

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

In re:	§	CHAPTER 11
	§	
COBALT INTERNATIONAL ENERGY	§	Case No. 17-36709 (MI)
INC, <i>et al</i>	§	(Jointly Administered)
Reorganized Debtors	§	
	§	

To the Honorable Marvin Isgur
United States Bankruptcy Judge:

**SHELDON INDEPENDENT SCHOOL DISTRICT’S OBJECTION TO AMENDED
MOTION OF NADER TAVAKOLI ACTING SOLELY AS PLAN ADMINISTRATOR
FOR ENTRY OF AN ORDER DETERMINING 2018 AD VALOREM TAX LIABILITIES
PURSUANT TO 11 U.S.C. § 505**

(Relates to Doc. No. 265)

Sheldon Independent School District (“Sheldon”), files this response in objection to the Amended Motion of Nader Tavakoli Acting Solely as Plan Administrator for Entry of an Order Determining 2018 Ad Valorem Tax Liabilities Pursuant to 11 U.S.C. § 505 (the “Amended Motion”)(Doc. No. 1265), and respectfully shows as follows:

1. Sheldon joins in and adopts the Spring Branch Independent School District and the City of Houston response in objection to the Motion of Nader Tavakoli Acting Solely as Plan Administrator for Entry of an Order Determining 2018 Ad Valorem Tax Liabilities Pursuant to 11 U.S.C. § 505 (the “Motion”)(Doc. No. 1250) and incorporate said response herein.
2. By the Amended Motion, the Plan Administrator purports to add as parties to this action under Bankruptcy Code Section 505 additional parties and property located at 10222 Sheldon Road, Houston, Texas 77049, and 13460 Lockwood Road, Houston, Texas 77044 (“Sheldon Road and Lockwood Property”) for the purpose of redetermining the taxes imposed on the property at those locations for the 2018 tax year.



3. The Plan Administrator did not seek correction of the value of the Sheldon Road and Lockwood property under TEX. PROP. TAX CODE SEC. 25.25(d) for the 2018 tax year.
4. The Plan Administrator did not join Sheldon as a party to this action under Bankruptcy Code Section 505 until after the applicable period for contesting or redetermining the 2018 taxes had expired, as provided under 11 U.S.C. § 505(a)(2)(C).
5. The sole basis the Plan Administrator can offer to support the late inclusion of Sheldon in this action is under the Reservation of Rights set forth in the Motion of Nader Tavakoli Acting Solely as Plan Administrator for Entry of an Order Determining 2018 Ad Valorem Tax Liabilities Pursuant to 11 U.S.C. § 505 (Doc. No. 1241).
6. Sheldon asserts that the Reservation of Rights is insufficient to toll the expiration of the applicable period for contesting or redetermining the 2018 taxes of the Sheldon Road and Lockwood property.

WHEREFORE, PREMISES CONSIDERED, Sheldon Independent School District requests that the Court deny the relief requested in the Amended Motion of Nader Tavakoli Acting Solely as Plan Administrator for Entry of an Order Determining 2018 Ad Valorem Tax Liabilities Pursuant to 11 U.S.C. § 505, enter an order requiring him to pay the 2018 taxes in full together with penalties, interest, and attorney's due under Texas law, and for such other and further relief, at law or in equity, as is just.

Respectfully submitted,

**PERDUE, BRANDON, FIELDER,
COLLINS & MOTT, L.L.P.**

/s/Owen M. Sonik

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CERTIFICATE OF SERVICE

I hereby certify that on this the 21st day of February, 2019, I sent a true and correct copy of the above and foregoing Spring Branch Independent School District and the City of Houston's Response to Motion of Nader Tavakoli Acting Solely as Plan Administrator for Entry of an Order Determining 2018 Ad Valorem Tax Liabilities Pursuant to 11 U.S.C. § 505 to the following parties by the following means:

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Any other parties eligible to receive notice through the Court's ECF e-notice

/s/Owen M. Sonik
Owen M. Sonik