

Name of Debtor:

Gas-Mart USA Inc

Case Number:

15-41915-11

NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.

RECEIVED

OCT 20 2015

BMC GROUP

Name of Creditor (the person or other entity to whom the debtor owes money or property):

Name and address where notices should be sent:

Pottawattamie County Treasurer  
227 S 6th St  
Council Bluffs IA 51501

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (712)-328-5627 email:

Name and address where payment should be sent (if different from above):

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

Court Claim Number (if known):

Filed on:

Payment Telephone Number ( ) email:

1. AMOUNT OF CLAIM AS OF DATE CASE FILED \$ 15,842

If all or part of your claim is secured, 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.

2. BASIS FOR CLAIM: Real Estate Taxes  
(See instruction #2)

3. LAST FOUR DIGITS OF ANY NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:  
754436332003

3a. Debtor may have scheduled account as:  
(See instruction #3a)

3b. Uniform Claim Identifier (optional):  
(See instruction #3b)

4. SECURED CLAIM: (See instruction #4)

Check the appropriate box if your claim is secured by a lien on property or a right of set off, attach required redacted documents, and provide the requested information.

Amount of arrearage and other charges, as of time case filed, included in secured claim, if any: \$ 15,842

Nature of property or right of setoff:  
Describe:

Basis for Perfection: Property

Real Estate  Motor Vehicle  Other

Amount of Secured Claim: \$

Value of Property: \$

Amount Unsecured: \$

Annual Interest Rate: 1.5 % per month and 2 % per month on tax sale  
(when case was filed)  Fixed or  Variable

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

Amount entitled to priority: \$

You MUST specify the priority of the claim:

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

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

Up to \$2,775\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).

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

Wages, salaries, or commissions (up to \$12,475\*), 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).

Other - Specify applicable paragraph of 11 U.S.C. § 507(a) ( ).

\* Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

6. CREDITS: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)

Gas-Mart USA, Inc. POC



00113

**7. DOCUMENTS:** *Attached are redacted copies of documents that support the claim*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and definition of "redacted").

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

If the documents are not available, please explain:

**DATE-STAMPED COPY:** To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES AND EMAILS NOT ACCEPTED) so that it is actually received on or before 5:00 pm, Prevailing Central Time on December 29, 2015 for all Governmental Units and Non-Governmental Claimants.

**BY MAIL TO:**  
 BMC Group, Inc  
 Attn: Gas-Mart, USA Inc. Claims Processing  
 PO Box 90100  
 Los Angeles, CA 90009

**BY MESSENGER OR OVERNIGHT DELIVERY TO:**  
 BMC Group, Inc  
 Attn: Gas-Mart, USA Inc. Claims Processing  
 300 N. Continental Blvd, Suite 570  
 El Segundo, CA 90245-5072

**8. SIGNATURE:** (See instruction #8)

Check the appropriate box.

- I am the creditor.       I am the creditor's authorized agent.       I am the trustee, or the debtor, or their authorized agent.       I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)  
 (See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: DeAnna McDermott  
 Title: Deputy Treasurer  
 Company: Pottawattamie County Treasurer

Address and telephone number (if different from notice address above):

(Signature)

(Date)

Telephone number:      email:

712-328-5627

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

**LIST OF DEBTORS:**

Debtor Name	Case Number
Gas-Mart USA, Inc.	15-41915-ABF
Aving-Rice, LLC	15-41917-ABF
Fran Transport & Oil Co.	15-41918-ABF
G&G Enterprises, LLC	15-41919-ABF

**UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF MISSOURI**

**PROOF OF INTEREST**

Indicate Debtor in which you hold an Equity Interest by checking the appropriate box.  
(Check only one Debtor per claim form.)

- Gas-Mart USA, Inc. (Case No. 15-41915)       Fran Transport & Oil Co. (15-41918)  
 Aving Rice, LLC (Case No. 15-41917)       G&G Enterprises, LLC (15-41919)

1. Name of holder of the Equity Interest (Referred to hereinafter as the "Interest Holder"):

Pottawattamie County Treasurer  
227 S 6th St  
Council Bluffs IA 51501

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

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case.

Check box if this address differs from the address on the envelope sent to you by BMC Group.

