

Converting to a First Class Township

Lower Makefield Township · Oct 14, 2026 · @Lower Makefield

Background: the two township classes

Pennsylvania incorporates townships as second class by default; first class is a status a township chooses. A township qualifies once it reaches a population density of at least 300 people per square mile, and residents must then approve the change in a local referendum (the steps are set out below). Townships that have converted have generally done so as they grew and took on more complex infrastructure and service needs.

Both classes provide essential municipal services. The classification affects how the government is structured, how services are organized, and the limits on local taxation; it is not by itself a measure of a township's size or level of service.

	First class	Second class
Number in Pennsylvania	93	1,454
Typical setting	The suburban "urban ring" around cities; higher density and more complex service needs	Generally rural or less dense, though many dense suburban townships also operate as second class
Governing body	Board of commissioners	Board of supervisors
Typical services	Often larger budgets and more departments, such as full-time public works and a local police force	Ranges from part-time staff or regional partnerships in smaller townships to full-time departments in larger ones

Many townships that meet the density threshold have chosen to remain second class. Lower Makefield is one: it already operates its own police department and full-time public works as a second class township, so conversion would not by itself change which services the township provides. The Board of Supervisors is considering whether a transition to first class status merits further study, given the 14-mill cap on general-

purpose real estate taxes and the structural General Fund gap projected for 2027 and beyond. The Board has taken no position on conversion; this brief is intended to inform that discussion. The sections that follow describe what conversion would change for LMT.

How Lower Makefield compares: population

Pennsylvania's 1,454 second class townships are home to about 5.68 million residents, or 44% of the state; the typical second class township has about 1,900 residents (median), and the average is about 3,900. The 93 first class townships have about 1.65 million residents, with a median of about 14,500 and an average of about 17,700. Size alone does not separate the two classes, however. Among townships with at least 15,000 residents, second class townships outnumber first class 75 to 46; first class townships outnumber second class only above about 25,000 residents. Nearly half of first class townships (47 of 93) have fewer than 15,000 residents.

Townships with at least...	First class	Second class
15,000 residents	46	75
25,000 residents	25	22
30,000 residents	15	12

With 33,180 residents, Lower Makefield is the 10th-largest second class township in Pennsylvania and the 21st-largest township of either class. It is similar in size to first class Mt. Lebanon, Ross and Radnor, and to second class Upper Merion, Warminster and Cranberry. Five of the nine second class townships larger than LMT are in Bucks County: Bensalem, Middletown, Northampton, Falls and Warminster. Bristol Township is the only first class township in Bucks County. LMT's density, about 1,850 residents per square mile, is roughly six times the 300-person threshold for conversion.

Population figures are 2020 Census counts ([U.S. Census Bureau, table P1](#)); each township's class is from the PSATC list of first class townships.

Sources: [PSATC – Membership FAQs](#), [PSATC – List of first class townships, 2026](#), [PML – PSATC overview](#), [DCED – Municipalities by county and class](#), [PSATS – 2020 Census results](#), [LMT – Population and census data](#), [Upper Saucon Township – Pennsylvania local government](#), [Keystone Municipal Solutions – Difference between Pennsylvania's first- and second-class townships](#).

How conversion works

Conversion is a referendum the Board of Supervisors can start on its own. The First Class Township Code now sits in Title 73 of the Consolidated Statutes ([Act 7 of 2026](#)); the procedure is in [73 Pa.C.S. § 106](#).

