



Brownsville Independent School District

Agenda Category: Conference Presentation Board of Education Meeting: 08/04/2026

Item Title:	<u>Update on Delinquent Tax Collections</u>		Action
	<u>Purdue Brandon Fielder Collins & Mott, LLP</u>	<u>X</u>	Information
			Discussion

BACKGROUND:

Purdue, Brandon, Fielder, Collins & Mott, LLP will report on the Delinquent Ad valorem tax collections for Brownsville Independent School District for the period covering July 1, 2025 – June 30, 2026.

Lyzeth Alaffa
Submitted by: Principal/Program Director

Rosario Peña
Rosario Peña, RTSBA

Recommended by: Executive Director

Rosario Peña
Rosario Peña, RTSBA

Approved by: Assistant Superintendent

Approved for Submission to Board of Education:

Dr. Timothy E. Cuff
Dr. Timothy E. Cuff, Superintendent



**PERDUE BRANDON
FIELDER COLLINS & MOTT LLP**

ATTORNEYS AT LAW

Brownsville ISD

Collection Report

Annual 2025-2026

August 2026



When Experience, Reputation, and Performance Matter



Collection Program

July 2025 – June 2026

The following is a brief overview of the collection activities of Perdue Brandon Fielder Collins and Mott, LLP for the Brownsville Independent School District for delinquent tax collections for the period of July 1, 2025 through June 30, 2026.

