from the first Monday of January after the~~  
11 ~~election, except when vacancies create shorter terms. Tax~~  
12 ~~collectors shall reside in the township from which they are~~  
13 ~~elected and shall have resided in that township continuously for~~  
14 ~~at least one year immediately preceding their election.~~

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

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

21 ~~Section 4. Section 511 of the act is repealed:~~

22 ~~{Section 511. Eligibility. The same person may hold the~~  
23 ~~office of township treasurer and treasurer of the school~~  
24 ~~district, but no township treasurer shall hold any other~~  
25 ~~township office except that of tax collector.}~~

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

28 ~~Section 530. Vacancies in General. (a) When a vacancy~~  
29 ~~occurs in the office of township commissioner, auditor,~~  
30 ~~controller, [treasurer,] tax collector, assessor, assistant~~

1 ~~auditor, or assistant triennial assessor in any township, by~~  
2 ~~reason of death, resignation, removal from the township or ward,~~  
3 ~~or otherwise, the board of township commissioners of such~~  
4 ~~township shall fill such vacancy by appointing by resolution a~~  
5 ~~registered voter of the ward or township, as the case may be, in~~  
6 ~~which the vacancy occurs.~~

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

1 ~~sixty (60) days after the vacancy occurs, at which election an~~  
2 ~~eligible person shall be elected for the remainder of the term~~  
3 ~~and shall have been a resident of the township continuously for~~  
4 ~~at least one (1) year before his appointment. In townships~~  
5 ~~divided into wards, all appointed commissioners shall reside in~~  
6 ~~the ward in which the vacancy occurred and shall have resided in~~  
7 ~~said ward continuously for at least one (1) year before~~  
8 ~~appointment.~~

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

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

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

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

28 ~~Section 603. Compensation. (a) Elected officers of~~  
29 ~~townships other than tax collector shall receive such salary,~~  
30 ~~compensation or emoluments of office as may from time to time be~~

1 ~~fixed by ordinance of the township in accordance with provisions~~  
2 ~~of section 703.~~

3 ~~(b) Tax collectors shall receive such salary, compensation~~  
4 ~~or emoluments of office as may from time to time be fixed by~~  
5 ~~ordinance of the township in accordance with the act of May 25,~~  
6 ~~1945 (P.L.1050, No.394), known as the "Local Tax Collection~~  
7 ~~Law."~~

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

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

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

15 ~~{ARTICLE VIII~~  
16 ~~TOWNSHIP TREASURER}~~

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

19 ~~{Section 801. Fidelity Bond. The treasurer of each township~~  
20 ~~shall give a fidelity and not a surety bond to the Commonwealth~~  
21 ~~in a sum to be prescribed by ordinance or resolution and at~~  
22 ~~least equal to fifty per centum of the probable amount of the~~  
23 ~~annual township tax. Such bond shall be subscribed by a surety~~  
24 ~~company or companies duly authorized to do business in this~~  
25 ~~Commonwealth. The bond given by the treasurer shall be~~  
26 ~~conditioned on a just accounting for and paying over all moneys~~  
27 ~~belonging to the township funds that may come into his hands, as~~  
28 ~~treasurer, from taxation or otherwise, for the payment over~~  
29 ~~thereof only in the manner prescribed by law, for the delivery~~  
30 ~~to his successor in office of all papers, books, documents, and~~

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

1 ~~collected by him. The bond or bonds given by the township~~  
2 ~~treasurer shall be for the use of the township, the county, the~~  
3 ~~institution district, and the school district. Said bond shall~~  
4 ~~be filed with the township commissioners.]~~

5 ~~Section 10. Sections 803, 804, 805, 806, 807 and 808 of the~~  
6 ~~act are repealed:~~

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

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

30 ~~Section 805. Powers as Tax Collector. The township~~



1 ~~treasurer, by virtue of his office as treasurer, shall be tax~~  
2 ~~collector. He shall collect all county, institution district,~~  
3 ~~township, school, and other taxes, within such township, levied~~  
4 ~~by authorities empowered to levy taxes. He shall, in addition to~~  
5 ~~the powers, duties, and responsibilities enumerated in this act,~~  
6 ~~have all the powers, perform all the duties, and be subject to~~  
7 ~~all the obligations and responsibilities as are now by law~~  
8 ~~vested in, conferred upon, or imposed upon, collectors of the~~  
9 ~~several classes of taxes hereinbefore mentioned.~~

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

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

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

27 ~~Section 808. Depositories of Township Funds; Selection;~~  
28 ~~Bonds. The board of commissioners shall, from time to time,~~  
29 ~~designate, by resolution, a depository or depositories for~~  
30 ~~township funds. Such depository or depositories shall be banks,~~

1 ~~banking institutions or trust companies located in the~~  
2 ~~Commonwealth.~~

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

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

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

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

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

11                               ~~ARTICLE VIII A~~

12                               ~~APPOINTED TOWNSHIP TREASURER~~

13 ~~Section 801 A. Township treasurer.~~

14       ~~(a) Appointment. The board of township commissioners shall~~  
15 ~~appoint a township treasurer, who may be an elected officer or~~  
16 ~~employe of the township, to serve at the pleasure of the board~~  
17 ~~of township commissioners.~~

18       ~~(b) Compensation. The board of township commissioners shall~~  
19 ~~determine the compensation of the township treasurer. When a~~  
20 ~~township commissioner is appointed as township treasurer, the~~  
21 ~~board of auditors or controller shall determine the~~  
22 ~~compensation. A person may not receive hourly compensation for~~  
23 ~~work as a superintendent, roadmaster or laborer for time spent~~  
24 ~~in the performance of the duties of 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. When a township commissioner is appointed as deputy~~  
4 ~~treasurer, the board of auditors or controller shall determine~~  
5 ~~the compensation.~~

6 ~~Section 802 A. Treasurer's bond.~~

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

19 ~~Section 803 A. Treasurer's duties.~~

20 ~~The township treasurer shall:~~

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

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

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

30 ~~(4) Pay out all moneys of the township only on orders~~

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

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

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

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

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

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

~~When any moneys are collected for any special purpose, no township treasurer or township commissioner may apply those moneys to any purpose other than that for which they were collected. Every misapplication shall be a misdemeanor of the~~

~~1 third degree, and, in addition to the fine or penalty which may  
2 be imposed upon conviction, the defendant shall be required to  
3 pay restitution in the amount of moneys improperly spent.~~

~~4 Section 806 A. Depositories of township funds.~~

~~5 The following shall apply:~~

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

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

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

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

~~28 (5) No township treasurer or deputy treasurer complying  
29 with the provisions of this section, nor his surety or  
30 sureties, shall be chargeable with losses of township funds~~

1 ~~caused solely by the failure or negligence of the depository~~  
2 ~~or depositories.~~

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

27 ~~ARTICLE VIII B~~

28 ~~TAX COLLECTOR~~

29 ~~Section 801 B. Powers and duties of tax collector.~~

30 ~~The township tax collector shall collect all county,~~

~~1 institution district, township, school and other taxes levied  
2 within such townships by authorities authorized to levy taxes.  
3 The tax collector may also be designated in the tax levying  
4 ordinance or resolution or be employed by the tax levying  
5 authority to collect taxes levied under the act of December 31,  
6 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act. In  
7 addition to the powers, duties and responsibilities under this  
8 act, the tax collector shall exercise all the powers and perform  
9 all the duties and be subject to all the obligations and  
10 responsibilities for the collection of taxes as are conferred  
11 upon tax collectors by law.~~

~~12 Section 12. Section 1502 XIII of the act, amended May 31,  
13 1955 (P.L.56, No.27), is amended to read:~~

~~14 Section 1502. The corporate power of a township of the first  
15 class shall be vested in the board of township commissioners.  
16 The board shall have power—~~

~~17 \* \* \*~~

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

~~25 The township commissioners shall annually assess, or cause to  
26 be assessed, the cost and expense of the maintenance of said  
27 lights by an equal assessment on all property benefited by such  
28 lighting in proportion to the number of feet the same fronts on  
29 the street, or highway, or portion thereof to be lighted. The  
30 board of township commissioners may provide for an equitable~~



