



Text File

Introduced: 11/10/2022

Bill No: 2022-0941, **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 2023 fiscal year.

(Public Hearing held 11/23/22)

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] February 28**, 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 **[February 28] February 28**; 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 **[February 28] February 28** 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 **[29] 28**; and the third tri-annual payment shall become delinquent if not paid on or before July **[31] 31**.

(c) *Interest for late payments.* Taxes imposed under this Chapter which are not paid by **[February 28] February 28** 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 **[February 28] February 28**, the entire year's tax shall become delinquent as of **[February 28] February 28**, regardless of the option elected by the taxpayer.

(d) *Due dates.* Due dates for tax year **[2022] 2023** shall be as follows:

1. *Discount Date:* February 10, **[2022] 2023**.
2. *Gross Due date and first installment:* **[February 28, 2022] February 28, 2023**.
3. *Second Installment:* April **[29] 28, [2022] 2023**.
4. *Third Installment:* July **[31] 31, [2022] 2023**.

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Section 2. This Ordinance shall become effective January 1, 2023.