

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

IN RE: §  
§  
HI CRUSH PERMIAN SAND LLC, *et al.*, §  
§  
DEBTOR §  
§  
§  
§  
CASE NO. 20-33505  
CHAPTER 11

RESPONSE TO DEBTORS’ THIRTEENTH OMNIBUS OBJECTION TO CERTAIN CLAIMS  
(LATE-FILED CLAIMS AND SATISFIED CLAIMS)  
[ECF ENTRY 82]

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COMES Midland Central Appraisal District, Texas, hereinafter referred to as “Claimant” and files its Response to Debtors’ Thirteenth Omnibus Objection to Certain Claims (Late-Filed Claims and Satisfied Claims) on the following grounds:

1. The Claimant is a political subdivision of the State of Texas.
2. The ad valorem taxes of the Claimant is secured with a security interest that is superior to that of any other secured claim under the Texas Constitution, Article VIII, Section 15, and the Texas Property Tax Code, Section 32.01 and Section 32.05(b). Stanford v. Butler, 826 F.2d 353 (5th Cir. 1987), 11 USC § 506; Universal Seismic Associates, Inc., 288 F.3d 205 (5th Cir. 2002); In Re Winn's Stores, Inc.; 177 B.R. 253 (Bkcty W.D. Tex 1995).
3. This claim arises from property taxes for the tax year 2019 due on the debtor’s business personal property. The laws of the State of Texas, Property Tax Code, Section 32.05(b) give the tax liens securing these property taxes superior claim over any other claim or lien against this property. This state priority for tax liens is retained in the Bankruptcy Code giving this



claim a superior position over all other claims against this property. Stanford v. Butler, 826 F.2d 353 (5<sup>th</sup> Cir. 1987); 11 U.S.C. § 506, Universal Seismic Associates, Inc., 288 F.3d 205 (5<sup>th</sup> Cir. 2002); In Re Winn's Stores, Inc., 177 B.R. 253 (Bkcty W.D. Tex 1995).

4. The basis for the objection to this claim is that the Claimant's claim was satisfied. As of the filing of this response, the Claimant still shows taxes due in the amount of \$3,733.29 plus applicable interest. The tax statements for the Claimant is attached (See Exhibit A). The Debtor also provides no evidence to support the assertion that the claim of the Claimant is satisfied.
5. The Claimant objects to the Thirteenth Omnibus Objection which seeks to disallow and expunge their claims on the basis of being satisfied.

WHEREFORE, the Claimants request that the Thirteenth Omnibus Objection, which seeks to disallow in its entirety this proof of claim due to being satisfied, be OVERRULLED, and further requests other and such relief as is just and proper.

Dated: April 14, 2021

Respectfully submitted,  
MCCREARY, VESELKA, BRAGG & ALLEN, P.C.  
Attorneys for Claimant

/s/ Tara LeDay

Tara LeDay

State Bar Number 24106701

P.O. Box 1269

Round Rock, Texas 78680

Telephone: (512) 323-3200

[tleday@mvbalaw.com](mailto:tleday@mvbalaw.com)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above Response to Thirteenth Omnibus Objection has been served via U.S. Mail to those parties listed below and via the Court's Notice of Electronic Filing on April 14, 2021, by Electronic Notification.

/s/ Tara LeDay  
Tara LeDay

Debtor

**Hi-Crush Permian Sand LLC**  
1330 Post Oak Blvd, Suite 600  
Houston, TX 77056

Debtor's Attorney

**Timothy Alvin Davidson, II**  
Hunton Andrews Kurth LLP  
600 Travis  
Ste 4200  
Houston, TX 77002

U.S. Trustee

**US Trustee**  
Office of the US Trustee  
515 Rusk Ave  
Ste 3516  
Houston, TX 77002

# **Exhibit A**



[Home](#) [Return to Search](#) [Print](#)

[Property Year 2020](#) **Tax Summary**

Information Updated 4/13/2021

Property ID: I000019019 Geo ID: 70484090.001.0001

*Property Tax Bills (amount due may not include court and other associated fees with collection costs)*

**[CLICK HERE TO PAY PROPERTY TAXES](#)**

Year	Taxing Detail	Base Tax	Paid Tax	Tax Due	*Additional Fees	Late Fees	Amount Due
2020	165 - MIDLAND COUNTY	\$254.47	\$254.47	\$0.00	\$0.00	\$0.00	\$0.00
2020	HOS - MIDLAND HOSPITAL	\$196.78	\$196.78	\$0.00	\$0.00	\$0.00	\$0.00
2020	RDC - MIDLAND COLLEGE	\$182.11	\$182.11	\$0.00	\$0.00	\$0.00	\$0.00
2020	SCM - MIDLAND ISD	\$2,027.54	\$2,027.54	\$0.00	\$0.00	\$0.00	\$0.00
2019	165 - MIDLAND COUNTY	\$252.80	\$0.00	\$252.80	\$132.47	\$0.00	\$385.27
2019	HOS - MIDLAND HOSPITAL	\$195.67	\$0.00	\$195.67	\$102.53	\$0.00	\$298.20
2019	RDC - MIDLAND COLLEGE	\$180.14	\$0.00	\$180.14	\$94.40	\$0.00	\$274.54
2019	SCM - MIDLAND ISD	\$2,073.85	\$0.00	\$2,073.85	\$1,086.70	\$0.00	\$3,160.55
<b>Total Amount Due:</b>				<b>\$2,702.46</b>	<b>\$1,416.10</b>	<b>\$0.00</b>	<b>\$4,118.56</b>

View Property Taxes Detail by Entity

\* Additional Fees include any applicable penalties and interest, attorney and/or late fees.

4/13/2021

**RECALCULATE PAYMENT**

(with different proposed payment date)

**CLICK THE RCPT# BELOW FOR PDF RECEIPT**

Southwest Data Solutions provides this information "as is" without warranty of any kind.  
Southwest Data Solutions is not responsible for any errors or omissions.