

No. 04-24-OR

AN ORDINANCE

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, extending the County real estate tax discount deadline from March 31, 2024 to April 30, 2024, and the gross/face period deadline from May 1, 2024 to May 31, 2024.

Whereas, although most taxing bodies must provide at least 60 days from the date of taxpayers' receipt of tax notices for payment of real property taxes at a discounted rate under the terms of the Commonwealth's Local Tax Collection Law (specifically 72 P.S. §5511.10), Allegheny and Philadelphia Counties are expressly exempted from this statute; and

Whereas, the Second Class County Code, which does apply to Allegheny County, expressly grants "the power and authority to establish and fix the discount period and the rate of discount not less than two per centum" via legislative act, at 16 P.S. §4975; and

Whereas, it is the judgment of Council that the Local Tax Collection Law's allowance of at least 60 days for taxpayers to avail themselves of the discounted tax rate is equitable and establishes a best practice for Pennsylvania counties; and

Whereas, at least some taxpayers did not receive their Allegheny County real estate tax notices until the last week of February, 2024; and

Whereas, it is accordingly the judgment of Council that the discount period for payment of County real estate taxes should be extended beyond March 31, 2024;

The Council of the County of Allegheny hereby enacts as follows:

Section 1.

A discount of two percent 2% shall be awarded for real property tax paid during the period from January 1, 2024 up to and including April 30, 2024.

Section 2.

The face/gross tax period shall therefore be May 1, 2024 up to and including May 31, 2022. Beginning on June 1, 2024, all unpaid real property taxes shall be deemed delinquent and the established penalty and interest shall apply.

Section 3.

The provisions of this Ordinance shall become effective immediately upon final approval.

SECTION 4 ***If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.***

SECTION 5 ***Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.***

PRIMARY SPONSORS: PRESIDENT CATENA

CO-SPONSORS:

Enacted in Council, this 19th day of March, 2024,
Council Agenda No. 10951-24.



Patrick Catena
President of Council

Attest: 
Jared Barker
Chief Clerk of Council

Chief Executive Office March 27th, 2024

Approved: 
Sara Innamorato
Chief Executive

Attest: 
Jennifer Liptak