Telephone Number (712 ) 328-5627

**NOTE:** This form **SHOULD NOT** be used to make a claim against the Debtor for money owed. A separate Proof of Claim form should be used for that purpose. This form should only be used to assert an Equity Interest in the Debtor. An Equity Interest, as used herein, refers specifically to any ownership interest you may have with respect to the above-named Debtor. Parties not asserting an ownership interest **SHOULD NOT** file a proof of interest at this time.

**RECEIVED  
OCT 20 2015  
BMC GROUP**

If you have already filed a proof of interest with BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

Account or other number by which Interest Holder identifies Debtor:

754436332003

Check here if this proof of interest:

- replaces a previously filed Proof of Interest dated: \_\_\_\_\_  
 amends a previously filed Proof of Interest dated: \_\_\_\_\_

2. Name and Address of any person or entity that is the record holder for the Equity Interest asserted in this Proof of Interest:

3. Date Equity Interest was acquired:

Telephone Number ( )

4. Total amount of member interest:

5. Certificate number(s):

6. Type of Equity Interest:

Please indicate the type of Equity Interest you hold:

- Check this box if your Equity Interest is based on actual shares of stock held in the Debtor or a membership interest held in the Debtor.

Number of shares held or percentage of membership interest: \_\_\_\_\_

- Check this box if your Equity Interest is based on anything else and describe that interest:

Real Estate Taxes

7. SUPPORTING DOCUMENTS: *Attach copies of supporting documents*, such as stock certificates, option agreements, warrants etc.

DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your proof of interest, enclose a stamped, self-addressed envelope and copy of this proof of interest.

The original of this completed proof of interest form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, Central Standard time, on December 29, 2015 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

**THIS SPACE FOR COURT  
USE ONLY**

**BY MAIL TO:**  
BMC Group, Inc  
Attn: Gas-Mart, USA Inc. Claims Processing  
PO Box 90100  
Los Angeles, CA 90009

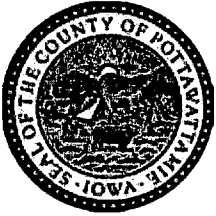
**BY HAND OR OVERNIGHT DELIVERY TO:**  
BMC Group, Inc  
Attn: Gas-Mart, USA Inc. Claims Processing  
300 N Continental Blvd #570  
El Segundo, CA 90245

DATE

SIGN and print the name and title, if any, of the Interest Holder or other person authorized to file this proof of interest (attach copy of power of attorney, if any):

10-15-15

 DeAnna McDermott, Deputy Treas



Pottawattamie County

# Tax Charge Information Sheet

Amount Due if Paid By: 11/02/2015

GAS-MART USA INC  
10777 BARKLEY ST SUITE 200  
OVERLAND PARK, KS 66211

<b>Parcel Number:</b> 754436332003	<b>Situs:</b> 503 9TH AVE COUNCIL BLUFFS
<b>Owner:</b> GAS-MART USA INC	<b>Legal:</b> RIDDLES SUB LTS 1, 2 & N30:34' LT 3 & N121' LT 14' BLK 7 & ALL VAC E
<b>Group Number:</b>	N/S ALLEY ADJ & E1/2 VAC W/N/SALLEY ADJ N121' LT 14 & W1/2 VAC
	W, N/SALLEY ADJ LTS 12, 13 & N18' 22" LT 11

Taxes Due		Bill Number	1st Half		2nd Half	2nd Half		Misc	Amount
Year	Type		1st Half	Interest		Interest			
2014	Tax	431396	\$7,056.00	\$106.00	\$7,056.00	\$0.00	\$0.00	\$14,218.00	
<b>Total Taxes Due for Parcel Number 754436332003:</b>			<b>\$7,056.00</b>	<b>\$106.00</b>	<b>\$7,056.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,218.00</b>	

Tax Sale		Date	Certificate#	Tax	# of Months	Interest	Service Fee	Total
Tax Sale		6/15/2015	15/1064	\$7,891.00	5	\$789.00	\$0.00	\$8,680.00
<b>Total To Redeem for Certificate Number 15/1064:</b>				<b>\$7,891.00</b>		<b>\$789.00</b>	<b>\$0.00</b>	<b>\$8,680.00</b>

**Total Due for Parcel Number 754436332003: \$22,898.00**

### Tax Charge Summary for 1 Parcel

Total Unpaid Charges:	
First Half Due:	\$7,162.00
Second Half Due:	\$7,056.00
Full Amount Due:	<b>\$14,218.00</b>
Total Unpaid Tax Sale Certificates:	\$8,680.00
<b>Grand Total Unpaid:</b>	<b>\$22,898.00</b>

15 842.00

Include this STUB with September 2015 payment.

