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February 23, 2021

Honorable Richard F. Cortez, Judge
Hidalgo County
100 E. Cano, 2nd 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**



Michael G. Cano
Partner

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

HIDALGO COUNTY



TAX RESALE ANALYSIS MARCH 02, 2021



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 March _____, 2021.

County of Hidalgo

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

ATTEST:

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-438-07-B	TRACT 2: THE EAST SIXTEEN (E.16) FEET OF LOT THREE (3), AND ALL OF LOT FOUR (4), IN BLOCK SEVENTY-EIGHT (78), PHARR TOWNSITE, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 3, PAGES 32-36, MAP RECORDS, HIDALGO COUNTY, TEXAS.	P6400-00-078-0003-00
02.	T-1277-08-A	THE WEST 2.00 ACRES OF THE SOUTH 4.31 ACRES OF LOT 13, BLOCK 47, SANTA CRUZ GARDENS UNIT 2, AN ADDITION TO HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 8, PAGE 18, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	S1700-02-047-0013-05
03.	T-1358-11-J	ALL OF LOT 62, LOS EBANOS SUBDIVISION, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 26, PAGE 183A, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	L5965-01-000-0062-00
04.	T-0501-12-G	LOT 30, ISAACS SUBDIVISION, AN ADDITION IN HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 23, PAGE 34, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	I7080-00-000-0030-00
05.	T-0810-12-B	TRACT 1: LOT 10, COLONIA TEJANA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 22, PAGE 114, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	C7730-00-000-0010-00
06.	T-1008-12-G	1.00 ACRE, MORE OR LESS, OUT OF LOTS 8 AND 9, BLOCK 2, LA DONNA SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, AS DESCRIBED IN DEED DATED JULY 10, 1991, FROM FELIX GAONA ETUX TO AIDA PALACIOS, IN VOLUME 3103, PAGE 207, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.	L0800-00-002-0008-00
07.	T-1208-12-I	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. THE WEST 75.00 FEET OF LOT 10 AND THE WEST 75.00 FEET OF THE SOUTH 25.00 FEET OF LOT 11,	M5200-98-111-0010-10 & M5200-00-111-0010-05

		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.	
08.	T-1660-12-J	<p>ALL THAT CERTAIN TRACT OF LAND CONTAINING 2.21 ACRES, MORE OR LESS, OUT OF LOT 16, SECTION 240, TEXAS-MEXICAN RAILWAY COMPANY SURVEY, HIDALGO COUNTY, TEXAS COMPRISED OF:</p> <p>A) 3.00 ACRES, MORE OR LESS, AS DESCRIBED IN DEED DATED MAY 5, 1970, FROM M. A. VELA, TRUSTEE TO RAUL FLORES ETUX, IN VOLUME 1257, PAGE 243, DEED RECORDS OF HIDALGO COUNTY, TEXAS; SAVE & EXCEPT HOWEVER, THE NORTH 265 FEET, CONTAINING 1.00 ACRE, MORE OR LESS, AS DESCRIBED IN VOLUME 2157, PAGE 539, DEED RECORDS OF HIDALGO COUNTY, TEXAS, LEAVING HEREIN A RESIDUE OF 2.00 ACRES, MORE OR LESS; AND,</p> <p>B) A 0.21 ACRE TRACT, MORE OR LESS, AS DESCRIBED IN DEED DATED NOVEMBER 8, 1979, FROM ISAURA B. VELA TO RAUL FLORES ETUX, IN VOLUME 1647, PAGE 335, DEED RECORDS OF HIDALGO COUNTY, TEXAS.</p>	T2100-00-240-0016-15
09.	T-0318-13-B	LOT 10, BLOCK 3, LA LEONA SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 18, PAGE 28, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	L1200-00-003-0010-00
10.	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
11.	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
12.	T-0104-14-A	0.08 ACRE, MORE OR LESS, OUT OF LOT 401, JOHN H. SHARY SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, AS DESCRIBED IN DEED DATED AUGUST 18, 1998, FROM JOSEFA VILLARREAL TO ARMINDA SALAZAR, IN CLERKS FILE #708833, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.	S2950-00-000-0401-56

13.	T-1272-14-G	LOT 12, BLOCK 5, GERNENTZ SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 10, PAGE 42, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	G3300-00-005-0012-00
14.	T-1307-14-I	LOTS 11 & 12 BLOCK 2, HARBIN'S ADDITION TO THE CITY OF DONNA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 3, PAGE 39, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	H1050-00-002-0011-00
15.	T-1625-14-E	0.71 ACRE, MORE OR LESS, OUT OF LOT 8, SECTION 242, TEXAS-MEXICAN RAILWAY COMPANY'S SURVEY, HIDALGO COUNTY, TEXAS, AS DESCRIBED, AS TRACT 6, IN DEED DATED AUGUST 20, 2002, FROM JOSE M. GARZA TO JOSE ALFREDO GARZA, IN CLERK'S FILE #1113484, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.	T2100-00-242-0008-26
16.	T-1329-14-A	LOT 10, BLOCK 5, ORIGINAL TOWNSITE OF SAN JUAN, HIDALGO COUNTY, TEXAS, ACCORDING TO THE AMENDED MAP RECORDED IN VOLUME 1, PAGE 46, MAP RECORDS IN THE OFFICE OF THE COUNTY CLERK OF HIDALGO COUNTY, TEXAS, REFERENCE TO WHICH IS HERE MADE FOR ALL PURPOSES.	S1000-00-005-0010-00
17.	T-0516-15-G	THE WEST 179.85 FEET OF THE SOUTH 121.11 FEET OF THE NORTH 605.51 FEET OF LOT 41-4, WEST ADDITION TO SHARYLAND, AS PER MAP OR PLAT RECORDED IN VOLUME 1, PAGE 56, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND AS DESCRIBED IN DEED RECORDED IN DOCUMENT # 2252408, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS.	W0100-00-041-0004-09
18.	T-2280-15-A	LOT 4, COTTONWOOD SUBDIVISION, HIDALGO COUNTY, TEXAS, AS PER MAPOR PLAT THEREOF RECORDED IN VOLUME 22, PAGE 100, PLAT RECORDS OF HIDALGO COUNTY, TEXAS.	C8355-00-000-0004-00
19.	T-0214-16-B	LOT 8, BLOCK 110, ORIGINAL TOWNSITE OF EDINBURG, HIDALGO COUNTY, TEXAS, AS SHOWING ON THE MAP OR PLAT THEREOF RECORDED IN VOLUME 1, PAGE 23, OF THE MAP RECORDS OF HIDALGO COUNTY, TEXAS.	E3300-00-110-0008-00
20.	T-1313-17-H	LOT 14 AND 15, BLOCK 64, ORIGINAL TOWNSITE OF HARGIL A/K/A HARGILL, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT	H1200-00-064-0014-00