Collection Center Activities

July 2025–June 2026



Letters Mailed

10,230



Address Updates

1,409



Phone Contacts

18,628

Collection Center Activities

July 2025–June 2026



Field Inspections

259



Payment Agreements

432

Delinquent Accounts

\$1,275,395

Base Tax

Litigation

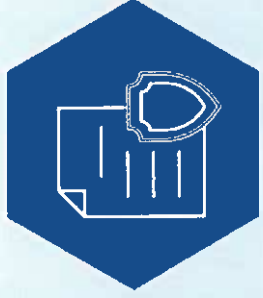
July 2025-June 2026



Original Petitions/Interventions

387

\$1,550,441
Base Tax



Tax Warrants

7

\$13,075
Base Tax



Federal Court Representation

55

Bankruptcies

\$1,397,294
Base Tax

Tax Sales

July 2025-June 2026

Total Collected: \$85,580

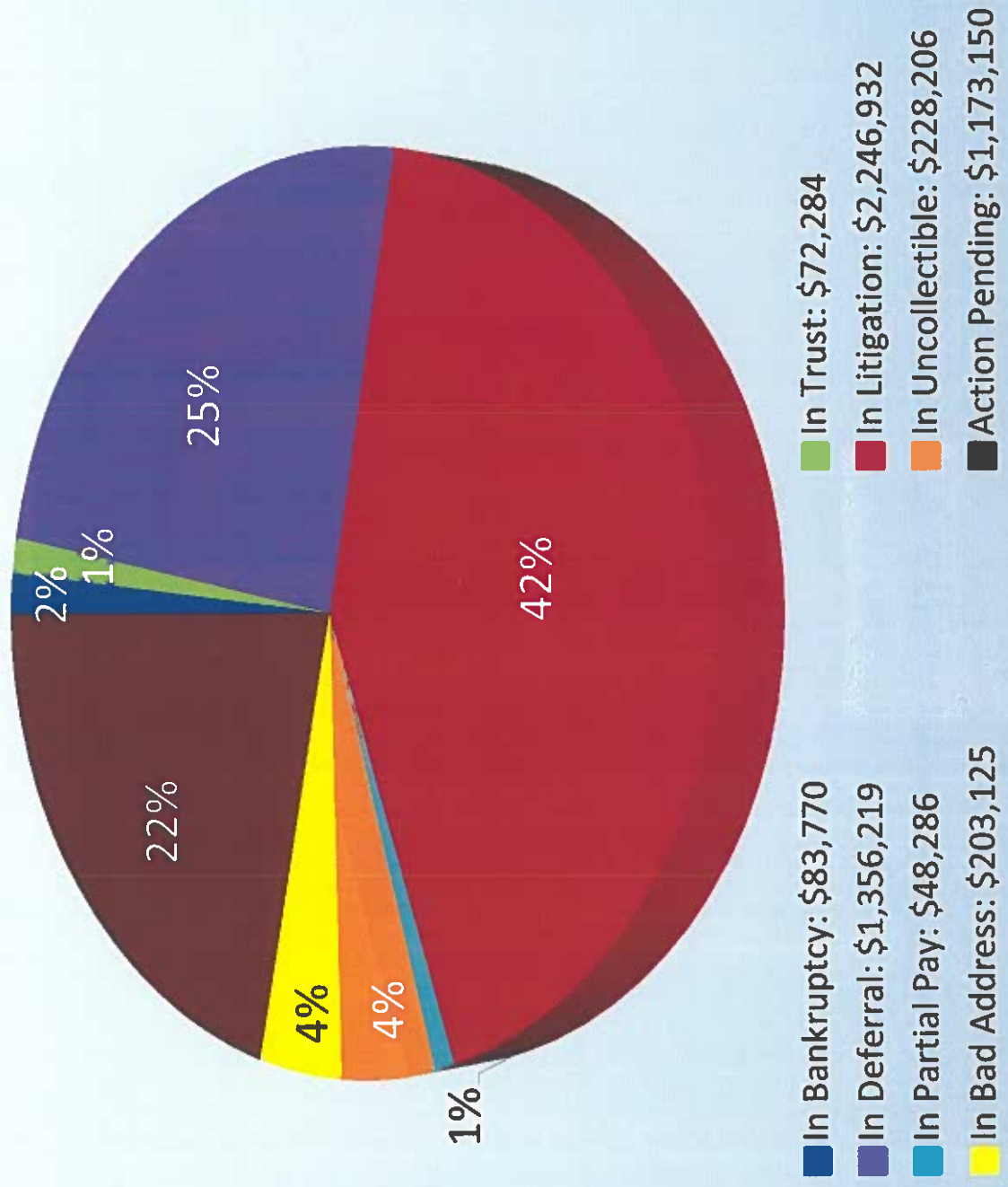
5 - Tax Sale Properties

4 - Payment Agreements/Paid In Full: \$29,251
1 - Struck-Off Property

2 - Tax Resale Properties

2- Sold Properties: \$56,329

Account Status



Source: *Perdue Brandon System & Cameron County Tax Office*

Tax Collections

July 2025 - June 2026

Total \$6,455,438

Penalties & Interest

\$1,392,696

Delinquent

Base Tax

\$5,062,742

Refunds

\$1,555,497

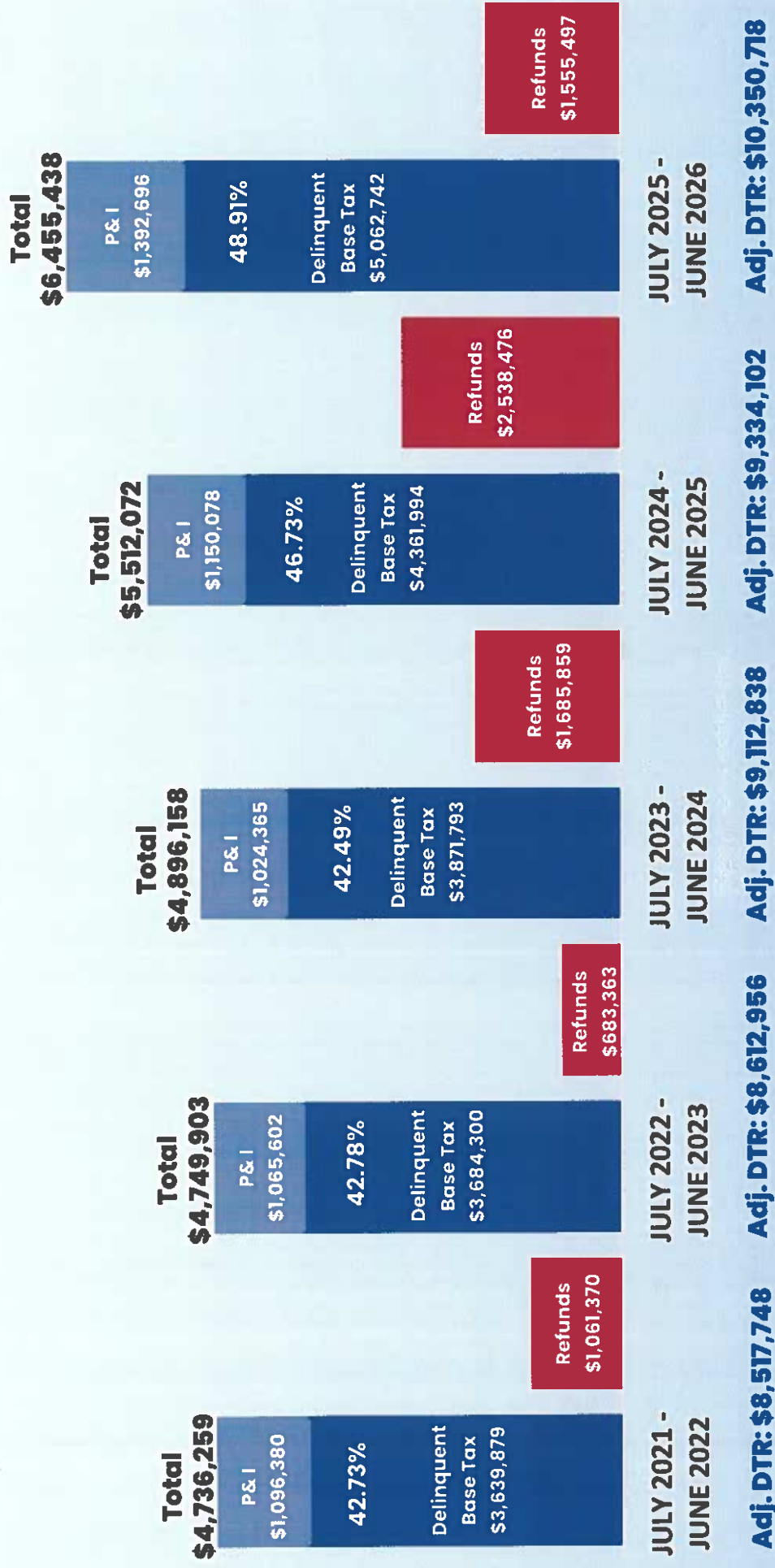
JULY 2025 - JUNE 2026

Adj. DTR: \$10,350,718

Source: Cameron County Tax Office

Tax Collections

Annual Comparison



Source: Cameron County Tax Office

Audit Division

July 2025 – June 2026
Total Recovered Funds: \$2,203,527

2021 Audit #3

- Audit Certified By Comptroller's Office
- Audit Accepted By TEA
- \$2,203,527 State Funds Recovered

2022 Audit #3

- Audit Currently Under Review By Perdue Brandon

Community Engagement

Christmas Stocking Giveaway December 2025



Sombrero Festival February 2026



B | PERDUE BRANDON
ATTORNEYS AT LAW

THANK YOU
