

in this information to identify the case:



Debtor 1 LIMETREE BAY SERVICES, LLC

Debtor 2
(Spouse, if filing)

United States Bankruptcy Court for the: Southern District of TX

Case number 21-32351 Chapter 11

RECEIVED

JUL 26 2021

BMC GROUP

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Official Form 410 Proof of Claim

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both 18 U. S. C §§ 152, 157 and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim


1. Who is the current creditor?	<u>HARRIS COUNTY, ET AL</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064 (713) 844-3400 houston_bankruptcy@lgbs.com	Where should payments to the creditor be sent? (If different) HARRIS COUNTY, ET AL PO BOX 3547 HOUSTON, TX 77253-3547 Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Claim number on court claims registry (if known) Filed On: _____	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

LIMETREE POC



00004

 <p>Do you have any number you use to identify the debtor?</p>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Last 4 digits of the debtor's account or any number you use to identify the debtor: _____ SEE ATTACHED EXHIBITS						
<p>7. How much is the claim?</p>	<p>\$ <u>\$1,786.34</u> Does this amount include interest or other charges?</p> <p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes Attach statement itemizing interest, fees, expenses or other charges required by Bankruptcy Rule 3001(c)(2)(A).</p>						
<p>8. What is the basis of the claim?</p>	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.</p> <p>Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.</p> <p style="text-align: center;">AD VALOREM TAXES</p>						
<p>9. Is all or part of the claim secured?</p>	<p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes The claim is secured by a lien on property.</p> <p>Nature of property:</p> <p><input type="checkbox"/> Real Estate. If claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this Proof of Claim.</p> <p><input type="checkbox"/> Motor Vehicle</p> <p><input checked="" type="checkbox"/> Other. Describe: <u>SEE ATTACHED EXHIBITS</u></p> <p>Basis for perfection: <u>Secured by Tax Lien §§ 32.01 and 32.05 of the Texas Property Tax Code. Secured claim to extent of collateral value. Unsecured Priority claim [11 U.S.C. 507 (a)(8)] to extent of any shortfall in collateral value and for personal liability.</u> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)</p> <p>Value of property: \$ <u>SEE ATTACHED EXHIBITS</u></p> <p>Amount of the claim that is secured: \$ <u>\$1,786.34</u></p> <p>Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</p> <p>Amount necessary to cure any default as of the date of the petition: \$ <u>\$1,786.34</u></p> <p>Annual Interest Rate (when case was filed) <u>12%</u></p> <p><input checked="" type="checkbox"/> Fixed</p> <p><input type="checkbox"/> Variable</p>						
<p>10. Is this claim based on a lease?</p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes Amount necessary to cure any default as of the date of the petition. \$ _____</p>						
<p>11. Is this claim subject to a right of setoff?</p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes Identify the property: _____</p>						
<p>12. Is all or part of the claim entitled to priority under 11 U.S.C. 507(a)?</p> <p>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <i>Check all that apply:</i></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"><input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).</td> <td style="text-align: right;">Amount entitled to priority \$ _____</td> </tr> <tr> <td><input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td><input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before</td> <td></td> </tr> </table>	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	Amount entitled to priority \$ _____	<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____	<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before	
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<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before							



the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. \$ _____

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

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

Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies. \$ _____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other co-debtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 7/15/2021

/s/John P. Dillman

Print the name of the person who is completing and signing this claim:

Name : **John P. Dillman**

Title : **Attorney TXBN 05874400**

Company : **LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**

Address : PO BOX 3064
HOUSTON, TX 77253-3064
(713) 844-3400

houston_bankruptcy@lgbs.com

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW

PO Box 3064

HOUSTON, TX 77253-3064

Telephone: (713) 844-3400

Facsimile: (713) 844-3503

houston_bankruptcy@lgbs.com

July 15, 2021

If you are receiving this claim even though you do not have delinquent taxes, it is because the Fifth Circuit has determined that current year taxes (the taxes for the year in which the bankruptcy is filed) are deemed pre-petition obligations, even though they may not yet be delinquent.¹ To avoid unnecessary objections, we request that the debtor(s) include the current year taxes in the Plan either as direct pay OR as a secured claim to be paid in the Plan.

Provided figures may be, or include, estimates of current tax year taxes based upon the proposed value of the property. Actual amounts may be determined at a later date pursuant to Texas law. The debtor(s) may elect to include the estimated taxes in the Plan as direct pay to satisfy the Proof of Claim.

If your taxes are escrowed and paid by the lender, we request that the debtor(s) include the current year taxes in the Plan as direct pay to avoid an objection.

If you do not believe you own this property, and the statements attached are not in your name, please contact us and we will be happy to review the situation. If you do not believe you own this property, and the statements attached are in your name, please contact the appraisal district to have their records corrected.