1 ~~reduction from the frontage of lots, at intersections, or where,~~  
2 ~~from the peculiar or pointed shape of lots, an assessment of the~~  
3 ~~full frontage would be inequitable. No such assessment shall be~~  
4 ~~made against any farm land, but vacant lots between built up~~  
5 ~~sections, whether tilled or untilled, shall not be deemed to be~~  
6 ~~farm lands: Provided, however, That the assessment per front~~  
7 ~~foot against vacant lots shall be only twenty five per centum~~  
8 ~~(25%) of the assessment per foot front against property with~~  
9 ~~improvements thereon. All such assessments for street lighting~~  
10 ~~shall be filed with the township [treasurer] tax collector, who~~  
11 ~~shall give thirty days' written or printed notice that the~~  
12 ~~assessments are due and payable, stating the due date to each~~  
13 ~~party assessed, either by service on the owner of the property,~~  
14 ~~or by mailing such notice to the owner at his last known post~~  
15 ~~office address. The township [treasurer] tax collector shall be~~  
16 ~~entitled to the same commission for the collection of such~~  
17 ~~assessments as he is entitled to by law for the collection of~~  
18 ~~the township tax. If the assessments, or any of them remain~~  
19 ~~unpaid, on the first Monday of May of the succeeding year they~~  
20 ~~shall be placed in the hands of the township solicitor for~~  
21 ~~collection. The solicitor shall collect the same, together with~~  
22 ~~five per centum (5%) as attorney's commission, and interest from~~  
23 ~~the date such assessments were due, by a municipal claim filed~~  
24 ~~against the property of the delinquent owner in like manner as~~  
25 ~~municipal claims are by law filed and collected. Where an owner~~  
26 ~~has two or more lots against which there is an assessment for~~  
27 ~~the same year, all such lots shall be embraced in one claim. All~~  
28 ~~assessments, when collected, shall be paid over to the township~~  
29 ~~treasurer, who shall receive and shall keep all such assessments~~  
30 ~~collected for lighting the streets and highways in a separate~~

1 ~~account and pay out the same only upon orders signed by the~~  
2 ~~president or vice president of the township commissioners,~~  
3 ~~attested by the secretary or assistant secretary. The treasurer~~  
4 ~~shall make a report to the auditor or controller of the township~~  
5 ~~annually.~~

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

16 ~~The board of township commissioners shall assess or cause to~~  
17 ~~be assessed the cost and expense of the furnishing and~~  
18 ~~installation of said standards, fittings and underground wiring~~  
19 ~~by an equal assessment on all property benefited by the~~  
20 ~~furnishing and installation of such standards, fittings and~~  
21 ~~underground wiring in proportion to the number of feet the same~~  
22 ~~fronts on the street or highway or portion thereof to be~~  
23 ~~lighted. The township commissioners may provide for an equitable~~  
24 ~~reduction from the frontage of lots at intersections, or where~~  
25 ~~from the peculiar or pointed shape of lots an assessment of the~~  
26 ~~full frontage would be inequitable. No such assessment shall be~~  
27 ~~made against any farm land, but vacant lots between built up~~  
28 ~~sections, whether tilled or untilled, shall not be deemed to be~~  
29 ~~farm lands. All such assessments for the cost of furnishing and~~  
30 ~~installation of such standards, fittings and underground wiring~~

1 ~~shall be filed with the township [treasurer] tax collector, who~~  
2 ~~shall give thirty days written or printed notice that the~~  
3 ~~assessments are due and payable, stating the due date to each~~  
4 ~~party assessed, either by service on the owner of the property~~  
5 ~~or by mailing such notice to the owner at his last known post~~  
6 ~~office address. The township [treasurer] tax collector shall be~~  
7 ~~entitled to the same commission for the collection of such~~  
8 ~~assessments as he is entitled to by law for the collection of~~  
9 ~~the township tax. If the assessments or any of them remain~~  
10 ~~unpaid at the expiration of a period not exceeding ninety days,~~  
11 ~~the exact time to be fixed by the board of township~~  
12 ~~commissioners, they shall be placed in the hands of the township~~  
13 ~~solicitor for collection. The solicitor shall collect the same~~  
14 ~~together with five per centum (5%) as attorney's commission and~~  
15 ~~interest from the date such assessments were due by a municipal~~  
16 ~~claim filed against the property of the delinquent owner in like~~  
17 ~~manner as municipal claims are by law filed and collected. Where~~  
18 ~~an owner has two or more lots against which there is an~~  
19 ~~assessment all such lots may be embraced in one claim. All~~  
20 ~~assessments when collected shall be paid over to the township~~  
21 ~~treasurer who shall receive and shall keep all such assessments~~  
22 ~~collected in a separate account and pay out the same only upon~~  
23 ~~orders signed by the president or vice president of the township~~  
24 ~~commissioners, attested by the secretary or assistant secretary.~~  
25 ~~The treasurer shall make a report to the auditor or controller~~  
26 ~~of the township annually until all of such assessments are paid~~  
27 ~~in full.~~

28 \* \* \*

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

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

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

1 duplicate.

2 Section 14. ~~Section 1712 of the act, amended December 14,~~  
3 ~~1967 (P.L.819, No.351), is amended to read:~~

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

11 Section 15. ~~Notwithstanding any other provision of law to~~  
12 ~~the contrary, the following shall apply:~~

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

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

1 ~~shall furnish bond in the same manner as the bond of the~~  
2 ~~treasurer.~~

3 ~~Section 16. Municipal officers affected by this act shall~~  
4 ~~transfer all necessary records to effectuate this act.~~

5 ~~Section 17. This act shall take effect as follows:~~

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

7 ~~(i) The repeal of section 511 of the act.~~

8 ~~(ii) The amendment of section 530 of the act.~~

9 ~~(iii) The amendment of section 602 of the act.~~

10 ~~(iv) The amendment of section 603 of the act.~~

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

12 ~~(vi) The repeal of section 801 of the act.~~

13 ~~(vii) The repeal of sections 803, 804, 805, 806, 807~~  
14 ~~and 808 of the act.~~

15 ~~(viii) The amendment of section 1502 XIII of the~~  
16 ~~act.~~

17 ~~(ix) The amendment of section 1709.1 of the act.~~

18 ~~(x) The addition of Article VIII A of the act.~~

19 ~~(xi) The addition of Article VIII B of the act.~~

20 ~~(2) The remainder of this act shall take effect~~  
21 ~~immediately.~~

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

26 SECTION 227. ELECTION OF [TREASURER] TAX COLLECTOR IN NEW  
27 TOWNSHIPS.--AT [SUCH] THE MUNICIPAL ELECTION, THE QUALIFIED  
28 ELECTORS OF [SUCH] A NEW TOWNSHIP SHALL ELECT A [TOWNSHIP  
29 TREASURER] TAX COLLECTOR FOR A TWO OR FOUR YEAR TERM SO THAT  
30 [HIS] THE TERM SHALL EXPIRE AT THE SAME TIME AS THE TERMS OF



1 [TREASURERS] TAX COLLECTORS OF OTHER TOWNSHIPS OF THE FIRST  
2 CLASS UNDER THE PROVISIONS OF THIS ACT. THEREAFTER THE TERM OF  
3 [TREASURER] TAX COLLECTOR OF SAID TOWNSHIP SHALL BE FOUR YEARS  
4 FROM THE FIRST MONDAY OF JANUARY NEXT FOLLOWING HIS ELECTION.

5 SECTION 1.1. SECTION 503 OF THE ACT, AMENDED FEBRUARY 2,  
6 2012 (P.L.62, NO.7), IS AMENDED TO READ:

7 SECTION 503. ELECTED OFFICERS ENUMERATED.--THE ELECTORS OF  
8 EACH TOWNSHIP SHALL ELECT (A) AT LEAST FIVE TOWNSHIP  
9 COMMISSIONERS, (B) ONE TOWNSHIP [TREASURER] TAX COLLECTOR, AND  
10 (C) EXCEPT AS OTHERWISE HEREINAFTER PROVIDED, THREE ELECTED  
11 AUDITORS OR ONE APPOINTED AUDITOR, OR ONE CONTROLLER WHERE SUCH  
12 OFFICE HAS BEEN ESTABLISHED. [ALL ELECTED] ELECTED TOWNSHIP  
13 OFFICERS SHALL BE REGISTERED ELECTORS OF THE TOWNSHIP.