FOR YOUR BUSINESS



www.pbfcmlaw.com

Notice of confidentiality rights: If you are a natural person, you may remove or strike any or all of the following information from any instrument that transfers an interest in real property before it is filed for record in the public records: your social security number or your driver's license number.

TAX RESALE DEED

STATE OF TEXAS

X

X KNOW ALL MEN BY THESE PRESENTS

COUNTY OF CAMERON

X

That CAMERON COUNTY, CITY OF BROWNSVILLE, SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT and TEXAS SOUTHMOST COLLEGE DISTRICT, acting through the presiding officer of its governing body, hereunto duly authorized by resolution and order of each respective governing body which is duly recorded in their official Minutes, hereinafter called grantors, for and in consideration of the sum of \$6,310.00 cash in hand paid by

**David Cornejo, Maria Guadalupe Cornejo
17 Honey Drive
Brownsville, TX 78520**

hereinafter called grantee(s), David Cornejo, and Maria Guadalupe Cornejo, the receipt of which is acknowledged and confessed, has quitclaimed and by these presents do quitclaim unto said grantee(s) all of the right, title and interest of grantor and all other taxing units interested in the tax foreclosure judgment against the property herein described, acquired by tax foreclosure sale heretofore held under **Suit No. 2021-DCL-00464, Cameron County, City Of Brownsville And Brownsville Independent School District vs. Domingo Gomez**, in the district court of said county, said property being located in Cameron County, Texas, and described as follows:

