

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

IN RE:	§	
	§	CASE NO. 20-33233
CHESAPEAKE ENERGY	§	
CORPORATION	§	
	§	
DEBTOR	§	
	§	
	§	CHAPTER 11
	§	

RESPONSE TO DEBTORS' REORGANIZED DEBTOR'S EIGHTEENTH OMNIBUS  
OBJECTION TO CERTAIN PROOF OF CLAIM (LATE-FILED CLAIMS)  
[ECF ENTRY 4006]

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COMES The County of Bastrop, Texas, The County of Brazos, Texas, The County of Cherokee, Texas, Cherokee County Appraisal District, Grimes Central Appraisal District, Harrison Central Appraisal District, The County of Harrison, Texas, The County of Irion, Texas, , hereinafter referred to as "Texas Taxing Jurisdictions" and files its Response to Debtor's Reorganized Debtor's Eighteenth Omnibus Objection Certain Proof of Claim (Late-Filed Claims) [Doc No. 4006] on the following grounds:

1. The Texas Taxing Jurisdictions are political subdivisions of the State of Texas. As of January 1, 2021, liability arose and a senior lien attached to the real and business personal property of the Debtors for the 2021 taxes.
2. These taxes are 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). In addition, the lien is a lien *in solido* and attaches to all personal property of the debtors. Texas Property Tax Code Section 32.01(b).

3. These claims arise from property taxes for the tax year 2021 due on the debtor's real 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 Texas Taxing Jurisdictions' claims were filed late, however, 11 U.S.C. Section 503(b)(1)(D) very specifically states that a governmental unit is not required to file a request for payment of an administrative expense as a condition of allowance. Therefore, the Texas Taxing Jurisdictions are entitled to payment for the 2021 property taxes regardless of whether a request for payment was filed.

WHEREFORE, the claimant requests that the Claim Objection, which seeks to modify, reduce, or eliminate this proof of claim due to being late, be Overruled, and further requests other and such relief as is just and proper.

Dated: October 6, 2021

Respectfully submitted,  
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Attorneys for Texas Taxing Jurisdictions

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above Response to Debtors' Objection to Claim has been served via U.S. Mail to those parties listed below and via the Court's Notice of Electronic Filing on October 6, 2021, by Electronic Notification.

/s/ Tara LeDay  
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