

**LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**

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December 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 a public auction; however, properties that do not receive the statutorily required minimum bid at a 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 exempt 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 DECEMBER 14, 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 December \_\_\_\_\_, 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-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
02	T-2254-12-B	TRACT 3: 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 & 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' & WEST 220'-EAST 660'-SOUTH 65'-NORTH 416.70' FARM TRACT 544 0.47 ACRES NET.	W3800-00-544-0000-00
03	T-0059-13-B	LOT 4, BLOCK 38, EDCOUCH TOWNSITE UNIT NO. 2, AN ADDITION TO THE CITY OF EDCOUCH, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 4, PAGE 11, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	E3100-00-038-0004-00
04	T-2701-14-A	TRACT 1: LOT 48, FLAMINGO VILLAGE, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 34, PAGE 181, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	F3930-00-000-0048-00
05	T-3355-14-F	TRACT 2: THAT PORTION OUT OF LOT 13-12, WEST ADDITION TO SHARYLAND, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 1, PAGE 56, MAP RECORDS, HIDALGO COUNTY, TEXAS, DESCRIBED IN	W0100-00-013-0012-00

		DOCUMENT # 570093, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS, THE SOUTH 10.85 ACRES, MORE OR LESS, BEING AN IRREGULAR TRACT, OUT OF LOT 13-12, EXCLUDING THE NORTHWEST 0.13 OF AN ACRE, MORE OR LESS, AND CARRIED ON THE APPRAISAL ROLL AS: WEST ADDN. TO SHARYLAND S10.85AC EXC N79.34'-W75' LOT 13-12 10.72AC GR 10.11AC NET.	
06	T-2595-15-J	LOT 3, BLOCK 11, SAN JUAN TOWNSITE, SAN JUAN, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN THE OFFICE OF THE COUNTY CLERK OF HIDALGO COUNTY, TEXAS AND MORE PARTICULARLY DESCRIBED IN THAT DEED DATED APRIL 15, 2002 FROM ALEJANDRA TELLES TREVINO TO GUADALUPE TREVINO SOSA, RECORDED IN DOCUMENT NO. 1122787, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS.	S1000-00-011-0003-00
07	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
08	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
09	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
10	T-1912-18-C & T-1207-03-A	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 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	W0100-00-044-0005-26

		COUNTY, TEXAS; LEAVING A RESIDUE OF 0.20 ACRE(S), MORE OR LESS.	
11	T-1946-18-B	LOT 41, MI CASA SUBDIVISION OF HIDALGO COUNTY, TEXAS, AS PER MAP OR PLAT THEREOF RECORDED IN VOLUME 25, PAGE 138-A, MAP RECORDS, HIDALGO COUNTY, TEXAS.	M3853-00-000-0041-00
12	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
13	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**

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