**Lot 12, Block 'G', Frontier Addition, an addition to the City of Brownsville, Cameron County, Texas, as described in Volume 783, Page 797, Deed Records of Cameron County, Texas.
(Account #0311100070012000)**

TO HAVE AND TO HOLD the said premises, together with all and singular the rights, privileges, and appurtenances thereto in any manner belonging unto the said grantee(s), their heirs and assigns forever, so that neither the grantors, nor any other taxing unit interested in said tax foreclosure judgment, nor any person claiming under it and them, shall at any time hereafter have, claim or demand any right or title to the aforesaid premises or appurtenances, or any part thereof.

SUBJECT however to the following covenant, condition and restrictions:

(a) The above described realty, or any part thereof, shall not be used in the operation of, or in conjunction with, any school or other institution of learning, study or instruction which discriminates against any person because of his race, color or national origin, regardless of whether such discrimination be effected by design or otherwise.

(b) The above described realty, or any part thereof, shall not be used in the operation of, or in conjunction with, any school or other institution of learning, study or instruction which creates, maintains, reinforces, renews, or encourages, or which tends to create, maintain, reinforce, renews or encourage a dual school system.

These restrictions and conditions shall be binding upon grantee and grantee's successors, assigns, heirs and personal representatives for a period of fifty (50) years from the date hereof.

The foregoing restrictions and the other covenants hereafter set out are covenants running with the land, and each and every parcel thereof, and shall be fully binding upon any person, firm, partnership, corporation, trust, church, club, governmental body, or other organization or entity whatever (whether private or governmental in nature), without limitation hereinafter acquiring any estate, title, interest or property in said land, whether by descent, devise, purchase or otherwise; and no act or omission upon the part of grantor herein, its successors and assigns, shall be a waiver of the operation or enforcement of such restrictions; but neither restriction shall be construed to be a condition subsequent or special limitation on the estate thereby conveyed.

It is further covenanted, that third party beneficiaries of the restrictions set forth above shall be as follows:

- (1) As to the restrictions set out in (a) above, any person prejudiced by its violation;
- (2) As to the restriction set out in (b) above, any public school district or any person prejudiced by its violation; and
- (3) As to either or both of the restriction set out in (a) and (b) above, the United States of America, as plaintiff, and the America G.I. Forum, the League of United Latin American Citizens (LULAC), and the National Association for the Advancement of Colored People (NAACP), as intervenors, in U.S. v. Texas, Civil Action No. 5281, Tyler Division, U.S. District Court, Eastern District of Texas; reported in U.S. v. Texas, 321 F. Supp. 1043 (E.D. Tex. 1970); U.S. v. Texas, 330 F. Supp. 235 (E.D. Tex 1971); aff'd with modifications sub. nom. U.S. v. State of Texas and J. W. Edgar, et al., 447 F2d 441 (5 Cir. 1971); stay den. sub. nom. Edgar v. U.S., 404 U.S. 1206 (1971); cert den. 404 U.S. 1016 (1972).

It is further covenanted that in case of violation of either or both of the above restrictions, any of the third party beneficiaries above alluded to is authorized and empowered to prosecute proceedings at law or in equity against any person, firm, partnership, corporation, trust, church, club, governmental body or other organization or entity whatever (whether private or governmental in nature), without limitation:

- (A) To enforce either or both of such restrictions relating to the use of the above-described realty;
- (B) To abate or prevent violations of either or both of such restrictions; and
- (C) To recover damages for a breach of either or both such restrictions.

It is further covenanted, that if any third party beneficiary referred to above shall prosecute proceedings at law or in equity for the aforesaid purposes, such third party beneficiary may recover reasonable attorney's fees from the violator or violators of either or both of such restrictions, if the Court finds that the proceedings were necessary to bring about compliance therewith.

Taxes for the present year are to be paid by grantee(s) herein.

This deed is given expressly subject to any existing right of redemption remaining in the former owner of the property under the provisions of law and also subject to any recorded restrictive covenants running with the land, and valid easements of record as of the date of this sale, if such covenants or easements were recorded prior to January 1 of the year the tax lien(s) arose.

