

BOROUGH OF AVALON

Commonwealth of Pennsylvania

Ordinance No. 1348

AN ORDINANCE OF THE BOROUGH OF AVALON, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA, ESTABLISHING A NEW DISCOUNT AND PENALTY PERIOD FOR BOROUGH REAL ESTATE TAXES AND ESTABLISHING A NEW INSTAMALLMENT PAYMENT SCHEDULE FOR BOROUGH REAL ESTATE TAXES

WHEREAS, the Council of the Borough of Avalon has the authority to establish discounts and penalties for taxes due on real estate pursuant to 72 P.S. § 5511.10; and

WHEREAS, the Council of the Borough of Avalon has the authority establish an installment schedule for the collection and payment of real estate taxes in up to four installments pursuant to 72 P.S. §5511.11; and

WHEREAS, the Borough wishes to improve its real estate tax collections procedures and as such wishes to update its penalties and discount periods and its installment scheduled.

NOW THEREFORE, IT IS ORDAINED and ENACTED by the Council of the Borough of Avalon, Allegheny County as follows:

I. DISCOUNT AND PENALTY PERIODS ESTABLISHED

A. Each year notice of real estate taxes shall be provided to all taxpayers in the Borough by March 31st. Real estate taxes due and owing to the Borough and paid on or before May 31st of each specific tax year shall be entitled to a two percent (2%) discount.

B. There shall be no discount or penalty applied to any payments made between June 1st and July 31st of each specific tax year.

C. Real estate taxes due and owing to the Borough and paid after July 31st of each specific tax year shall be charged a penalty of ten percent (10%).

D. If in any specific tax year tax notices are provided to the taxpayers by the Borough after March 31st, the discount period shall be extended to all payments made within two (2) months of the notice date, and the penalty period shall extend to all payments made more than four (4) months past the notice date.

II. INSTALLMENT SCHEDULE ESTABLISHED

A. The taxpayers of the Borough of Avalon owing taxes on real estate for any tax year, may pay said taxes on real estate in four equal installments pursuant to the following schedule:

Twenty-five percent (25%) of the tax shall be due and payable on or before May 31st of each specific tax year;

Twenty-five percent (25%) of the tax shall be due and payable on or before July 31st of each specific tax year;

Twenty-five percent (25%) of the tax shall be due and payable on or before September 30th of each specific tax year;

Twenty-five percent (25%) of the tax shall be due and payable on or before November 30th of each specific tax year;

If any installment is not paid on the dates aforesaid, such installment shall be deemed delinquent.

B. No abatement or discount shall be allowed on any taxes paid under the installment schedule.

C. A penalty of ten percent (10%) shall be applied to each installment payment which becomes delinquent.

III. REPEAL

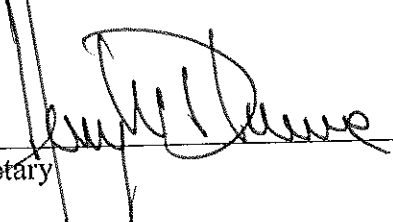
Any ordinance or resolution conflicting or inconsistent with this Ordinance is hereby repealed to the extent of such conflict.

IV. EFFECTIVE DATE

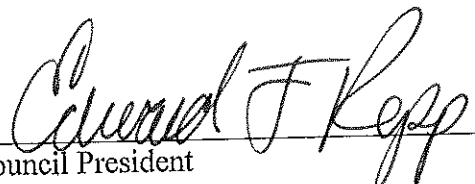
This Ordinance shall be effective January 1, 2014.

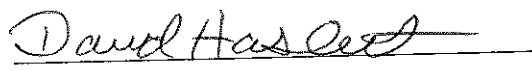
THIS ORDINANCE adopted by the Council of Avalon Borough at a duly assembled public meeting held this 19 day of November, 2013.

ATTEST:


Secretary

AVALON BOROUGH

By: 
Council President


Mayor