

CAUSE NO. 2016-1850-CCL2

DARLENE AXBERG, JOHN  
CLAUDE AXBERG and SHEILA  
ANDERSON,

Plaintiffs,

TEXAS

Intervenor,

vs.

KILGORE INDEPENDENT  
SCHOOL DISTRICT; REGGIE  
HENSON, TREY HATTAWAY,  
SCOTT MONTGOMERY, KARL  
RILEY, JOHN SLAGLE, DERECK  
BORDERS, and JIMMY KINSEY, in  
their official capacities as members  
of the Board of Trustees of Kilgore  
Independent School District; CARA  
COOKE, in her Official Capacity as  
Superintendent of Kilgore Independ-  
ent School District,

Defendants.

IN THE COUNTY COURT AT LAW

NUMBER TWO

GREGG COUNTY, TEXAS

*Amended* FINAL JUDGMENT

Before the Court is the above styled and numbered cause. After hearing and considering the Joint Motion for Summary Judgment, filed by Plaintiffs and Intervenor on March 29, 2017, along with the response thereto, arguments of counsel, and the Court's file, on December 7, 2017, the Court issued a separate order by which it granted Plaintiffs' and Intervenor's Joint Motion for Summary Judgment and denied Defendants' counterclaims. Consistent with that ruling, the Court renders the following final judgment:

IT IS ORDERED that judgment is rendered in favor of Plaintiffs and Intervenor on their claims for declaratory relief, and the Court declares the following:

1. that Section 11.13(n-1) of the Texas Tax Code is constitutional as a matter of law;
2. that Section 11.13(n-1) of the Texas Tax Code prohibits school districts from repealing or reducing the amount of a local option homestead exemption, at any time between January 1, 2015 through December 31, 2019, that was adopted for the 2014 tax year;
3. that the acts of the Defendants complained of by Plaintiffs and Intervenor are in violation of S.B. 1 and S.J.R. 1. Therefore, the repeal and any reduction by Defendant Kilgore Independent School District of the local option homestead exemption that it adopted for the 2014 tax year violates Section 11.13(n-1) of the Texas Tax Code and, therefore, has no effect and is void as a matter of law.

IT IS, ADDITIONALLY, ORDERED that Defendant Kilgore Independent School District stop assessing and collecting property taxes through December 31, 2019 that are subject to the local option homestead exemption that it adopted for the 2014 tax year.

IT IS, ADDITIONALLY, ORDERED that Defendant Kilgore Independent School District disgorge and refund to Plaintiffs those property taxes that it has collected for tax years 2015, 2016, and 2017 that are subject to the local option homestead exemption that it adopted for the 2014 tax year.

IT IS, ADDITIONALLY, ORDERED that all court costs are to be borne by the party incurring the same.

IT IS, FINALLY, ORDERED that all relief requested by Plaintiffs, Intervenor, or Defendants that is not specifically granted herein is denied. This is a final judgment as to all of Plaintiffs' claims, Intervenor's claims, and Defendants' claims and counterclaims against Plaintiffs and Intervenor.

SO ORDERED AND ADJUDGED this the 21<sup>st</sup> day of February, 2018.



HON. VINCENT L. DULWEBER