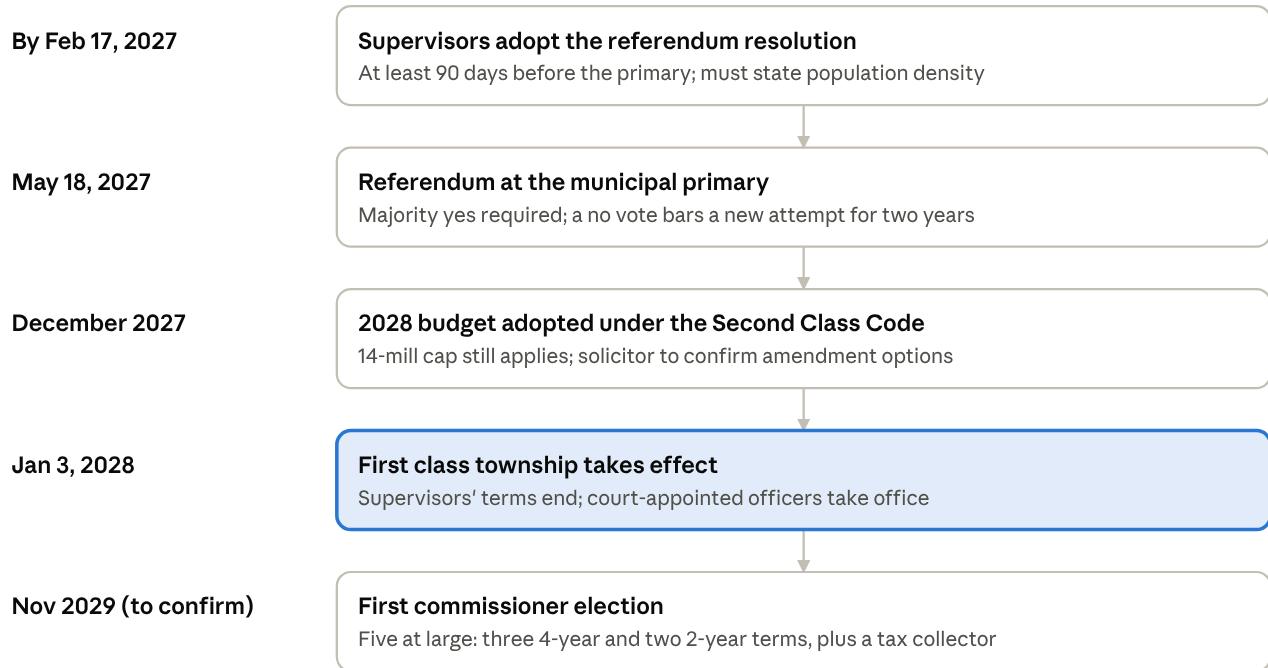
1. **Eligibility.** At least 300 inhabitants per square mile, from the most recent Census Bureau data (decennial, special census or population estimates). Lower Makefield, at about 33,000 residents, qualifies by a wide margin.
2. **Resolution.** The supervisors adopt a resolution on their own initiative, or must adopt one within 15 days of a petition signed by at least 5% of electors. It must state the population density.
3. **Referendum.** The question goes on the next primary, general or municipal ballot held at least 90 days after the resolution.
4. **Effective date.** If a majority votes yes, the first class government is organized and takes effect the first Monday of January after the election.
5. **Interim officers.** On that date the supervisors' terms end and officers appointed by the Court of Common Pleas take office ([§ 109](#)). They serve until the first Monday of January after the next municipal election.
6. **First election.** Five commissioners are elected at large (unless wards exist): three for four-year terms, two for two-year terms. A tax collector is elected for a term aligned with other first class townships.

If the referendum fails, no new proceedings may start for two years. A converted township cannot revert to second class for at least five years ([PML summary of Act 96 of 2020](#)).

Earliest timeline

The earliest path runs through the May 2027 primary, so conversion takes effect January 3, 2028 and cannot affect the 2027 budget.

The earliest a conversion can take effect is January 2028



Earliest conversion path · 5 milestones

The 2028 budget would still be adopted under the 14-mill cap in December 2027. The 30-mill budget scenario assumes 30 mills in 2028, which depends on the new board being able to amend the 2028 levy (see Open questions); otherwise the higher rate would first apply in 2029. Whether the first commissioner election falls in November 2027 or November 2029 depends on how § 109 reads for a primary-election referendum.

