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August 10, 2022

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Re: Cause No. D-1-GN-21-003198; *City of Coppell, Texas, et al. v. Glenn Hegar, in His Official Capacity as Texas Comptroller of Public Accounts*; in the 201<sup>st</sup> District Court of Travis County, Texas; and Cause No. D-1-GN-21-003203; *City of Round Rock, Texas v. Glenn Hegar, in His Official Capacity as Texas Comptroller of Public Accounts*; in the 201<sup>st</sup> District Court of Travis County, Texas.

Dear Counsel:

On July 19, 2022, the Court held a hearing on Plaintiff City of Round Rock's Amended Motion for Partial Summary Judgment on APA Violations and Plaintiffs' City of Coppell, Texas, City of Humble, Texas, City of DeSoto, Texas, City of Carrollton, Texas, and City of Farmers Branch, Texas Motion for Summary Judgment for Failure to Follow the Texas Administrative Procedure Act (collectively, "Plaintiffs' Motions"). The Court also heard Defendant's Motion for Partial Summary Judgment and Defendant's Motion for Leave to File Additional Summary Judgment Evidence ("Defendant's Motions"), as well as City of Round Rock's Objections to Defendant's Motion for Leave to File Additional Summary Judgment Evidence and Objections to Evidence Attached to Defendant's Response to Plaintiffs' Motions for Partial Summary Judgment ("Round Rock's Objections"). After careful consideration of the motions, the responses and replies thereto, the evidence presented at the hearing, and the arguments of counsel, the Court makes the following findings and rulings:

1. The Court FINDS that Defendant failed to substantially comply with one or more of the procedural requirements of Section 2001.024 of the Texas Government Code in adopting amendments to 34 TAC § 3.334(b)(5). As such, Plaintiffs' Motions are GRANTED, and this case should be remanded to the Texas Comptroller of Public Accounts for revision or readoption through established procedures within a reasonable time.
2. Round Rock's Objections are GRANTED.
3. Defendant's Motions are DENIED.

In light of and consistent with the Court's rulings, the parties should submit an order consistent with the above findings and rulings that is signed agreed as to form by all parties to [250.submission@traviscountytexas.gov](mailto:250.submission@traviscountytexas.gov).

With best regards,



Judge Karin Crump  
250th District Court  
Travis County, Texas