THIS SALE IS BEING CONDUCTED PURSUANT TO STATUTORY OR JUDICIAL REQUIREMENTS. BIDDERS WILL BID ON THE RIGHTS, TITLE, AND INTERESTS, IF ANY, OWNED BY THE DEFENDANT(S) IN SUCH SUIT(S) IN AND TO THE REAL PROPERTY OFFERED.

THE PROPERTY IS SOLD AS IS, WHERE IS, AND WITHOUT ANY WARRANTY, EITHER EXPRESS OR IMPLIED. NEITHER THE COUNTY NOR THE SHERIFF'S DEPARTMENT OR CONSTABLE WARRANTS OR MAKES ANY REPRESENTATIONS ABOUT THE PROPERTY'S TITLE, CONDITION, HABITABILITY, MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. BUYERS ASSUME ALL RISKS.

IN SOME SITUATIONS, A LOT OF FIVE ACRES OR LESS IS PRESUMED TO BE INTENDED FOR RESIDENTIAL USE. HOWEVER, IF THE PROPERTY LACKS WATER OR WASTEWATER SERVICE, THE PROPERTY MAY NOT QUALIFY FOR RESIDENTIAL USE. A POTENTIAL BUYER WHO WOULD LIKE MORE INFORMATION SHOULD MAKE ADDITIONAL INQUIRIES OR CONSULT WITH PRIVATE COUNSEL.

ESTA VENTA SE REALIZA CONFORME A LOS REQUISITOS ESTATUTARIOS O JUDICIALES. LOS POSTORES LICITARAN POR LOS DERECHOS, TITULOS E INTERESES, SI FUESE EL CASO, DE LA PROPIEDAD INMUEBLE QUE SE OFRECE.

LA PROPIEDAD SE VENDE TAL CUAL, DONDE SE ENCUENTRE Y SIN NINGUNA GARANTIA EXPRESA O IMPLICITA. NI EL CONDADO NI EL DEPARTAMENTO DEL ALGUACIL GARANTIZAN O REALIZAN ALGUNA DECLARACION RESPECTO AL TITULO, CONDICION, HABITABILIDAD, COMERCIALIZACION O APTITUD PARA UN PROPOSITO PARTICULAR. LOS COMPRADORES SE RESPONSABILIZAN POR TODOS LOS RIESGOS.

EN ALGUNAS SITUACIONES, UN LOTE DE CINCO ACRES O MENOS SE PRESUME QUE SE DESTINA PARA USO RESIDENCIAL. SIN EMBARGO, SI LA PROPIEDAD CARECE DE SERVICIOS DE AGUA POTABLE O ALCANTARILLADO, LA PROPIEDAD PUEDE NO CALIFICAR PARA USO RESIDENCIAL. SI UN COMPRADOR POTENCIAL DESEA MAS INFORMACION DEBE PREGUNTAR O CONSULTAR A UN ASESOR PRIVADO.

IN TESTIMONY WHEREOF Brownsville Independent School District has caused these presents to be executed this _____ day of _____, 20____.

BY: _____

Carlos A. Elizondo
President

STATE OF TEXAS

X

COUNTY OF CAMERON

X

This instrument was acknowledged before me on this _____ day of _____, 2026, by Carlos A. Elizondo, President, for the Board of Trustees, for the Brownsville Independent School District.

Printed Name: _____
Notary Public, State of Texas
My Commission Expires: _____

After recording return to:
Linebarger Goggan Blair & Sampson, LLP
35 Providencia Court
Brownsville, Texas 78526

IN TESTIMONY WHEREOF Brownsville Independent School District has caused these presents to be executed this _____ day of _____, 20____.

BY: _____

Carlos A. Elizondo
President

STATE OF TEXAS

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TAX RESALE DEED

STATE OF TEXAS

X

X KNOW ALL MEN BY THESE PRESENTS

COUNTY OF CAMERON

X

That CAMERON COUNTY, CITY OF BROWNSVILLE, SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT and TEXAS SOUTHMOST COLLEGE DISTRICT, acting through the presiding officer of its governing body, hereunto duly authorized by resolution and order of each respective governing body which is duly recorded in their official Minutes, hereinafter called grantors, for and in consideration of the sum of \$11,700.00 cash in hand paid by

