

UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF TEXAS (DALLAS) **PROOF OF CLAIM**

Name of Debtor: **ERICKSON RETIREMENT COMMUNITIES, LLC** Case Number: **09-37010-sgj11**

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):
COUNTY OF LOUDOUN, VIRGINIA

Name and address where notices should be sent:
 ATTN: Karen Stapleton, Asst. County Atty.
 PO Box 7000 (MSC #06)
 Leesburg, Virginia 20177-7000

Telephone number: (703) 777-0307 Fax: (703) 771-5025

Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: _____
 (If known)

Filed on: _____

Name and address where payment should be sent (if different from above):
 Treasurer, County of Loudoun, (ATTN: Collections)
 PO Box 347
 Leesburg, Virginia 20178-0347
 Telephone number: 703-771-5656

RECEIVED
NOV 02 2009
BMC GROUP

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 513,860.66

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

2. Basis for Claim: TAXES
 (See instruction #2 on reverse side.)

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

3. Last four digits of any number by which creditor identifies debtor: 8809

3a. Debtor may have scheduled account as: _____
 (See instruction #3a on reverse side.)

Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).

4. Secured Claim (See instruction #4 on reverse side.)
 Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. **NOTE: Real Estate taxes to be paid by Debtor's lender not included. The County will amend claim to add Real Estate Taxes, if not paid by the lender.

Nature of property or right of setoff: Real Estate Motor Vehicle Other
 Describe: Business Furniture & Fixtures
 Value of Property: \$ 82,259,787.00 Annual Interest Rate 10 %

Amount of arrearage and other charges as of time case filed included in secured claim,
 if any: \$ 2,447.65 Basis for perfection: VA. Code Sec. 58.1-3340 or Sec. 58.1-3942

Amount of Secured Claim: \$ 513,639.98 Amount Unsecured: \$ 220.68
 ***Taxes are a priority claim to the extent, if any, they are deemed unsecured.

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

Amount entitled to priority:
\$ 513,860.66

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: 10/28/09 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

FOR COURT USE ONLY

Ellen L. Mackay Deputy Treasurer
Digitally signed by Ellen L. Mackay
 DN: cn=Ellen L. Mackay, o=County of Loudoun, ou=County Treasurer, email=ellen.l.mackay@loudoun.gov, c=US, postalCode=20177


Erickson Ret. Comm. LLC

 00004

EXHIBIT to PROOF of CLAIM

Summary of Pertinent Virginia Tax Law

1 If ad valorem real estate taxes are included in the proof of claim, please note that the County's real estate tax claim is fully secured pursuant to VA. CODE §58.1-3340 (1950, as amended) which states, in pertinent part: "There shall be a lien on real estate for the payment of taxes and levies assessed thereon prior to any other lien or encumbrance."

2. If ad valorem personal property taxes are included in the proof of claim please note that the County's personal property tax claim is fully secured pursuant to VA. CODE §58.1-3942 (1950, as amended) which states, in pertinent part:

". . . Taxes specifically assessed either per item or in bulk against goods and chattels shall constitute a lien against the property so assessed and shall have priority over all security interests. . . . For purposes of this section, taxes specifically assessed in bulk means an assessment against the specific class of property. . . ." [emphasis added]

2 Liability for ad valorem real estate taxes exists as of January 1st of each year pursuant to VA. CODE §58.1-3281 (1950, as amended) which states in pertinent part: "The beginning of the tax year for the assessment of taxes on real estate shall be January 1. . . ."

3 Liability for ad valorem personal property taxes exists as of January 1st of each year pursuant to VA. CODE §58.1-3515 (1950, as amended) which states, in pertinent part: ". . . [T]angible personal property, machinery and tools and merchants' capital shall be returned for taxation as of January 1 of each year, which date shall be known as the effective date of assessment or the tax day."