Pottawattamie County Treasurer

Lea A. Voss  
227 South 6th Street  
Council Bluffs, IA 51501

2014 CT  
Parcel#: 754436332003  
Receipt# 431396  
Dist: 000

(712) 328-5627

Include this STUB with March 2016 payment.

Pottawattamie County Treasurer

Lea A. Voss  
227 South 6th Street  
Council Bluffs, IA 51501

2014 CT  
Parcel#: 754436332003  
Receipt# 431396  
Dist: 000

(712) 328-5627

TAX DUE: Full Year or September 2015

\$14,218.00

\$7,162.00

Delq Oct 1, 2015

TAX DUE: March 2016

\$7,056.00

Delq April 1, 2016

GAS-MART USA INC  
10777 BARKLEY ST SUITE 200  
OVERLAND PARK, KS 66211

1

GAS-MART USA INC  
10777 BARKLEY ST SUITE 200  
OVERLAND PARK, KS 66211

2

**Pottawattamie County Tax Bill for September, 2015 and March, 2016.**

Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. Based on January 1, 2014 valuations. Taxes for July 1, 2014 through June 30, 2015. Payable September 2015 and March 2016.

Keep this document in a safe location.

PARCEL Deed: GAS-MART USA INC Mail: GAS-MART USA INC

Class: C

Dist/Parcel CO BLUFFS CITY/CO BLUFFS 754436332003

Type: 2014 CT Receipt# 431396

Location: 503 9TH AVE

Legal: RIDDLES SUB LTS 1, 2 & N30.34' LT 3 & N121' LT 14 BLK 7 & ALL VAC E N/S ALLEY ADJ & E1

Acres: 0.000

Tax ID:

**VALUATIONS AND TAXES**

	2014 (This Year)		2013 (Last Year)	
	Assessed	Taxable	Assessed	Taxable
Land:	53,475	48,128	53,475	50,801
Buildings:	296,525	266,873	296,525	281,699
Dwellings:	0	0	0	0
<b>Total Values:</b>	<b>350,000</b>	<b>315,001</b>	<b>350,000</b>	<b>332,500</b>
Less Military Credit:		0		0
<b>Net Taxable Values:</b>		<b>315,001</b>		<b>332,500</b>
Value Times Levy Rate of:	44.8016500		45.2811000	
EQUALS GROSS TAX OF:	\$14,112.56		\$15,055.97	
Less Credits of:				
Bus Prop Tax Credit Fund:	\$0.00		\$0.00	
Homestead:	\$0.00		\$0.00	
Low Income/Elderly Credit:	\$0.00		\$0.00	
Ag land Credit:	\$0.00		\$0.00	
Family Farm Credit:	\$0.00		\$0.00	
Payments:	\$0.00		\$0.00	
<b>Net Annual Taxes:</b>	<b>\$14,112.00</b>		<b>\$15,056.00</b>	
	Tax Dollars for Emergency Management County: \$2,794,438.00			

**INDEXING**

Tax Sale Certificate: 15/1064

**OWNERS**

DEED: GAS-MART USA INC

CONTRACT:

Taxing Authority:	Distribution of your current year taxes:			Total property taxes levied by taxing authority:		
	% of Total	2014 (This Year)	2013 (Last Year)	This Year	Last Year	Percent +/-
CITY OF COUNCIL BLUFFS	35.70	5,037.89	5,598.63	40,225,382.00	39,519,091.00	1.79
COUNCIL BLUFFS COMMUNITY SCHOOL	34.09	4,811.29	5,396.37	33,538,455.00	33,974,551.00	(1.28)
COUNTY LEVIES/URBAN	17.41	2,456.66	2,805.64	36,980,876.00	36,949,661.00	0.08
CO BLUFFS CITY/2007 SOUTH MAIN	9.72	1,371.73	762.72	0.00	0.00	100.00
AREA COLLEGE - IWCC	2.36	332.74	369.70	10,090,963.00	9,984,618.00	1.07
ASSESSOR	0.65	92.18	112.43	1,399,696.00	1,481,198.00	(5.50)
AG EXTENSION - WEST	0.06	8.59	9.48	108,274.00	104,440.00	3.67
STATE OF IOWA - BRUCELLOSIS	0.01	0.92	1.03	13,973.00	14,584.00	(4.19)
<b>TOTALS:</b>	<b>100.00</b>	<b>14,112.00</b>	<b>15,056.00</b>	<b>122,357,619.00</b>	<b>122,028,143.00</b>	

