

**LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**

ATTORNEYS AT LAW  
1512 S. LONE STAR WAY  
EDINBURG, TEXAS 78539

Telephone: (956) 383-4500  
Facsimile: (956) 383-7820

July 08, 2021

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

# HIDALGO COUNTY



## TAX RESALE ANALYSIS JULY 13, 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 July \_\_\_\_\_, 2021.

**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-660-06-C	<p><b>TRACT 1:</b> LOTS 1 AND 2, BLOCK 5, COLLEGE HEIGHTS ADDITION, AN ADDITION TO THE CITY OF MCALLEN, HIDALGO COUNTY, TEXAS, AS DESCRIBED IN CLERK'S FILE #2043882, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.</p> <p><b>TRACT 2:</b> LOT 2, BLOCK 5, COLLEGE HEIGHTS ADDITION, AN ADDITION TO THE CITY OF MCALLEN, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 4, PAGE 5, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	<p>C6300-00-005-0001-00</p> <p>C6300-00-005-0002-00</p>
02	T-438-07-B	<p><b>TRACT 2:</b> 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.</p>	<p>P6400-00-078-0003-00</p>
03	T-893-09-B	<p>LOT 3, BLOCK 32, NORTH ADDITION, ORIGINAL TOWNSITE TO THE CITY OF DONNA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 11, PAGE 442-A, DEED RECORDS OF HIDALGO COUNTY, TEXAS; SAVE &amp; EXCEPT HOWEVER, THAT CERTAIN STRIP OF LAND BEING 1.00 FOOT IN WIDTH ALONG THE SOUTH SIDE OF SAID LOT 3 FROM ITS SOUTHWEST CORNER A DISTANCE OF 70 FEET, AS DESCRIBED IN CLERK'S FILE #2006-1591659, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.</p>	<p>D6800-00-032-0003-00</p>
04	T-2250-12-E	<p>LOTS 15 AND 16, BLOCK 2, COLONIA JUAREZ, AN ADDITION TO THE CITY OF EDCOUCH, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 6, PAGE 21, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	<p>C7300-00-002-0015-00</p>
05	T-2254-12-B	<p><b>TRACT 2:</b> LOT 19, HACIENDA EL PORVENIR RESUBDIVISION PHASE 2, A SUBDIVISION TO THE CITY OF ELSA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 30, PAGE 10, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	<p>H0360-02-000-0019-00</p>

06	T-2254-12-B	<p><b>TRACT 3:</b> THE EAST 20 ACRES, MORE OR LESS, OUT OF FARM TRACT 544, WEST TRACT SUBDIVISION, DESCRIBED IN DEED RECORDED IN VOLUME 1916, PAGE 592, DEED RECORDS OF HIDALGO COUNTY, TEXAS, SAVE &amp; EXCEPT THE FOLLOWING TRACTS; 1.) 1.54 ACRES, MORE OR LESS, CONVEYED TO THE STATE OF TEXAS FOR R/O/W OF S.H 107, DESCRIBED IN DEEDS RECORDED IN VOLUME 380, PAGE 552 AND VOLUME 1001, PAGE 238, DEED RECORDS OF HIDALGO COUNTY, TEXAS, 2.) 1.12 ACRES, MORE OR LESS, DESCRIBED IN DEED RECORDED IN VOLUME 1979, PAGE 785, DEED RECORDS OF HIDALGO COUNTY, TEXAS, 3.) 5.40 ACRES, MORE OR LESS, DESCRIBED IN DEED RECORDED IN VOLUME 3218, PAGE 152, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS, 4.) 5.73 ACRES, MORE OR LESS, DESCRIBED IN DEED RECORDED IN DOC# 628776, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS AND; 5.) 5.73 ACRES, MORE OR LESS, IN LA PLAZITA SUBDIVISION, RECORDED IN VOLUME 49, PAGE 114, MAP RECORDS OF HIDALGO COUNTY, TEXAS, LEAVING A RESIDUE OF 0.48 ACRES, MORE OR LESS, AND CARRIED ON THE APPRAISAL ROLL AS WEST TRACT WEST 25'-EAST 660'-SOUTH 250'-NORTH 351.70' &amp; WEST 220'-EAST 660'-SOUTH 65'-NORTH 416.70' FARM TRACT 544 0.47 ACRES NET.</p>	W3800-00-544-0000-00
07	T-2254-12-B	<p><b>TRACT 5:</b> LOT 35, HACIENDA EL PORVENIR RESUBDIVISION PHASE 2, A SUBDIVISION TO THE CITY OF ELSA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 30, PAGE 10, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	H0360-02-000-0035-00
08	T-2254-12-B	<p><b>TRACT 9:</b> LOT 8, BLOCK 1, NUEVA VIDA SUBDIVISION, AN ADDITION TO THE CITY OF ELSA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 21, PAGE 108, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	L1400-00-001-0008-00
09	T-3155-12-B	<p>THE WEST 2.50 ACRES, MORE OR LESS, OF THE NORTH ONE-HALF OF LOT 17, AND THE EAST 7.50 ACRES, MORE OR LESS, OF THE NORTH ONE-HALF OF LOT 16, BLOCK 8, RIO GRANDE SECURITIES SUBDIVISION, UNIT 1, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 11, PAGE 3, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND AS DESCRIBED IN VOLUME 2091, PAGE 724, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.</p>	R3100-00-008-0016-00
10	T-0371-13-C	<p>LOT 14, BLOCK 3, O. B. JAMES SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 11, PAGE 20, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND AS DESCRIBED IN CLERK'S FILE #1982, DEED RECORDS OF HIDALGO COUNTY, TEXAS.</p>	O1500-00-003-0014-00

