



PENNSYLVANIA STATE ASSOCIATION OF TOWNSHIP SUPERVISORS

September 28, 2015

TO: Members of the Senate Local Government Committee  
FROM: Elam M. Herr, <sup>*EH*</sup> Assistant Executive Director  
SUBJECT: SB 526 (PN 484) and SB 791 (PN 951),

On the agenda for your upcoming committee meeting are SB 526 (PN 484) and SB 791 (PN 951). The Association supports both of the bills and asks that they be reported from committee.

**SB 526** would amend the Second Class Township Code relating to the annual audit and financial statement report. SB 526 would make two important changes to the annual auditing requirements in the second class township code; it would change the completion date of the annual township report and financial statement from March 1st to April 1<sup>st</sup> and it would change the current publication date requirement from March 10th to April 15<sup>th</sup>. Although the Association supports the option of electronic advertising, we have worked with the amendment's sponsor to be able to publish a summary of the financial statement and a reference to a place within the township where copies of the entire financial statement may be examined in lieu of publication of the entire financial statement.

SB 526 would make completion and compliance of the required audit and financial statement more time sensitive, particularly for audits being performed by public accountants, who must comply with GASB requirements, and are completing these audits during the height of tax season. Additionally, the change to the publication date would align it with the current deadline for submission to the Department of Community and Economic Development which is April 15<sup>th</sup>.

**SB 791 (PN 951)** would amend the Second Class Township code regarding the removal of township officials. This legislation would delete Section 503 of the code which pertains to the removal from office of an elected official by a complaint of the electors to the County Court of Common Pleas for failure to perform their duties. This section was held unconstitutional by the Pennsylvania Supreme Court in *South Newtown Township Electors v. South Newton Twp. Supervisors*, 838 A2d 643, 2003. SB 791 would amend the code to be consistent with the constitution by clarifying that a township official is only removable from office by impeachment, as stipulated in the constitution, or upon conviction of misbehavior in office or an infamous crime.

**We ask that you support SB 526 with Amendment AO3306 and SB 791 (PN 951) and that they both be reported from committee. If you would like to discuss these bills further, please do not hesitate to contact me. Thank you.**