



## Legislation Details (With Text)

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<b>Type:</b>	Ordinance	<b>Status:</b>	Passed Finally
<b>File created:</b>	11/8/2019	<b>In control:</b>	Committee on Finance and Law
<b>On agenda:</b>	12/11/2019	<b>Final action:</b>	12/17/2019
<b>Enactment date:</b>	12/17/2019	<b>Enactment #:</b>	40
<b>Effective date:</b>	1/1/2020		
<b>Title:</b>	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 2020 fiscal year.		
<b>Sponsors:</b>			
<b>Indexes:</b>	PGH. CODE ORDINANCES TITLE 02 - FISCAL		
<b>Code sections:</b>			
<b>Attachments:</b>	1. Summary 2019-2278		

Date	Ver.	Action By	Action	Result
12/23/2019	1	Mayor	Signed by the Mayor	
12/17/2019	1	City Council	Passed Finally	Pass
12/11/2019	1	Standing Committee	Affirmatively Recommended	Pass
11/20/2019	1	Standing Committee	Held in Committee	Pass
11/12/2019	1	City Council	Read and referred	

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 2020 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 10; beginning February 11 through **[February 28] March 2**, taxes 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, **up to March 2**; 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, 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] March 2** 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] March 2** 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] March 2**, the entire year's tax shall become delinquent as of March **[1] 3**, regardless of the option elected by the taxpayer.

(d) *Due dates.* Due dates for tax year **[2019] 2020** shall be as follows:

1. *Discount Date:* February 10, **[2019] 2020**.
2. *Gross Due date and first installment:* **[February 28] March 2**, **[2019] 2020**.
3. *Second Installment:* April 30, **[2019] 2020**.
4. *Third Installment:* July 31, **[2019] 2020**.

**Section 2.** This Ordinance shall become effective January 1, 2020.