RESOLUTION 071017A

A RESOLUTION DISCONTINUING AD VALOREM DISCOUNTS
ALLOWABLE UNDER SECTION 31.05 OF THE TEXAS TAX CODE AND
ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, Texas Tax Code Section 31.05 allows the governing body of a taxing unit
to adopt discounts on ad valorem taxes; and

WHEREAS, the City Council for the City of Abernathy has adopted the ad valorem
discounts for early payment sometime in the past and has continued to offer discounts since; and

WHEREAS, Texas Tax Code Section 31.05(d) states, “the governing body of a taxing
unit may rescind a discount adopted by the governing body in the manner required by law for
official action by the body”; and

WHEREAS, the rescission of a discount takes effect in the next tax year following the
year in which the discount is rescinded; and

WHEREAS, the City Council for the City of Abernathy wishes to discontinue ad valorem
discounts for early payment.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF ABERNATHY, TEXAS

Section 1. That the Abernathy City Council rescinds all discounts allowable under
Section 31.05 of the Texas Tax Code.

Section 2. This resolution, upon its passage and approval, shall be in full force and effect
as allowable under Section 31.05(d) of the Texas Tax Code.

Section 3. If any portion or provision of this resolution shall for any reason be held to be
invalid or unenforceable, the invalidity or unenforceability of such portion or provision shall not
affect any of the remaining provisions of this Resolution, the intention being that the same are
severable.

ADOPTED AND APPROVED this 10th day of July, 2017.

[Signature]
Sharon Kester-Fair, Mayor-

ATTEST

[Signature]
Krista Adames, City Secretary