

**No. 01-25-OR**

## **AN ORDINANCE**

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, extending the County real estate tax discount deadline from March 31, 2025 to April 30, 2025, and the gross/face period deadline from May 1, 2025 to May 31, 2025.

**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**, Council has been notified by the Office of the County Treasurer that at least some taxpayers will not receive their 2025 Allegheny County real estate tax notices until well into February, 2025; 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, 2025;

***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, 2025 up to and including April 30, 2025.

### ***Section 2.***

The face/gross tax period shall therefore be from May 1, 2025 up to and including May 31, 2025. Beginning on June 1, 2025, 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. The provisions of this ordinance shall have no effect on payment deadlines in any tax year other than 2025.

***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: COUNCIL MEMBERS FUTULES, PRIZIO, HALLAM and PALMOSINA***

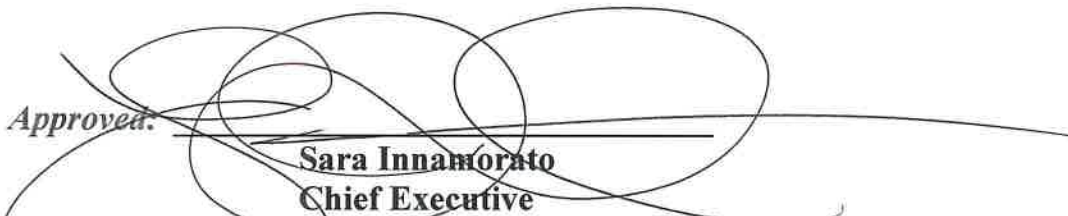
Enacted in Council, this 11<sup>th</sup> day of February, 2025,  
Council Agenda No. 13400-25.



**Patrick Catena**  
President of Council

Attest:   
**Jared Barker**  
Chief Clerk of Council

Chief Executive Office \_\_\_\_\_.

Approved:   
**Sara Innamorato**  
Chief Executive

Attest:   
**Grant Gittlen**  
Chief of Staff