

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA  
NEWNAN DIVISION**

**IN RE:** §  
§  
**AFH AIR PROS, LLC, et al** § **CASE NO. 25-10356-PMB**  
§  
§ **Chapter 11**  
**Debtors** § **Jointly Administered**

**JOINT LIMITED OBJECTION OF THE TEXAS TAXING AUTHORITIES TO THE  
MOTION OF THE DEBTORS FOR ENTRY OF ORDER APPROVING THE SALE OF  
THE DEBTORS' ASSETS FREE AND CLEAR OF ALL LIENS, CLAIMS,  
ENCUMBRANCES, AND INTERESTS AND AUTHORIZING THE ASSUMPTION AND  
ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS AND UNEXPIRED  
LEASES, AND GRANTING RELATED RELIEF  
(Relates to Docket #34 & #55)**

**TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:**

COMES NOW the Texas Taxing Authorities<sup>1</sup>, secured creditors and parties in interest, and files this Joint Limited Objection to Motion of the Debtors for Entry of Order Approving the Sale of the Debtors' Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests and Authorizing the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases, and Granting Related Relief (the "Sale Motion").

**Background**

1. The Texas Taxing Authorities are political subdivisions of the State of Texas, authorized and required by the Texas Constitution and laws to levy and collect taxes on taxable personal and real property within their boundaries, in order to operate and discharge their public purposes.

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<sup>1</sup> The term "Texas Taxing Authorities" shall refer to: Eagle Mountain-Saginaw ISD, Plano ISD, Richardson ISD, Cypress-Fairbanks ISD, Harris County ESD #9, Lone Star College System, Dallas County, and Tarrant County.



2. The Texas Taxing Authorities hold secured tax claims for the 2025 and prior tax years. These claims are secured by tax liens on property of the Debtors within its boundaries (“the “Tax Liens”).

3. The Texas Taxing Authorities’ Tax Liens are superior to any other secured claim in this case as provided by Article VIII, Section 15 of the Texas Constitution, and Sections 32.01 and Section 32.05(b) of the Texas Property Tax Code.

4. Debtors’ Sale Motion proposes to sell the assets of the Debtors free and clear of all liens, encumbrances, and other interests under 11 U.S.C. §363(f).

Limited Objection to Sale Motion

5. The Texas Taxing Authorities object to the Sale Motion in that it seeks to sell assets that are encumbered by the liens of the Texas Taxing Authorities, free and clear without the consent of the Texas Taxing Authorities and without providing for payment at closing.

6. The Texas Taxing Authorities request a final order that provides for payment of all taxes now due at closing, plus interest at the applicable non-bankruptcy rate.

7. Further, the sale order should provide that the Buyer assumes personal liability for the 2025 taxes to the same extent the Seller is currently liable for the taxes under Texas law. If the 2025 taxes are to be prorated with the Purchasers responsible for paying all or a portion of the 2025 taxes, the Tax Liens should remain attached to the assets until the taxes are paid in full. Removing the Tax Liens under these circumstances would leave the Texas Taxing Authorities with no recourse for collection against the assets should the taxes not be paid.

8. Counsel for the Texas Taxing Authorities has attempted to confer with counsel for the Debtors, but a final agreement has not been reached.

Prayer

WHEREFORE, the Texas Taxing Authorities respectfully request that a final order approving the Sale Motion provide for payment at closing and for the retention of its Tax Liens until taxes are paid in full, and grant it such other and further relief as is just and proper.

Dated: May 7, 2025

Respectfully submitted,

PERDUE, BRANDON, FIELDER,  
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**CERTIFICATE OF SERVICE**

I do hereby certify that a true and correct copy of the foregoing has been sent to the parties via CM/ECF-enotice on this the 7<sup>th</sup> day of May, 2025.

/s/ Elizabeth Wiehle  
Elizabeth Wiehle