



Text File

Introduced: 11/20/2015

Bill No: 2015-2262, Version: 1

Committee: Committee on Finance and Law

Status: Passed Finally

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 2016 only, to reflect the payment, discount and delinquent dates for the year 2016.

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, 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 [2015] 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 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 1, regardless of the option elected by the taxpayer. For the year [2015] 2016, only taxes imposed under this Chapter which are not paid on or before February [28] February 29 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 [2015] 2016, where the taxpayer makes no payment on or before February [28] February 29, the entire year's tax shall become delinquent as of March [1] 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 2016 only, is hereby amended to read as follows:

(d) *Due dates for tax year* [2015] 2016 shall be as follows:

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Discount Date [February 10] February 10, 2016

Gross due date and 1st installment February28, [2014] February 29, 2016

2nd installment April 30, [2015] April 30, 2016

3rd installment July 31, [2015] July 31, 2016

Section 4. This Ordinance shall become effective January 1, 2016.