¹ See *Matter of Midland Industrial Service Corp.*, 35 F.3d 164, 166 (5th Cir. 1994), cert. denied, ___ U.S. ___, 115 S.Ct. 1359, 131 L.Ed.2d 216 (1995).

DELINQUENT TAX STATEMENT SUMMARY



ANN HARRIS BENNETT
 HARRIS COUNTY TAX ASSESSOR-COLLECTOR
 1001 PRESTON, SUITE 100
 HOUSTON, TEXAS 77002



Certified Owner:
 LIMETREE BAY TERMINALS LLC
 1 ESTATE HOPE
 CHRISTIANSTED ST CROIX
 VIRGIN ISLAN, 0-

Legal Description:
 Stored Products (WHSE)
 INV
 AT COASTAL CARGO TEXAS INC # 145

Account No: 223-285-660-0000

2020 Value: \$105,054
 APPR. DIST#: 2328566

Legal Acres: .0000
 Parcel Address: 16800 PENINSULA ST

As of Date: 07/15/2021

Print Date: 07/15/2021 Printed By: LBMGONZAL

Year	Tax Units	Base Tax Due	IF PAID BY END OF MONTH JULY 2021		IF PAID BY END OF MONTH AUGUST 2021		IF PAID BY END OF MONTH SEPTEMBER 2021	
			Penalties & Interest	Total	Penalties & Interest	Total	Penalties & Interest	Total
2020	40 41 42 43 44 667 1105 1201	\$756.00	\$274.34	\$1,030.34	\$283.05	\$1,039.05	\$291.79	\$1,047.79
TOTAL AMOUNT DUE:		\$756.00	\$274.34	\$1,030.34	\$283.05	\$1,039.05	\$291.79	\$1,047.79

Tax Unit Codes:

40 Harris County 41 Harris County Flood Control Dist 42 Port of Houston Authority 43 Harris County Hospital District
 44 Harris County Dept. of Education 667 Emergency Serv Dist #50-E.M.S./Fire 1105 Rendition Penalty - 1105 1201 Rendition Penalty

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE HARRIS COUNTY TAX ASSESSOR-COLLECTOR'S OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE HARRIS COUNTY TAX ASSESSOR-COLLECTOR'S OFFICE FOR THE PAYMENT OF THESE TAXES.

Partial Statement: Other Years and Tax Units may be due

THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

Print Date: 07/15/2021

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR

APPR. DIST#: 2328566

ANN HARRIS BENNETT
 HARRIS COUNTY TAX ASSESSOR-COLLECTOR
 P.O. BOX 4622
 HOUSTON, TEXAS 77210-4622

PAYMENT COUPON



223-285-660-0000
 LIMETREE BAY TERMINALS LLC
 1 ESTATE HOPE
 CHRISTIANSTED ST CROIX
 VIRGIN ISLAN, 0-

If Paid By	Amount Due
JUL 2021	\$1,030.34
AUG 2021	\$1,039.05
SEP 2021	\$1,047.79
Amount Paid: \$	_____

22328566000005 2020 000103034 000103905 000104779 000000000

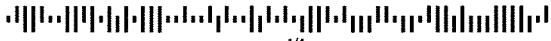
USPS CERTIFIED MAIL



Linebarger Goggan Blair &
Sampson LLP
PO BOX 3064
Houston, TX 77253



9414 8149 0280 9335 1663 99



BMC Group
Attn: Limetree Claims Processing
3732 W 120th St
Hawthorne CA 90250-3202

21-32351 CERTIFIED



LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW

4828 Loop Central Drive, Suite 600 (77081)

P.O. BOX 3064 (77253-3064)

HOUSTON, TEXAS

713/844-3478

FAX 713/844-3503

July 20, 2021

BMC Group
Attn: Limetree Claims Processing
3732 West 120th Street
Hawthorne, CA 90250

In Re: Limetree Bay Services, LLC
Bankruptcy Case No. 21-32351
U.S. Bankruptcy Court, Southern District of Texas (Houston)

To Whom It May Concern:

Enclosed for filing in the above captioned matters, please find an original and one copy of the following documents:

1. Proof of Claim for the following entities:
 - a. Harris County

Please file in your usual manner and return the copy file stamped to the undersigned to evidence the filing of same. Your cooperation in this matter is greatly appreciated.

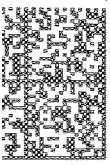
Should you have any questions, comments or concerns, please contact the Chapter 11 Paralegal Gloria Jackson.

By copy of this correspondence, all interested parties are being notified of said filing.

Very truly yours,

MICHELLE T. DILLON
Bankruptcy Clerk
Linebarger Goggan Blair & Sampson LLP

Enclosures: As stated.



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