



City of Pittsburgh

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Text File

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Committee: Committee on Finance & Budget

Status: Passed Finally

Presented by Mr. Udin

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, by fixing the discount date and fixing the date of delinquency.

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 is hereby amended as follows:

Section 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 2% shall be allowed [on all taxes due hereunder and] on either the first installment, if the optional tri-annual payments are elected, or on the full amount of the taxes, if paid in full, paid during the month of January and up to February [11] 21. Beginning February 22, all taxes shall be payable at face value.

(1) For the 2003 tax year only, the discount date for the group of accounts that have not had their refunds processed due to the delay in the issuance of notification of assessment hearing results by the Board of Property Assessment, Appeals and Review of Allegheny County, said discount date shall be at least four weeks from the date the bills are mailed, with taxes payable at face value one week therefrom. For those that elect a tri-annual payment option, the second and third payments shall be at a corresponding length of time equal to that described in (b) (1).

- (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 [10] 21, 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 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 and penalties 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, or by the due date as set forth for that group specified in (a) (1), shall become delinquent. Where the taxpayer makes no payment by the last day of February, or by the due date as set forth for that group specified in (a) (1), the entire year's tax shall become delinquent as of March 1, or by the due date as set forth for that group specified in (a) (1), regardless of the option elected by the taxpayer.