

**LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**

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June 10, 2020

Honorable Richard F. Cortez, Judge  
Hidalgo County  
100 E. Cano, 2<sup>nd</sup> Floor  
Edinburg, Texas 78539

RE: Tax Resale Properties – Public Auction Approval

Dear Hon. Cortez:

As your delinquent tax attorneys, we are tasked with foreclosing and selling certain delinquent properties within Hidalgo County. Most properties placed for tax sale are sold at the public auction; however, properties that do not receive the statutorily required minimum bid at the tax sale are *struck-off* to the taxing entities. This basically means the taxing entities jointly become the owners of the *struck-off* properties until the properties are later sold at a tax resale. We are proposing to proceed with the resale (by public auction) of certain struck-off properties (*see* Exhibit A), all of which are *non-homestead* designated properties and are no longer being assessed current property taxes as a result of their ownership status. We are requesting the attached Exhibit A and accompanying resolution be placed on your next commissioner's court agenda for consideration and approval. If approved, our firm will proceed with the resale of all of the properties listed on Exhibit A and conduct the resale in accordance with Sec. 34.05 of the Texas Property Tax Code.

If you have any questions or require further information, please do not hesitate to call me.

Very truly yours,

**LINEBARGER GOGGAN BLAIR  
& SAMPSON, LLP**



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Michael G. Cano  
Partner

cc: Monica Salinas Badillo, Hidalgo County Court Administrator, 2818 S. Bus. Hwy. 281,  
Edinburg, TX 78539



**LINEBARGER**

**ATTORNEYS AT LAW**

Hidalgo County

June 16, 2020

Tax Resale Analysis

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RESOLUTION NO. \_\_\_\_\_

AUTHORIZING THE RESALE OF PROPERTIES ON THE ATTACHED AND INCORPORATED EXHIBIT A, FOR FAILURE TO PAY AD VALOREM TAXES DUE TO THE COUNTY OF HIDALGO, IN ACCORDANCE WITH SEC. 34.05 OF THE TEXAS PROPERTY TAX CODE.

WHEREAS, the County of Hidalgo is a taxing entity in the State of Texas and is duly authorized to levy and collect taxes on property located within its taxing jurisdiction; and

WHEREAS, the taxing authorities located within the County of Hidalgo hold in trust all properties in their jurisdiction that were previously foreclosed upon and not sold at tax sale (“struck-off”) because the opening bid was not met; and

WHEREAS, the County of Hidalgo, as a taxing jurisdiction that is entitled to receive proceeds of the sale of such previously struck-off properties, desires that such properties be placed for resale in accordance with Sec. 34.05 of the Texas Property Code; and

WHEREAS, the County of Hidalgo desires to receive the highest possible bid for each struck-off property so that such properties may be returned to the tax rolls; and

NOW THEREFORE, BE IT RESOLVED BY THE COUNTY OF HIDALGO THAT

1. The governing body of the County of Hidalgo authorizes its County Constable(s) to resale the struck-off properties on the attached Exhibit A by public auction in accordance with Sec. 34.05 of the Texas Property Tax Code and to accept the highest bid for each struck-off property.
2. After such resale is conducted and monies received, the County of Hidalgo authorizes its ad valorem tax attorneys (Linebarger) to pay all costs of resale in accordance with the Texas Property Tax Code and to prorate the remaining monies amongst all of the taxing jurisdictions in accordance with the balances found to be owed in the final judgment, which was approved by a court of proper jurisdiction.

3. The County of Hidalgo authorizes its County Constable(s) to execute the necessary resale deeds upon the payment of its prorated share of the tax resale proceeds without further action from this governing body.
4. This resolution is adopted in accordance with all requirements and is in effect as of June \_\_\_\_\_, 2020.

