

in this information to identify the case:

Debtor 1 **LIMETREE BAY REFINING, LLC**

Debtor 2  
(Spouse, if filing)

United States Bankruptcy Court for the: **Southern** District of **TX**

Case number **21-32354** Chapter **11**

RECEIVED

JUL 26 2021

# Official Form 410 Proof of Claim

BMC GROUP

04/19

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



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 <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: _____ <b>SEE ATTACHED EXHIBITS</b>						
<p>7. How much is the claim?</p>	<p>\$ <u>\$6,970.29</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;"><b>AD VALOREM TAXES</b></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><b>Nature of property:</b></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><b>Basis for perfection:</b> <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><b>Value of property:</b> \$ <u>SEE ATTACHED EXHIBITS</u></p> <p><b>Amount of the claim that is secured:</b> \$ <u>\$6,970.29</u></p> <p><b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</p> <p><b>Amount necessary to cure any default as of the date of the petition:</b> \$ <u>\$6,970.29</u></p> <p><b>Annual Interest Rate</b> (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](mailto: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.<sup>1</sup> 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.

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<sup>1</sup> 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 REFINING LLC  
 1 ESTATE HOPE  
 CHRISTIANSTED VI 00820  
 UNITED STATE, 0-

**Legal Description:**  
 General Industrial  
 INV  
 AT SULZER TURBO SERVICES HOUSTON INC

Account No: **223-271-250-0000**  
 As of Date: 07/15/2021

2020 Value: \$444,688  
 APPR. DIST#: 2327125

Legal Acres: .0000  
 Parcel Address: 11518 OLD LA PORTE RD  
 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 1105 1201	\$2,955.45	\$1,059.39	\$4,014.84	\$1,093.42	\$4,048.87	\$1,127.45	\$4,082.90
<b>TOTAL AMOUNT DUE:</b>		<b>\$2,955.45</b>	<b>\$1,059.39</b>	<b>\$4,014.84</b>	<b>\$1,093.42</b>	<b>\$4,048.87</b>	<b>\$1,127.45</b>	<b>\$4,082.90</b>

**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 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#: 2327125

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

**PAYMENT COUPON**

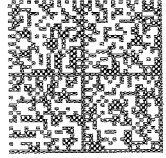


223-271-250-0000  
 LIMETREE BAY REFINING LLC  
 1 ESTATE HOPE  
 CHRISTIANSTED VI 00820  
 UNITED STATE, 0-

If Paid By	Amount Due
JUL 2021	\$4,014.84
AUG 2021	\$4,048.87
SEP 2021	\$4,082.90
Amount Paid:	\$ _____

22327125000001 2020 000401484 000404887 000408290 000000000

CERTIFIED MAIL



U.S. POSTAGE



PITNEY BOWES

ZIP 77081 \$006.75

02 4W 0000368635 JUL 20 202