Fiscal impact

Conversion would give the township about 16 mills of new taxing room, worth roughly \$8.7M a year at today's assessments. Under the current code it has about \$65K of room left.

LMT levies 13.88 mills for the General Fund, unchanged since at least 2022 and held flat in projections through 2029. The 2026 budget projects \$7.45M of current-year real estate tax from that rate, so one mill yields about \$537K ([2026 Final Budget](#)).

Scenario	Cap (mills)	Room above 13.88 mills	Annual revenue capacity
Second class, as is	14	0.12	about \$65K
Second class, with court approval	19	5.12	about \$2.76M
First class	30	16.12	about \$8.7M

The table uses the October 2, 2026 draft 2027 budget workbook, which projects \$7.48M of current-year real estate tax at 13.88 mills, or about \$539K a mill. That workbook projects a 2027 General Fund deficit of about \$4.37M, or roughly 8.1 mills; the 2026 Final Budget had projected a smaller gap of about \$3.5M (fund balance falling from \$2.34M in 2026 to – \$1.13M in 2027). The 2027 deficit is larger than the 5.12 mills available with court approval; only a first class township could levy that amount by its own action. The 14-mill cap is in [Second Class Code § 3205\(a\)\(1\)](#); the 30-mill cap is in First Class Code § 1709(a)(1) ([PML summary](#)). Revenue figures are estimates at 2026 assessed values.

Costs of transition

The largest cost is governance disruption, not dollars. No published cost study for a Pennsylvania conversion was found, so the dollar items below need quotes from the solicitor, codifier and actuary.

Cost area	What it involves	Size
Governance disruption	All five supervisors' terms end on conversion; court-appointed officers serve until the next municipal election	Political, not budgetary
Court proceedings	Solicitor work on the appointment of interim officers and polling places	Solicitor time
Referendum	Question rides on a regular ballot run by the county board of elections	Minimal

Cost area	What it involves	Size
Elections and term reset	Five commissioners (staggered 4- and 2-year terms) and a tax collector elected at the first municipal election	Minimal direct cost
Ordinance and code update	Re-cite or re-adopt ordinances that rely on Second Class Code authority; update the codified code	Solicitor and codifier time
Administrative	Seal, forms, letterhead, bonds or insurance; association membership moves from PSATS to PSATC	Small
Pension and civil service review	Stand up a Civil Service Commission (see below) and confirm the police pension plan fits the First Class Code; any benefit change triggers Act 205 actuarial costing	Actuary, labor counsel and commission administration
Tax-increase procedure	Commissioners must raise taxes by ordinance rather than resolution, adding advertising and procedure in those years	Recurring, small
Wards (optional)	Ward maps, contiguity and population balance; electors can petition for review	Only if wards are created

How the two codes differ

The differences that matter for LMT are the tax cap, the governing body and how taxes are levied; most day-to-day powers are now similar.

Topic	Second Class (current)	First Class
Governing body	Supervisors: 3, or 5 by referendum; at large; 6-year terms	Commissioners: 5 at large, or one per ward (odd number up to 15); 4-year terms
Officials as employees	Supervisors may be township employees	Commissioners may not
Pay of employed officials	Elected auditors set pay of supervisors employed by the township	Not applicable
General-purpose real estate tax cap	14 mills	30 mills, with a court petition to exceed
Levying taxes	By resolution	By ordinance when the rate rises; resolution for same or lower
Audit	3 elected auditors, or an appointed CPA	Elected auditors, a controller, or an independent CPA by ordinance
Quorum	Per township practice	Only members physically present count; remote participation by policy
Elected pay cap (25,000–34,999 people)	Set by Second Class Code tiers	\$7,335 a year as of the 2020 rewrite

The First Class Code also offers somewhat broader powers, such as a general authority to license and regulate businesses, an operating reserve fund and front-foot or benefit assessments for public improvements.