**Marco A Sanchez
9145 Los Olmos
Los Fresnos, TX 78566**

hereinafter called grantee(s), Marco A. Sanchez. the receipt of which is acknowledged and confessed, has quitclaimed and by these presents do quitclaim unto said grantee(s) all of the right, title and interest of grantor and all other taxing units interested in the tax foreclosure judgment against the property herein described, acquired by tax foreclosure sale heretofore held under **Suit No. 2016-DCL-01293, Cameron County, City Of Brownsville And Brownsville Independent School District vs. Guadalupe Perez Jr, Et Al**, in the district court of said county, said property being located in Cameron County, Texas, and described as follows:

**0.299 acre, more or less, out of Block 29, Brownell Tract, Share 28, Espiritu Santo Grant, Cameron County, Texas, as described in deed dated April 3, 1991 from The Resolution Trust Corporation, as Receiver of Padre Federal Savings and Loan Association to Guadalupe Perez, Jr. etux, in Volume 1514, Page 235, Official Records of Cameron County, Texas.
(Account #7386700290051000)**

TO HAVE AND TO HOLD the said premises, together with all and singular the rights, privileges, and appurtenances thereto in any manner belonging unto the said grantee(s), their heirs and assigns forever, so that neither the grantors, nor any other taxing unit interested in said tax foreclosure judgment, nor any person claiming under it and them, shall at any time hereafter have, claim or demand any right or title to the aforesaid premises or appurtenances, or any part thereof.

SUBJECT however to the following covenant, condition and restrictions:

(a) The above described realty, or any part thereof, shall not be used in the operation of, or in conjunction with, any school or other institution of learning, study or instruction which discriminates

against any person because of his race, color or national origin, regardless of whether such discrimination be effected by design or otherwise.

(b) The above described realty, or any part thereof, shall not be used in the operation of, or in conjunction with, any school or other institution of learning, study or instruction which creates, maintains, reinforces, renews, or encourages, or which tends to create, maintain, reinforce, renews or encourage a dual school system.

These restrictions and conditions shall be binding upon grantee and grantee's successors, assigns, heirs and personal representatives for a period of fifty (50) years from the date hereof.

The foregoing restrictions and the other covenants hereafter set out are covenants running with the land, and each and every parcel thereof, and shall be fully binding upon any person, firm, partnership, corporation, trust, church, club, governmental body, or other organization or entity whatever (whether private or governmental in nature), without limitation hereinafter acquiring any estate, title, interest or property in said land, whether by descent, devise, purchase or otherwise; and no act or omission upon the part of grantor herein, its successors and assigns, shall be a waiver of the operation or enforcement of such restrictions; but neither restriction shall be construed to be a condition subsequent or special limitation on the estate thereby conveyed.

It is further covenanted, that third party beneficiaries of the restrictions set forth above shall be as follows:

- (1) As to the restrictions set out in (a) above, any person prejudiced by its violation;
- (2) As to the restriction set out in (b) above, any public school district or any person prejudiced by its violation; and
- (3) As to either or both of the restriction set out in (a) and (b) above, the United States of America, as plaintiff, and the America G.I. Forum, the League of United Latin American Citizens (LULAC), and the National Association for the Advancement of Colored People (NAACP), as intervenors, in U.S. v. Texas, Civil Action No. 5281, Tyler Division, U.S. District Court, Eastern District of Texas; reported in U.S. v. Texas, 321 F. Supp. 1043 (E.D. Tex. 1970); U.S. v. Texas, 330 F. Supp. 235 (E.D. Tex 1971); aff'd with modifications sub. nom. U.S. v. State of Texas and J. W. Edgar, et al., 447 F2d 441 (5 Cir. 1971); stay den. sub. nom. Edgar v. U.S., 404 U.S. 1206 (1971); cert den. 404 U.S. 1016 (1972).

It is further covenanted that in case of violation of either or both of the above restrictions, any of the third party beneficiaries above alluded to is authorized and empowered to prosecute proceedings at law or in equity against any person, firm, partnership, corporation, trust, church, club, governmental body or other organization or entity whatever (whether private or governmental in nature), without limitation:

- (A) To enforce either or both of such restrictions relating to the use of the above-described realty;
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It is further covenanted, that if any third party beneficiary referred to above shall prosecute proceedings at law or in equity for the aforesaid purposes, such third party beneficiary may recover reasonable attorney's fees from the violator or violators of either or both of such restrictions, if the Court finds that the proceedings were necessary to bring about compliance therewith.

