# RESOLUTION NO. 2018-04

**WHEREAS**, the City of Mt. Pleasant, as Trustee for the benefit of all taxing entities of Titus County, Texas, has become the owner of certain real property (see attached Exhibit "A") by virtue of the fact that a sufficient bid was not received at a sale conducted by the Sheriff pursuant to an order of the District Court in Cause No. 37,023:

### Titus County Appraisal District et al vs. Archie B. Selmon

WHEREAS, a potential buyer of the property has come forward, and

WHEREAS, all taxing entities involved in the above referenced cause must consent to the sale of the hereinabove described real property, and

**WHEREAS**, it is to the benefit of all the taxing entities involved that the property be returned to their respective tax rolls;

### NOW THEREFORE BE IT RESOLVED BY THE

Commissioners Court of the County of Titus, State of Texas

That consent is hereby given on behalf of the County of Titus in accordance with Section 34.05(i) of the Texas Property Code for the sale of the property by the City of Mt. Pleasant as Trustee to

#### ARTURO VARGAS and MARIA de JESUS VARGAS 806 Arizona Mt. Pleasant, Texas 75455

for and in consideration of the cash sum of \$3,000.00, said \$3,000.00 to be distributed pursuant to Chapter 34 of the Texas Property Tax Code.

Resolved this the **23** day of , 2018. Attest: Judge Secretary COUNT AND Soting Nay Were: Those Voting Aye Were: ols plewhi te cer

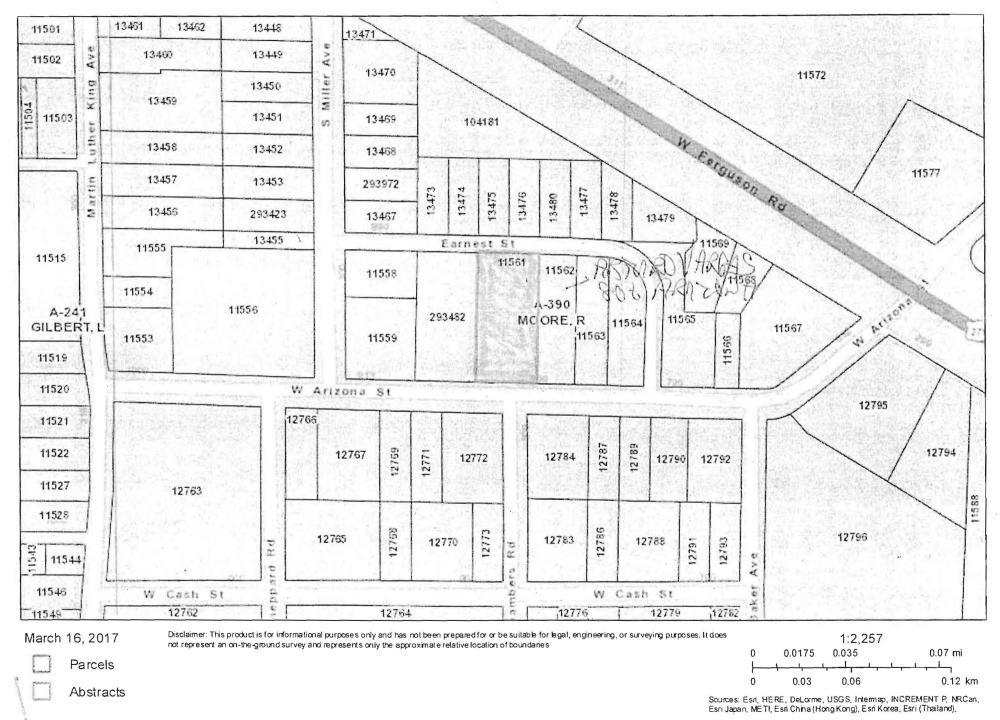
## EXHIBIT "A"

Cause Number	37,023 Titus County Appraisal District, et al vs. Archie B. Selmon and Lola Selmon		
Judgment Amount	<ul> <li>\$ 8,751.61 Titus County Appraisal District</li> <li>\$ 3,342.06 County of Titus and Hospital District</li> <li>\$ 640.99 Northeast Texas Community College</li> </ul>		
Present Bid	\$3,000.00		
Bidder	Arturo Vargas and Maria de Jesus Vargas 804 Arizona Mt. Pleasant, Texas 75455		

### **PROPERTY DESCRIPTION**

Lot 11, Block 231A, City of Mt. Pleasant, Titus County, Texas

ARCHIE SELMON



Titus County Appraisal District & BIS Consulting - www.bisconsultants.com

Through Tax Year 2016

# **TAX CERTIFICATE**

Certificate # 10404

Issued By: Titus County Appraisal District PO Box 528 Mount Pleasant, TX 75456-0528

	Property Information	n
Property ID:	11561 Geo ID: 01000-0	02311-00110
Property ID: Legal Acres:	0.4821	
	MT PLEASANT CITY BLOCKS B	LK 231A LOT 11
Situs:	902 ARIZONA TX	

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100.00% **Owner ID: 6614** SELMON ARCHIE B %ROSA SELMAN 902 ARIZONA MOUNT PLEASANT, TX 75455

City of Mt Pleasant	Improvement HS:	0
Mount Pleasant ISD	Improvement NHS:	28,438
	Land HS:	0
1	Land NHS:	6,300
	Productivity Market:	0
1	Productivity Use:	0
9 9	Assessed Value	34,738