14 SECTION 2. SUBDIVISION (C) HEADING OF ARTICLE V OF THE ACT  
15 IS AMENDED TO READ:

16 (C) [TREASURER] TAX COLLECTOR

17 SECTION 3. SECTION 510 OF THE ACT IS AMENDED TO READ:

18 SECTION 510. [ELECTION OF TREASURER.--AT THE MUNICIPAL  
19 ELECTION IN THE YEAR ONE THOUSAND NINE HUNDRED AND FIFTY-THREE,  
20 AND EVERY FOURTH YEAR THEREAFTER, THE ELECTORS OF EACH TOWNSHIP  
21 SHALL ELECT A TOWNSHIP TREASURER FOR A TERM OF FOUR YEARS, FROM  
22 THE FIRST MONDAY OF JANUARY NEXT FOLLOWING HIS ELECTION.

23 WHEN THE TOWNSHIP TREASURER IS UNABLE TO PERFORM THE DUTIES  
24 OF HIS OFFICE AND FAILS OR REFUSES TO APPOINT A DEPUTY, THE  
25 COURT OF COMMON PLEAS, ON PETITION OF THE TOWNSHIP COMMISSIONERS  
26 SHALL APPOINT A DEPUTY TREASURER TO SERVE UNTIL THE TREASURER IS  
27 AGAIN ABLE TO PERFORM THE DUTIES OF HIS OFFICE, OR UNTIL SUCH  
28 DEPUTY IS REMOVED BY THE COURT, BUT IN NO INSTANCE SHALL SUCH  
29 DEPUTY SERVE BEYOND THE TERM OF THE TREASURER IN WHOSE OFFICE HE  
30 IS SERVING AS DEPUTY TREASURER. THE COURT SHALL ALSO FIX THE

1 COMPENSATION OF SUCH DEPUTY TREASURER AT A RATE NOT TO EXCEED  
2 THAT PAID TO THE ELECTED TOWNSHIP TREASURER. FOR THE TIME SUCH  
3 DEPUTY SHALL SERVE SUCH COMPENSATION SHALL BE DEDUCTED FROM THE  
4 COMPENSATION OTHERWISE PAYABLE TO THE TOWNSHIP TREASURER. SUCH  
5 DEPUTY SHALL FURNISH BOND IN THE SAME MANNER AS THE BOND OF THE  
6 TREASURER.] ELECTION OF TAX COLLECTOR.--(A) AT THE MUNICIPAL  
7 ELECTION IN 2013 AND EVERY FOURTH YEAR THEREAFTER, THE ELECTORS  
8 OF EACH TOWNSHIP SHALL ELECT ONE TAX COLLECTOR TO SERVE FOR A  
9 TERM OF FOUR YEARS FROM THE FIRST MONDAY OF JANUARY AFTER THE  
10 ELECTION, EXCEPT WHEN VACANCIES CREATE SHORTER TERMS. TAX  
11 COLLECTORS SHALL RESIDE IN THE TOWNSHIP FROM WHICH THEY ARE  
12 ELECTED AND SHALL HAVE RESIDED IN THAT TOWNSHIP CONTINUOUSLY FOR  
13 AT LEAST ONE YEAR IMMEDIATELY PRECEDING THEIR ELECTION.

14 (B) IF THE ELECTORS OF A TOWNSHIP FAIL TO CHOOSE A TAX  
15 COLLECTOR OR IF A PERSON ELECTED TO THE OFFICE FAILS TO GIVE THE  
16 REQUIRED BOND OR TAKE THE REQUIRED OATH, THE VACANCY SHALL BE  
17 FILLED AS PROVIDED IN SECTION 530.

18 (C) COMPENSATION FOR TAX COLLECTORS SHALL BE FIXED BY  
19 ORDINANCE AS PROVIDED IN SECTION 603.

20 SECTION 4. SECTION 511 OF THE ACT IS REPEALED:

21 [SECTION 511. ELIGIBILITY.--THE SAME PERSON MAY HOLD THE  
22 OFFICE OF TOWNSHIP TREASURER AND TREASURER OF THE SCHOOL  
23 DISTRICT, BUT NO TOWNSHIP TREASURER SHALL HOLD ANY OTHER  
24 TOWNSHIP OFFICE EXCEPT THAT OF TAX COLLECTOR.]

25 SECTION 5. SECTION 530 OF THE ACT, AMENDED FEBRUARY 2, 2012  
26 (P.L.62, NO.7), IS AMENDED TO READ:

27 SECTION 530. VACANCIES IN GENERAL.--(A) WHEN A VACANCY  
28 OCCURS IN THE OFFICE OF TOWNSHIP COMMISSIONER, AUDITOR,  
29 CONTROLLER, [TREASURER,] TAX COLLECTOR, OR ASSISTANT AUDITOR, BY  
30 REASON OF DEATH, RESIGNATION, REMOVAL FROM THE TOWNSHIP OR WARD,



1 OR OTHERWISE, THE BOARD OF TOWNSHIP COMMISSIONERS OF SUCH  
2 TOWNSHIP SHALL FILL SUCH VACANCY BY APPOINTING BY RESOLUTION A  
3 REGISTERED VOTER OF THE WARD OR TOWNSHIP, AS THE CASE MAY BE, IN  
4 WHICH THE VACANCY OCCURS.

5 (B) IF THE BOARD OF TOWNSHIP COMMISSIONERS OF ANY TOWNSHIP  
6 SHALL REFUSE, FAIL, OR NEGLECT, OR BE UNABLE FOR ANY REASON  
7 WHATSOEVER, TO FILL SUCH VACANCY WITHIN THIRTY (30) DAYS AFTER  
8 THE VACANCY OCCURS, THEN THE VACANCY BOARD SHALL FILL THE  
9 VACANCY WITHIN FIFTEEN (15) ADDITIONAL DAYS BY APPOINTING A  
10 REGISTERED ELECTOR OF THE WARD OR TOWNSHIP, AS THE CASE MAY BE,  
11 IN WHICH THE VACANCY OCCURS. THE VACANCY BOARD SHALL CONSIST OF  
12 THE BOARD OF COMMISSIONERS AND ONE REGISTERED ELECTOR OF THE  
13 TOWNSHIP, WHO SHALL BE APPOINTED BY THE BOARD OF TOWNSHIP  
14 COMMISSIONERS AT THE BOARD'S FIRST MEETING EACH CALENDAR YEAR OR  
15 AS SOON THEREAFTER AS PRACTICAL, AND WHO SHALL ACT AS CHAIRMAN  
16 OF THE VACANCY BOARD. IF THE VACANCY BOARD DOES NOT FILL THE  
17 VACANCY WITHIN THE PRESCRIBED TIME, THE CHAIRMAN SHALL, OR IN  
18 THE CASE OF A VACANCY IN THE CHAIRMANSHIP THE REMAINING MEMBERS  
19 OF THE VACANCY BOARD SHALL, PETITION THE COURT OF COMMON PLEAS  
20 TO FILL THE VACANCY BY APPOINTING A REGISTERED ELECTOR OF THE  
21 WARD OR TOWNSHIP, AS THE CASE MAY BE, IN WHICH THE VACANCY  
22 OCCURS. IN THE CASE WHERE THERE ARE VACANCIES IN A MAJORITY OF  
23 THE OFFICES OF COMMISSIONERS, THE COURT OF COMMON PLEAS SHALL  
24 FILL SUCH VACANCIES UPON PRESENTATION OF PETITION SIGNED BY NOT  
25 LESS THAN FIFTEEN (15) REGISTERED ELECTORS OF THE TOWNSHIP. IN  
26 ALL CASES, THE PERSON SO APPOINTED SHALL HOLD THE OFFICE IF THE  
27 TERM THEREOF CONTINUES SO LONG, UNTIL THE FIRST MONDAY IN  
28 JANUARY AFTER THE FIRST MUNICIPAL ELECTION OCCURRING MORE THAN  
29 SIXTY (60) DAYS AFTER THE VACANCY OCCURS, AT WHICH ELECTION AN  
30 ELIGIBLE PERSON SHALL BE ELECTED FOR THE REMAINDER OF THE TERM

1 AND SHALL HAVE BEEN A RESIDENT OF THE TOWNSHIP CONTINUOUSLY FOR  
2 AT LEAST ONE (1) YEAR BEFORE HIS APPOINTMENT. IN TOWNSHIPS  
3 DIVIDED INTO WARDS, ALL APPOINTED COMMISSIONERS SHALL RESIDE IN  
4 THE WARD IN WHICH THE VACANCY OCCURRED AND SHALL HAVE RESIDED IN  
5 SAID WARD CONTINUOUSLY FOR AT LEAST ONE (1) YEAR BEFORE  
6 APPOINTMENT.

