

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW

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March 03, 2026

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**



Jaime E. Gonzalez
Partner

cc: Monica Salinas Badillo, Hidalgo County Court Administrator, 505 S. McColl Rd., 2nd Floor, Edinburg, TX 78539

HIDALGO COUNTY



TAX RESALE ANALYSIS MAY 03, 2026



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 March _____, 2026.

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-337-10-G	LOT 4, BLOCK 35, ORIGINAL TOWNSITE TO THE CITY OF EDCOUCH, HIDALGO COUNTY, TEXAS, AS DESCRIBED IN VOLUME 1452, PAGE 583, DEED RECORDS OF HIDALGO COUNTY, TEXAS.	E3100-00-035-0004-00
02.	T-680-11-B	<p>THE SOUTH 20 FEET OF LOTS 1 THRU 4 AND THE NORTH 20 FEET OF LOTS 13 THRU 16, BLOCK 63, PHARR ORIGINAL TOWNSITE, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 3, PAGE 32, MAP RECORDS OF HIDALGO COUNTY, TEXAS AND CARRIED ON THE APPRAISAL ROLL AS DELETED FOR 2007 AND COMBINED WITH ACCOUNT P6400-00-063-0004-00.</p> <p>THE EAST 20.00 FEET OF LOT 4, THE NORTH 20.00 FEET OF LOTS 13, 14, 15, AND 16, AND THE SOUTH 20.00 FEET OF LOTS 1, 2, 3, AND 4, AND THE ADJOINING WEST 20.00 FEET BY 200.00 FEET ALLEY, OF BLOCK 63, CITY OF PHARR, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 3, PAGE 32, MAP RECORDS OF HIDALGO COUNTY, TEXAS, AS CARRIED ON THE APPRAISAL ROLL AS: PHARR ORIGINAL TOWNSITE S20' LOTS 1-4; N20' LOTS 13-16; E20'-N120' LOT 4 & ABND ALLEY (20'X200') BLK 63.</p>	<p>P6400-00-063-0001-05</p> <p>P6400-00-063-0004-00</p>
03.	T-2089-11-B	2.00 ACRES, MORE OR LESS, OUT OF THE EAST ONE-HALF OF THE WEST 10.00 ACRES OF THE EAST 20.00 ACRES OF LOT 8, SECTION 242, TEXAS MEXICAN RAILWAY COMPANY SURVEY, HIDALGO COUNTY, TEXAS, AS DESCRIBED AS TRACT 7 IN PARTITION DEED RECORDED IN DOCUMENT # 488200, OFFICIAL RECORDS, HIDALGO COUNTY, TEXAS; SAVE AND EXCEPT, THE WEST 1.00 ACRE; AND CARRIED ON THE APPRAISAL ROLL AS: TEX-MEX SURVEY W165'-E495'-N264' LOT 8 SEC 242 1.00AC.	T2100-00-242-0008-01