You may pay online at: [www.iowataxandtags.gov](http://www.iowataxandtags.gov)

Your Tax Receipt Number is: 431396

Pottawattamie County Treasurer  
Lea A. Voss  
227 South 6th Street  
Council Bluffs, IA 51501

Due in September 2015: \$7,162.00

Due in March 2016: \$7,056.00

Date Paid: \_\_\_\_\_

Date Paid: \_\_\_\_\_

Check # \_\_\_\_\_

Check # \_\_\_\_\_

(712) 328-5627

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place.

You MUST return **STUB 2** with your **March** payment to ensure proper posting of your payment.

2

You MUST return **STUB 1** with your **September** payment to ensure proper posting of your payment.

1

**CHANGE OF ADDRESS:**

Name: \_\_\_\_\_

New Address \_\_\_\_\_

City/St/Zip \_\_\_\_\_

\_\_\_\_\_

**CHANGE OF ADDRESS:**

Name: \_\_\_\_\_

New Address: \_\_\_\_\_

City/St/Zip \_\_\_\_\_

\_\_\_\_\_

**Check with your County Treasurer to see what methods of payment are acceptable in the office. You may pay taxes online at the Treasurers' Website [www.iowataxandtags.gov](http://www.iowataxandtags.gov) with Visa, Mastercard, Discover Card, or E-Check.**

**IMPORTANT NOTICE TO ALL TAXPAYERS: PLEASE READ CAREFULLY.**

- PAYMENTS:** Taxes are due on September 1<sup>st</sup> and March 1<sup>st</sup>. They become **DELINQUENT** on October 1<sup>st</sup> and April 1<sup>st</sup>. Payments must be postmarked with a US Postal Service postmark of September or March. **Mailing on Sept. 30 or March 31 does NOT guarantee a September or March postmark. October or April postmarks will require interest.** Delinquent taxes accrue 1.5% per month interest, rounded to the nearest whole dollar, with a \$1.00 minimum per parcel. Overpayments of \$5.00 or less will not be refunded. You will **not** receive a receipt unless you provide a stamped, self-addressed envelope. Your check is your receipt.
- CHECK YOUR STATEMENTS:** Failure to receive a tax statement will not relieve the taxpayer of interest accruing if taxes are not paid before the interest date. Be sure to pay taxes on all your property. The treasurer is not responsible for any taxes missed or omitted. Contact the treasurer's office if you have not received all of your statements, or if you receive statements that do not belong to you.
- TAX SALES:** All delinquent taxes are published within three weeks of the Tax Sale, which is usually held on the 3<sup>rd</sup> Monday in June. Costs are added to your tax bill on May 1 per Iowa Code Chapter 446. Any unpaid tax is subject to Tax Sale. The interest rate until redemption will be 2% per month, rounded to the nearest dollar. After sale for taxes, if property is not redeemed within the time frame provided in Chapter 447, the right to redeem expires and a deed may be issued.
- ELDERLY OR DISABLED CREDITS:** There is a program to provide help with your taxes within certain low-income guidelines. (Currently, if less than \$22,011.00.) **CONTACT THE TREASURER** for claim forms and details. For this program Social Security and Medicare must be included as income.
- PARTIAL PAYMENTS:** The County Treasurer **MAY** accept partial payments. Contact the Treasurer for more information and authorization to make a partial payment. Partial Payments are **NOT** allowed on Special Assessments, Drainage, or Tax Sale Redemptions.
- RETURNED CHECKS:** If your check is returned to the treasurer, your receipt shall be void. **YOU WILL BE CHARGED A FEE.** If your Check is returned after the tax deadlines, **INTEREST WILL ALSO BE CHARGED.**
- HOMESTEAD, MILITARY, BUSINESS PROPERTY TAX and FAMILY FARM CREDITS:** These credits must be applied for at the **ASSESSOR'S OFFICE.** Please contact the Assessor for information.
- WHERE DO YOUR TAXES GO?** The county treasurer collects taxes on behalf of all tax authorities and distributes the amounts accordingly. For your information, the distribution of your tax dollars is itemized on the front of this statement. You may protest your **VALUATION** which is set by the **ASSESSOR.**
- CHANGE OF ADDRESS:** **PLEASE** make sure you notify us when you move so that we may send the notices to the correct address.