



MONTGOMERY COUNTY
OFFICE OF
J.R. MOORE, Jr.
TAX ASSESSOR AND COLLECTOR
400 N. SAN JACINTO
CONROE, TEXAS 77301
<http://www.mctx.org/tax>

MONTGOMERY COUNTY TAX OFFICE FORECLOSURE & TAXTRUST PROPERTIES GUIDE

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I. FORECLOSURE PROPERTY

- A. The Montgomery County Tax Office describes “Foreclosure Properties”, as properties with a Judgment to foreclose on the tax lien, order by the Montgomery County Courts. **This type of foreclosure should not be mistaken for “Bank or Mortgage Foreclosures”, in which this office has no information on.**
- B. In order to purchase auctioned properties, you must purchase a \$10.00 certificate that has to be notarized, stating that all properties that you currently own or have owned in the past five (5) years, taxes, are currently paid. This certificate is valid for three months and must be renewed after expiration. You can obtain this certificate at the Tax Office located at 400 N. San Jacinto in Conroe.
- C. Auctions of tax foreclosure properties take place the first Tuesday of each month on the courthouse steps (weather permitting) at 10:00 a.m.
- D. To obtain more information about tax foreclosed properties please contact one of the following tax attorneys office:**

- **LINEBARGER, GOGGAN, BLAIR & SAMPSON, LLP**
103 W. Phillips
Conroe, TX 77301
(936) 760-1410
(713) 353-3373
www.publicans.com

For the following taxing authorities:

Montgomery County	Hospital District	Lone Star College System
City of Conroe	City of Patton Village	City of Shenandoah
City of Woodbranch	City of Oakridge	City of Splendora
Woodlands Township	Fire Districts 1-12, 14	Mnty. Cnty DD #6 & DD #10
Chateau Woods MUD	Mnty. Cnty MUD #8	Mnty. Cnty MUD #9
Mnty. Cnty UD #3	Mnty. Cnty UD #4	E. Mnty. Cnty MUD #1, #3 & #4
South Mnty Cnty MUD	Porter MUD	New Caney MUD
Park of Whiteoak	Spring Creek UD	Sterling Place PID
Teas Lake PID	Woodhaven Forest	Montgomery ISD
Conroe ISD/CED	Richards ISD	

- **RAY, WOOD & BONILLA, LLP**
101 West Phillips
Conroe, TX 77301
(936) 539-4729
<http://www.rwblaw.net/>
2700 Bee Caves Road
Austin, TX 78746
1-(800) 568-1582

For the following taxing authority:

New Caney ISD/CED

- **PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP**
1235 North Loop West #600
Houston, TX 77008
(713) 862-1860
FAX (713) 862-1429
<http://www.pbfcm.com/>

For the following taxing authorities:

Willis ISD	Magnolia ISD	Splendora ISD
City of Magnolia	City of Montgomery	City of Roman Forest
City of Willis	City of Panorama	City of Stagecoach
Corinthian Point MUD	Lazy River ID	Mnty. Cnty FWSD #6
River Plantation MUD	Texas National MUD	Point Aquarius MUD
Mnty. Cnty MUD #15	Mnty. Cnty MUD #18	Mnty. Cnty WCID #1
Woodlands RUD #1	Roman Forest Cons MUD	

- **LARSON & WEISINGER**
P.O. Box 2666
Conroe, TX 77305
(936) 539-2233
FAX (936) 539-4001

For the following taxing authorities:

Mnty. Cnty UD #2 Mnty Cnty MUD #16 East Plantation UD

- E. The current list of foreclosure properties going to auction should be posted at the Courthouse. Listings are also printed in the Conroe Courier (Linebarger, Goggan, Blair & Sampson, LLP only) and the Montgomery County News (all others), Wednesday edition, in the Legal Section.

II. TAXTRUST PROPERTY

- A. Tax Trust Property is property that did not sell at a Constable's Sale ordered by Court with Judgment to foreclose the tax lien. Plaintiff Party (taxing unit that filed suit) receives property to hold on behalf of itself and other taxing units. This is referred to as "bid-off" and "struck-off" and is listed in entity's name with "TAX TRUST".
- B. Any taxing unit that was involved with the lawsuit may sell tax Trust Property. Most common method is by private sale using Section 34.05 (h) and/or (i).