11	T-0503-13-C	LOT 18 VILLA DONNA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 23, PAGE 134, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	V3590-00-000-0018-00
12	T-1539-13-A	LOT 59, AMENDED PLAT OF R.M.R. SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 32, PAGE 47, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	R0215-02-000-0059-00
13	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
14	T-2273-14-E	<p><b>TRACT 1:</b> THE NORTH 0.47 OF AN ACRE OF THE SOUTH 1.47 ACRES OF THE NORTH 2.47 ACRES OF LOT ONE (1), BLOCK SEVENTY-TWO (72), LOTT, TOWN AND IMPROVEMENT COMPANY'S SUBDIVISION, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME O, PAGE 56-57, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND AS DESCRIBED IN WARRANTY DEED RECORDED IN VOLUME 1727, PAGE 705, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.</p> <p><b>TRACT 3:</b> IMPROVEMENTS ONLY SITUATED ON THE NORTH 0.47 OF AN ACRE OF THE SOUTH 1.47 ACRES OF THE NORTH 2.47 ACRES OF LOT ONE (1), BLOCK SEVENTY-TWO (72), LOTT, TOWN AND IMPROVEMENT COMPANY'S SUBDIVISION, HIDALGO COUNTY, TEXAS.</p> <p><b>TRACT 4:</b> IMPROVEMENTS ONLY SITUATED ON THE NORTH 0.47 OF AN ACRE OF THE SOUTH 1.47 ACRES OF THE NORTH 2.47 ACRES OF LOT ONE (1), BLOCK SEVENTY-TWO (72), LOTT, TOWN AND IMPROVEMENT COMPANY'S SUBDIVISION, HIDALGO COUNTY, TEXAS.</p>	<p>L0250-00-072-0001-10</p> <p>L0250-98-072-0001-10</p> <p>L0250-98-072-0001-02</p>
15	T-1518-17-A	<p><b>TRACT 1:</b> THE EAST 1/2 OF THE EAST 1/2 OF THE SOUTHWEST 1/4 OF LOT 15, SECTION 240, TEXAS-MEXICAN RAILWAY COMPANY'S SURVEYS, AN ADDITION TO HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 1, PAGE 12-A, MAP RECORDS OF HIDALGO COUNTY, TEXAS, AS DESCRIBED IN VOLUME 1831, PAGE 994, DEED RECORDS, HIDALGO COUNTY, TEXAS.</p> <p><b>TRACT 2:</b> 2.00 ACRES, MORE OR LESS, OUT OF THE EAST ONE-HALF (E 1/2) OF THE EAST ONE-HALF (E 1/2) OF THE SOUTHWEST QUARTER (SW 1/4) OF LOT FIFTEEN (15), SECTION TWO HUNDRED FORTY (240), TEXAS MEXICAN RAILWAY COMPANY'S SURVEY, HIDALGO COUNTY,</p>	<p>T2100-00-240-0015-03</p> <p>T2100-00-240-0015-20</p>

		TEXAS, AS PER MAP OR PLAT THEREOF RECORDED IN VOLUME 1, PAGE 12-A, MAP RECORDS, HIDALGO COUNTY, TEXAS, DELETED FOR 2006, COMBINED AND NOW CARRIED ON THE APPRAISAL ROLL UNDER ACCT. NO. T2100-00-240-0015-03.	
16	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
17	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
18	T-1872-18-J	<p><b>Tract 1:</b> LOTS ONE (1), TWO (2) AND THREE (3), IN BLOCK NO. NINETY-NINE (99), HACKBERRY ADDITION TO THE CITY OF PHARR, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT ON FILE AND OF RECORD IN VOLUME 7, PAGE 26, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p> <p><b>Tract 2:</b> LOT 4, BLOCK 142, EVANS RESUBDIVISION OF LOT 3, BLOCK A, KELLY-PHARR SUBDIVISION, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 8, PAGE 30, MAP RECORDS, HIDALGO COUNTY, TEXAS.</p>	<p>H0450-00-099-0001-00</p> <p>E8000-00-142-0004-00</p>
19	T-0106-19-B	0.79 ACRE, MORE OR LESS, OUT OF LOT 175, KELLY-PHARR SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, AS DESCRIBED IN DEED DATED MARCH 1, 1988, FROM GUSTAVO HERNANDEZ ETUX TO JAVIER GONZALEZ, IN VOLUME 2564, PAGE 140, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.	K2400-00-000-0175-12
20	T-0534-19-C	LOT ONE HUNDRED (100), CHULA VISTA ESTATES PHASE I, AN ADDITION TO THE CITY OF SAN JUAN, HIDALGO COUNTY, TEXAS, AS PER MAP OR PLAT THEREOF RECORDED IN VOLUME 24, PAGE 47B, MAP RECORDS, HIDALGO COUNTY, TEXAS.	C4370-01-000-0100-00

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