Taxes for the present year are to be paid by grantee(s) herein.

This deed is given expressly subject to any existing right of redemption remaining in the former owner of the property under the provisions of law and also subject to any recorded restrictive covenants running with the land, and valid easements of record as of the date of this sale, if such covenants or easements were recorded prior to January 1 of the year the tax lien(s) arose.

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THE PROPERTY IS SOLD AS IS, WHERE IS, AND WITHOUT ANY WARRANTY, EITHER EXPRESS OR IMPLIED. NEITHER THE COUNTY NOR THE SHERIFF'S DEPARTMENT OR CONSTABLE WARRANTS OR MAKES ANY REPRESENTATIONS ABOUT THE PROPERTY'S TITLE, CONDITION, HABITABILITY, MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. BUYERS ASSUME ALL RISKS.

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IN TESTIMONY WHEREOF Brownsville Independent School District has caused these presents to be executed this _____ day of _____, 20____.

BY: _____

Carlos A. Elizondo
President

STATE OF TEXAS

X

COUNTY OF CAMERON

X

This instrument was acknowledged before me on this _____ day of _____, 2026, by Carlos A. Elizondo, President, for the Board of Trustees, for the Brownsville Independent School District.

Printed Name: _____

Notary Public, State of Texas

My Commission Expires: _____

After recording return to:
Linebarger Goggan Blair & Sampson, LLP
35 Providencia Court
Brownsville, Texas 78526

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RESOLUTION AUTHORIZING TAX RESALE

WHEREAS, by Sheriff's Sale conducted on 3rd day of March, 2026, the property described below was struck-off to Cameron County, Trustee, pursuant to a delinquent tax foreclosure decree of the 138th Judicial District Court, Cameron County, Texas, and

WHEREAS, the sum of \$11,700.00 has been tendered by Marco A Sanchez of Cameron County for the purchase of said property pursuant to Section 34.05, Texas Tax Code Ann. (Vernon, 1982);

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees for Brownsville Independent School District, that its President, Carlos A. Elizondo, be and that they are hereby authorized to execute a tax resale deed on behalf of this district conveying to Marco A Sanchez all of the right, title, and interest of the district, and all other taxing units interested in the tax foreclosure judgment in the following described real property located in Cameron County, Texas

**0.299 acre, more or less, out of Block 29, Brownell Tract, Share 28, Espiritu Santo Grant, Cameron County, Texas, as described in deed dated April 3, 1991 from The Resolution Trust Corporation, as Receiver of Padre Federal Savings and Loan Association to Guadalupe Perez, Jr. etux, in Volume 1514, Page 235, Official Records of Cameron County, Texas.
(Account #73867002900510000)**

PASSED AND APPROVED this _____ day of _____, 20_____.

Carlos A. Elizondo
President

ATTEST:

Minerva Pena
Board Secretary

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RESOLUTION AUTHORIZING TAX RESALE

WHEREAS, by Sheriff's Sale conducted on 3rd day of March, 2026, the property described below was struck-off to Cameron County, Trustee, pursuant to a delinquent tax foreclosure decree of the 103rd Judicial District Court, Cameron County, Texas, and

WHEREAS, the sum of \$6,310.00 has been tendered by David Cornejo, Maria Guadalupe Cornejo of Cameron County for the purchase of said property pursuant to Section 34.05, Texas Tax Code Ann. (Vernon, 1982);

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Brownsville Independent School District, that its President, Carlos A. Elizondo, be and that they are hereby authorized to execute a tax resale deed on behalf of this district conveying to David Cornejo, Maria Guadalupe Cornejo all of the right, title, and interest of the district, and all other taxing units interested in the tax foreclosure judgment in the following described real property located in Cameron County, Texas

**Lot 12, Block 'G', Frontier Addition, an addition to the City of Brownsville, Cameron County, Texas, as described in Volume 783, Page 797, Deed Records of Cameron County, Texas.
(Account #0311100070012000)**

PASSED AND APPROVED this _____ day of _____, 20_____.

Carlos A. Elizondo
President

ATTEST:

Minerva M. Pena
Board Secretary