- C. Private Sale: Interested persons may make offers “in-writing” to the taxing unit(s) to purchase the property. The taxing unit may accept or reject the offer. If they accept the offer, it must:
1. Be enough to satisfy the taxes and associated cost for court and sale owed with the judgment, or
 2. When offer is less than # 1, receive approval from all taxing units involved with the lawsuit.
- D. If all taxing units do not agree, the offer is rejected. If all taxing units approve the offer, then paperwork is requested by the Plaintiff Taxing Unit. This paperwork consists of copies of the Judgment and Court Cost from the District Clerk, copies of the Constable’s Deed from the County Clerk, and copies from Plaintiff Attorney for publication fees.
- E. If paperwork reflects bid is not high enough to pay cost in Section D, then bidder is contacted and advised of difference. Bidder may increase offer, take Quitclaim Deed, or withdraw offer.
- F. If paperwork reflects bid is sufficient to cover cost, Plaintiff Taxing Unit receives money, distributes it, and prepares Special Warranty Deed to convey the property.
- G. Getting a tax trust list.
- You may view and download the tax trust list online at <http://www.mctx.org/tax>
 - You may request it on diskette as an ASCII file for a nominal fee.
 - You can pick-up a printout at any of the tax offices in Montgomery County for a nominal fee.
- H. Layout of the Tax Trust list:
- Account #-the account number always follows the format of xx.xxxx.xx.xxxxx.
 - Legal Description-the legal description contains block, section, and lot information. Acreage property include: survey, tract #, and acreage.
 - Land Value-this is the current appraised value of the land.
 - IMPR Value-this is the current value of any improvements on the property.
 - Base Tax Due-this is the base tax amount due for account.
 - P&I-this is the penalties and interest accrued for nonpayment of taxes for account.
 - Legal Fees-these are any legal fees attached to the account.
 - Total Amount Due-this is a combination of the base tax due + P&I + Legal Fees for account.
 - School district-reference only. Use when mailing bids to the proper authority.

I. LOCATING THE PROPERTY.

- The property can be located by its legal description, which is the same as what appears on the deed.
- You will need to take the legal description to the appraisal district and have them locate it on a plat map. You may also try their website <http://www.mcad-tx.org/> or by phone at (936) 756-3354.

Plat maps are available at the Montgomery County Appraisal District and the County Clerks office for a nominal fee.

J. DETERMINING YOUR BID:

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- Thoroughly check out the property. This cannot be stressed enough. Check the property for the following:
 - a. Is it in the flood plain or flood way?
 - b. Is there an improvement shown on the list but not on the property?
 - c. Is the improvement damaged beyond repair?
 - d. Is there water standing on the property?
 - e. Are there any Homeowner / Association fees or liens?
 - f. Are there any other costs not included with the foreclosure judgment? Such as: IRS liens, subsequent year taxes, etc.

K. SPECIAL NOTES:

- No offer will be accepted unless the "filed" Constable Deed has been processed and filed for record at the County Clerk's office. You may wish to get a copy of this and attach it to your offer.

- Offers submitted on properties of 5 acres or more and/or with an improvement that are still within the 6 months redemption period must be 100% of the judgment and cost of sale.
- If you owe delinquent taxes, your offer will not be accepted.
- Bidder has full responsibility to be sure they are buying what they wanted to buy.
 - Example: A Re-Sale is not voided because bidder actually bought the lot next to lot they thought they were bidding on.
- Re-Sales are subject to Rights of Redemption and purchaser is responsible for knowing what those rights are and the consequences involved.
- Process from time bid made to conveyance can be 4 weeks or longer. Some have taken up to a year.

L. SUBMITTING YOUR BID FOR A TAX TRUST PROPERTY:

Please include the following information when making a bid “in-writing”:

- Bid Amount: this is the amount of your bid.
- Account #: this is the account number for the property.
- Legal Description: this is the legal description for the property as reflected on the tax roll.
- Contact Info: your contact information, address, name, and phone number.

Please submit bids for Magnolia ISD, Splendora ISD, Tomball ISD and Willis ISD Tax Trust property to:

Perdue, Brandon, Fielder, Collins & Mott, LLP

1235 North Loop West
 Suite # 600
 Houston, Texas 77008
 ATTN: Tax Trust Property Bid Enclosed

For all other ISD’s, please mail to:

Montgomery County Tax Office

ATTN: TAXTRUST DEPT

400 N. San Jacinto
 Conroe, TX 77301

Be sure to mark the outside of the envelope with ‘**BID ENCLOSED.**’

If additional information is needed, please contact:

Carolyn Etheredge

Montgomery County Tax Office

400 N. San Jacinto

Conroe, Texas 77301

(936) 539-7897