5. Section 58.1-3916 of the Code of Virginia (1950, as amended) states, in pertinent part:

". . . [T]he governing body of any county, city or town may . . . by ordinance establish due dates for the payment of local taxes; . . . may provide by ordinance penalties for failure to file such applications and returns and for nonpayment in time; may provide for payment of interest on delinquent taxes; and may provide for the recovery of reasonable attorney's or collection agency's fees. . . . Interest may commence not earlier than the first day following the day such taxes are due by ordinance to be filed, at a rate not to exceed ten percent per year. . . . No penalty for failure to file a return shall be greater than ten percent of the tax assessable on such return or ten dollars, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. . . . penalty for failure to pay any tax may be assessed on the day after the first installment is due. Any such penalty when so assessed shall become a part of the tax. . . ."
[emphasis added]

1 Section 860.01 of the Codified Ordinances of Loudoun County, Virginia ("L.C.C.ORD.") authorizes the payment of certain taxes in two installments: for real estate, taxes are due on June 5 and December 5, annually; for tangible personal property, taxes are due on May 5 and October 5 annually. Business license taxes are due on or before March 1st of each year. L.C.C.ORD. Section 840.04; VA. CODE §58.1-3703.1(A)(2)

2 When taxes have not been paid when due, Section 860.02 (L.C.C.ORD.) imposes a penalty of 10% of the unpaid tax, and provides that any such penalty when so assessed shall become a part of the tax.

3 When taxes have not been paid when due, Section 860.03 (L.C.C.ORD.) imposes interest at the annual rate of ten percent on the total sum of such taxes owed, including any penalty applicable thereto, computed monthly for each calendar month.

NOTICE OF TAX LIEN

A FIRST PRIORITY STATUTORY TAX LIEN FOR DELINQUENT PERSONAL PROPERTY TAXES PURSUANT TO § 58.1-3942 OF THE CODE OF VIRGINIA, 1950, AS AMENDED, EXISTS AS A MATTER OF RECORD IN THIS CASE

The Debtor/Debtors, now or formerly a resident(s) of the COUNTY OF LOUDOUN, VIRGINIA, is/are indebted to the COUNTY OF LOUDOUN, VIRGINIA, for delinquent personal property taxes, including penalties and interest, if any. As a consequence of the delinquent taxes, penalties and interest, and pursuant to the provisions of Section 58.1-3942 of the Code of Virginia (1950, as amended), the COUNTY OF LOUDOUN, VIRGINIA, has a statutory, first-priority tax lien on all such personal property owned by the Debtor/Debtors and referred to in this Proof of Claim.

PLEASE BE ADVISED AND ON NOTICE THAT UNLESS OTHERWISE SPECIFICALLY PROVIDED BY LAW, OR COURT ORDER ENTERED AFTER HEARING WITH NOTICE THEREOF TO THE COUNTY OF LOUDOUN, VIRGINIA, AT THE ADDRESS NOTED BELOW, THE SUBJECT PROPERTY MAY NOT BE SOLD, GIVEN AWAY, SURRENDERED, TRANSFERRED, OR OTHERWISE CONVEYED FREE OF THE STATUTORY TAX LIEN WITHOUT SATISFYING ALL DELINQUENT TAXES, PENALTIES AND INTEREST DUE AND OWING ON THE PROPERTY.

/s/ Ellen Mackay
Deputy Treasurer-Collections Dept.
P O Box 347 (MSC #31)
Leesburg, Virginia 20178-0347

