CITY OF WILLIAMSPORT, PA

FILE OF CITY COUNCIL

BILL No. 1857-24

SESSION OF 2024

Approved on first reading
This day 7th of Nov 20 24

Members of City Council:
YODER, BEITER, ALLISON, MIELE
MACKEY, PULIZZI, KATZ

Approved on final reading
This day 5th of Dec 20 24

AN ORDINANCE

6488

AN ORDINANCE AUTHORIZING INSTALLMENT PAYMENTS FOR CITY REAL ESTATE TAXES THROUGH ARTICLE 302 TO THE CITY'S LICENSING AND TAXATION CODE

WHEREAS, the City Council of the City of Williamsport finds that providing an installment payment plan for City Real Estate Taxes will assist taxpayers in meeting their financial obligations in a more manageable manner; and

WHEREAS, the City is empowered pursuant to 72 Pa. Stat. § 5511.11 to provide for the collection of municipal taxes in installments, subject to certain conditions and requirements; and

WHEREAS, the City has determined that it is in the best interest of the citizens of the City to authorize installment payments for City Real Estate Taxes and establish penalties for late payments;

BE IT ORDAINED by the City Council of the City of Williamsport as follows:

TITLE ONE: ADMINISTRATION

Article 302: Installment Payments for City Real Estate Taxes

Section 302.01: Definitions

1. **TAXPAYER**: Any individual, business entity, limited liability company, partnership, corporation, or association liable for the payment of City Real Estate Taxes to the City of Williamsport.
2. **INSTALLMENT PLAN**: A payment arrangement for City Real Estate Taxes whereby the total tax due is paid in three separate installments, as outlined in this Ordinance.
3. **DUE DATE**: The specific date by which an installment payment must be made to avoid penalties.
4. **INSTALLMENT PLAN PAYMENT**: A payment made pursuant to an installment plan authorized by this Article.

Section 302.02: Authorization and Implementation of Installment Payments

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This day 3rd of Dec 20 24

AN ORDINANCE

1. The City Council of the City of Williamsport hereby authorizes City Real Estate Taxes to be paid through an installment plan, in accordance with 72 Pa. Stat. § 5511.11.
2. The City Treasurer and other appropriate officials are hereby authorized and directed to implement and administer the installment plan system.
3. Any taxpayer liable for City Real Estate Taxes may elect to pay via an installment plan by providing payment for the first installment to the City Treasurer on or before March 31st of the tax year.

Section 302.03: Payment Schedule and Conditions

1. Installment plan payments shall be divided into three equal payments as follows:
   - The first installment plan payment shall be due by **March 31st**.
   - The second installment plan payment shall be due by **May 31st**.
   - The third and final installment plan payment shall be due by **July 31st**.
2. Taxpayers electing the installment plan option shall pay the face amount of the tax due, without discount.
3. A penalty of 10% shall be applied to any installment payment collected past the due date as required by state law.

Section 302.04: Administration and Enforcement

1. Installment payments may be made via check, money order, or other payment methods as deemed acceptable by the City Treasurer. The City Treasurer shall have the authority to establish procedures for the efficient collection of installment payments.
2. . The City Treasurer shall have the authority to collect the remaining balance due if a taxpayer fails to make an installment payment by the applicable due date.
3. The City Treasurer shall issue written notice by the 30th of November to any taxpayer who fails to make an installment payment by the due date, indicating the penalty amount and the total amount now due.
4. For Taxpayers who elect the installment option and are delinquent by more than 10 days or more on installment payments, the City Treasurer shall have the authority to disqualify the Taxpayer from installments in the following tax year.

Section 302.05: Violations and Penalties

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1. Any taxpayer who elects the installment plan but fails to make timely payments, as required herein, shall be subject to a penalty of **10%** on the overdue amount.

2. The City Treasurer shall have the authority to pursue collection of amounts due under this Article in accordance with state and local law.

Section 302.06: Severability

If any section, clause, provision, or portion of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect any other section, clause, provision, or portion of this Ordinance so long as they remain enforceable.

Section 302.07: Effective Date

This Ordinance shall become effective twenty days after final enactment by the City.

APPROVED AND ADOPTED this 5th day of Dec, 2024.

ATTEST:

James M. Frank

City Clerk

CITY OF WILLIAMSPORT

Adam Yoder

President of Council

Derek Slaughter

Mayor