

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

<b>IN RE:</b>	§	
	§	<b>Chapter 11</b>
	§	
<b>RAAM GLOBAL ENERGY COMPANY, ET AL.</b>	§	<b>Case No. 15-35615</b>
	§	
<i>Debtors.</i>	§	<b>Jointly Administered</b>
	§	

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**LIMITED OBJECTION OF HARRIS COUNTY, JASPER COUNTY,  
MONTGOMERY COUNTY, AND ORANGE COUNTY TO DEBORS'  
SECOND AMENDED JOINT PLAN OF LIQUIDATION PURSUANT TO  
CHAPTER 11 OF THE BANKRUPTCY CODE  
(Docket #263)**

**To the Honorable Marvin Isgur,  
United States Bankruptcy Judge:**

**NOW COME**, Harris County, Jasper County, Montgomery County and Orange County (the "Taxing Authorities"), secured creditors in the above-numbered and styled bankruptcy case, and files this limited objection to *Debtors' Second Amended Joint Plan of Liquidation Pursuant to Chapter 11 of the Bankruptcy Code* (the "Plan"), and respectfully represent:

1. The Taxing Authorities are political subdivisions of the State of Texas.
2. The Taxing Authorities hold pre-petition claims in the amount of \$440,098.34 for tax year 2015 on Debtors' property located in the respective counties. The property taxes were duly assessed in accordance with the laws of the State of Texas and constitute valid, liquidated, secured claims against the Debtors' property entitled to priority over other secured claims.
3. The laws of the State of Texas, Property Tax Code §32.05(b), give the tax liens securing the property superiority over any other claim or lien against the property.

The Taxing Authorities' claims are for *ad valorem* taxes assessed against the Debtors on January 1 of each year pursuant to Texas Property Tax Code §§ 32.01 and 32.07. The taxes are secured by first priority liens on the property of the Debtors pursuant to Tex. Prop. Tax Code §32.05. The Taxing Authorities' liens take priority over the claim of any holder of a lien on property encumbered by the tax lien, whether or not the debt or lien existed before the attachment of the tax lien. See Texas Property Tax Code § 32.05 (b); See also Central Appraisal District of Taylor County v. Dixie-Rose Jewels, Inc., 894 S.W. 2d 841 (Tex. App. 1995) (bank's foreclosure of its purchase money lien on personal property did not defeat or destroy the taxing unit's statutory tax lien). The tax lien arises on January 1 of each tax year and "floats" to after acquired property. See City of Dallas v. Cornerstone Bank, 879 S.W. 2d 264 (Tex. App. - Dallas 1994). The tax lien is a lien *in solido* and is a lien on all property of the Debtors. See In re Universal Seismic, 288 F.3d 205 (5th Cir. 2002). The tax lien is also unavoidable. See In re: Winns, 177 B.R. 253 (Bankr. W.D. Tex. 1995). The tax claims are entitled to priority as secured claims, senior to other secured claims, according to the Bankruptcy Code, 11 U.S.C. §506. Stanford v. Butler, 826 F.2d 353 (5th Cir. 1987).

4. The Taxing Authorities object to the treatment under the Plan for the reasons set forth below:

a. The Plan fails to provide for the retention of the Taxing Authorities' pre- and post-petition liens on their collateral. The Plan should not be confirmed unless and until it specifically provides for the Taxing Authorities' pre- and post-petition liens to remain on their collateral until the claims, including interest thereon, if applicable, are paid in full.

WHEREFORE, PREMISES CONSIDERED, the Taxing Authorities respectfully request the Court deny confirmation of the Plan unless and until all issues raised herein

are resolved, and grant the Taxing Authorities such other and further relief, at law or in equity, as is just.

Dated: January 12, 2016

Respectfully submitted,

**LINEBARGER GOGGAN  
BLAIR & SAMPSON, LLP**

/s/ John P. Dillman

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**CERTIFICATE OF SERVICE**

The undersigned does hereby certify that a true and correct copy of the foregoing was served upon the entities listed below by either electronic court filing or by placing same, in the United States mail, first class, postage fully prepaid on January 12, 2016:

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**Tara L. Grundemeier**