



Text File

Introduced: 11/9/2017

Bill No: 2017-2109, **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 2018 fiscal year, and to further remove duplicative language.

The Council of the City of Pittsburgh 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 **[28] 10**; beginning **[March 1] February 11 through February 28**, taxes shall be payable at face value. **[For the year 2017 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 28, 2017. All taxes paid after February 28, 2017, 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 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] 1**, regardless of the option elected by the taxpayer. **[For the year 2017, only taxes imposed under this Chapter which are not paid on or before February 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 2017, where the taxpayer makes no payment on or before February 28, the entire year's tax shall become delinquent as of**

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March 1, regardless of the option elected by the taxpayer.]

(d) Due dates for tax year **[2017] 2018** shall be as follows:

1. Discount Date: February 10, **[2017] 2018**
2. Gross Due date and first installment: February 28, **[2017] 2018**
3. Second Installment: April 30, **[2017] 2018**
4. Third Installment: July 31, **[2017] 2018**

Section 2. This Ordinance shall become effective January 1, 2018.