

TITLE THREE - Taxation

- Article 329. Property Tax.
- Article 331. Residence Tax.
- Article 333. Earned Income Tax.
- Article 335. Realty Transfer Tax.
- Article 337. Per Capita Tax.
- Article 339. Occupation Privilege Tax.
- Article 341. Business Privilege and Mercantile Tax.
- Article 342. Local Economic Revitalization Tax Assistance.

ARTICLE 329

Property Tax

- 329.01 Rates
- 329.02 Payment dates; discounts and penalties.

CROSS REFERENCES

Power of Council to levy property taxes - See 3rd Class §2531 (53 P.S. §37531)
Tax liens; liability for false return - See 3rd Class §2537 (53 P.S. §37537)

EDITOR'S NOTE: Under the provisions of Section 2531 of the Third Class City Code, as amended (53 P.S. §37531), a property tax is enacted annually.

329.01 RATES.

A tax shall be paid and the same is hereby levied on all persons and real property within the City subject to taxation for City purposes for the fiscal year, as follows: Tax for the year 1985, for general City purposes, the sum of twenty and seventy-six one hundredths (20.76) mills on each dollar of assessed valuation (or the sum of two hundred and seven and six tenths (207.60) cents on each one hundred dollars of assessed valuation); for debt purposes, the sum of seven and eighty-five one hundredths (7.85) mills on each dollar of assessed valuation (or the sum of seventy-eight and five tenths (78.50) cents on each one hundred dollars of

assessed valuation); for Library purposes, the sum of one and sixty-nine one-hundredths (1.69) mills on each dollar of assessed valuation (or the sum of sixteen and nine tenths (16.90)cents on each one hundred dollars of assessed valuation) to wit:

<u>Purpose</u>	<u>Mills on Each Dollar of Assessed Valuation</u>	<u>Cents on Each One Hundred Dollars of Assessed Valuation</u>
General	20.76	207.60
Debt	7.85	78.50
Library	<u>1.69</u>	<u>16.90</u>
Total - All Purposes	30.30	303.00

(Ord. 2974. Passed 12/18/84.)

329.02 PAYMENT DATES; DISCOUNTS AND PENALTIES.

(a) Taxpayers making payment of property taxes on or before the discounted tax date in any taxable year shall pay the base tax, minus a discount of two percent (2%).

(b) Taxpayers making payment of property taxes after the discounted tax date, but no later than two months after the discounted tax date, shall pay the base tax.

(c) Taxpayers making payment of property taxes later than two months after the discounted tax date shall be charged a penalty of ten percent (10%), which penalty shall be added to the base tax by the tax collector.

(d) For taxpayers choosing to pay property taxes under the quarterly installment plan, a penalty charge of ten percent (10%) of the quarterly payment shall be added to the payment if such payment is not paid within five days after the quarterly due date.

(e) The provisions of this section shall take effect for the taxable year of 1985, and all such provisions shall apply for all taxable years thereafter. (Ord. 2994. Passed 5/7/85.)