**County of Hidalgo**

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Hon. Richard F. Cortez  
County Judge, County of Hidalgo

ATTEST:

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Arturo Guajardo, Jr.  
County Clerk, County of Hidalgo

**LINEBARGER GOGGAN BLAIR & SAMPSON, LLP  
HIDALGO COUNTY TAX RESALE LIST**

#	SUIT NUMBER	LEGAL DESCRIPTION	ACCOUNT NUMBER
01	T-498-00-A	Tract No. 2: Lots 6, 7 and 8, Block 11, Colonia Juarez Subdivision, a subdivision to the Townsite of Edcouch, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 6, Page 21, Map Records of Hidalgo County, Texas.	C7300-00-011-0006-00
02	T-749-03-B	Tract No. 2: 0.37 acres, more or less, out of the North end of Lot 13, Block 35, Alamo Land and Sugar Company Subdivision, a subdivision in Hidalgo County, Texas, as described in Volume 1520, Page 488, Deed Records of Hidalgo County, Texas.	A1800-00-035-0013-00
03	T-804-03-C	Tract No. 4: Lots 19 and 20, Block 1, Colonia Hidalgo, an addition to the City of Donna, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 5, Page 14, Map Records of Hidalgo County, Texas.	C7200-00-001-0019-00
04	T-775-06-A	All that certain tract of land containing 0.60 acres, more or less, out of Lot 1, Block 58, Lott Town and Improvement Company Subdivision, a subdivision in Hidalgo County, Texas, described in Exhibit "A" as Tracts I, II and III, in deed dated December 16, 1993, from Federal Deposit Insurance Corporation to Ruth Lopez, et al, in Clerk's File #359649, Official Records of Hidalgo County Texas; and being that same property identified on Plaintiffs' tax rolls as Account #L0250-00-058-0001-13.	L0250-00-058-0001-13
05	T-1875-09-B	Lot 5, Esperanza Estates Subdivision, a subdivision in Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 9, Page 94, Map Records of Hidalgo County, Texas.	E7100-00-000-0005-00
06	T-2067-09-B	Lot 9, Block 1, Balli Estates, an addition to Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 20, Page 92, Map Records of Hidalgo County, Texas.	B0500-00-001-0009-00
07	T-2354-09-A	All that certain tract of land out of Lot 3, Block 17, La Donna Plat Subdivision, an addition to the City of Donna, Hidalgo County, Texas, described as 1.00 acre, more or less; of which 0.05 acre, more or less, lies within the right-of-way of a county road; in deed dated April 14, 1988, from Cosme Tamez to Juan Tamez, in Volume 2595, Page 13, Official Records of Hidalgo County, Texas; SAVE & EXCEPT however, the following: a. that certain 0.18 acre tract described in Volume 1840, Page 728, Deed Records of Hidalgo County, Texas; and b. that certain 0.09 acre tract described by metes and bounds description in Volume 1082, Page 612, Deed Records of Hidalgo County, Texas; leaving	L0800-00-017-0003-09

		herein a residue of 0.73 acre, more or less.	
08	T-207-10-G & T-847-04-A	<p>A 50.0 foot x 165.0 foot tract of land out of a certain 0.65 acre parcel out of lot 182; John H. Shary subdivision, of porciones 58, 59 and 60, Hidalgo County, Texas more fully described by metes and bounds as follows: beginning at an iron pipe on the east line of the 0.65 acre parcel for the northeast corner hereof. Said point being on the west side of an existing road and located north 81 19' west, 390.0 feet and south 8 41' west, 72.0 feet from the northeast corner of lot 182, thence, with the east line of the 0.65 acre parcel and west side of existing road; south 8 41' west, 50.0 feet to an iron pipe, for the southeast corner hereof; thence parallel to the north line of lot 182; north 81 19' west 165.0 feet to an iron pipe on the west line of the 0.65 acre parcel, for the southwest corner hereof; thence, with the west line of the 0.65 acre parcel, north 8 41' east, 50.0 feet to an iron pipe for the northwest corner hereof, thence, parallel to the north line of lot 182; south 81 19' east 165.00 feet to the place of beginning, containing 0.19 acre of land, more or less. Acct. No. S2950-00-000-0182-57</p> <p>Also described as</p> <p>0.19 acres, more or less, out of Lot 182, John H. Shary Subdivision, a subdivision to Hidalgo County, Texas, as described in Volume 2800, Page 622, Official Records of Hidalgo County, Texas.</p>	S2950-00-000-0182-57
09	T-358-11-B	12.164 acres, more or less, being out of Lot 361, Kelly-Pharr Subdivision, a subdivision in Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 3, Pages 133 and 134, Deed Records of Hidalgo County, Texas; SAVE & EXCEPT however, the following: a. that certain 1.50 acre tract described in Clerk's File #801167, Official Records of Hidalgo County, Texas; and b. that certain 9.71 acre tract described in Clerk's File #1084664, Official Records of Hidalgo County, Texas; leaving herein a residue of 0.954 acres, more or less.	K2400-00-000-0361-05
10	T-1724-11-E	Lots 18, 19, and 20, Block 29, Original Township of Elsa, Hidalgo County, Texas, as described in Clerk's File #962501, Official Records of Hidalgo County, Texas.	E5400-00-029-0018-00
11	T-1803-11-B	Lot 13, Block 2, Crow Caldwell Subdivision, Hidalgo County, Texas, being a re-subdivision of Lot 2, Block 86, Lott Town and Improvement Company's Subdivision, Hidalgo County, Texas, according to the map or plat thereof, recorded in Clerk's File #1519492, Official Records of Hidalgo County, Texas.	C9550-00-002-0013-00
12	T-2140-11-G	All that certain tract of land out of Lot 4, Block 32, La Donna Plat Subdivision, a subdivision in Hidalgo County, Texas, being 4.909 acres, more or less, described as Share 5	L0800-00-032-0004-11