7 (C) NO PERSON WHO WAS CONVICTED OF OR PLED GUILTY OR NO  
8 CONTEST TO A FELONY SHALL BE ELIGIBLE FOR APPOINTMENT TO FILL A  
9 VACANCY ON THE BOARD OF COMMISSIONERS FOR A PERIOD OF THREE (3)  
10 YEARS FROM THE DATE OF THE CONVICTION OR PLEA.

11 SECTION 6. SECTION 602 OF THE ACT, AMENDED SEPTEMBER 7, 1955  
12 (P.L.563, NO.140), IS AMENDED TO READ:

13 SECTION 602. BONDS.--WHEN ANY OFFICER OR EMPLOYE OF ANY  
14 TOWNSHIP IS REQUIRED TO GIVE BOND FOR THE FAITHFUL PERFORMANCE  
15 OF HIS DUTIES, [SUCH] THE BOND SHALL BE WITH A SURETY COMPANY OR  
16 OTHER COMPANY AUTHORIZED BY LAW TO ACT AS SURETY AND THE  
17 TOWNSHIP SHALL PAY THE PREMIUM ON [SUCH] THE BOND, EXCEPT THAT  
18 THE PREMIUM ON BOND OF TOWNSHIP [TREASURER AS] TAX COLLECTOR  
19 SHALL BE PAID BY THE RESPECTIVE TAXING DISTRICTS, AS PROVIDED BY  
20 THE [LOCAL TAX COLLECTION LAW, APPROVED MAY TWENTY-FIVE, ONE  
21 THOUSAND NINE HUNDRED FORTY-FIVE (PAMPHLET LAWS 1050), AND ITS  
22 AMENDMENTS.] ACT OF MAY 25, 1945 (P.L.1050, NO.394), KNOWN AS  
23 THE "LOCAL TAX COLLECTION LAW."

24 SECTION 7. SECTION 603 OF THE ACT, AMENDED FEBRUARY 25, 1976  
25 (P.L.52, NO.21), IS AMENDED TO READ:

26 SECTION 603. COMPENSATION.--(A) ELECTED OFFICERS OF  
27 TOWNSHIPS OTHER THAN TAX COLLECTOR SHALL RECEIVE SUCH SALARY,  
28 COMPENSATION OR EMOLUMENTS OF OFFICE AS MAY FROM TIME TO TIME BE  
29 FIXED BY ORDINANCE OF THE TOWNSHIP IN ACCORDANCE WITH PROVISIONS  
30 OF SECTION 703.

1 (B) TAX COLLECTORS SHALL RECEIVE SUCH SALARY, COMPENSATION  
2 OR EMOLUMENTS OF OFFICE AS MAY FROM TIME TO TIME BE FIXED BY  
3 ORDINANCE OF THE TOWNSHIP IN ACCORDANCE WITH THE ACT OF MAY 25,  
4 1945 (P.L.1050, NO.394), KNOWN AS THE "LOCAL TAX COLLECTION  
5 LAW."

6 (C) ANY CHANGE IN SALARY, COMPENSATION OR EMOLUMENTS OF  
7 OFFICE OF AN ELECTED OFFICER SHALL BECOME EFFECTIVE AT THE  
8 BEGINNING OF THE NEXT TERM OF THE ELECTED OFFICER.

9 (D) APPOINTED OFFICERS AND EMPLOYES OF THE TOWNSHIP SHALL  
10 RECEIVE SUCH COMPENSATION FOR THEIR SERVICES AS THE TOWNSHIP  
11 COMMISSIONERS SHALL PRESCRIBE.

12 SECTION 8. ARTICLE VIII HEADING OF THE ACT IS REPEALED:

13 [ARTICLE VIII  
14 TOWNSHIP TREASURER]

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

17 [SECTION 801. FIDELITY BOND.--THE TREASURER OF EACH TOWNSHIP  
18 SHALL GIVE A FIDELITY AND NOT A SURETY BOND TO THE COMMONWEALTH  
19 IN A SUM TO BE PRESCRIBED BY ORDINANCE OR RESOLUTION AND AT  
20 LEAST EQUAL TO FIFTY PER CENTUM OF THE PROBABLE AMOUNT OF THE  
21 ANNUAL TOWNSHIP TAX. SUCH BOND SHALL BE SUBSCRIBED BY A SURETY  
22 COMPANY OR COMPANIES DULY AUTHORIZED TO DO BUSINESS IN THIS  
23 COMMONWEALTH. THE BOND GIVEN BY THE TREASURER SHALL BE  
24 CONDITIONED ON A JUST ACCOUNTING FOR AND PAYING OVER ALL MONEYS  
25 BELONGING TO THE TOWNSHIP FUNDS THAT MAY COME INTO HIS HANDS, AS  
26 TREASURER, FROM TAXATION OR OTHERWISE, FOR THE PAYMENT OVER  
27 THEREOF ONLY IN THE MANNER PRESCRIBED BY LAW, FOR THE DELIVERY  
28 TO HIS SUCCESSOR IN OFFICE OF ALL PAPERS, BOOKS, DOCUMENTS, AND  
29 OTHER THINGS HELD IN RIGHT OF HIS OFFICE, FOR THE PAYMENT TO  
30 SUCH SUCCESSOR OF ANY BALANCE IN MONEY REMAINING IN HIS HANDS OR

1 CHARGED AGAINST HIM IN THE SETTLEMENT OF HIS ACCOUNTS, AND THAT,  
2 AS TAX COLLECTOR OF TOWNSHIP, COUNTY, POOR, INSTITUTION  
3 DISTRICT, AND SCHOOL TAXES, HE SHALL ACCOUNT FOR AND PAY OVER  
4 ALL MONEYS RECEIVED BY HIM AS TAXES, PENALTIES AND INTEREST. THE  
5 TOWNSHIP TREASURER AND HIS SURETIES SHALL BE DISCHARGED FROM  
6 FURTHER LIABILITY ON ANY BOND AS TAX COLLECTOR AS SOON AS ALL  
7 TAX ITEMS, CONTAINED IN THE DUPLICATES DELIVERED TO HIM, ARE  
8 EITHER--(1) COLLECTED AND PAID OVER TO THE PROPER TAXING  
9 DISTRICT; OR (2) SET FORTH IN SCHEDULES FILED WITH OR CERTIFIED  
10 TO THE PROPER TAX AUTHORITIES; OR (3) RETURNED TO THE COUNTY  
11 COMMISSIONERS FOR SALE OF THE REAL ESTATE BY THE COUNTY  
12 TREASURER, OR RETURNED IN ACCORDANCE WITH THE REAL ESTATE TAX  
13 SALE LAW APPROVED JULY 7, 1947, PAMPHLET LAWS 1368; OR (4) IN  
14 THE CASE OF OCCUPATION, POLL, AND PER CAPITA TAXES, ACCOUNTED  
15 FOR BY PAYMENT OVER OR BY EXONERATION WHICH SHALL BE GRANTED BY  
16 THE TAXING DISTRICT UPON OATH OR AFFIRMATION THAT AS TAX  
17 COLLECTOR HE HAS COMPLIED WITH SECTION 20 OF THE LOCAL TAX  
18 COLLECTION LAW APPROVED MAY 25TH, 1945 (PAMPHLET LAWS 1050). THE  
19 TOWNSHIP TREASURER SHALL BE REQUIRED TO GIVE BUT ONE BOND, WHICH  
20 SHALL INCLUDE HIS DUTIES AS TOWNSHIP TREASURER AND COLLECTOR OF  
21 TOWNSHIP, COUNTY, SCHOOL, INSTITUTION DISTRICT, AND POOR TAXES,  
22 AND SHALL COVER THE FULL TERM OF HIS OFFICE. SHOULD THE  
23 TOWNSHIP, COUNTY, SCHOOL DISTRICT, INSTITUTION DISTRICT OR POOR  
24 DISTRICT BE OF THE OPINION AT ANY TIME, THAT THE BOND GIVEN IS  
25 NOT SUFFICIENT, ADDITIONAL SECURITY MAY BE REQUIRED TO BE GIVEN  
26 AT THE EXPENSE OF THE TAXING DISTRICT REQUIRING THE SAME. THE  
27 TREASURER SHALL NOT, IN ANY EVENT, BE REQUIRED TO GIVE BOND OR  
28 BONDS AGGREGATING AN AMOUNT IN EXCESS OF THE TAXES TO BE  
29 COLLECTED BY HIM. THE BOND OR BONDS GIVEN BY THE TOWNSHIP  
30 TREASURER SHALL BE FOR THE USE OF THE TOWNSHIP, THE COUNTY, THE

