COURT OF APPEALS, SIXTH APPELLATE DISTRICT OF TEXAS AT TEXARKANA

Tatum ISD v. Alonza McAllister

No. 06-25-00077-CV · No. No. 06-25-00077-CV · Decided April 1, 2026

SUMMARY

The Sixth Court of Appeals of Texas at Texarkana affirmed an order awarding Darnell McAllister $70,471.18 in excess proceeds from a tax foreclosure sale. The court held that the trial court did not abuse its discretion in disbursing the funds despite the filing of McAllister's petition more than two years after the sale, emphasizing that the record supported a finding that he had not received notice of the sale date. The court concluded that awarding the proceeds to McAllister was appropriate under the circumstances and avoided an unwarranted windfall to the taxing district.

CASE DETAILS

COURT	Court of Appeals, Sixth Appellate District of Texas at Texarkana
WRITING FOR THE COURT	Justice Charles van Cleef; Chief Justice Stevens; Justice van Cleef; Justice Rambin
JURISDICTION	Court of Appeals, Sixth Appellate District of Texas at Texarkana
DECIDED	April 1, 2026
DOCKET	No. 06-25-00077-CV
DISPOSITION	affirmed
PROCEDURAL POSTURE	Tatum Independent School District appealed the trial court's order awarding Darnell McAllister excess proceeds from a tax foreclosure sale.
STANDARD OF REVIEW	Abuse of discretion. An appellate court reviews an order disbursing funds from the trial court's registry for abuse of discretion and considers the trial court's findings of fact and conclusions of law in reviewing the decision.
PRECEDENTIAL VALUE	Published memorandum opinion
PARTIES	Tatum Independent School District, et al. v. Alonza McAllister, et al.

TOPICS

tax collection · tax court procedure · due process · appellate procedure · standard of review

PRACTICE AREAS

tax law | property law | civil procedure | appellate procedure | constitutional law

QUESTIONS PRESENTED

1. Whether the trial court abused its discretion by awarding Darnell McAllister excess proceeds from the court registry despite his formal petition being filed more than two years after the tax foreclosure sale.
2. Whether the lack of written notice to Darnell of the foreclosure-sale date implicated due process and supported the trial court's disbursement of the excess proceeds.

HOLDINGS

1. The trial court did not abuse its discretion by awarding Darnell the $70,471.18 in excess proceeds rather than allowing Tatum Independent School District to receive them.
2. Chapter 34 of the Texas Tax Code requires specific notice of a tax foreclosure sale to defendants, and the record supported the trial court's finding that Darnell did not receive notice of the sale date.

KEY QUOTATIONS

> *"We need not address the issue of equitable estoppel because, here, the trial court found that Darnell did not have notice of the property's date of sale—a finding that raised due process concerns."* (at 6)

> *"Under the unique circumstances of this case, we find no abuse of discretion in the trial court's decision to award Darnell the excess proceeds instead of providing Tatum with a $70,471.18 windfall."* (at 6)

> *"We affirm the trial court's order of withdrawal from the trial court's registry in favor of Darnell."* (at 7)

FACTUAL BACKGROUND

Tatum obtained a judgment for $18,801.84 in delinquent ad valorem taxes and a tax foreclosure sale was conducted on April 4, 2023. The sale generated $70,471.18 in excess proceeds, which were deposited into the trial court's registry. Darnell claimed the proceeds after appearing at the district clerk's office before the two-year period expired, but he filed a formal petition on April 16, 2025, twelve days after the anniversary of the sale. The trial court found that Darnell had not been notified of, and did not have information about, the sale date; the record showed that the sheriff's notice was mailed to attorneys but did not show that it was sent to Darnell, who was proceeding pro se.

PROCEDURAL HISTORY

Tatum sued Alonza, Leola, and Darnell McAllister to recover delinquent ad valorem taxes and obtained a foreclosure judgment. After the property was sold and excess proceeds were deposited into the court registry, Darnell sought their withdrawal. The trial court initially granted the request, reconsidered and vacated that decision based on the asserted two-year filing deadline, and ultimately ordered the proceeds paid to Darnell. Tatum appealed.

DISPOSITION

affirmed

CASES CITED

- Spalding v. Bennett, No. 02-21-00398-CV, 2022 WL 2176521, at *7 (Tex. App.—Fort Worth June 16, 2022, no pet.) (mem. op.)
- In re Victory Energy Corp., 431 S.W.3d 728, 730 (Tex. App.—El Paso 2014, orig. proceeding)
- Northshore Bank v. Com. Credit Corp., 668 S.W.2d 787, 790 (Tex. App.—Houston [14th Dist.] 1984, writ ref'd n.r.e.)
- Sanders v. AMG Cityview Apartments LLC, No. 01-24-00539-CV, 2025 WL 1256619, at *2 (Tex. App.—Houston [1st Dist.] May 1, 2025, no pet.) (mem. op.)
- Madeksho v. Abraham, Watkins, Nichols & Friend, 112 S.W.3d 679, 686 (Tex. App.—Houston [14th Dist.] 2003, pet. denied) (en banc)
- Burns v. Bishop, 48 S.W.3d 459, 467 (Tex. App.—Houston [14th Dist.] 2001, no pet.)
- Mount Vernon United Methodist Church v. Harris Cnty., No. 14-16-00590-CV, 2017 WL 1512251, at *2 (Tex. App.—Houston [14th Dist.] Apr. 25, 2017, no pet.) (mem. op.)
- Fernandez v. Manwani, No. 04-16-00562-CV, 2017 WL 4272352, at *2 (Tex. App.—San Antonio Sept. 27, 2017, no pet.) (mem. op.)
- In re Nationwide Ins. Co. of Am., 494 S.W.3d 708, 712 (Tex. 2016) (orig. proceeding)
- Ford Motor Co. v. Garcia, 363 S.W.3d 573, 578 (Tex. 2012)
- Chrysler Corp. v. Blackmon, 841 S.W.2d 844, 852 (Tex. 1992) (orig. proceeding)
- Franks v. Woodville Indep. Sch. Dist., 132 S.W.3d 167, 169, 171 (Tex. App.—Beaumont 2004, no pet.) (per curiam)
- Coleman v. Victoria Cnty., 385 S.W.3d 608, 611-12 (Tex. App.—Corpus Christi–Edinburg 2012, no pet.)
- Rushmore Loan Mgmt. Servs., LLC v. Harris Cnty., No. 01-19-00758-CV, 2021 WL 3501704, at *3 (Tex. App.—Houston [1st Dist.] Aug. 10, 2021, no pet.) (mem. op.)