Debtor	ERICKSON RETIREMENT COMMUNITIES, LLC	xxx-xx-2727
Case #	09-37010-sgj11	
Petition Date	October 19, 2009	
Tax Type	Classification	Amount
Real estate (tax, pen, int)	priority, secured	\$ 511,413.01
PP/FF&E (tax, int)	priority, secured	\$ 2,226.97
PP/Comp (tax, int)	priority, secured	
PP/HvyEq (tax, int)	priority, secured	
PP/M&T (tax, int)	priority, secured	
PP/vehicles (tax, int)	priority, secured	
BPOL (tax, pen, int)	priority, unsecured	\$ -
LP Penalty on PPT	priority, unsecured	\$ 220.68
Other tax (Returned Check)	priority, unsecured coll fee	\$ -
	TOTAL SECURED	\$ 513,639.98
	TOTAL UNSECURED	\$ 220.68
	TOTAL CLAIM	\$ 513,860.66
VALUE OF COLLATERAL		
060-49-8809-000 Real Estate		\$ 82,154,700.00
Business Furniture & Fixtures		\$ 105,087.00
	TOTAL VALUE	\$ 82,259,787.00



Account: /80//32////B1/ Pin: 060498809000
 Parcel Desc/Acres: ST JOHN & BEAUMEADE 123.84
 Owner as of Jan 1, 2009: ASHBURN CAMPUS LLC
 Mortgage Info:

Include Account Number on Your Check: /80//32////B1/

Checks Payable to: County of Loudoun

ASHBURN CAMPUS LLC
 % ERICKSON RETIREMENT COMMUNITIES
 701 MAIDEN CHOICE LN
 BALTIMORE, MD 21228

Mail to: H. Roger Zurn, Jr.
 Treasurer of Loudoun County
 P.O. Box 347
 Leesburg, VA 20178-0347

County of Loudoun Real Property Tax Bill - Second Half

Account Information	Annual Assessment Information	Second Half Amount Due
Tax Year: 2009 Half: 2 Supplement: District: REGULAR Tax Relief: NO	Improvement: \$52,424,700 Land Value: \$29,730,000 Land Use: \$0 Taxable Assessment: \$82,154,700 Land Use Program: NO	Tax Amount (a): \$511,413.01 10% Late Penalty: \$0.00 Interest Due: \$0.00 Collection Fee: \$0.00 Total Paid (b): \$0.00

(a) Tax rate per \$100 assessed value is: \$1.2450
 (b) Applied to tax; if paid after the due date, payment also applied to penalty, interest and fees.
 Tax payments postmarked after DEC 7, 2009 will incur interest and a 10% late payment penalty.
 Interest accrues on both the tax and late payment penalty at a rate of 10% annually.

TOTAL AMOUNT DUE
\$511,413.01

- Call the Treasurer's Office at (703) 777-0280 or e-mail taxes@loudoun.gov, if you have:
- 1) Questions concerning payments
 - 2) Questions concerning 10% late payment penalty
 - 3) Questions concerning payment due date
 - 4) Questions concerning OTHER DELINQUENT TAXES DUE
 - 5) Questions concerning 10% APR interest calculation

- Call the Office of the County Assessor at (703) 777-0267 or e-mail assessor@loudoun.gov, if you have:
- 1) Questions concerning the annual assessment
 - 2) Questions concerning the land use program
 - 3) Questions concerning property owner address change

- Call the Commissioner of the Revenue's Office at (703) 737-8557 or e-mail trcor@loudoun.gov, if you have:
- 1) Questions concerning qualifying for Tax Relief for the Elderly and Disabled

Pay online at www.loudoun.gov

Keep this portion for your records. Your cancelled check is your receipt.

Detach this portion and mail with your payment.

RE TAX

Account: /80//32////B1/ Pin: 060498809000
 Tax Year: 2009 Half: 2 District: 1 Supp:
 Parcel Desc/Acres: ST JOHN & BEAUMEADE 123.84
 Taxable Assessment: \$82,154,700 Land Use: NO
 Owner as of Jan 1, 2009: ASHBURN CAMPUS LLC
 Mortgage Info:

Printed: 2009-10-28 3117

DEC 5 TAX \$511,413.01

ASHBURN CAMPUS LLC
 % ERICKSON RETIREMENT COMMUNITIES
 701 MAIDEN CHOICE LN
 BALTIMORE, MD 21228

Total Amount Due: \$511,413.01
Payment Due By: DEC 7, 2009

Checks Payable to: County of Loudoun
 H. Roger Zurn, Jr., Treasurer of Loudoun County
 P.O. Box 347, Leesburg, VA 20178-0347