		THEREOF RECORDED IN VOLUME 3, PAGE 45, MAP RECORDS, HIDALGO COUNTY, TEXAS.	
21.	T-0029-18-D	LOT 87, ENCINO HEIGHTS SUBDIVISION, HIDALGO COUNTY, TEXAS, AS PER MAP OR PLAT THEREOF RECORDED IN VOLUME 25 PAGE 65A, MAP RECORDS, HIDALGO COUNTY, TEXAS.	E5950-00-000-0087-00
22.	T-0579-18-D	LOT 190, LOS ARBOLES SUBDIVISION, PHASE II, AN ADDITION THE CITY OF SAN JUAN, HIDALGO COUNTY, TEXAS, AS PER MAP OR PLAT THEREOF RECORDED IN VOLUME 28, PAGE 107-A, MAP RECORDS, HIDALGO COUNTY, TEXAS.	L5806-02-000-0190-00
23.	T-0692-18-D	LOT FOURTEEN (14), BLOCK SIX (6), ORIGINAL TOWNSITE OF SAN JUAN, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 1, PAGE 46, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	S1000-00-006-0014-00
24.	T-0729-18-H	LOT NO. ONE (1), BLOCK NO. FOUR (4), HIDALGO PARK ESTATES, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 14, PAGE 12, MAP RECORDS OF CLERK OF HIDALGO COUNTY, TEXAS.	H2650-00-004-0001-00
25.	T-0989-18-D	LOT SEVEN (7), BLOCK E, JOED SUBDIVISION, AN ADDITION TO THE CITY OF HIDALGO, HIDALGO COUNTY, TEXAS, ACCORDING TO AMENDED MAP THEREOF RECORDED IN VOLUME 19, PAGE 98, MAP RECORDS, HIDALGO COUNTY, TEXAS, SUBJECT TO ALL RESERVATIONS, EASEMENTS, COVENANTS AND RESTRICTIONS OF RECORD IN THE OFFICE OF THE COUNTY CLERK, HIDALGO COUNTY, TEXAS.	J5400-00-00E-0007-00
26.	T-0825-18-D	0.23 OF AN ACRE, MORE OR LESS, OUT OF LOT 151, LA LOMITA IRRIGATION AND CONSTRUCTION CO. SUBDIVISION OF LAND IN PORCIONES 61, 62 AND 63, AS DESCRIBED AS TRACT ONE AND TRACT TWO IN DEED RECORDED IN DOCUMENT NUMBER 38039, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.	L1300-00-000-0151-14
27.	T-1912-18-C	THE WEST ONE (1) ACRE OF THE NORTHEAST THREE (3) ACRES OUT OF THE WEST TWENTY (20) ACRES OF LOT FORTY-FOUR DASH FIVE (44-5) OF THE WEST ADDITION TO SHARYLAND, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 1, PAGE 56, MAP RECORDS, HIDALGO COUNTY, TEXAS AND MORE PARTICULARLY DESCRIBED IN DOCUMENT # 2642875, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS; SAVE AND EXCEPT; (A) THE SOUTH 1/2 OF THE WEST 1 ACRE OF THE NORTHEAST 3 ACRES OF THE WEST 20 ACRES OF LOT 44-5, WEST ADDITION TO SHARYLAND	W0100-00-044-0005-26

		SUBDIVISION, HIDALGO COUNTY, TEXAS, AS DESCRIBED IN VOLUME 1462, PAGE 381, DEED RECORDS, HIDALGO COUNTY, TEXAS; AND (B) A 0.30 ACRE TRACT, MORE OR LESS, DESCRIBED IN DEED DATED FEBRUARY 19, 2015, FROM BALDEMAR FRANCO A/K/A BALDOMAR FRANCO, ETUX TO MARIA IRMA FRANCO, ETUX, RECORDED IN DOCUMENT # 2590182, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS; LEAVING A RESIDUE OF 0.20 ACRE(S), MORE OR LESS.	
28.	T-0631-19-I	ALL OF LOT 11, BLOCK 2, COLONIA NACIONAL SUBDIVISION, AN ADDITION TO THE CITY OF PHARR, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP RECORDED IN VOLUME 9, PAGE 23, MAP RECORDS IN THE OFFICE OF THE COUNTY CLERK OF HIDALGO COUNTY, TEXAS.	C7550-00-002-0011-00

DISCLAIMER—RESALE LIST IS PRELIMINARY AND SUBJECT TO CHANGE

DRAFT