Sources: [PML summary of Act 96](#), [Clearfield County township overview](#), [Union Township \(Berks\)](#), [Times Leader](#).

Civil Service Commission requirements

Conversion would put police hiring, promotion and discipline under the First Class Code's mandatory civil service system, run by a three-member Civil Service Commission.

	Second Class (current)	First Class
Civil service mandate	No code-mandated commission; police removal protections come from the Police Tenure Act, which covers all second class townships	Civil service required for police and paid firefighters; the Tenure Act applies only where the force has fewer than three officers
Who writes the rules	Not applicable	The commission writes rules; the board approves them and may set minimum qualifications by resolution, but cannot write them
Organization	Not applicable	Commission reorganizes within 30 days of the first Monday of each even-numbered year; may retain a solicitor paid by the township, with a reasonable cap
Discipline	Tenure Act hearing	Commission hearing (closed unless the board or officer asks for a public one) or grievance arbitration, the officer's choice, not both

Some first class townships also run part-time police positions through civil service ([Nether Providence rules](#)). Sources: [Eckert Seamans](#), [PML summary of Act 96](#).

Cost impact

The recurring costs are testing cycles, the commission's solicitor and hearings. Published examples from first class townships show modest per-cycle testing costs, partly offset by applicant fees. No full annual cost figure for a comparable township was found.

Cost item	What drives it	Published examples
Entry-level and promotional testing	Each eligibility list needs written, oral and physical testing, usually by an outside vendor	Salisbury Township (first class) was quoted \$20 per written test (\$500 minimum) and \$1,250 per day of oral exams (2011 minutes)

Cost item	What drives it	Published examples
Applicant fees (offset)	Non-refundable application fees	\$15 (Salisbury), \$50 (Nether Providence), \$75 (Tarentum) (Salisbury , Nether Providence , Tarentum)
Regional testing (option)	Sharing one test across departments spreads vendor cost	Six South Hills municipalities share one test through their council of governments (SHACOG notice); Manheim Township uses a county chiefs' consortium test (Manheim Township)
Commission solicitor	The commission may appoint a solicitor paid by the township; the board may set a reasonable cap	Hourly legal fees; set by the board
Discipline hearings and appeals	Hearings before the commission, transcripts, and any court appeal	Varies by case
Staff time	Secretary support, notices, agendas, minutes and rule updates	Absorbed in staff workload

Operational ramifications

Civil service moves key police personnel decisions from the board and chief to a rules-based process run by the commission.

- **Hiring discretion narrows.** Appointments come from a ranked eligibility list, with the top three candidates considered for each vacancy ([Manheim Township](#)).
- **Veterans' preference applies.** Qualifying veterans receive additional points on entry-level exams under 51 Pa.C.S. § 7103 ([State Civil Service Commission](#)). Local rules commonly allow appointing a qualifying veteran who passed even if not in the top three ([example borough rules](#)).
- **Hiring follows the testing calendar.** Eligibility lists are typically valid for one year, so a vacancy may wait for a new testing cycle when a list runs out. Rules can allow a noncompetitive exam for urgent vacancies when no list exists ([example township](#)).

[rules](#)).

- **Promotions are by competitive exam.** Promotional candidates are tested and ranked; local rules often give veterans no preference for promotions ([example township rules](#)).
- **Probation is formalized.** New and promoted officers typically serve a one-year probationary period, which some rules let the chief extend ([example township rules](#)).
- **Discipline is more procedural.** Suspension, removal or demotion goes through a commission hearing, unless the officer chooses grievance arbitration instead ([PML summary of Act 96](#)).
- **Rules sit with the commission.** The commission writes its rules and the board approves them, so changing the hiring or promotion process needs commission action. Any rules also need to be reconciled with the police collective bargaining agreement.

Stormwater fee authority

Only the Second Class Code contains explicit enabling language for a township stormwater fee. Converting would move LMT to a code without that express authority.

