



Text File

Introduced: 11/10/2016

Bill No: 2016-0967, Version: 1

Committee: Committee on Finance and Law

Status: Passed Finally

Ordinance amending the Pittsburgh Code at Title Two: Fiscal, Article IX: Property Taxes, Chapter 263: Real Property Tax and Exemptions, Section 263.02: Payment Options, Discount and Delinquency Penalty, so as to set the payment, discount, and delinquent dates for the 2017 fiscal year.

The Council of the City of Pittsburgh hereby enacts as follows:

Section 1. The Pittsburgh Code is hereby amended at Title Two: Fiscal, Article IX: Property Taxes, Chapter 263: Real Property Tax and Exemptions, Section 263.02: Payment Options, Discount and Delinquency Penalty, 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 ~~[29] 28~~; beginning March 1, taxes shall be payable at face value. **[For the year 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 paid after February 29, 2016, 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; the second tri-annual payment, during the month of April; 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 month of January and up to February ~~[21] 10~~, shall be paid at a discount of two (2) percent.

(2) *Discounts in advance.* The first tri-annual payment must be made on or before the last day of February 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 April 30; and the third tri-annual payment shall become delinquent if not paid on or before July 31.

(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 ~~[2016] 2017~~, only taxes imposed under this Chapter which are not paid on or before February ~~[29] 28~~ or, in the case of tri-annual payments, by the due dates set forth below, in subsection (d), shall become delinquent. For the year ~~[2016] 2017~~, where the taxpayer makes no payment on or before February ~~[29] 28~~, the entire year's tax shall become delinquent as of March 1, regardless of the option elected by the taxpayer.

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(d) Due dates for tax year ~~2015~~ 2017 shall be as follows:

1. Discount Date: February 10, ~~2016~~ 2017
2. Gross Due date and first installment: February ~~29~~ 28, ~~2016~~ 2017
3. Second Installment: April 30, ~~2016~~ 2017
4. Third Installment: July 31, ~~2016~~ 2017

Section 2. This Ordinance shall become effective January 1, 2017.