City of Pittsburgh

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Legislation Details (With Text)

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Title:	Ordinance supplementing 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; paragraph (a), Discount in advance, and paragraph (c), Interest for late payments, to change the discount and delinquent dates for the year 2010.		
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Date	Ver.	Action By	Action	Result
2/25/2010	1	Mayor	Signed by the Mayor	
2/23/2010	1	City Council	Passed Finally	Pass
2/17/2010	1	Standing Committee	AFFIRMATIVELY RECOMMENDED	Pass
2/16/2010	1	City Council	Read and referred	

Presented by Mr. Peduto

Ordinance supplementing 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; paragraph (a), Discount in advance, and paragraph (c), Interest for late payments, to change the discount and delinquent dates for the year 2010.

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; paragraph (a), Discount in advance, is hereby supplemented to read 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;

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beginning February 11, taxes shall be payable at face value. For the year of 2010 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 1; beginning March 2, 2010, 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; paragraph (c), Interest for late payments, is hereby supplemented 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 2010 only, taxes imposed under this Chapter which are not paid on or before March 1 or, in the case of tri-annual payments, by the due dates set forth above, shall become delinquent. For the year 2010 only, where the taxpayer makes no payment on or before March 1, the entire year's tax shall become delinquent as of March 2, regardless of the option elected by the taxpayer.

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