1 INSTITUTION DISTRICT, AND THE SCHOOL DISTRICT. SAID BOND SHALL  
2 BE FILED WITH THE TOWNSHIP COMMISSIONERS.]

3 SECTION 9. SECTIONS 803, 804, 805, 806, 807 AND 808 OF THE  
4 ACT ARE REPEALED:

5 [SECTION 803. ACCOUNTS TO BE KEPT BY TREASURER.--EVERY  
6 TOWNSHIP TREASURER SHALL TAKE CHARGE OF ALL TOWNSHIP MONEYS FROM  
7 ALL SOURCES, AND PROMPTLY DEPOSIT THE SAME IN A BANK, BANKING  
8 INSTITUTION OR TRUST COMPANY IN THE NAME OF THE TOWNSHIP, AND  
9 KEEP DISTINCT ACCOUNTS OF ALL SUMS RECEIVED FROM TAXES AND OTHER  
10 SOURCES, WHICH ACCOUNTS SHALL AT ALL TIMES BE OPEN TO THE  
11 INSPECTION OF THE COMMISSIONERS AND TOWNSHIP AUDITOR OR  
12 CONTROLLER. HE SHALL ANNUALLY STATE HIS ACCOUNTS, AND LAY THE  
13 SAME, TOGETHER WITH THE BOOKS AND THE VOUCHERS, BEFORE THE  
14 TOWNSHIP AUDITORS OR CONTROLLER FOR AUDIT.

15 SECTION 804. PAYMENT OF MONEYS ON ORDERS.--THE TOWNSHIP  
16 TREASURER SHALL PAY OUT THE MONEYS COMING INTO HIS HANDS ONLY ON  
17 ORDERS, NUMBERED IN THE ORDER OF THEIR ISSUE, SIGNED BY THE  
18 PRESIDENT OR VICE PRESIDENT AND ATTESTED BY THE SECRETARY OR  
19 ASSISTANT SECRETARY OF THE BOARD, AND DESIGNATING THE  
20 APPROPRIATION OUT OF WHICH THE ORDERS SHALL BE PAID. THE  
21 SIGNATURE OF THE PRESIDENT OR VICE-PRESIDENT MAY BE A FACSIMILE  
22 SIGNATURE. ANY TOWNSHIP TREASURER WHO SHALL PAY OUT MONEYS IN  
23 HIS HANDS EXCEPT UPON SUCH ORDERS, OR SHALL PAY OUT MONEYS IN  
24 EXCESS OF THE APPROPRIATION, SHALL BE ALLOWED NO CREDIT IN THE  
25 SETTLEMENT OF HIS ACCOUNTS FOR THE SUM OR SUMS SO PAID OUT, NOR  
26 SHALL HE HAVE ANY CLAIM OR RIGHT OF ACTION AGAINST THE TOWNSHIP  
27 THEREFOR.

28 SECTION 805. POWERS AS TAX COLLECTOR.--THE TOWNSHIP  
29 TREASURER, BY VIRTUE OF HIS OFFICE AS TREASURER, SHALL BE TAX  
30 COLLECTOR. HE SHALL COLLECT ALL COUNTY, INSTITUTION DISTRICT,

1 TOWNSHIP, SCHOOL, AND OTHER TAXES, WITHIN SUCH TOWNSHIP, LEVIED  
2 BY AUTHORITIES EMPOWERED TO LEVY TAXES. HE SHALL, IN ADDITION TO  
3 THE POWERS, DUTIES, AND RESPONSIBILITIES ENUMERATED IN THIS ACT,  
4 HAVE ALL THE POWERS, PERFORM ALL THE DUTIES, AND BE SUBJECT TO  
5 ALL THE OBLIGATIONS AND RESPONSIBILITIES AS ARE NOW BY LAW  
6 VESTED IN, CONFERRED UPON, OR IMPOSED UPON, COLLECTORS OF THE  
7 SEVERAL CLASSES OF TAXES HEREINBEFORE MENTIONED.

8 IT IS THE PURPOSE AND INTENT OF THIS SECTION THAT NO LOCAL  
9 TAXES SHALL BE COLLECTED IN ANY TOWNSHIP, EXCEPT BY THE  
10 TREASURER OF THE TOWNSHIP.

11 SECTION 806. OATH.--THE TREASURER OF EVERY TOWNSHIP SHALL,  
12 BEFORE HE ENTERS UPON THE DUTIES OF HIS OFFICE AS COLLECTOR OF  
13 TAXES FOR THE COUNTY, TAKE AND SUBSCRIBE AN OATH OF OFFICE AND  
14 FILE THE SAME IN THE OFFICE OF THE COURT OF QUARTER SESSIONS.

15 SECTION 807. SPECIAL FUNDS; PENALTY.--WHENEVER ANY MONEYS  
16 ARE COLLECTED IN ANY TOWNSHIP FOR ANY SPECIAL PURPOSE AND ARE  
17 PAID INTO THE HANDS OF THE TREASURER OF SUCH TOWNSHIP, IT SHALL  
18 BE UNLAWFUL FOR SUCH TREASURER TO APPLY SUCH MONEYS, OR ANY PART  
19 THEREOF, TO ANY PURPOSE OTHER THAN THAT FOR WHICH SUCH MONEYS  
20 WERE COLLECTED. EVERY SUCH MISAPPLICATION SHALL BE A  
21 MISDEMEANOR. UPON CONVICTION OF SUCH OFFENSE, THE TREASURER  
22 SHALL BE PUNISHED BY A FINE OF NOT LESS THAN THE AMOUNT SO  
23 MISAPPLIED, OR BY IMPRISONMENT FOR NOT LESS THAN THREE MONTHS  
24 AND NOT MORE THAN ONE YEAR.

25 SECTION 808. DEPOSITORIES OF TOWNSHIP FUNDS; SELECTION;  
26 BONDS.--THE BOARD OF COMMISSIONERS SHALL, FROM TIME TO TIME,  
27 DESIGNATE, BY RESOLUTION, A DEPOSITORY OR DEPOSITORIES FOR  
28 TOWNSHIP FUNDS. SUCH DEPOSITORY OR DEPOSITORIES SHALL BE BANKS,  
29 BANKING INSTITUTIONS OR TRUST COMPANIES LOCATED IN THE  
30 COMMONWEALTH.

