

ARTICLE 305

Tax Collection

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| 305.01 | Mailing of real estate tax notice. | 305.03 | Installment payments authorized. |
| 305.02 | Payment amounts, due dates and penalty. | | |

CROSS REFERENCES

Tax Collection Law - see 72 P.S. Sec. 5511.1 et seq.

305.01 MAILING OF REAL ESTATE TAX NOTICE.

The real estate tax notice shall be mailed to the last known post office address of each taxable parcel. Failure to receive the notice shall not relieve any taxpayer from the payment of any taxes imposed by the City.

(Ord. 9-1993 Sec. 1. Passed 4-20-93.)

305.02 PAYMENT AMOUNTS, DUE DATES AND PENALTY.

The real estate tax notice shall be mailed on or before February 15 of the calendar year in which it is due. Taxpayers shall receive a discount of two percent (2%) if the full amount of the tax is paid within two months after the due and payable date on the tax notice. Taxpayers shall pay the face amount of the tax when payment is made during the third and fourth month after the due and payable date on the tax notice. Taxpayers shall be subject to a penalty of ten percent (10%) added to the face amount of the real estate tax when payment is made after the fourth month of the due and payable date on the tax notice. Real estate taxes are payable at the Treasurer's office until December 31 when uncollected taxes are returned to the Tax Claim Bureau of York County for collection. If the due date falls on a day when the Treasurer's office is closed, the amount due on the due date shall be honored on the next business day. United States postmarks shall be honored. Payment may be made in cash, personal check or money order. Taxes are not considered paid, with or without a validated receipt, until a check has cleared. Checks returned for insufficient funds shall be subject to an administrative fee.

(Ord. 2-1999. Passed 1-19-99.)

305.03 INSTALLMENT PAYMENTS AUTHORIZED.

Pursuant to the authority granted by 72 P.S. Section 5511.11, payment of real estate taxes due the City shall be payable in no more than four installments. When payment of taxes is made on the installment basis the discount is forfeited. Any balance remaining at the beginning of the penalty period shall be subject to a ten percent (10%) penalty. Any balance remaining after December 31 shall be included on the list of uncollected taxes and returned to the Tax Claim Bureau of York County for collection.

(Ord. 2-1999. Passed 1-19-99.)