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1 ANDREA SHERIDAN ORDIN, County Counsel
 2 RALPH L. ROSATO, Assistant County Counsel
 3 EMERY EL HABIBY, Deputy County Counsel
 (SBN 219781) • *eelhabiby@counsel.lacounty.gov*
 4 648 Kenneth Hahn Hall of Administration
 500 West Temple Street
 4 Los Angeles, California 90012-2713
 Telephone: (213) 974-1837 • Fax: (213) 687-8822

FILED
 JACKSONVILLE, FLORIDA

JAN 10 2011

CLERK, U.S. BANKRUPTCY COURT
 MIDDLE DISTRICT OF FLORIDA

5 Attorneys for LOS ANGELES COUNTY
 6 TREASURER & TAX COLLECTOR

7
 8 **IN THE UNITED STATES BANKRUPTCY COURT**
 9 **FOR THE MIDDLE DISTRICT OF FLORIDA, JACKSONVILLE DIVISION**

10
 11 In Re

12 TAYLOR, BEAN & WHITAKER
 13 MORTGAGE CORP., REO
 SPECIALISTS, LLC, and HOME
 14 AMERICA MORTGAGE, INC.,

15 Debtors and Debtors in
 Possession.

Chapter 11

Case No. 3:09-bk-07047-JAF
 Case No. 3:09-bk-10022-JAF
 Case No. 3:09-bk-10023-JAF

Jointly Administered under
 Case No.: 3:09-bk-07047-JAF

Honorable Jerry A. Funk

Place: U.S. Bankruptcy Court
 Bryan Simpson Courthouse
 300 N. Hogan Street, Ste. 3-350
 Jacksonville, Florida 32202

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 20 **RESPONSE OF LOS ANGELES COUNTY TREASURER & TAX COLLECTOR TO**
 21 **DEBTOR'S OMNIBUS OBJECTION #8 TO CLAIMS FOR WHICH DEBTORS ARE NOT**
 22 **LIABLE**

23 **I. INTRODUCTION**

24 The Los Angeles County Treasurer & Tax Collector ("LACTTC") filed amended
 25 claim number 3296 on October 12, 2010, in the amount of \$7,365.14. This claim consists of one
 26 unpaid bill remaining from LACTTC's original claim number 624, which was filed on December
 27 7, 2009, in the amount of \$158,229.75.

28 This \$7,365.14 figure, despite Debtor's books and records, is still due and owing to

1 LACTTC. In addition, LACTTC also filed an administrative claim, Claim Number 3297, in the
2 amount of \$15,746.49 on October 12, 2010. This amount is also still due and owing to LACTTC
3 despite Debtor's books and records.

4 **II. DISCUSSION**

5 LACTTC's original claim number 624, filed on December 7, 2009, included several
6 parcels listed in Debtor's Schedule A filing. Several of these parcels were assessed to the "Federal
7 Home Loan Mortgage Corp.," including the above parcel in dispute. The above parcel, to which
8 the \$7,365.14 in taxes is due, has had this name assessment since January 2009, predating both the
9 bankruptcy case and the debtor's filed schedules. Thus, Debtor has provided no evidence
10 indicating that it is not the proper debtor for this outstanding tax bill. To the contrary, the fact that
11 Debtor has paid off almost all the tax amounts listed in LACTTC's Claim Number 3296, including
12 several parcels assessed to "Federal Home Loan Mortgage Corp.," proves that the remaining debt
13 is properly owed by Debtor and should be paid by them.

14 **III. CONCLUSION**

15 For all the foregoing reasons, Debtor's Omnibus Objection #8, as it relates to
16 LACTTC's amended Proof of Claim No. 3296, filed on October 12, 2010, in the amount of
17 \$7,365.14, should be denied.
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WHEREFORE, Los Angeles County Treasurer & Tax Collector, Creditor, prays

that:


1. Amended Claim Number 3296 be allowed in the amount of \$7,365.14;
2. Administrative Claim Number 3297 be allowed in the amount of \$15,746.49; and that
3. This court grant such other and further relief as is just and proper.

DATED: January 6, 2011

Respectfully submitted,

ANDREA SHERIDAN ORDIN
County Counsel

By


EMERY E. HABIB
Deputy County Counsel

Attorneys for LOS ANGELES COUNTY
TREASURER & TAX COLLECTOR

DECLARATION OF SERVICE

Case No. 3:09-bk-07047-JAF

Case No. 3:09-bk-10022-JAF

Case No. 3:09-bk-10023-JAF

Jointly Administered under
Case No.: 3:09-bk-07047-JAF

STATE OF CALIFORNIA, County of Los Angeles:

I, Margie Sims, state: I am employed in the County of Los Angeles, State of California, over the age of eighteen years and not a party to the within action. My business address is 648 Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, California 90012-2713.

That on January 7, 2011, I served the attached upon Interested Party(ies) by placing ☐ the original ☒ a true copy thereof enclosed in a sealed envelope addressed ☐ as follows ☒ as stated on the attached mailing list:

☒ **(BY MAIL)** by sealing and placing the envelope for collection and mailing on the date and at the place shown above following our ordinary business practices. I am readily familiar with this office's practice of collection and processing correspondence for mailing. Under that practice the correspondence would be deposited with the United States Postal Service that same day with postage thereon fully prepaid.

☒ **(FEDERAL)** I declare that I am employed in the offices of a member of this court at whose direction the service was made.

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

Executed on January 7, 2011, at Los Angeles, California.

Margie Sims

Type or Print Name of Declarant

and, for personal service by a Messenger Service,
include the name of the Messenger Service

Margie Sims

Signature

SERVICE LIST

The United States Trustee Office

Douglas W. Neway
200 West Forsyth, Suite 1520
Jackson, FL 32202

Debtors' Counsel

Edward J. Peterson, III
Stichter, Riedel, Blain & Prosser, PA
110 East Madison Street, Suite 200
Tampa, FL 33602