



## Text File

**Introduced:** 1/21/2014

**Bill No:** 2014-0030, **Version:** 1

**Committee:** Committee on Finance and Law

**Status:** Passed Finally

Presented by Ms. Rudiak

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 2013 only, to reflect the payment, discount and delinquent dates for the year 2014.

**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 [2013] 2014 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 [30] 14; beginning [March 31, 2013] March 15, 2014, 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 [2013] 2014 only, taxes imposed under this Chapter which are not paid on or before [April 22] March 31 or, in the case of tri-annual payments, by the due dates set forth below, in subsection (d), shall become delinquent. For the year [2013] 2014 only, where the taxpayer makes no payment on or before [April 22] March 31, the entire year's tax shall become delinquent as of April [23] 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 2013 only, is hereby amended to read as follows:

**(d) *Due dates for tax year [2013] 2014 only.*** [As a result of the county-wide reassessment which shall take

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effect on January 1, 2013, and a delay in receiving a certified file from the County of Allegheny for use in 2013, the] The due dates for the year [2013] 2014 only shall be as follows:

Discount Date            [March 31, 2013] March 14, 2014

Gross due date and 1<sup>st</sup> installment    [April 22, 2013] March 31, 2014

2<sup>nd</sup> installment            [June 30, 2013] May 31, 2014

3<sup>rd</sup> installment            August 31, [2013] 2014

**Section 4.**      This Ordinance shall become effective January 1, 2014.