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**IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION**

**Forest Park Medical Center at Frisco, LLC**  
5500 Frisco Square Blvd.  
Frisco, TX 75034  
27-2553391

**Case No. 15-41684-R**

**Chapter 11**

**Debtor**

**RESPONSE AND LIMITED OBJECTION OF CREDITOR COLLIN COUNTY TAX  
ASSESSOR-COLLECTOR TO DEBTOR'S MOTION FOR ORDER APPROVING SALE  
OF ASSETS FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES AND OTHER INTERESTS**

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TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW THE COLLIN COUNTY TEXAS TAX ASSESSOR-COLLECTOR, Secured Creditor herein (hereinafter "Respondent") and, in response to the *Emergency Motion of Debtor For Orders (1) Approving Bidding Procedures in Advance of Auction, (2) Authorizing the Assumption, Assignment and Sale of Certain Executory Contracts and Unexpired Leases, (3) Approving Sale of Assets Free and Clear of all Liens, Claims, Encumbrances and Other Interests, (4) Setting Related Deadlines and Hearings and (5) Granting Related Relief* [docket no. 260] filed by the Debtor herein on November 14, 2015 (hereinafter "the Motion"), would respectfully show the Court as follows:

I.

Respondent is a local taxing entity and levies, assesses and collects state ad valorem property taxes assessed on both real and personal property located within its jurisdiction.

II.

Respondent holds statutory tax liens on certain business personal property that is the subject of the Motion by virtue of the provisions of §§32.01 and 32.05 of the Texas Property Tax Code. Said tax liens attach to all property owned or claimed by the Debtor as of January 1 of each tax year. Said tax liens are superior to any other lien or claim, regardless of the date that any other lien or claim may have been perfected.

III.

Per its Proof of Claim on file herein, Respondent was owed at least \$608,758.06 as of the date of the filing of the Debtor's bankruptcy petition.

IV.

Respondent does not object to the sale of the property at issue per se, but rather requests that, should the relief sought in the Motion be granted, the Order granting such relief be drafted so as to specifically protect Respondent's lien position by providing that 1) "all ad valorem property tax liens claims and encumbrances asserted against the property subject to this Motion shall attach to the proceeds of sale in the same order of priority that existed immediately prior to the sale date"; and by further providing that 2) funds sufficient to pay Respondent's ad valorem tax claims in full, with appropriate interest, be segregated from the sale proceeds realized from the sale and/or auction contemplated by the Motion and used to pay Respondent's claims as soon as practicable following the conclusion of the sale process.

WHEREFORE, PREMISES CONSIDERED, Respondent requests that, should the Court approve the Motion, the Order approving the requested sale/auction specifically provide 1) that Respondent's statutory tax liens shall attach to the proceeds of said sale in the same order of priority that existed immediately prior to the sale; and 2) the

Debtor shall be required to segregate from the sale proceeds funds sufficient to pay Respondent's ad valorem tax claims in full with appropriate interest. Respondent further prays for such other relief, general or special, at law or in equity, to which it may be justly entitled.

Respectfully submitted,

Dated: January 5, 2016

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**CERTIFICATE OF SERVICE**

The undersigned counsel hereby certifies that true and correct copies of the above and foregoing pleading have been served, in accordance with applicable rules of bankruptcy procedure, upon all parties listed below on this 5<sup>th</sup> day of January, 2016.

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