

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

In re: KIKO USA INC

DBA:

Account No: 185258-

) Case No: DE--18-10069-MFW

) Chapter: 11

)

)

) PROOF OF CLAIM

FILED  
2018 JUN 27 AM 8:46  
CLERK  
U.S. BANKRUPTCY COURT  
DISTRICT OF DELAWARE

Name of Creditor: MICHELE W. SHAFE  
CLARK COUNTY ASSESSOR  
P.O. BOX 551401  
LAS VEGAS, NV 89155-1401  
(702) 455-4967

THIS SPACE IS FOR  
COURT USE ONLY

This claim \_\_\_\_\_ amends \_\_\_\_\_ replaces a previously filed claim dated \_\_\_\_\_.

1. The basis for this claim is as follows: PERSONAL PROPERTY TAXES (STATUTORY TAX LIEN NRS 361.450\*)

2. Date Debt Was Incurred: July 01, 2018

3. Debt was incurred in:	<u>OWNER</u>	<u>ACCOUNT ID</u>	<u>FISCAL YR (S)</u>	<u>TAX AMOUNT</u>	<u>PENALTY</u>	<u>MISC.</u>
KIKO USA INC		185258-	17/18	\$4,663.74	\$466.37	\$0.00

4. No judgment has been rendered on this claim.

5. This claim is filed as a pre-petition SECURED CLAIM in the total amount of \$ \$5,130.11  
Collateral for this claim: PERSONAL PROPERTY and REAL PROPERTY (NRS 361.450)

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. SUPPORTING DOCUMENTS: See attached tax invoices/notices.

8. TIME-STAMPED COPY: Enclosed is a stamped, self-addressed envelope and copy of this proof of claim in order to receive an acknowledgement of the filing of the claim.

9. Clark County will file a Request For Payment of Administrative Expense (1st Priority) if debtor is delinquent in payment of any postpetition taxes. 28 U.S.C. Sections 959 and 960; LR 2015

Name of creditor: MICHELE W. SHAFE, ASSESSOR

Dated: 6/21/2018 KW

Signature and Title:

  
TINA POFF, MANAGER

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

KIKO USA POC  
  
00089



NSECURED PROPERTY TAX BILL - BUSI 3

Clark County Nevada

Michele W. Shafe, Assessor

500 S. Grand Central Pkwy, 2nd Floor, Las Vegas, NV 89155

www.ClarkCountyNV.gov/Assessor

Bill No.: 947486

Rev Acct.: 00000118821

Phone: (702) 455-3882

Date: 06/21/2018

Table with columns: Fiscal Year, Account, Tax District, Tax Rate, Property Location and Description, Assessed Valuation, Property Value, Name, Exemption Values. Includes address: 3200 S LAS VEGAS BLVD #1370 LAS VEGAS.

Sale or disposal of this property after July 1, 2017 does not relieve the obligation to pay this tax.

Table of tax components: Property Value Ad Valorem Tax, Abatement Amount, Net Ad Valorem Tax, New Property Value Outside CAP, Adjusted Tax Amount, Exemption Amount, Recapture Amount, Net Tax Amount, Penalties, Miscellaneous Fees, Veteran's Home Donation, Total Amount Billed, Less Payments Applied, Balance Remaining, Prior Year Delinquencies, Total Balance Owning.

Table: Current Year Tax Distribution. Columns: Agency, Rate, Amount. Lists various agencies like Clark County Capital, Clark County Family Court, Clark County Fire Service District, etc.

Table: Detail of Amount Due. Columns: Description, Total Due, Minimum Due. Shows Tax Year 2017/2018 with Total Due of 5,130.11.

Table: Payment Installment(s). Columns: Description, Due Date, Amount Due. Shows 4 installments with Due Date 04/06/2018 and Amount Due 5,130.11.

Payments received will be applied to the oldest charge first. To avoid penalties, payments must be postmarked by due date. Penalties are 10% of the tax amount due.

All delinquent amounts are due immediately.

If property is protected by bankruptcy, this is for your information. Do not consider this an attempt to collect.

Cut Here



Please return this portion with your payment.

Date: 06/21/2018

Make checks payable to: Clark County Assessor

Fiscal Year: 2017/2018 Pay Immediately

Account Number: 185258 Rev. Acct.: 00000118821 Tax District: 470 Tax Amount: \$4663.74 Penalty: \$466.37 Misc. Fee: \$0.00

Mail to: 500 S. Grand Central Pkwy., 2nd Floor PO Box 551401 Las Vegas, NV 89155-1401

Name: KIKO MILANO COSMETICS Description: Miscellaneous Personal Property Location: 3200 S LAS VEGAS BLVD #1370

Minimum Due: \$5,130.11 To Pay In Full: \$5,130.11

2018185258000000000400000513011000005130111

\*361.450. Liens for taxes; Attachment; superiority; expiration of lien on mobile or manufactured home.

1. Except as otherwise provided in subsection 3, every tax levied under the provisions of or authority of this chapter is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue thereon are paid. Notwithstanding the provisions of any other specific statute, such a lien is superior to all other liens, claims, encumbrances and titles on the property, including, without limitation, interests secured pursuant to the provisions of the chapter 104 of NRS, whether or not the lien was filed or perfected first in time.

2. Except as otherwise provided in this subsection and NRS 361.739, the lien attaches on July 1 of the year for which the taxes are levied, upon all property then within the county. The lien attaches upon all migratory property, as described in NRS 361.505, on the day it is moved into the county. If real and personal property are assessed against the same owner, a lien attaches upon such real property also for the tax levied upon the personal property within the county. A lien for taxes on personal property also attaches upon real property assessed against the same owner in any other county of the State from the date on which a certified copy of any unpaid property assessment is filed for record with the county recorder in the county in which the real property is situated.

3. All liens for taxes levied under this chapter which have already attached to a mobile or manufactured home expire on the date when the mobile or manufactured home is sold, except the liens for personal property taxes due in the county in which the mobile or manufactured home was


4. All special taxes levied for city, town, school, road or other purposes throughout the different counties of this state are a lien on the property so assessed, and must be assessed and collected by the same officer at the same time and in the same manner as the state and county taxes are assessed and collected. (1953, p. 599; 1955, p. 399; 1977, p. 1000; 1981, p. 801; 1983, p. 1615; 2001, ch. 331, § 25, p. 1553; 2003, ch. 300, § 22, p. 1624; 2003, ch. 451, § 29, p. 2768.)

**CERTIFICATE OF MAILING**

I hereby certify that on Friday, June 22, 2018 I deposited in the United States Mail postage prepaid, at Las Vegas, Nevada, enclosed in a sealed envelope, a copy of the above and foregoing PROOF OF CLAIM addressed as follows:

DISTRICT OF DELAWARE  
CLERK OF THE US BANKRUPTCY COURT  
824 MARKET ST 5TH FLOOR  
WILMINGTON DE 19801

SAUL EWING ARNSTEIN AND LEHR LLP  
1201 N MARKET ST STE 2300  
P O BOX 1266  
WILMINGTON DE 19899

  
KIMBERLY WINN

CLARK COUNTY DEPUTY ASSESSOR