1 DEPOSITORIES SO DESIGNATED SHALL, UPON RECEIPT OF NOTICE OF  
2 THEIR SELECTION AS A DEPOSITORY OF TOWNSHIP FUNDS, EITHER  
3 FURNISH A BOND TO SECURE PAYMENT OF DEPOSITS OF TOWNSHIP FUNDS  
4 AND ANY INTEREST TO THE TOWNSHIP, WITH A PROPER WARRANT TO  
5 CONFESS JUDGMENT IN FAVOR OF THE TOWNSHIP, SECURED BY A SURETY  
6 COMPANY OR INDIVIDUAL SURETIES TO BE APPROVED BY THE BOARD OF  
7 COMMISSIONERS, OR DEPOSIT OBLIGATIONS OF THE UNITED STATES, OR  
8 THE COMMONWEALTH OF PENNSYLVANIA OR ANY POLITICAL SUBDIVISION  
9 THEREOF, TO SECURE THE PAYMENT OF TOWNSHIP DEPOSITS AND ANY  
10 INTEREST THEREON. SUCH SURETY BONDS SHALL BE IN A SUM, TO BE  
11 FIXED BY ORDINANCE OR RESOLUTION, AT LEAST EQUAL TO THE PROBABLE  
12 GREATEST AMOUNT OF SUCH DEPOSIT AT ANY ONE TIME. THE MARKET  
13 VALUE OF DEPOSIT BONDS SHALL BE, AT ALL TIMES, AT LEAST EQUAL TO  
14 ONE HUNDRED AND TWENTY PER CENTUM OF THE AMOUNT OF TOWNSHIP  
15 FUNDS TO BE SECURED. SUCH DEPOSIT BONDS SHALL BE ACCOMPANIED BY  
16 PROPER ASSIGNMENTS OR POWERS OF ATTORNEY TO TRANSFER THE SAME.  
17 IN THE EVENT OF THE FAILURE OF THE DEPOSITORY TO PAY TO THE  
18 TOWNSHIP THE FULL AMOUNT OF SUCH DEPOSITS AND INTEREST THEREON,  
19 SUCH BONDS AND THE PROCEEDS OF SALE THEREOF SHALL BELONG TO THE  
20 TOWNSHIP UNTIL IT SHALL RECEIVE THEREFROM THE FULL AMOUNT OF  
21 SUCH DEPOSITS AND INTEREST THEREON, AND THE TOWNSHIP SHALL HAVE  
22 A PRIOR STANDING AS RESPECTS SUCH BONDS AND BE IN ALL RESPECTS  
23 PREFERRED TO ANY AND ALL CLAIMS EXCEPT SUCH AS HAVE HERETOFORE  
24 BEEN PREFERRED BY LAW.

25 NOTHING HEREIN CONTAINED SHALL BE CONSTRUED TO REQUIRE A  
26 DEPOSITORY TO FURNISH BOND OR COLLATERAL SECURITY TO COVER THE  
27 AMOUNT OF ANY DEPOSIT TO THE EXTENT THAT THE SAME IS INSURED  
28 WITH THE FEDERAL DEPOSIT INSURANCE CORPORATION.

29 THE TOWNSHIP TREASURER SHALL, UPON THE DESIGNATION AND  
30 QUALIFICATION OF SUCH DEPOSITORY OR DEPOSITORIES, IMMEDIATELY

1 TRANSFER THERETO THE TOWNSHIP FUNDS, AND SHALL THEREAFTER KEEP  
2 SUCH DEPOSITS SOLELY IN SUCH DEPOSITORY OR DEPOSITORIES IN THE  
3 NAME OF THE TOWNSHIP.

4 NO TOWNSHIP TREASURER COMPLYING WITH THE PROVISIONS OF THIS  
5 SECTION, NOR HIS SURETY OR SURETIES, SHALL BE CHARGEABLE WITH  
6 LOSSES IN TOWNSHIP FUNDS CAUSED BY THE FAILURE OR NEGLIGENCE OF  
7 SUCH DEPOSITORY OR DEPOSITORIES.]

8 SECTION 10. THE ACT IS AMENDED BY ADDING ARTICLES TO READ:

9 ARTICLE VIII-A

10 APPOINTED TOWNSHIP TREASURER

11 SECTION 801-A. TOWNSHIP TREASURER.

12 (A) APPOINTMENT.--THE BOARD OF TOWNSHIP COMMISSIONERS SHALL  
13 APPOINT A TOWNSHIP TREASURER, WHO MAY BE THE ELECTED TAX  
14 COLLECTOR OR AN EMPLOYEE OF THE TOWNSHIP, TO SERVE AT THE  
15 PLEASURE OF THE BOARD OF TOWNSHIP COMMISSIONERS.

16 (B) COMPENSATION.--THE BOARD OF TOWNSHIP COMMISSIONERS SHALL  
17 DETERMINE THE COMPENSATION OF THE TOWNSHIP TREASURER.

18 (C) DEPUTY.--WHEN THE TOWNSHIP TREASURER IS UNABLE TO  
19 PERFORM THE DUTIES OF OFFICE OR FAILS TO APPOINT A DEPUTY  
20 TREASURER, THE BOARD OF TOWNSHIP COMMISSIONERS MAY APPOINT A  
21 DEPUTY TREASURER TO SERVE UNTIL THE TREASURER IS AGAIN ABLE TO  
22 PERFORM THE DUTIES OF HIS OFFICE. THE DEPUTY TREASURER SHALL BE  
23 BONDED FOR THE SAME AMOUNT AS THE TOWNSHIP TREASURER WHEN ACTING  
24 IN THE CAPACITY OF TOWNSHIP TREASURER. THE BOARD OF TOWNSHIP  
25 COMMISSIONERS SHALL DETERMINE THE COMPENSATION OF THE DEPUTY  
26 TREASURER.

27 SECTION 802-A. TREASURER'S BOND.

28 THE TOWNSHIP TREASURER SHALL GIVE A FIDELITY BOND TO THE  
29 COMMONWEALTH IN AN AMOUNT PRESCRIBED BY ORDINANCE OR RESOLUTION  
30 AND AT LEAST EQUAL TO 50% OF THE AMOUNT OF TOWNSHIP FUNDS



1 ESTIMATED BY THE BOARD OF TOWNSHIP COMMISSIONERS TO BE AVAILABLE  
2 TO THE TOWNSHIP TREASURERS AT ANY TIME DURING THE CURRENT YEAR.  
3 THE BOND SHALL BE SUBSCRIBED BY A SURETY COMPANY OR COMPANIES  
4 DULY AUTHORIZED TO DO BUSINESS IN THIS COMMONWEALTH. THE BOND  
5 GIVEN BY THE TREASURER SHALL BE CONDITIONED ON THE FAITHFUL  
6 PERFORMANCE OF THE DUTIES AS STATED IN SECTION 803-A. THE  
7 TREASURER SHALL NOT, IN ANY EVENT, BE REQUIRED TO GIVE BOND OR  
8 BONDS AGGREGATING AN AMOUNT IN EXCESS OF THE TAXES TO BE PAID  
9 OVER TO HIM BY THE TAX COLLECTOR.

10 SECTION 803-A. TREASURER'S DUTIES.

11 THE TOWNSHIP TREASURER SHALL:

12 (1) RECEIVE ALL MONEYS DUE THE TOWNSHIP AND PROMPTLY  
13 DEPOSIT THEM IN A DESIGNATED DEPOSITORY IN THE NAME OF THE  
14 TOWNSHIP.

15 (2) KEEP DISTINCT AND ACCURATE ACCOUNTS OF ALL SUMS  
16 RECEIVED FROM TAXES AND OTHER SOURCES, WHICH ACCOUNTS SHALL  
17 BE OPEN TO THE INSPECTION OF THE BOARD OF COMMISSIONERS,  
18 TOWNSHIP AUDITOR OR CONTROLLER.

19 (3) ANNUALLY STATE THE ACCOUNTS WITH THE BOOKS AND  
20 VOUCHERS FOR AUDIT BY THE TOWNSHIP AUDITORS OR CONTROLLER.

21 (4) PAY OUT ALL MONEYS OF THE TOWNSHIP ONLY ON ORDERS  
22 SIGNED BY THE PRESIDENT OR VICE PRESIDENT AND ATTESTED BY THE  
23 SECRETARY OR ASSISTANT SECRETARY OF THE BOARD, AND  
24 DESIGNATING THE APPROPRIATION OUT OF WHICH THE ORDERS SHALL  
25 BE PAID. THE SIGNATURE OF THE PRESIDENT OR VICE-PRESIDENT MAY  
26 BE BY FACSIMILE SIGNATURE. WHEN A TREASURER PAYS OUT MONEYS  
27 EXCEPT UPON ORDERS OR PAYS MONEYS IN EXCESS OF THE  
28 APPROPRIATION, HE SHALL RECEIVE NO CREDIT IN THE SETTLEMENT  
29 OF HIS ACCOUNTS FOR THOSE AMOUNTS, NOR SHALL HE HAVE ANY  
30 CLAIM OR RIGHT OF ACTION AGAINST THE TOWNSHIP.

1           (5) PRESERVE THE ACCOUNT BOOKS, PAPERS, DOCUMENTS AND  
2 OTHER THINGS HELD IN RIGHT OF HIS OFFICE AND TURN THEM OVER  
3 TO THE SUCCESSOR IN OFFICE.