		of the Francisco Esquivel Estate Partition Map, in deed dated January 5, 1990, from The Estate of Francisco Esquivel, Deceased to Lucia E. Pena, in Volume 2863, Page 562, Official Records of Hidalgo County, Texas.	
13	T-0551-12-J	Lots 8 and 9, Block 31, Original Townsite Addition, an addition to the City of Donna, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume O, Pages 57 and 58, Map Records of Hidalgo County, Texas.	D6800-00-031-0008-00
14	T-1024-12-A	1.00 acre, more or less, out of Lot 13, Block 61, Alamo Land and Sugar Company Subdivision, a subdivision in Hidalgo County, Texas; of which 0.05 acre lies within a drainage ditch right-of-way and 0.02 acre lies within Canton Road right-of-way; as described in deed dated January 20, 1986, from Encarnacion Aguinaga etux to Carlos Garcia, in Volume 2261, Page 886, Deed Records of Hidalgo County, Texas.	A1800-00-061-0013-04
15	T-1208-12-I	Tract 1: Improvements only located on the West 1/2 of Lot 10, Block 111, Mission Original Townsite, an additon to the City of Mission, Hidalgo County, Texas. Deleted and combine for 2011 and now being assessed on the tax roll on Account No. M5200-00-111-0010-05. & Tract 2: The West 75.00 feet of Lot 10 and the West 75.00 feet of the South 25.00 feet of Lot 11, Block 111, Original Townsite to the City of Mission, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume "Z", Page 320, Deed Records of Hidalgo County, Texas.	M5200-98-111-0010-10 & M5200-00-111-0010-05
16	T-2213-12-H	A tract of land being 0.162 acre, more or less, in the Southeast part of Lot 35-7, West Addition to Sharyland, Hidalgo County, Texas, according to the map recorded in Volume 1, Page 56, Map Records in the Office of the County Clerk of Hidalgo County, Texas.	W0100-00-035-0007-33
17	T-2258-12-C	Tract 6: 0.39 acre, more or less, out of Farm Tract 533, Block 154, West Tract Subdivision, a subdivision in Hidalgo County, Texas, conveyed unto Modesto Hernandez, in Clerk's File # 2340571, Official Records of Hidalgo County, Texas and more accurately described as a part of Tract II, in deed dated January 1, 2002, from Juana L. Hernandez to Hi-Lo Sales, Inc., in Clerk's File #1053175, Official Records of Hidalgo County, Texas. & Tract 7: 0.591 acre, more or less, out of Farm Tract 533, Block 154, West Tract Subdivision, an addition to the City of Elsa, Hidalgo County, Texas, as described in deed dated January 5, 2012, from Hi-Lo Sales, Inc. to Modesto Hernandez, in Clerk's File #2012-2282598, Official Records of Hidalgo County, Texas. & Tract 8: Lots 16 and 17, Block 45, Frank A. Smith's North	E5400-00-030-0000-05 & E5400-00-030-0000-03 & E5400-00-045-0016-05

