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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:	§	Chapter 11
	§	
HIGHER GROUND EDUCATION, INC,	§	Case No. 25-80121-11 (MLV)
<i>et al.</i>,¹	§	
	§	
Debtors.	§	(Jointly Administered)

**JOINT LIMITED OBJECTION OF THE TEXAS TAXING AUTHORITIES TO THE
DEBTORS' EMERGENCY MOTION FOR ENTRY OF FINAL ORDER (I)**

¹ The "Debtors" in these Chapter 11 Cases, along with the last four digits of each Debtor's federal identification number, are: Higher Ground Education, Inc. (7265); Guidepost A LLC (8540); Prepared Montessorian LLC (6181); Terra Firma Services LLC (6999); Guidepost Birmingham LLC (2397); Guidepost Bradley Hills LLC (2058); Guidepost Branchburg LLC (0494); Guidepost Carmel LLC (4060); Guidepost FIC B LLC (8609); Guidepost FIC C LLC (1518); Guidepost Goodyear LLC (1363); Guidepost Las Colinas LLC (9767); Guidepost Leawood LLC (3453); Guidepost Muirfield Village LLC (1889); Guidepost Richardson LLC (7111); Guidepost South Riding LLC (2403); Guidepost St. Robert LLC (5136); Guidepost The Woodlands LLC (6101); Guidepost Walled Lake LLC (9118); HGE FIC D LLC (6499); HGE FIC E LLC (0056); HGE FIC F LLC (8861); HGE FIC G LLC (5500); HGE FIC H LLC (8817); HGE FIC I LLC (1138); HGE FIC K LLC (8558); HGE FIC L LLC (2052); HGE FIC M LLC (8912); HGE FIC N LLC (6774); HGE FIC O LLC (4678); HGE FIC P LLC (1477); HGE FIC Q LLC (3122); HGE FIC R LLC (9661); LePort Emeryville LLC (7324); and AltSchool II LLC (0403). The Debtors' mailing address is 1321 Upland Dr. PMB 20442, Houston, Texas 77043.



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**AUTHORIZING DEBTOR TO (A) OBTAIN POSTPETITION SENIOR SECURED FINANCING FROM YYYYYY, LLC (B) OBTAIN POSTPETITION JUNIOR SECURED FINANCING FROM GUIDEPOST GLOBAL EDUCATION, INC.; (C) UTILIZE CASH COLLATERAL; AND (D) PAY CERTAIN RELATED FEES AND CHARGES; (II) GRANTING ADEQUATE PROTECTION TO THE PREPETITION LENDER; (III) MODIFYING THE AUTOMATIC STAY; (IV) SCHEDULING A FINAL HEARING; AND (V) GRANTING CERTAIN RELATED RELIEF
(Relates to Document 14 & 63)**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

COME NOW the Texas Taxing Authorities,² secured creditors and parties in interest and file this Joint Limited Objection to Debtors' Emergency Motion for Entry of Final Order (I) Authorizing Debtor to (A) Obtain Postpetition Senior Secured Financing from YYYYYY, LLC; (B) Obtain Postpetition Junior Secured Financing from Guidepost Global Education, Inc.; (C) Utilize Cash Collateral; and (D) Pay Certain Related Fees and Charges; (II) Granting Adequate Protection to the Prepetition Lender; (III) Modifying the Automatic Stay; (IV) Scheduling a Final Hearing; and (V) Granting Certain Related Relief (Filed by Debtor Higher Ground Education, Inc.) (the "DIP Motion"), and respectfully show as follows:

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.
2. The Texas Taxing Authorities hold secured pre-petition tax claims for tax years 2024 and 2025 (the "Tax Claims"). These claims are secured by tax liens on the tangible personal property

² Texas Taxing Authorities is defined as all ad valorem taxing jurisdictions represented by the firms of Linebarger Goggan Blair and Sampson, LLP, Perdue Brandon Fielder Collins and Mott LLP, and McCreary, Veselka, Bragg & Allen, P.C., including but not limited to Interstate Municipal Utility District, Montgomery County Municipal Utility District 006, Frisco Independent School District, Plano Independent School District, Grapevine-Colleyville Independent School District, Richardson Independent School District, Bexar County, Dallas County, City of Frisco, Harris County ESD # 48, City of Houston, Houston Community College System, Houston ISD, Irving ISD, Lewisville ISD, Montgomery County, Tarrant County, Denton County and Williamson County.

of the Debtors within their taxing boundaries (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 Sections 32.01 and Section 32.05(b) of the Texas Property Tax Code. The priority of the tax claim is determined under applicable non-bankruptcy law. 11 U.S.C. §506; *Butner v. U.S.*, 440 U.S. 48, 55 (1979). The tax lien takes priority over the claim of any holder of a lien on property encumbered by the tax lien, whether or not the debt or lien existed before the attachment of the tax lien. *See* Texas Property Tax Code §32.05 (b); *See also Central Appraisal District of Taylor County v. Dixie-Rose Jewels, Inc.*, 894 S.W. 2d 841 (Tex. App. 1995) (bank’s foreclosure of its purchase money lien on personal property did not defeat or destroy the taxing unit’s statutory tax lien). The tax lien arises on January 1 of each tax year and “floats” to after acquired property. *See City of Dallas v. Cornerstone Bank*, 879 S.W. 2d 264 (Tex. App. - Dallas 1994). The tax lien is a lien *in solido* and is a lien on all personal property of the Debtors. *See In re Universal Seismic*, 288 F.3d 205 (5th Cir. 2002). The tax lien is also unavoidable. *See In re: Winns*, 177 B.R. 253 (Bankr. W.D. Tex. 1995). The property taxes are due upon receipt pursuant to Texas Property Tax Code Sec. 31.02.

Limited Objection

4. The Texas Taxing Authorities object to the DIP Motion to the extent that their liens are being primed. The Debtors have failed to provide adequate protection for the Texas Tax Authorities’ senior liens as required by 11 U.S.C. 364(d)(1)(B). The Texas Taxing Authorities request that clarifying language be added to the final order on the DIP Motion to protect their liens from subordination by any party.

5. Nothing in the Texas Taxing Authorities’ request is an attempt to impede on the Debtors’ rights to object to the allowance of the claims filed by the Texas Taxing Authorities or to seek payment of claims prior to allowance.

6. Counsel for the Texas Taxing Authorities are conferring with counsel for the Debtors in an attempt to reach an agreement, but an agreement has not been reached.

7. Inclusion of the language below, or substantially similar language, would resolve this objection:

"Notwithstanding any provisions in the Motion or Interim Order, the statutory tax liens held by the Texas Taxing Authorities, (FN) if any, or which shall arise during the course of this case pursuant to applicable non-bankruptcy law for prepetition and postpetition taxes ("the Tax Liens"), shall neither be primed by nor subordinated to any liens granted thereby or pursuant to this Interim Order to the extent such Tax Liens are valid, senior, perfected, and unavoidable, and all parties' rights to object to the priority, validity, amount, and extent of the claims and liens asserted by the Texas Taxing Authorities are fully preserved."

Prayer

WHEREFORE, The Texas Taxing Authorities respectfully request that a final order approving the DIP Motion include clarifying language that their liens are not primed nor made subordinate to any other party, and grant them such other and further relief as is just and proper.

Dated: July 14, 2025

Respectfully submitted,
Attorneys for The Texas Taxing Authorities

PERDUE, BRANDON, FIELDER,
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served electronically through the Court's electronic case filing system on this 14th day of July 2025.

/s/ Linda D. Reece

Linda D. Reece