4           (6) PAY OVER TO THE SUCCESSOR ANY BALANCE IN MONEY  
5 REMAINING IN HIS HANDS OR CHARGED AGAINST HIM IN THE  
6 SETTLEMENT OF HIS ACCOUNTS.

7 SECTION 804-A. PENALTY FOR FAILURE TO PERFORM DUTIES.

8           A TOWNSHIP TREASURER OR DEPUTY TREASURER WHO FAILS TO PERFORM  
9 ANY DUTIES OF THE OFFICE OTHER THAN THOSE FOR WHICH SPECIFIC  
10 PENALTIES ARE PROVIDED COMMITS A SUMMARY OFFENSE AND, IN  
11 ADDITION TO THE FINE OR PENALTY WHICH MAY BE IMPOSED UPON  
12 CONVICTION, IS REQUIRED TO PAY TO THE TOWNSHIP AN AMOUNT EQUAL  
13 TO THE AMOUNT OF THE FINANCIAL LOSS THAT OCCURRED, IF ANY, FOR  
14 NOT PERFORMING THE DUTIES OF THE OFFICE. THAT PERSON IS  
15 DISQUALIFIED FROM HOLDING THE OFFICE OF TOWNSHIP TREASURER OR  
16 DEPUTY TREASURER.

17 SECTION 805-A. USE OF SPECIAL FUNDS; PENALTY.

18           WHEN ANY MONEYS ARE COLLECTED FOR ANY SPECIAL PURPOSE, NO  
19 TOWNSHIP TREASURER OR TOWNSHIP COMMISSIONER MAY APPLY THOSE  
20 MONEYS TO ANY PURPOSE OTHER THAN THAT FOR WHICH THEY WERE  
21 COLLECTED. EVERY MISAPPLICATION SHALL BE A MISDEMEANOR OF THE  
22 THIRD DEGREE, AND, IN ADDITION TO THE FINE OR PENALTY WHICH MAY  
23 BE IMPOSED UPON CONVICTION, THE DEFENDANT SHALL BE REQUIRED TO  
24 PAY RESTITUTION IN THE AMOUNT OF MONEYS IMPROPERLY SPENT.

25 SECTION 806-A. DEPOSITORIES OF TOWNSHIP FUNDS.

26           THE FOLLOWING SHALL APPLY:

27           (1) THE BOARD OF TOWNSHIP COMMISSIONERS SHALL DESIGNATE  
28 BY RESOLUTION A DEPOSITORY OR DEPOSITORIES FOR TOWNSHIP  
29 FUNDS. ANY FUNDS DEPOSITED WITH ANY BANKING INSTITUTION OF  
30 THIS COMMONWEALTH SHALL BE INSURED WITH THE FEDERAL DEPOSIT

1 INSURANCE CORPORATION OR THE NATIONAL CREDIT UNION SHARE  
2 INSURANCE FUND OR THEIR SUCCESSOR AGENCIES, TO THE EXTENT  
3 THAT ACCOUNTS ARE SO INSURED. THE DESIGNATION IS VALID FOR A  
4 PERIOD OF ONE YEAR OR UNTIL ANOTHER DEPOSITORY OR OTHER  
5 DEPOSITORIES ARE DESIGNATED BY SIMILAR ACTION OF THE BOARD OF  
6 TOWNSHIP COMMISSIONERS.

7 (2) THE DEPOSITORY OR DEPOSITORIES SHALL BE BANKS,  
8 BANKING INSTITUTIONS OR TRUST COMPANIES LOCATED IN THIS  
9 COMMONWEALTH.

10 (3) THE DEPOSITORY OR DEPOSITORIES SHALL NOT BE REQUIRED  
11 TO FURNISH BOND OR COLLATERAL SECURITY TO COVER THE AMOUNT OF  
12 ANY DEPOSIT TO THE EXTENT THAT THE SAME IS INSURED WITH THE  
13 FEDERAL DEPOSIT INSURANCE CORPORATION.

14 (4) THE TOWNSHIP TREASURER OR DEPUTY TREASURER SHALL,  
15 UPON THE DESIGNATION OF THE DEPOSITORY OR DEPOSITORIES BY THE  
16 BOARD OF TOWNSHIP COMMISSIONERS, IMMEDIATELY TRANSFER THERETO  
17 THE TOWNSHIP FUNDS AND AFTER THAT MAKE DEPOSITS SOLELY IN THE  
18 DEPOSITORY OR DEPOSITORIES IN THE NAME OF THE TOWNSHIP.

19 (5) NO TOWNSHIP TREASURER OR DEPUTY TREASURER COMPLYING  
20 WITH THE PROVISIONS OF THIS SECTION, NOR HIS SURETY OR  
21 SURETIES, SHALL BE CHARGEABLE WITH LOSSES OF TOWNSHIP FUNDS  
22 CAUSED SOLELY BY THE FAILURE OR NEGLIGENCE OF THE DEPOSITORY  
23 OR DEPOSITORIES.

24 (6) THE DEPOSITORY OR DEPOSITORIES SHALL FURNISH A BOND  
25 TO SECURE PAYMENT OF DEPOSITS OF TOWNSHIP FUNDS AND ANY  
26 INTEREST TO THE TOWNSHIP, WITH A PROPER WARRANT TO CONFESS  
27 JUDGMENT IN FAVOR OF THE TOWNSHIP, SECURED BY A SURETY  
28 COMPANY OR INDIVIDUAL SURETIES TO BE APPROVED BY THE BOARD OF  
29 COMMISSIONERS, OR DEPOSIT OBLIGATIONS OF THE UNITED STATES,  
30 OR THE COMMONWEALTH OF PENNSYLVANIA OR ANY POLITICAL

1 SUBDIVISION THEREOF, TO SECURE THE PAYMENT OF TOWNSHIP  
2 DEPOSITS AND ANY INTEREST THEREON. SUCH SURETY BONDS SHALL BE  
3 IN A SUM, TO BE FIXED BY ORDINANCE OR RESOLUTION, AT LEAST  
4 EQUAL TO THE PROBABLE GREATEST AMOUNT OF SUCH DEPOSIT AT ANY  
5 ONE TIME. THE MARKET VALUE OF DEPOSIT BONDS SHALL BE, AT ALL  
6 TIMES, AT LEAST EQUAL TO 120% OF THE AMOUNT OF TOWNSHIP FUNDS  
7 TO BE SECURED. SUCH DEPOSIT BONDS SHALL BE ACCOMPANIED BY  
8 PROPER ASSIGNMENTS OR POWERS OF ATTORNEY TO TRANSFER THE  
9 SAME. IN THE EVENT OF THE FAILURE OF THE DEPOSITORY TO PAY TO  
10 THE TOWNSHIP THE FULL AMOUNT OF SUCH DEPOSIT AND INTEREST  
11 THEREON, BONDS AND THE PROCEEDS OF SALE THEREOF SHALL BELONG  
12 TO THE TOWNSHIP UNTIL IT SHALL RECEIVE THEREFROM THE FULL  
13 AMOUNT OF SUCH DEPOSITS AND INTEREST THEREON, AND THE  
14 TOWNSHIP SHALL HAVE A PRIOR STANDING AS RESPECTS SUCH BONDS  
15 AND BE IN ALL RESPECTS PREFERRED TO ANY AND ALL CLAIMS EXCEPT  
16 SUCH AS HAVE HERETOFORE BEEN PREFERRED BY LAW.

17 ARTICLE VIII-B

18 TAX COLLECTOR

19 SECTION 801-B. POWERS AND DUTIES OF TAX COLLECTOR.

20 (A) COLLECTION OF TAXES REQUIRED.--THE TOWNSHIP TAX  
21 COLLECTOR SHALL COLLECT ALL COUNTY, INSTITUTION DISTRICT,  
22 TOWNSHIP, SCHOOL AND OTHER TAXES LEVIED WITHIN SUCH TOWNSHIPS BY  
23 AUTHORITIES AUTHORIZED TO LEVY TAXES.

24 (B) COLLECTION OF TAXES PERMITTED.--

25 (1) THE TAX COLLECTOR MAY ALSO BE DESIGNATED IN THE TAX-  
26 LEVYING ORDINANCE OR RESOLUTION OR BE EMPLOYED BY THE TAX-  
27 LEVYING AUTHORITY TO COLLECT TAXES LEVIED UNDER THE ACT OF  
28 DECEMBER 31, 1965 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX  
29 ENABLING ACT.

