

HIDALGO COUNTY



TAX RESALE ANALYSIS SEPTEMBER 19, 2023



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September 19, 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

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 September _____, 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-1326-07-G	<p>THE NORTH 5.00 ACRES, MORE OR LESS, SITUATED IN BLOCK "A", EBONY GROVE AND RIVER SIDE SUBDIVISION, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 1, PAGE 59, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND AS DESCRIBED IN DEED DATED JULY, 1976 FROM MILDRED EASLEY WATKIN DEVORE, ET AL. TO NORRIS JAY MORTENSEN, IN VOLUME 1494, PAGE 390, DEED RECORDS OF HIDALGO COUNTY, TEXAS.</p>	E2100-00-001-000A-10
02	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: 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,</p>	T2100-00-240-0016-15

		<p>PAGE 539, DEED RECORDS OF HIDALGO COUNTY, TEXAS, LEAVING HEREIN A RESIDUE OF 2.00 ACRES, MORE OR LESS;</p> <p>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>	
03	T-3022-12-J	<p>LOT 30, BLOCK 27, NORTH ELSA ADDITION UNIT 2, AN ADDITION TO THE CITY OF ELSA, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 7, PAGE 21, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	E5400-00-027-0030-00
04	T-1147-14-J	<p>LOT 16 AND THE SOUTH 20 FEET OF LOT 17, BLOCK 164, OBLATE ADDITION, AN ADDITION TO THE CITY OF MISSION, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 3, PAGE 24, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	M5200-00-164-0016-00
05	T-0381-18-I	<p>TRACT1 LOTS 25, 26, & 27 BLOCK 12, SAN JUAN ORIGINAL TOWNSITE, ACCORDING TO THE AMENDED MAP OR PLAT THEREOF, RECORDED IN VOLUME 1, PAGE 46, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	<p>S1000-00-012-0025-00 & S1000-00-012-0026-00</p>

		TRACT 2 LOTS 26 AND 27, BLOCK 12, SAN JUAN ORIGINAL TOWNSITE, ACCORDING TO THE AMENDED MAP OR PLAT THEREOF, RECORDED IN VOLUME 1, PAGE 46, MAP RECORDS OF HIDALGO COUNTY, TEXAS, DELETED FOR 2013, COMBINED WITH AND NOW CARRIED ON THE APPRAISAL ROLL UNDER ACCT. NO. S1000-00-012-0025-00.	
06	T-0514-21-L	LOT 6, CAPRI MOBIL HOME #3, AN ADDITION TO THE CITY OF SAN JUAN, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 27, PAGE 200B, MAP RECORDS, HIDALGO COUNTY, TEXAS.	C1535-03-000-0006-00

DISCLAIMER—RESALE LIST IS PRELIMINARY AND SUBJECT TO CHANGE