		Elsa Re-subdivision, a subdivision in the City of Elsa, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 7, Page 15, Map Records of Hidalgo County, Texas.	
18	T-3250-12-I	Tract 1: Lot 21, Royalty House Subdivision, Unit 2, a subdivision to the City of Alamo, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 22, Page 147, Map Records of Hidalgo County, Texas.	R4570-02-000-0021-00
19	T-3250-12-I	Tract 2: Lot 23, Royalty House Subdivision, Unit 2, a subdivision to the City of Alamo, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 22, Page 147, Map Records of Hidalgo County, Texas.	R4570-02-000-0023-00
20	T-0338-13-J	Lots 65 and 66, Block 8, Original Townsite to the City of Elsa, Hidalgo County, Texas, according to the map or plat thereof recorded in Volume 6, Page 55, Map Records, Hidalgo County, Texas also known as Lots 65 and 66, Block 8, Bell Addition of Elsa, Hidalgo County, Texas.	E5400-00-008-0065-00
21	T-0380-13-A	The North 1/2 of Lot 17 and all of Lot 18, Block 14, Original Townsite Addition to the City of Donna, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 4, Pages 458 and 459, Deed Records of Hidalgo County, Texas.	D6800-00-014-0017-00
22	T-0387-13-C	All Of Lots 5 And 6, Block 11, Original Townsite Of Edcouch, Hidalgo County, Texas, According To The Map Or Plat Thereof Recorded In Volume 3, Page 56, Map Records, Hidalgo County, Texas.	E3100-00-011-0005-00
23	T-0425-13-E	2.33 acres, more or less, out of the South 10.0 acres of Lot 4, Block 12, of the Resubdivision of Blocks 11 and 12, Lott Town and Improvement Company Subdivision, a subdivision in Hidalgo County, Texas, as described as Tract 3 in deed dated March 9, 2004 from Roman Bermea to Rodolfo Perez et ux, in Clerk's File #2004-1357214, Official Records of Hidalgo County, Texas.	L0250-00-012-0004-01
24	T-0476-13-B	Lot 163, South Tower Estates, a subdivision in Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 24, Page 86, Deed Records of Hidalgo County, Texas.	S4770-00-000-0163-00
25	T-0770-13-G	Lots Nine (9), Ten (10), and Eleven (11), Block Two Hundred Seventy-seven (277), Original Townsite of Edinburg, Hidalgo County, Texas, as per map or plat thereof recorded in Volume 1, Page 23, Map Records, Hidalgo County, Texas.	E3300-00-277-0009-00
26	T-1705-13-D	A 0.50 acre tract of land, more or less, out of Lot 446, John H. Shary Subdivision, Hidalgo County, Texas, according to the map recorded in Volume 1, Page 17, Map Records in the Office of the County Clerk of Hidalgo County, Texas	S2950-00-000-0446-17

