

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

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

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

January 11, 2023

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, 505 S. McColl Rd., 2nd Floor, Edinburg, TX 78539

HIDALGO COUNTY



TAX RESALE ANALYSIS JANUARY 17, 2023



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 January _____, 2023.

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-745-90-C | LOT 10, BLOCK 2, GARDEN PARK, AN ADDITION IN HIDALGO COUNTY, TEXAS, AS DESCRIBED IN CLERK'S FILE #729576, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS. | G0800-00-002-0010-00 |
| 02 | T-0351-12-G | THE NORTH 10 FEET OF LOT 31 AND THE WEST 1/2 OF LOT 32, LINGENBRINK SUBDIVISION, A SUBDIVISION TO THE CITY OF MERCEDES, HIDALGO COUNTY, TEXAS, AS DESCRIBED UNDER CLERK'S FILE #605502, OFFICIAL PUBIC RECORDS OF HIDALGO COUNTY, TEXAS AND CARRIED ON THE TAX ROLL AS THE WEST 1/2 - NORTH 10 FEET - LOT 31, PT-LT 32, BLOCK 104, MERCEDES ORIGINAL TOWNSITE. | M3550-00-104-0031-00 |
| 03 | 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; | W3800-00-544-0000-00 |

- 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. | |
| 04 | T-0006-14-A | LOTS 16 AND 17, BLOCK 1, COLONIAL SUBDIVISION, CITY OF DONNA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 5, PAGE 14, PLAT RECORDS OF HIDALGO COUNTY, TEXAS. | C7200-00-001-0016-00 |
| 05 | T-0575-14-J | TRACT 1: ALL OF LOT 6, BLOCK 1, CALDWELL-CROW SUBDIVISION, CITY OF DONNA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 264, PAGE 73, DEED RECORDS, HIDALGO COUNTY, TEXAS. | C9550-00-001-0006-00 |
| 06 | T-0021-16-B | TRACT 1: LOT 8, BLOCK 1, ROSEMARY ADDITION TO THE CITY OF MERCEDES, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN THE OFFICE OF THE COUNTY CLERK OF HIDALGO COUNTY, TEXAS. | R4150-00-001-0008-00 |
| 07 | T-0690-16-G | 1.00 ACRES, MORE OR LESS, OUT OF LOT 16, SECTION 38, CAPISALLO DISTRICT SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, | C1400-00-038-0016-08 |

| | | | |
|--|--|--|--|
| | | <p>TEXAS; OF WHICH 0.07 ACRE LIES WITHIN THE COUNTY ROAD; AS DESCRIBED IN DEED DATED MARCH 23, 1973, FROM ESTEBAN CASARES TO PEDRO ARANJON, ET AL, IN VOLUME 1358, PAGE 579, DEED RECORDS OF HIDALGO COUNTY, TEXAS; SAVE & EXCEPT HOWEVER, THAT CERTAIN 0.50 ACRE TRACT DESCRIBED IN VOLUME 2158, PAGE 185, DEED RECORDS OF HIDALGO COUNTY, TEXAS.</p> | |
|--|--|--|--|

DISCLAIMER—RESALE LIST IS PRELIMINARY AND SUBJECT TO CHANGE