

**Ector County Independent School District  
Odessa, Texas**

**Memorandum**

**TO:** Board of Trustees  
**FROM:** Roy C. Benavides, Ed.D., Superintendent  
**SUBJECT:** APPROVAL OF TAX FORECLOSED PROPERTIES (BG-Q)  
**DATE:** November 18, 2003

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Attached are letters from the school district's tax attorney describing properties which have been turned over to the taxing entities for failure of the owner to pay taxes. It has been our practice to entertain offers for purchase of such properties so that they may be placed on the tax rolls and thus become tax-generating properties again. The taxing entities, including ECISD, have an offer on the properties which is less than taxes, penalties and interest currently owed, and less than the market price for the property.

The Board will remember that all other taxing entities must agree to the sale of these types of properties before the transactions can be completed. Accepting a reasonable offer on the properties will place them on the various entities' tax rolls, plus relieve them from the need to maintain the properties.

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It is recommended that the Board of Trustees accept offers on the following properties, or any other higher offers prior to the time that all other entities approve the sales:

\$3,500.00 Lots 9-15, Westland Park  
3<sup>rd</sup> Street

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Respectfully submitted,

*Roy C. Benavides, Ed.D.,*  
Superintendent

*Bruce Revell,*  
Executive Director  
for Finance & Business Operations