#### Current/Delinquent Taxes

This is to certify that, after a careful check of the tax records of this office, the following delinquent taxes, penalties, interest and any known costs and expenses as provided by Tax Code §33.48, are due on the described property for the following taxing unit(s).

taxing unit(s).		<u> </u>			т., т. <u></u>
Year Entity	Taxable	Tax Due	Disc./P&i	Attorney Fee	Total Due
2016 Mount Pleasant ISD	- 34,738	421.03	46.31	0.00	467.34
2016 City of Mt Pleasant	34,738	119.39	13.13	0.00	132.52
2015 Mount Pleasant ISD	32,433	393.08	106.14	99.84	599.06
2015 City of Mt Pleasant	32,433	111.47	30.10	28.31	169.88
2014 Mount Pleasant ISD	37,598	455.69	177.72	126.68	760.09
2014 City of Mt Pleasant	37,598	129.22	50.39	35.92	215.53
2013 Mount Pleasant ISD	45,389	546.03	278.48	164.90	989.41
2013 City of Mt Pleasant	45,389	155.82	79.47	47.06	282.35
2012 Mount Pleasant ISD	41,662	501.19	315.74	163.39	980.32
2012 City of Mt Pleasant	41,662	131.86	83.07	42.99	257.92
2011 Mount Pleasant ISD	41,662	510.35	382.76	178.62	1,071.73
2011 City of Mt Pleasant	41,662	131.86	98.89	46.15	276.90
2010 Mount Pleasant ISD	42,844	502.99	437.61	188.12	1,128.72
2010 City of Mt Pleasant	42,844	132.82	115.55	49.67	298.04
2009 City of Mt Pleasant	29,051	90.05	89.16	35.84	215.05
2008 City of Mt Pleasant	26,238	81.34	90.28	34.32	205.94
2007 City of Mt Pleasant	23,701	73.45	90.35	32.76	196.56
2006 City of Mt Pleasant	21,088	65.35	88.22	30.71	184.28
2005 City of Mt Pleasant	21,057	68.29	100.38	33.73	202.40
2004 City of Mt Pleasant	18,870	67.18	106.81	34.80	208.79
2003 City of Mt Pleasant	17,983	36.55	62.50	19.81	118.86
Totals:		4,725.01	2,843.06	1,393.62	8,961.69
Effective Date: 04/28/2017		Total	Due if paid by: 04/3	0/201 <b>7</b>	8,961.69

Tax Certificate Issued for:	Taxes Paid in 2016
City of Mt Pleasant	0.00
Mount Pleasant ISD	0.00

If applicable, the above-described property has/is receiving special appraisal based on its use, and additional rollback taxes may become due based on the provisions of the special appraisal (Comptroller Rule 9.3040) or property omitted from the appraisal roll as described under Tax Code Section 25.21 is not included in this certificate [Tax Code Section 31.08(b)].

Pursuant to Tax Code Section 31.08, if a person transfers property accompanied by a tax certificate that erroneously indicates that no delinquent taxes, penalties or interest are due a taxing unit on the property or that fails to include property because of its omission from an appraisal roll, the unit's tax lien on the property is extinguished and the purchaser of the property is absolved of liability to the unit for delinquent taxes, penalties or interest on the property or for taxes based on omitted property. The person who was liable for the tax for the year the tax was imposed or the property was omitted remains personally liable for the tax and for any penalties or interest.

A tax certificate issued through fraud or collusion is void.

This certificate does not clear abuse of granted exemptions as defined in Section 11.43 Paragraph(1) of the Texas Property Tax Code.

May Be Subject to Court Costs if Suit is Pending

1 Signature of Authorized Officer of Collecting Office

Date of Issue: 02/15/2017 Requested By: Fee Amount: TAYLOR TIM R 0.00 Reference #: REQUESTED Page: 1

#### TIM R. TAYLOR ATTORNEY AT LAW P. O. BOX 1212 313 N. JEFFERSON MT. PLEASANT, TEXAS 75456 903/572-6604 April 10, 2018

Honorable Brian Lee County Judge, Titus County Titus County Courthouse Mt. Pleasant, Texas

> RE: Lot 11, Block 231A, Mt. Pleasant (formerly in the name of Archie B. Selmon)

Dear Judge Lee:

A bid for the purchase of the above referenced tract of land, which had been previously struck off at a delinquent tax auction on April 4, 2017, to the City of Mt. Pleasant, as Trustee for the taxing entities of Titus County, has been received by the City from Arturo Vargas and Maria de Jesus Vargas, an adjoining landowner. The City has accepted this bid of \$3,000.00 and will sell the property with the consent of the other entities involved. Section 34.05 of the Texas Property Tax Code requires consent by all taxing entities when such a sale is for less than the amount of the judgment and less than the tax appraisal value. The sales price for the above lot is for less than the Judgment amount of \$12,734.66, and the tax appraisal value at the time of the suit of \$34,738.00. Therefore, before the sale can become final, the consent of your taxing entity by resolution is necessary.

The appraised value included the value of a house in the amount of \$28,643.00, which has since been condemned by the city and will be removed prior to the conveyance. This property is located 902 Arizona in Mt. Pleasant. I enclose documentation for the Board's consideration.

I have prepared a Resolution with accompanying exhibit for the sale which I request be submitted at your next Court meeting for approval. If approved, please forward me a copy of the signed resolution.

Should you have questions about this transaction, I am available to meet with you to discuss this at your convenience.

Thank you for your help and cooperation in this matter.

TRT:plw Enclosures