

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

IN RE:	§	CASE NO. 23-90088 (DRJ)
	§	
AVAYA INC., et al.,¹	§	Chapter 11
	§	
	§	
Debtors.	§	Jointly Administered

**COLLIN COUNTY TAX ASSESSOR’S JOINDER TO THE
OBJECTION OF THE TEXAS TAXING ENTITIES (DOCKET NO. 303)
TO THE DEBTORS’ JOINT PLAN OF REORGANIZATION (DOCKET NO. 50)**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

COMES NOW the Collin County Tax Assessor, on behalf of Collin County, Collin College, and the City of Plano, secured creditors and parties in interest (the “Collin County Tax Assessor”) and files this its Joinder (the “Joinder”) to the Objection (“ the Objection”) of the Texas Taxing Entities to the *Debtors’ Joint Chapter 11 Plan of Reorganization* (the “Chapter 11 Plan”) and would respectfully show the Court as follows:

Background

1. The Collin County Tax Assessor is a political subdivision 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 its boundaries, in order to operate and discharge its public purposes.
2. The Collin County Tax Assessor holds a secured pre-petition tax claim for estimated tax year 2023 in the amount of \$5,250.00 (the “Tax Claim”). The Tax Claim is secured by tax liens

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kccllc.net/avaya>. The location of Debtor Avaya Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 350 Mount Kemble Avenue, Morristown, New Jersey 07960.



on the tangible business property of the Debtors' located within Collin County, Texas (the "Tax Liens"). The Tax Liens attach to the taxpayer's property on January 1 of each tax year.

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

4. On February 14, 2023, Debtors filed the Chapter 11 Plan [Docket No. 50].

5. On March 17, 2023, the Texas Taxing Entities filed their Objection to the Chapter 11 Plan. [Docket No. 303]. seeking the Plan "expressly provide that the Texas Taxing Entities retain their liens against the collateral until all Tax Claims, along with applicable interest, are paid in full." Objection at 6. The Collin County Tax Assessor joins in this Objection.

Joinder In Limited Objection

6. Collin County Tax Assessor joins in the Objection of the Texas Taxing Entities to the Chapter 11 Plan and seeks the same relief requested therein.

7. Collin County, Collin College, and City of Plano are similarly situated taxing entities to the Texas Taxing Entities, therefore, any special language included in an order on the Chapter 11 Plan for the benefit of the Texas Taxing Entities should specifically and equally apply to Collin County, Collin College, and City of Plano as well.

Prayer

WHEREFORE, Collin County Tax Assessor respectfully requests that the Court deny confirmation of the Plan, until and unless the Objection is remedied, and grant Collin County, Collin College, and City of Plano any such other and further relief as is just and proper.

Dated: March 17, 2023

Respectfully submitted,

**ABERNATHY, ROEDER, BOYD &
HULLETT, P.C.**

By: /s/ Paul M. Lopez

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CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document was served on this 17th day of March 2023, on all parties requesting service via the Court's ECF system.

/s/Paul M. Lopez

Paul M. Lopez