Legislation Details (With Text)

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Type:	Ordinance	**Status:**	Passed Finally
File created:	11/5/2021	**In control:**	Committee on Finance and Law
On agenda:	11/8/2021	**Final action:**	12/20/2021
Enactment date:	12/20/2021	**Enactment #:**	62
Effective date:	12/27/2021		
Title:	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 2022 fiscal year. (Public Hearing held 12/13/21)		
Sponsors:			
Indexes:	PGH. CODE ORDINANCES TITLE 02 - FISCAL		
Code sections:			
Attachments:	1. 2021-2170 - Letter 263 Real Estate Due Dates 2022, 2. 2021-2170 - Letter 263 Real Estate Tax Rate 2022, 3. Summary 2021-2170		

Date	Ver.	Action By	Action	Result
12/27/2021	1	Mayor	Signed by the Mayor	
12/20/2021	1	City Council	Passed Finally	Pass
12/15/2021	1	Standing Committees	Affirmatively Recommended	Pass
12/13/2021	1	Committee on Hearings	Public Hearing Held	
11/17/2021	1	Standing Committees	Held for Cablecast Public Hearing	Pass
11/8/2021	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 2022 fiscal year.
(Public Hearing held 12/13/21)

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 **[March 1]** **<u>February 28</u>**, 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 1]** **<u>February 28</u>**; 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 **[March 1]** **<u>February 28</u>** 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]** **<u>29</u>**; and the third tri-annual payment shall become delinquent if not paid on or before July **[30]** **<u>29</u>**.

(c) *Interest for late payments*. Taxes imposed under this Chapter which are not paid by **[March 1]** **<u>February 28</u>** 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 **[March 1]** **<u>February 28</u>**, the entire year's tax shall become delinquent as of March **[4]** **<u>1</u>**, regardless of the option elected by the taxpayer.

(d) *Due dates*. Due dates for tax year **[2021]** **<u>2022</u>** shall be as follows:

1. *Discount Date*: February 10, **[2021]** **<u>2022</u>**.
2. *Gross Due date and first installment*: **[March 1, 2021]** **<u>February 28, 2022</u>**.
3. *Second Installment*: April **[30]** **<u>29</u>**, **[2021]** **<u>2022</u>**.
4. *Third Installment*: July **[30]** **<u>29</u>**, **[2021]** **<u>2022</u>**.

Section 2. This Ordinance shall become effective January 1, 2022.