H. Roger Zurn, Jr.
 Treasurer of Loudoun County
 P.O. Box 347
 Leesburg, VA 20178-0347
www.loudoun.gov

DELINQUENT BILL - DUE IMMEDIATELY

Account # and Property Description
01178507 BUSINESS FURNITURE & FIXTURES

ERICKSON CONSTRUCTION LLC
 C/O KIERAN GANNON/PROJECT MGR
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228-5968

Check
 Payable To: **County of Loudoun**
 (US Dollars Only)

2009 County of Loudoun Business Personal Property Tax Bill - 2nd Half

January 1 Assessment	Tax Amount (a)	Total Paid (b)	Tax Balance	10% Late Payment Penalty	Interest Due	Collection Fee
\$105,087	\$2,206.82	\$0.00	\$2,206.82	\$220.68	\$20.15	

(a) Tax rate per \$100 assessed is: **\$4.2000**
 (b) Applied to tax; and if paid late, also applied to penalty, interest and fees.

TOTAL DUE
\$2,447.65

Business Tangible Personal Property Tax is assessed as of January 1st of each year. Billing is done in two installments - the first installment is due June 5th and the second installment is due October 5th.
This tax is not proratable and is due in its entirety.

Contact the Commissioner of the Revenue's Office at (703) 777-0260 or email btcor@loudoun.gov, if you have questions concerning:

1. The assessed value
2. 10% late filing penalty

Contact the Treasurer's Office at (703) 777-0280 or email taxes@loudoun.gov, if you have questions concerning:

1. Payments
2. The payment due date
3. Other delinquent taxes
4. 10% late payment penalty
5. 10% APR interest calculation

Keep this portion for your records. Your cancelled check is your receipt.

Printed: 2009-10-28 3117

Detach this portion and mail with your payment.

TAX PP

Account: 01178507 Year: 2009 Half: 2 Supp: OCT 5 TAX \$2,206.82
BUSINESS FURNITURE & FIXTURES

ERICKSON CONSTRUCTION LLC
 C/O KIERAN GANNON/PROJECT MGR
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228-5968

PENALTY \$220.68
INTEREST \$20.15

Check
 Payable to: **County of Loudoun**
 (US Dollars Only) H. Roger Zurn, Jr., Treasurer of Loudoun County
 P.O. Box 347, Leesburg, VA 20178-0347
 Pay online: www.loudoun.gov

Total Amount Due: \$2,447.65
DELINQUENT - DUE IMMEDIATELY

LC PD 01178507002727200920 00 00244765 000000 100509 0000244765 N

Northern District of Texas Claims Register

09-37010-sgj11 Erickson Retirement Communities, LLC

Judge: Stacey G. Jernigan

Chapter: 11

Office: Dallas

Last Date to file claims: 02/28/2010

Trustee:

Last Date to file (Govt):

<i>Creditor:</i> (12732535) County of Loudoun CO Belkys Escobar One Harrison St., S.E., 5th Fl MSC no.6 Leesburg, VA 20175-3102	Claim No: 3 <i>Original Filed</i> Date: 10/28/2009 <i>Original Entered</i> Date: 10/28/2009	<i>Status:</i> Filed by: CR Entered by: Escobar, Belkys Modified:
Secured claimed: \$513639.98 Priority claimed: \$220.68 Total claimed: \$513860.66		
<i>History:</i> Details <u>3-1</u> 10/28/2009 Claim #3 filed by County of Loudoun, total amount claimed: \$513860.66 (Escobar, Belkys)		
<i>Description:</i> (3-1) Real Estate and Business Personal Property Taxes		
<i>Remarks:</i>		

Claims Register Summary