

May 10, 2023

**WHEREAS**, the City of Dallas ("City"), the State of Texas ("State"), the County of Dallas, ("County"), and/or Dallas Independent School District ("DISD") acquired Sheriff Deeds to properties ("Properties") at a sheriff tax sale ("the First Sale") authorized by a Judicial Foreclosure ("Judgment") in a District Court in Dallas County, Texas. The Sheriff's Deeds were recorded in the real property records of Dallas County, Texas as described on "Exhibit A," attached herein and incorporated by reference; and

**WHEREAS**, pursuant to the Texas Attorney General Opinion No. JM-1232 and Section 34.05(a) of the Texas Property Tax Code, the City may re-sell the Properties ("the Second Sale") subject to any right of redemption existing at the time of the Second Sale; and

**WHEREAS**, pursuant to the provisions of Chapter 34, Section 34.05 of the Texas Property Tax Code, a taxing entity is authorized to re-sell the Properties ("the Second Sale"); and

**WHEREAS**, by accepting its pro rata proceeds from the Second Sale, the State agrees to the transfer of Properties in which it has an interest; and

**WHEREAS**, the City Manager, acting on behalf of the County pursuant to a County Commissioner's Court Order, and acting on behalf of DISD pursuant to a School Board Resolution have the authority to execute Quitclaim Deeds to the purchasers of Properties at the Second Sale, and transfer any rights, title, or interests acquired or held by each taxing entity that was a party to the Judgment at the First Sale; and

**WHEREAS**, the Properties will be advertised in the Dallas Morning News to be offered for re-sale; and

**WHEREAS**, the City Council has previously approved the re-sale of other Properties where funds were not received, nor disbursed prior to the April 1, 2001 Tax Collection Consolidation with Dallas County; and

**WHEREAS**, the distribution of the proceeds from the resale of the Properties will be in accordance with Chapter 34, Section 34.06 of the Texas Property Tax Code.

**Now, Therefore,**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS:**

**SECTION 1.** That upon receipt of the monetary consideration from the purchasers, and upon consent by the County and DISD, the City Manager after approval as to form by the City Attorney and attested by the City Secretary, is hereby authorized to execute Quitclaim Deeds to the Properties to be sold to the highest qualified bidders, conveying to the purchasers the right, title, and interest acquired or held by each taxing entity that was a party to the Judgment, subject to any right of redemption, post-Judgment taxes and

May 10, 2023

**SECTION 1.** (continued)

post Judgment non-municipal liens, and in accordance with the written agreement of the terms, conditions, and release of the taxing entities.

**SECTION 2.** That the consideration received from the Second Sale shall be distributed pursuant to Chapter 34, Section 34.06 of the Texas Property Tax Code, and applied to the payment of the court costs, interest, and cost of sale and applied to the amount of delinquent taxes, penalties, and non-tax municipal liens as set forth in the Judgment and pursuant to the order of the court.

**SECTION 3.** That all purchasers shall be responsible for the pro rata portion of property taxes for the remaining part of the current calendar year that will be assessed from the date of closing of the Second Sale. Purchasers shall also be responsible for any post-Judgment taxes, penalties and interest, pursuant to the Texas Property Tax Code, and post-Judgment non-municipal liens. The Properties shall be replaced on the tax rolls as of the date of execution of Quitclaim Deeds.

**SECTION 4.** That to the extent authorized by law, any liens securing taxes referenced in Section 2 above are hereby released. That the City Manager, after approval as to form by the City Attorney, is hereby authorized to execute a release(s) of lien for any non-tax municipal lien(s) which (i) are included in the Judgments issued in the foreclosure suits filed by the City on the lot(s) shown on Exhibit "A"; or (ii) arise or are filed of record post Judgment and prior to the Second Sale by the City on the lot(s) shown on Exhibit "A".

**SECTION 5.** That any and all proceeds from the Second Sale, including funds not received, nor disbursed prior to the April 1, 2001 Tax Collection Consolidation with Dallas County will be deposited to General Fund, Fund 0001, Department PBW, Balance Sheet Account 0519.

**SECTION 6.** That upon receipt of the consideration from the Second Sale, the Chief Financial Officer is hereby authorized to disburse the proceeds in accordance with Chapter 34, Section 34.06 of the Texas Property Tax Code. Calculations for disbursements shall be provided by the Director of the Department of Public Works to the City of Dallas Land Based Receivables, the Dallas County District Clerk, and the Dallas County Tax Office from the account specified in Section 5, above.

**SECTION 7.** That this resolution shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Dallas, and it is accordingly so resolved.