



Text File

Introduced: 11/24/2014

Bill No: 2014-1062, Version: 1

Committee: Committee on Finance and Law

Status: Passed Finally

An 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 2015 only, to reflect the payment, discount and delinquent dates for the year 2015.

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, 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 [2014] 2015 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 28, 2015, 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 2, regardless of the option elected by the taxpayer. For the year [2014] 2015, only taxes imposed under this Chapter which are not paid on or before March [31] February 28 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 [2014] 2015, where the taxpayer makes no payment on or before March [20] February 28, the entire year's tax shall become delinquent as of March [21] 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 2015 only, is hereby amended to read as follows:

(d) *Due dates for tax year* [2014] 2015 shall be as follows:

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Discount Date [March 31, 2014] February 10, 2015

Gross due date and 1st installment March 31, [2014] February 28, 2015

2nd installment May 31, [2014] April 30, 2015

3rd installment August 31, [2014] July 31, 2015

Section 4. This Ordinance shall become effective January 1, 2015.