



Text File

Introduced: 1/31/2012

Bill No: 2012-0034, Version: 1

Committee: Committee on Finance and Law

Status: Passed Finally

Presented by Mr. Burgess

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, paragraph (a), Discount in advance, paragraph (c), Interest for late payments, and paragraph (d), Due dates for tax year 2005 only, to reflect the payment, discount and delinquent dates for the year 2012.

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, paragraph (a), Discount in advance, is hereby amended to read as follows:

§263.02 PAYMENT OPTIONS, DISCOUNT AND DELINQUENCY PENALTY

(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 [of 2010] 2012 only, a discount of two (2) percent shall be allowed on all taxes due hereunder and paid during the months of January and February and through [March 1] March 30; beginning [March 2, 2010] March 31, 2012, 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, paragraph (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 [2010] 2012 only, taxes imposed under this Chapter which are not paid on or before [March 1] April 20 or, in the case of tri-annual payments, by the due dates set forth [above] below, in paragraph (d), shall become delinquent. For the year [2010] 2012 only, where the taxpayer makes no payment on or before [March 1] April 20, the entire year's tax shall become delinquent as of [March 2] April 21, regardless of the option elected by the taxpayer.

Real Property Tax and Exemption; Section 263.02, Payment Options, Discount and Delinquency Penalty, paragraph (d), Due dates for tax year 2005 only, is hereby amended to read as follows:

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(d) Due dates for tax year [2005] 2012 only. As a result of the county-wide [revaluation] reassessment which shall take effect on January 1, [2005] 2013, and a delay in receiving a certified file from the County of Allegheny for use in 2012, the due dates for the year [2005] 2012 only shall be as follows:

Discount date	[February 28, 2005] <u>March 30, 2012</u>
Gross due date, and 1 st installment	[March 18, 2005] <u>April 20, 2012</u>
2 nd installment	[May 31, 2005] <u>June 30, 2012</u>
3 rd installment	[July 31, 2005] <u>August 31, 2012</u>