- **Second class (current):** [Act 62 of 2016](#) amended Article XXVII to let second class townships assess reasonable, uniform stormwater fees and regulate stormwater facilities by ordinance, without forming a municipal authority. Sections 2701–2705 allow the fee to be assessed in three ways ([Hamburg Rubin](#)).
- **First class:** The First Class Code lets a township acquire, operate and maintain stormwater management areas (§ 1502.56, added by Act 96 of 2020) but has no explicit language authorizing a stormwater fee. A first class township wanting a dedicated stormwater charge would likely need another route, such as a municipal authority, which the Municipality Authorities Act permits to impose stormwater charges ([PML summary of Act 96](#), [JD Supra](#)).
- **Legal risk for any municipal stormwater charge:** On April 30, 2026, in *Borough of West Chester v. PASSHE*, the Pennsylvania Supreme Court held a borough's stormwater charge was a tax, so Commonwealth entities did not have to pay it ([National Law Review](#)). The ruling applies to municipalities with taxing power and turned on the facts, so any LMT fee needs careful structuring ([Barley Snyder](#)).

Open questions and next steps

Four points need legal or actuarial review before the board can weigh conversion; this brief is not legal advice.

- ☐ Solicitor: if the referendum is held at the May 2027 primary, does § 109's "next municipal election" mean November 2027 or November 2029?
- ☐ Solicitor: who adopts the 2028 budget and tax levy if conversion takes effect in January 2028, and can the new board amend it?
- ☐ Solicitor: review any stormwater fee structure in light of *West Chester* and the authorization in the First Class Township Code.
- ☐ Actuary and labor counsel: does the police pension plan need changes under the First Class Code?
- ☐ Staff: get quotes for ordinance and code updates and list other transition tasks.
- ☐ Board: decide whether to adopt a referendum resolution by mid-February 2027 for the May 2027 primary, or wait for a later election.

Sources

- [73 Pa.C.S. § 106 – Creation of first class townships from second class](#)
- [73 Pa.C.S. § 109 – Officers for new townships](#)
- [SB 1036 / Act 7 of 2026 – First Class Township Code consolidation](#)
- [PML – First Class Township Code Rewrite, Act 96 of 2020](#)
- [Lower Makefield Township 2026 Final Budget](#)
- [Lower Makefield Township 2025 Final Budget](#)
- [West Vincent Township Resolution 28-2021 \(Second Class Code § 3205\)](#)
- [Clearfield County PAgGenWeb – Townships](#)
- [Union Township \(Berks\) – Township Government](#)
- [Times Leader – First and second class townships](#)
- [Eckert Seamans – Police civil service and the Tenure Act](#)
- [Nether Providence Township – Civil Service Commission rules](#)
- [Lamb McErlane – Act 62 of 2016 stormwater fees](#)
- [Hamburg Rubin – Stormwater fees under the Second Class Township Code](#)
- [JD Supra – Stormwater authorities and the Municipality Authorities Act](#)
- [National Law Review – Supreme Court holds stormwater charge is a tax](#)
- [Barley Snyder – Classification of municipal stormwater charges](#)
- [Salisbury Township – Civil Service Commission minutes, March 2011](#)
- [Salisbury Township – Entry-level police exam notice](#)

- [Nether Providence Township – Police officer exam notice](#)
- [Tarentum Borough – Civil service testing](#)
- [SHACOG – Regional police exam notice](#)
- [Manheim Township – Police employment information](#)
- [PA State Civil Service Commission – Veterans' preference](#)
- [Example borough civil service rules \(eCode360\)](#)
- [Example township civil service rules \(eCode360\)](#)
- [PSATC – Membership FAQs](#)
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- [DCED – Municipalities by county and class](#)
- [PSATS – 2020 Census results for townships](#)
- [U.S. Census Bureau – 2020 Census, table P1 \(Pennsylvania county subdivisions\)](#)
- [LMT – Population and census data](#)