



# City of Pittsburgh

510 City-County Building  
414 Grant Street  
Pittsburgh, PA 15219

## Text File

**Introduced:** 1/22/2002

**Bill No:** 2002-0056, **Version:** 1

**Committee:** Committee on Finance & Budget

**Status:** Passed Finally

Presented by Mr. Udin

An Ordinance amending and supplementing 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", by adding paragraph (d), which will change the due dates for tax year 2002 only.

The Council of the City of Pittsburgh hereby enacts 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" is hereby amended and supplemented by adding paragraph (d) as follows:

Title Two, Fiscal: Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.02 "Payment options, discount and delinquency penalty"

- (a) *Discount in advance.* Taxes levied under this chapter shall be payable during the months of January and February of the current year. A discount of 2% shall be allowed on all taxes due hereunder and paid during the month of January and up to February 28, all taxes shall be payable at face value.
- (b) *Optional tri-annual payments.* Any taxpayer will have the option to elect to pay real property taxes tri-annually as follows:
  - (1) *Payment dates.* The first tri-annual payment, during the months of January and February; and up to March 18; the second tri-annual payment, during the month of May; and the third tri-annual payment, during the month of July. Tri-annual payments made at any of the respective times hereby provided shall be payable at face, except for the first tri-annual payment which, if made during the months of January and up to February 28, shall be paid at a discount of 2%.
  - (2) *Delinquent tri-annual payments.* The first tri-annual payment must be made on or before the last day of April or the taxpayer will have failed to exercise the option to pay tri-annually, and the entire tax for the year shall become delinquent. The second tri-annual payment shall become delinquent if not paid on or before May 30; and the third tri-annual payment shall become delinquent if not paid on or before July 31.
- (c) *Interest and penalties for late payments.* Taxes imposed under this chapter which are not paid by March 18 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 March 18, the entire year's tax shall become delinquent as of March 19, regardless of the option elected by the

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taxpayer.

*(d) Due dates for tax year 2002 only. As a result of the county-wide revaluation which shall take effect on January 1, 2002, and a delay in receiving a certified file from the County of Allegheny, the due dates for the year 2002 only shall be as follows:*

<u>Discount date</u>	<u>February 28, 2002</u>
<u>Gross Due Date, and 1<sup>st</sup> installment</u>	<u>March 18, 2002</u>
<u>2<sup>nd</sup> installment</u>	<u>May 31, 2002</u>
<u>3<sup>rd</sup> installment</u>	<u>July 31, 2002</u>