04.	T-0048-12-J	<p>45.05 ACRES, MORE OR LESS, OUT OF LANDS OF PORCIONES 58, 59 & 60, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 11, PAGE, 10, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND AS DESCRIBED AS TRACT NO. 3 IN PARTITION DEED RECORDED IN VOLUME 872, PAGE 513, DEED RECORDS, HIDALGO COUNTY, TEXAS; SAVE AND EXCEPT: A) 5.00 ACRES, MORE OR LESS, DESCRIBED IN VOLUME 884, PAGE 608, DEED RECORDS, HIDALGO COUNTY, TEXAS; LEAVING A RESIDUE OF 40.05 ACRES, MORE OR LESS.</p> <p>1.00 ACRE, MORE OR LESS, A/K/A PART OF LOT 3, FOR HOMESTEAD, OUT OF THE WEST 5.00 ACRES, MORE OR LESS, OUT OF 45.05 ACRES, MORE OR LESS, OUT OF LANDS OF PORCIONES 58, 59 & 60 PORCION 58, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 11, PAGE, 10, MAP RECORDS, HIDALGO COUNTY, TEXAS; SAID 5.00 ACRES, DESCRIBED IN VOLUME 884, PAGE 608, DEED RECORDS, HIDALGO COUNTY, TEXAS.</p> <p>THE WEST 5.00 ACRES, MORE OR LESS, OUT OF 45.05 ACRES, MORE OR LESS, OUT OF LANDS OF PORCIONES 58, 59 & 60 PORCION 58, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 11, PAGE, 10, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND AS DESCRIBED IN VOLUME 884, PAGE 608, DEED RECORDS, HIDALGO COUNTY, TEXAS; SAVE AND EXCEPT, A) 1.00 ACRE, MORE OR LESS, FOR HOMESTEAD, AS CARRIED ON THE APPRAISAL ROLL UNDER ACCT. NO. 10058-00-000-0000-85; B) .16 OF AN ACRE, MORE OR LESS, AS DESCRIBED IN VOLUME 1119, PAGE 891, DEED RECORDS, HIDALGO COUNTY, TEXAS; C) .17 OF AN ACRE, MORE OR LESS, AS DESCRIBED IN VOLUME 1198, PAGE 987,</p>	<p>10058-00-000-0001-00</p> <p>10058-00-000-0000-85</p> <p>10058-00-000-0000-68</p>
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		DEED RECORDS, HIDALGO COUNTY, TEXAS; LEAVING A RESIDUE OF 3.67 ACRES, MORE OR LESS.	
05.	T-0841-12-A	LOT 30, CANAL SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THERE OF RECORDED IN VOLUME 8, PAGE 4, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND AS DESCRIBED IN VOLUME 793, PAGE 434, DEED RECORDS OF HIDALGO COUNTY, TEXAS.	C0950-00-000-0030-00
06.	T-1778-12-A	LOT 3, BLOCK 106, ORIGINAL TOWNSITE OF EDINBURG, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 1, PAGE 3, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND CARRIED ON THE TAX ROLLS AS EDINBURG ORIGINAL TOWNSITE LOT 3 BLK 106.	E3300-00-106-0003-00
07.	T-0104-14-A	0.08 ACRE, MORE OR LESS, OUT OF LOT 401, JOHN H. SHARY SUBDIVISION, A SUBDIVISION IN HIDALGO COUNTY, TEXAS, AS DESCRIBED IN DEED DATED AUGUST 18, 1998, FROM JOSEFA VILLARREAL TO ARMINDA SALAZAR, IN CLERKS FILE #708833, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS.	S2950-00-000-0401-56
08.	T-0109-15-J	ALL THAT CERTAIN TRACT OF LAND SITUATED IN LOT 16, SECTION 240, TEXAS-MEXICAN RAILWAY COMPANY'S SURVEY, HIDALGO COUNTY, TEXAS, DESCRIBED AS 20.00 ACRES, MORE OR LESS, IN DEED DATED OCTOBER 10, 1942, FROM HALE SCHALEBEN ETUX TO TEODORO ESPINOSA, IN VOLUME 499, PAGE 423, DEED RECORDS OF HIDALGO COUNTY, TEXAS; SAVE & EXCEPT HOWEVER, THE FOLLOWING: A. THAT CERTAIN 2.00 ACRE TRACT DESCRIBED IN VOLUME 2674, PAGE 964, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS; B. THAT CERTAIN 1.00 ACRE TRACT DESCRIBED IN VOLUME 1349, PAGE 377, DEED RECORDS OF HIDALGO COUNTY, TEXAS;	T2100-00-240-0016-00

