

A Comparison:



First Class Townships vs. Second Class Townships

Pennsylvania State Association of Township Supervisors
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Elected Officials



Second Class Townships

- Supervisors (3)
 - 5-member boards established by referendum
 - All serve at large
- Auditors (3)
- Tax Collector (*property taxes*) (1)
- None

First Class Townships

- Commissioners (*at least 5*)
 - Non-wards (5)
 - Less than 5 wards, 1 from each ward with rest at large
 - 5 or wards, 1 from each ward
- Auditors (3)
- Tax collector (*property taxes*) (1)
- Controller (*if established*) (1)

Elected Officials

Second Class Townships

- Terms of Office
 - Supervisors for 6 years
- Official Action
 - Majority of the board
- Civil Service Commission
 - None

First Class Townships

- Terms of Office
 - Commissioners for 4 years
- Official Action
 - Majority of the quorum
- Civil Service Commission
 - For police and fireman
(more than 3)

Appointed Officials



Second Class Townships

- Secretary (*may be a member of the board*)
- Treasurer (*may be a member of the board*)
- Manager (*may not be a member of the board*)
- CPA (*replace elected auditors*)
- Solicitor
- Engineer

First Class Townships

- Secretary (*may not be a member of the board*)
- Treasurer (*may be elected tax collector or employee*)
- Manager (*may not be a member of the board*)
- None
- Solicitor
- Engineer

Vacancies, Compensation & Duties

Second Class Townships

- Vacancies
 - 30 days for supervisors to fill
 - 15 days by the vacancy board
- Compensation
 - Supervisor's based on population (*same*)
- Duties
 - General governance of the township (*same*)

First Class Townships

- Vacancies
 - 30 days for supervisors to fill
 - 15 days by the vacancy board
- Compensation
 - Commissioner's based on population (*same*)
- Duties
 - General governance of the township (*same*)

Taxes (code)



Second Class Townships

- General property taxes (up to 14 mills) 5 additional mills with court approval
- None
- None
- Distressed Pension recovery (no limit)
- Fire apparatus & station (up to 3 mills) .5 to 1 mill used for salaries of fire employees; higher rate by referendum

First Class Townships

- General property taxes (up to 30 mills) 5 additional mills with court approval
- Occupation (up to 30 mills)
- Employee pensions (.5 mills)
- Distressed Pension recovery (no limit)
- Fire apparatus & station (up to 3 mills) .5 to 1 mill used for salaries of fire employees; higher rate by referendum

Taxes (code) *cont.*

Second Class Townships

- None
- Fire hydrants (up to 2 mills)
- Parks and recreation (no limit)
- Debit service (sufficient to pay debt)
- Ambulance (.5 mills); higher rate by referendum
- Infrastructure improvements (up to 5 mills)

First Class Townships

- Shade trees (.1 mill)
- Fire and water districts (up to 2 mills)
- Parks and recreation (no limit)
- Debit service (sufficient to pay debt)
- Ambulance (.5 mills); higher rate by referendum
- Permanent improvement (up to 5 mills)

Taxes (code) *cont.*



Second Class Townships

- Road equipment (up to 2 mills)
- Land and public buildings (50% of assessable land)
- Open space real-estate/earned income (set by voters)
- Library (no limit)
- None

First Class Townships

- None
- Land and public buildings (no limit)
- Open space real-estate/earned income (set by voters)
- Library (no limit)
- Special taxes to cover difference of expenditures vs. revenue (*if allowed by County court*)

511 Taxes

Second Class Townships

- Earned Income (up to 1%)
- Realty Transfer (1%)
- Amusement (5% after 1997)
- Occupation-millage (no limit)
- Occupation-flat rate (\$10)
- Local Service Tax (\$52)

First Class Townships

- Earned Income (up to 1%)
- Realty Transfer (1%)
- Amusement (5% after 1997)
- Occupation-millage (no limit)
- Occupation-flat rate (\$10)
- Local Service Tax (\$52)

Home Rule Charter



- Home Rule: instead of being restricted to only those powers granted by the state, a municipality can act and organize their government in the manner best suited for their community as long the changes not restricted or limited by state law.
 - Often promoted as the municipalities “constitution” but actually does not give the authority to ignore statewide laws or regulations.
 - Must abide by all the laws of the Commonwealth (*i.e. the Municipalities Planning Code, the Local Tax Enabling Act, the Crimes Code, and the Vehicle Code*).

Home Rule Charter *(cont.)*



A home rule charter is essentially replacing the municipal code with a new legal framework for the municipality. The amount of change is up to the study commission's recommendations and can be as minimal as continuing with the present form of government with modest changes, to complete revamping of the government.

Home Rule Charter (*cont.*)



Several issues have to be considered in adopting a home rule charter:

1. Consider limits imposed by the Federal and State Constitutions and the laws and regulations passed and adopted by the Federal and State governments.
2. Changes to the charter must go back to the citizens of the local government for their approval.
3. Ordinances must be in compliance with state laws and the charter. If there is a conflict between the charter and the ordinance, the charter takes precedence.
4. The more complex a charter is, the less flexible the local government is to provide the services the citizens want and desire.

Home Rule Charter *(cont.)*



Home Rule Charters may not address:

- Statewide Laws
- Boundary Change
- Elections
- Registration of Electors
- Subjects of Taxation
- Non-resident Taxation
- Municipal Tax Claims or Liens
- Eminent Domain
- Regulation of Business
- Public Schools
- Assessment of Real or Personal Property
- Defining Punishment for any Felony or Misdemeanor
- Planning under the MPC

Home Rule Charter (*cont.*)



Home Rule municipalities may not:

- Engage in proprietary or private business
- Exercise powers contrary to State Statutes
- Diminish the rights or privileges of former municipal employees
- Reduce a police force or firefighting force in existence for economic reasons
- Regulate business or employment
- Regulate firearms
- Pass ordinances that supersede statewide statutes
- Expand the subjects of taxation, but may increase the rates
- May not retroactively increase fees on municipal services

Home Rule Charter (*cont.*)



Home Rule Charters may address:

- Forms of Government
 - Mayor/Council
 - Council/Manager
 - Commission
- Structure of Government
 - Membership
 - ✦ Number of officials
 - ✦ At large or districts
 - ✦ Terms of office
 - ✦ Qualifications
 - ✦ Powers and Duties
 - ✦ Vacancies
- Operations and Procedures
 - Meetings
 - Public Hearings
 - Operating Rules
 - Departments
- Legislative Actions
 - Ordinance adoption
 - Effective date