30 (2) NO SUCH ORDINANCE OR RESOLUTION MAY AUTHORIZE THE

1 COLLECTION OF INCOME TAXES IN A MANNER OTHER THAN AS PROVIDED  
2 IN CHAPTER 5 OF THE LOCAL TAX ENABLING ACT.

3 (C) OTHER POWERS AND DUTIES.--IN ADDITION TO THE POWERS,  
4 DUTIES AND RESPONSIBILITIES UNDER THIS ACT, THE TAX COLLECTOR  
5 SHALL EXERCISE ALL THE POWERS AND PERFORM ALL THE DUTIES AND BE  
6 SUBJECT TO ALL THE OBLIGATIONS AND RESPONSIBILITIES FOR THE  
7 COLLECTION OF TAXES AS ARE CONFERRED UPON TAX COLLECTORS BY LAW.

8 SECTION 11. 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 12. SECTION 1709.1 OF THE ACT, AMENDED FEBRUARY 2,  
26 2012 (P.L.62, NO.7), 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, INSPECT AND  
4 REASSESS, SUBJECT TO THE RIGHT OF APPEAL AND ADJUSTMENT  
5 [PROVIDED] BY THE [ACT OF ASSEMBLY] LAW UNDER WHICH ASSESSMENTS  
6 ARE MADE, ALL TAXABLE PROPERTY IN THE TOWNSHIP TO WHICH MAJOR  
7 IMPROVEMENTS HAVE BEEN MADE AFTER JANUARY FIRST OF ANY YEAR AND  
8 TO GIVE NOTICE OF [SUCH] THE REASSESSMENTS WITHIN TEN DAYS TO  
9 THE AUTHORITY RESPONSIBLE FOR ASSESSMENTS, THE TOWNSHIP AND THE  
10 PROPERTY OWNER. THE PROPERTY SHALL [THEN] BE ADDED TO THE  
11 DUPLICATE AND [SHALL BE] IS TAXABLE FOR TOWNSHIP PURPOSES AT THE  
12 REASSESSED VALUATION FOR THAT PROPORTIONATE PART OF THE FISCAL  
13 YEAR OF THE TOWNSHIP REMAINING AFTER THE PROPERTY WAS IMPROVED.  
14 ANY IMPROVEMENT MADE DURING THE MONTH SHALL BE COMPUTED AS  
15 HAVING BEEN MADE ON THE FIRST DAY OF THE MONTH. A CERTIFIED COPY  
16 OF THE ADDITIONS OR REVISIONS TO THE DUPLICATE SHALL BE  
17 FURNISHED BY THE BOARD OF TOWNSHIP COMMISSIONERS TO THE TOWNSHIP  
18 [TREASURER] TAX COLLECTOR, TOGETHER WITH [THEIR] THE BOARD'S  
19 WARRANT FOR COLLECTION OF THE SAME, AND WITHIN TEN DAYS  
20 [THEREAFTER] THE TOWNSHIP [TREASURER] TAX COLLECTOR SHALL NOTIFY  
21 THE OWNER OF THE PROPERTY OF THE TAXES DUE THE TOWNSHIP.

22 [WHENEVER] WHEN AN ASSESSMENT IS MADE FOR A PORTION OF A YEAR  
23 [AS ABOVE PROVIDED], THE [SAME] ASSESSMENT SHALL BE ADDED TO THE  
24 DUPLICATE OF THE FOLLOWING OR SUCCEEDING YEAR UNLESS THE VALUE  
25 OF THE IMPROVEMENTS HAS ALREADY BEEN INCLUDED IN [SAID] THAT  
26 DUPLICATE.

27 SECTION 13. SECTION 1712 OF THE ACT, AMENDED DECEMBER 14,  
28 1967 (P.L.819, NO.351), IS AMENDED TO READ:

29 SECTION 1712. DELIVERY OF DUPLICATES.--THE BOARD OF TOWNSHIP  
30 COMMISSIONERS SHALL WITHIN THIRTY DAYS AFTER ADOPTION OF THE

1 BUDGET OR WITHIN THIRTY DAYS AFTER RECEIPT OF THE ASSESSMENT  
2 ROLL FROM THE COUNTY, WHICHEVER IS LATER, DELIVER A DUPLICATE OF  
3 THE ASSESSMENT OF TOWNSHIP TAXES TO THE TOWNSHIP [TREASURER] TAX  
4 COLLECTOR, TOGETHER WITH [THEIR] THE BOARD'S WARRANT FOR [THE]  
5 COLLECTION OF THE [SAME] TAXES.

6 SECTION 14. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO  
7 THE CONTRARY, THE FOLLOWING SHALL APPLY:

8 (1) THE TERM OF THE PERSON WHO HOLDS THE OFFICE OF  
9 ELECTED TREASURER IN A FIRST CLASS TOWNSHIP SHALL END ON THE  
10 FIRST MONDAY IN JANUARY IMMEDIATELY FOLLOWING THE MUNICIPAL  
11 ELECTION OF 2013.

12 (2) AFTER THE EFFECTIVE DATE OF THIS SECTION, IF THE  
13 ELECTED TOWNSHIP TREASURER IS UNABLE TO PERFORM THE DUTIES OF  
14 HIS OFFICE AND FAILS OR REFUSES TO APPOINT A DEPUTY, THE  
15 COURT OF COMMON PLEAS, ON PETITION OF THE BOARD OF TOWNSHIP  
16 COMMISSIONERS, SHALL APPOINT A DEPUTY TREASURER TO SERVE  
17 UNTIL THE TREASURER IS AGAIN ABLE TO PERFORM THE DUTIES OF  
18 HIS OFFICE, OR UNTIL SUCH DEPUTY IS REMOVED BY THE COURT, BUT  
19 IN NO INSTANCE SHALL SUCH DEPUTY SERVE BEYOND THE TERM OF THE  
20 TREASURER IN WHOSE OFFICE HE IS SERVING AS DEPUTY TREASURER.  
21 THE COURT SHALL ALSO FIX THE COMPENSATION OF SUCH DEPUTY  
22 TREASURER AT A RATE NOT TO EXCEED THAT PAID TO THE ELECTED  
23 TOWNSHIP TREASURER. FOR THE TIME SUCH DEPUTY SHALL SERVE SUCH  
24 COMPENSATION SHALL BE DEDUCTED FROM THE COMPENSATION  
25 OTHERWISE PAYABLE TO THE TOWNSHIP TREASURER. SUCH DEPUTY  
26 SHALL FURNISH BOND IN THE SAME MANNER AS THE BOND OF THE  
27 TREASURER.

28 SECTION 15. MUNICIPAL OFFICERS AFFECTED BY THIS ACT SHALL  
29 TRANSFER ALL NECESSARY RECORDS TO EFFECTUATE THIS ACT.

30 SECTION 16. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

1           (1) THE FOLLOWING SHALL TAKE EFFECT JANUARY 6, 2014:  
2           (I) THE REPEAL OF SECTION 511 OF THE ACT.  
3           (II) THE AMENDMENT OF SECTION 530 OF THE ACT.  
4           (III) THE AMENDMENT OF SECTION 602 OF THE ACT.  
5           (IV) THE AMENDMENT OF SECTION 603 OF THE ACT.  
6           (V) THE REPEAL OF ARTICLE VIII HEADING OF THE ACT.  
7           (VI) THE REPEAL OF SECTION 801 OF THE ACT.  
8           (VII) THE REPEAL OF SECTIONS 803, 804, 805, 806, 807  
9           AND 808 OF THE ACT.  
10          (VIII) THE AMENDMENT OF SECTION 1502 XIII OF THE  
11          ACT.  
12          (IX) THE AMENDMENT OF SECTION 1709.1 OF THE ACT.  
13          (X) THE AMENDMENT OF SECTION 1712 OF THE ACT.  
14          (XI) THE ADDITION OF ARTICLE VIII-A OF THE ACT.  
15          (XII) THE ADDITION OF ARTICLE VIII-B OF THE ACT.  
16          (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT  
17          IMMEDIATELY.