		<p>C. THAT CERTAIN 1.00 ACRE TRACT DESCRIBED IN VOLUME 1374, PAGE 689, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>D. THAT CERTAIN 1.00 ACRE TRACT DESCRIBED IN VOLUME 1429, PAGE 166, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>E. THAT CERTAIN 1.50 ACRE TRACT DESCRIBED IN VOLUME 1505, PAGE 1080, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>F. THAT CERTAIN 1.00 ACRE TRACT DESCRIBED IN VOLUME 1513, PAGE 863, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>G. THAT CERTAIN 1.00 ACRE TRACT DESCRIBED IN VOLUME 1514, PAGE 59, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>H. THAT CERTAIN 1.35 ACRE TRACT DESCRIBED IN VOLUME 1548, PAGE 155, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>I. THAT CERTAIN 1.90 ACRE TRACT DESCRIBED IN VOLUME 1551, PAGE 593, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>J. THAT CERTAIN 1.00 ACRE TRACT DESCRIBED IN VOLUME 1551, PAGE 993, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>K. THAT CERTAIN 5.00 ACRE TRACT DESCRIBED IN VOLUME 1593, PAGE 51, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>L. THAT CERTAIN 0.9068 ACRE TRACT DESCRIBED IN VOLUME 1614, PAGE 416, DEED RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>M. THAT CERTAIN 1.00 ACRE TRACT DESCRIBED IN VOLUME 2508, PAGE 514, OFFICIAL RECORDS OF HIDALGO COUNTY, TEXAS;</p> <p>LEAVING HEREIN A RESIDUE OF 0.343 ACRES, MORE OR LESS.</p>	
09.	T-0392-12-J & T-0319-15-F	3.885 ACRES, MORE OR LESS, BEING SHARE 4, PARTITION OF THE ESTATE OF DON ANACIANO CERDA, BEING ALL OF	L6050-00-000-0064-04 & L6050-00-000-0064-05

		<p>TRACTS 64, 71, AND 72, SHARE 17, LOS EJIDOS DE REYNOSA VIEJO GRANT, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 13, PAGE 32, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p> <p>LOT FIVE (5), PARTITION OF THE ESTATE OF DON ANACIONO CERDA, HIDALGO COUNTY, TEXAS, AS PER MAP OR PLAT THEREOF RECORDED IN VOLUME 13, PAGE 32, MAP RECORDS, HIDALGO COUNTY, TEXAS, AND CARRIED ON THE TAX ROLLS AS LOS EJIDOS DE REYNOSA, SHARE 5, R/S, TRACTS 64, 71 & 72, 3.885 AC.</p>	
10.	T-0266-21-G	<p>ALL OF LOT NO. FORTY-NINE (49), IN BLOCK NO. ONE (1) OF FIRST SECTION OF FARMER'S HOME SUBDIVISION NO.1, AN ADDITION TO THE CITY OF ELSA, HIDALGO COUNTY, TEXAS, AS SHOWN ON THE MAP OR PLAT THEREOF WHICH IS RECORDED IN VOLUME 18, PAGE 19 OF THE MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	F1950-00-001-0049-00
11.	T-0846-22-E	<p>LOT 21, BLOCK 4, MIRASOL SUBDIVISION, AN ADDITION TO THE CITY OF EDINBURG, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF, RECORDED IN VOLUME 19, PAGE 95, MAP RECORDS OF HIDALGO COUNTY, TEXAS.</p>	M4750-00-004-0021-00
12.	T-0282-23-A	<p>A TRACT OF LAND MEASURING 100 FEET BY 100 FEET, MORE OR LESS, OUT OF LOT 104, LOTT TOWN AND IMPROVEMENT COMPANY SUBDIVISION, HIDALGO COUNTY, TEXAS, AS DESCRIBED IN DEED RECORDED IN VOLUME 1224, PAGE 33, DEED RECORDS HIDALGO COUNTY, ALSO KNOWN AS LOT 20, OF THE UNRECORDED PANFILO MARTINEZ SUBDIVISION, HIDALGO COUNTY, TEXAS AND AS CARRIED ON THE APPRAISAL ROLL AS: MARTINEZ, PANFILO LOT 20.</p>	M1550-00-000-0020-00

13.	T-0566-23-I	THE SOUTH 1/2 OF LOT 6 AND THE NORTH 1/2 OF LOT 8, BLOCK 1, CULMAR-DEE SUBDIVISION, AN ADDITION TO THE CITY OF EDINBURG, HIDALGO COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 15, PAGE 30, MAP RECORDS, HIDALGO COUNTY, TEXAS.	C9650-00-001-0006-00
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DISCLAIMER—RESALE LIST IS PRELIMINARY AND SUBJECT TO CHANGE

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