

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In Re: §
SPORTS AUTHORITY HOLDINGS, INC. § **Case No. 16-10527 (MFW)**
DEBTOR § **CHAPTER 11**

**TRAVIS COUNTY’S OBJECTION TO DEBTORS’ MOTION TO OBTAIN
POSTPETITION SECURED FINANCING AND GRANT LIENS
AND SUPERPRIORITY CLAIMS TO POST-PETITION LENDERS**

Bruce Elfant, Travis County Tax Assessor-Collector for and on behalf of Travis County, Travis County Healthcare District dba Central Health, City of Austin, Austin Community College and Austin Independent School District (hereinafter, “Travis County”), appearing through David Escamilla, Travis County Attorney, files this Objection to Debtors’ Motion to Obtain Postpetition Secured Financing and Grant Liens and Superpriority Claims to Post-Petition Lenders (Docket No. 20, filed 3/2/2016), and respectfully states:

1. Travis County has a tax lien for 2016 business personal property taxes pursuant to tax account 841779 (Sports Authority Store No. 245, 96009 Interstate Highway 35, Austin TX). The amount of the assessment has not been determined, but Travis County estimates that the 2016 tax amount will be approximately \$29,000, based on 2015 taxes.

2. Pursuant to Texas tax law, a lien attaches to Debtor’s tangible personal property on January 1 of each tax year to secure payment of taxes. The lien is in solido and attaches to all inventory, furniture, equipment, or other personal property that the property owners own on January 1 of the year the lien attaches or that the property owner subsequently acquires. Tex. Tax Code § 32.01. Travis County’s tax liens on the Debtor’s business personal property in Travis County are



superior to that of all other creditors. Tex. Tax Code § 32.05.

3. Travis County objects to the Motion because it fails to acknowledge Travis County's secured status.

4. Furthermore, Travis County objects to the Motion to the extent it purports to grant other creditors liens superior to that of Travis County's statutory tax liens.

5. The final order should acknowledge Travis County's ad valorem tax liens and should clarify that the liens granted to any other creditor as adequate protection are inferior to the statutory tax liens of Travis County as to Debtor's tangible business personal property.

WHEREFORE, premises considered, Travis County prays for relief consistent with the foregoing objection, and for such further relief to which Travis County may be entitled.

Respectfully submitted,

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By: /s/ Kay D. Brock
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CERTIFICATE OF SERVICE

I, Kay D. Brock, Assistant County Attorney, hereby certify that a true and correct copy of the foregoing document has been sent to all interested parties registered for electronic service with the U. S. Bankruptcy Clerk's Office on or about the time this document was electronically filed with the Clerk on this 22nd day of **March, 2016** and mailed by United States First Class Mail to any party listed below that is not registered.

/s/ Kay D. Brock

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