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June 22, 2022

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 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**



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 JUNE 28, 2022



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 _____, 2022.

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	E-7010	LOT EIGHT (8), BLOCK FOUR (4), MIDDLE DONNA ADDITION TO THE CITY OF DONNA, HIDALGO COUNTY, TEXAS ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 2, PAGE 45, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	M4100-00-004-0008-00
02	DI-19	EAST 50 FEET OF LOT 18, BLOCK 2, CALDWELL & CROW SUBDIVISION, CITY OF DONNA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 264, PAGE 73, DEED RECORDS OF HIDALGO COUNTY, TEXAS.	C9550-00-002-0018-00
03	T-653-08-B	<p>TRACT 87: 1.38 ACRES, MORE OR LESS, OUT OF A 4.0 ACRE TRACT, MORE OR LESS, OUT OF LOT 217, PRIDE-O-TEXAS SUBDIVISION, DESCRIBED IN DEED RECORDED IN DOC # 1129176, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS; SAVE AND EXCEPT 0.55 OF AN ACRE, MORE OR LESS, IN DRAINAGE DITCH DESCRIBED IN DEED RECORDED IN VOLUME 2706, PAGE 383, DEED RECORDS, OF HIDALGO COUNTY, TEXAS.</p> <p>TRACT 88: 2.07 ACRES, MORE OR LESS, OUT OF A 4.0 ACRE TRACT, MORE OR LESS, OUT OF LOT 217, PRIDE-O-TEXAS SUBDIVISION, DESCRIBED IN DEED RECORDED IN DOC # 1129176, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS; SAVE AND EXCEPT 0.55 OF AN ACRE, MORE OR LESS, IN DRAINAGE DITCH DESCRIBED IN DEED RECORDED IN VOLUME 2706, PAGE 383, DEED RECORDS OF HIDALGO COUNTY, TEXAS.</p>	<p>P8500-00-000-0217-01 & P8500-00-000-0217-07</p>

04	T-1169-09-B	LOTS 1 THRU 5, BLOCK 49, EDCOUCH ORIGINAL TOWNSITE, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 4, PAGE 4-11, MAP RECORDS, HIDALGO COUNTY, TEXAS.	E3100-00-049-0001-00
05	T-0550-12-B	TRACT 1: LOTS 2, 3, AND 4, MIXON ADDITION, AN ADDITION TO THE CITY OF DONNA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 4, PAGE 35, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	M5450-00-000-0002-00
06	T-0550-12-B	TRACT 2: THE NORTH 25 ACRES, MORE OR LESS, OUT OF LOT 13, BLOCK 64, LAS MESTENAS RANCH, A SUBDIVISION LOCATED IN THE MISSOURI-TEXAS LAND IRRIGATION COMPANY'S SUBDIVISION OF LANDS, HIDALGO COUNTY, TEXAS, AS DESCRIBED IN DEED DATED AUGUST 3, 1973, FROM ALBERT GENE MCCOY, ET UX TO GONZALO Y. ALVARADO, ET UX, IN VOLUME 1376, PAGE 293, DEED RECORDS OF HIDALGO COUNTY, TEXAS; SAVE & EXCEPT HOWEVER, THAT CERTAIN 1.1 ACRE TRACT DESCRIBED IN VOLUME 464, PAGE 35, DEED RECORDS OF HIDALGO COUNTY, TEXAS, LEAVING HEREIN A RESIDUE OF 23.90 ACRES, MORE OR LESS.	M0150-00-064-0013-00
07	T-2254-12-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 & 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	W3800-00-544-0000-00

		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.	
08	T-2571-14-B	LOT 71, EAST DONNA TOWNSITE, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 0, PAGE 30, MAP RECORDS OF HIDALGO COUNTY, TEXAS.	H4400-00-000-0071-00
09	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 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.	W0100-00-013-0012-00

10	T-1246-15-B	ALL OF LOT NUMBER TWENTY (20), OUT OF BLOCK NUMBER SIX (6), OUT OF COLONIA MARIA, CITY OF DONNA, HIDALGO COUNTY, TEXAS, AS SAID PROPERTY APPEARS IN THE MAP OR PLAT OF SAID ADDITION OF RECORD IN THE OFFICE OF THE COUNTY CLERK OF HIDALGO COUNTY, TEXAS, TO WHICH REFERENCE IS HERE MADE FOR MORE PARTICULAR DESCRIPTION. SEE WARRANTY DEED NO. 1955-16030 RECORDED IN THE DEED RECORDS OF HIDALGO COUNTY, TEXAS.	C7400-00-006-0020-00
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DISCLAIMER—RESALE LIST IS PRELIMINARY AND SUBJECT TO CHANGE

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