



Legislation Details (With Text)

File #: 2015-2262 **Version:** 1
Type: Ordinance **Status:** Passed Finally
File created: 11/20/2015 **In control:** Committee on Finance and Law
On agenda: 11/23/2015 **Final action:** 12/1/2015
Enactment date: 12/1/2015 **Enactment #:** 49
Effective date: 1/1/2016

Title: Ordinance amending the Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.02, Payment Options, Discount and Delinquency Penalty, subsection (a), Discount in advance, subsection (c), Interest for late payments, and subsection (d), Due dates for tax year 2016 only, to reflect the payment, discount and delinquent dates for the year 2016.

Sponsors:

Indexes: PGH. CODE ORDINANCES TITLE 02 - FISCAL

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
12/9/2015	1	Mayor	Signed by the Mayor	
12/1/2015	1	City Council	Passed Finally	Pass
11/24/2015	1	Standing Committee	AFFIRMATIVELY RECOMMENDED	Pass
11/23/2015	1	City Council	Read and referred	
11/22/2015	1	City Council	Waived under Rule 8	Pass

Ordinance amending the Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.02, Payment Options, Discount and Delinquency Penalty, subsection (a), Discount in advance, subsection (c), Interest for late payments, and subsection (d), Due dates for tax year 2016 only, to reflect the payment, discount and delinquent dates for the year 2016.

Be it resolved by the Council of the City of Pittsburgh as follows:

Section 1. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.02, Payment Options, Discount and Delinquency Penalty, subsection (a), Discount in advance, is hereby amended to read as follows:

(a) *Discount in advance.* Taxes levied under this Chapter shall be payable in advance during the months of January and February of the current year. A discount of two (2) percent shall be allowed on all taxes due hereunder and paid during the month of January and up to February 10; beginning February 11 taxes shall be payable at face value. For the year [2015] 2016 only, a discount of two (2) percent shall be allowed on all taxes due hereunder and paid during the months of January and through February 29, 2016, all taxes shall be payable at face value.

Section 2. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property

Tax and Exemption; Section 263.02, Payment Options, Discount and Delinquency Penalty, subsection (c), Interest for late payments, is hereby amended to read as follows:

(c) *Interest for late payments.* Taxes imposed under this Chapter which are not paid by the last day of February or, in the case of tri-annual payments, by the due dates set forth above, shall become delinquent. Where the taxpayer makes no payment by the last day of February, the entire year's tax shall become delinquent as of March 1, regardless of the option elected by the taxpayer. For the year [2015] 2016, only taxes imposed under this Chapter which are not paid on or before February [28] February 29 or, in the case of tri-annual payments, by the due dates set forth below, in [paragraph] subsection (d), shall become delinquent. For the year [2015] 2016, where the taxpayer makes no payment on or before February [28] February 29, the entire year's tax shall become delinquent as of March [1] 1, regardless of the option elected by the taxpayer.

Section 3. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.02, Payment Options, Discount and Delinquency Penalty, subsection (d), Due dates for tax year 2016 only, is hereby amended to read as follows:

(d) *Due dates for tax year [2015] 2016* shall be as follows:

Discount Date	[February 10] <u>February 10, 2016</u>
Gross due date and 1 st installment	February 28, [2014] <u>February 29, 2016</u>
2 nd installment	April 30, [2015] <u>April 30, 2016</u>
3 rd installment	July 31, [2015] <u>July 31, 2016</u>

Section 4. This Ordinance shall become effective January 1, 2016.