27	T-2389-13-J	Lot 9, Block "W", Vela Subdivision, an addition to the City of Edinburg, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 1227, Page 620, Deed Records of Hidalgo County, Texas.	V3000-00-000-0009-00
28	T-0311-14-C	2.00 acres, more or less, out of Farm Tract 2042, Capisallo District Subdivision, a subdivision in Hidalgo County, Texas, as described in deed dated June 4, 1992, from Sra. Consuelo Condanosa De La Rosa et al to Victor Manuel Verduzco Lopez et al, in Volume 3275, Page 37, Official Records of Hidalgo County, Texas.	N3400-00-000-2042-02
29	T-0813-14-I	All of Lot 43, RAVENSWOOD SUBDIVISION PHASE I, an addition to the City of McAllen, Hidalgo County, Texas, according to the Map or Plat thereof Recorded in Volume 33, Page 29, Map Records, Hidalgo County, Texas.	R1321-01-000-0043-00
30	T-1413-14-B	All of Lot 141, LUNAR HEIGHTS SUBDIVISION, an addition to the City of Donna, Hidalgo County, Texas, according to map thereof recorded in Volume 22, Page 90, Map Records of Hidalgo County, Texas.	L6725-00-000-0141-00
31	T-1965-14-C & T-277-00-D	0.41 acre, more or less, of Block 6, Los Ebanos Subdivision, a subdivision in Hidalgo County, Texas, as described in deed dated March 2, 1999, from Manuel Delgado etux to Esteban R. Delgado etux, in Clerk's File #753079, Official Records of Hidalgo County, Texas.	L5900-00-006-0011-00
32	T-0162-15-C	0.136 acre, more or less, out of Lot 28, Llano Grande Subdivision, an addition to Hidalgo County, Texas, being Lot 24, Capetillo, an unrecorded subdivision; said 0.136 acre described in deed dated October 4, 1982, from Jose L. Capetillo etux to Inocencio Auces etux, in Volume 1811, Page 528, Deed Records of Hidalgo County, Texas.	C1370-00-000-0024-00
33	T-0745-15-C	Lots 1 thru 4, Block 55, La Villa Townsite, Hidalgo County, Texas, as per map or plat thereof recorded in Volume 4, Page 4-22, Map Records, Hidalgo County, Texas.	L2050-00-055-0001-00
34	T-2590-15-B	1.10 acres of land out of the southeast part of Lot 16-4, West Addition to Sharyland Subdivision of Porciones 53, 54, 55, 56 & 57, as described in deed dated April 8, 2010, from Vanessa Garcia to Jose Luis Ortiz et ux Velma Olivarez, Recorded in Document no. 2091526, Deed Records of Hidalgo County, Texas and carried on the tax rolls as West Addition to Sharyland, being an irregular tract out of the South 100.9 feet of the East 580.85 feet out of Lot 16-4, 1.10 acres gross, 1.05 acres net.	W0100-00-016-0004-02
35	T-0015-16-E	Lots 3 and 4, Block 9, Bell Addition, an addition to the City of Elsa, Hidalgo County, Texas, according to the map or plat thereof recorded in Volume 7, Page 57 of the Plat Records of Hidalgo County, Texas and carried on the tax roll as Lots 3 and 4, Block 9, Elsa Original Townsite.	E5400-00-009-0003-00

36	T-1555-16-D	Lot Sixteen (16), Block Two (2), of the L.D. Morgan Subdivision, an addition to the City of Edcouch, Hidalgo County, Texas, according to the map or plat thereof on file and of record in the Office of the County Clerk of said County.	M6550-00-002-0016-00
37	T-1723-16-D	Tract 2: 15.97 acres more or less out of Lots 122 and 123, Ramseyer Gardens No 2 Subdivision, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 11, Page 31, Map Records of Hidalgo County, Texas.	R0800-02-000-0123-00
38	T-1723-16-D	Tract 3: The South 186 feet of Lot 122, Ramseyer Gardens #2, a subdivision in Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 11, Page 31, Map Records of Hidalgo County, Texas.	R0800-02-000-0122-00
39	T-1723-16-D	Tract 4: Lot 121, Ramseyer Gardens #2, a subdivision in Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 11, Page 31, Map Records of Hidalgo County, Texas.	R0800-02-000-0121-00
40	T-0563-17-G	Lots 35 and 36, Block 14, Bell Addition, an addition to the City of Elsa, Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 7, Page 57, Map Records of Hidalgo County, Texas.	E5400-00-014-0035-00
41	T-1034-17-B	Lot 5, Ford Subdivision, a subdivision in Hidalgo County, Texas, according to the map or plat thereof, recorded in Volume 7, Page 20, Map Records of Hidalgo County, Texas and carried on the tax roll as Lot 5, Ford's.	F4800-00-000-0005-00
42	T-1249-17-D	0.25 acre, more or less, Lot 192, John H. Shary Subdivision, a subdivision in Hidalgo County, Texas, as described in deed dated February 21, 1985, from Joaquin Saucedo, etux to Alfredo Regalado, in Volume 2097, Page 990, Official Records of Hidalgo County, Texas.	S2950-00-000-0192-13
43	T-1840-17-I	All of Lots Eleven (11) and Twelve (12) in Block One (1), of Speaks Re-Subdivision, of Lots 1, 2, 3 and 4, Block G, City of San Juan, Hidalgo County, Texas.	S5350-00-001-0011-00

**DISCLAIMER—RESALE LIST IS PRELIMINARY AND SUBJECT TO CHANGE**