

Fill in this information to identify the case:

Debtor 1 **CBC RESTAURANT CORP.**Debtor 2
(Spouse, if filing)United States Bankruptcy Court for the: **District of DE**Case number **23-10245 - Chapter 11**

- ☒ Date Stamped Copy Returned
☐ No self addressed stamped envelope
☐ No copy to return

Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both 18 U. S. C §§ 152, 157 and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>City of McAllen</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 17428 AUSTIN, TX 78760-7428 (512) 447-6675 austin.bankruptcy@lgbs.com Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) CITY OF MCALLEN C/O DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 17428 AUSTIN, TX 78760
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Claim number on court claims registry (if known) _____ Filed On: _____	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Who made the earlier filing? _____	

MAR 15 2023

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to	<input type="checkbox"/> No
--------------------------------------	-----------------------------

KURTZMAN CARSON CONSULTANTS



Identify the debtor?	<input checked="" type="checkbox"/> Yes Last 4 digits of the debtor's account or any number you use to identify the debtor: _____ SEE ATTACHED EXHIBITS	
7. How much is the claim?	\$ <u>\$2,487.70</u> Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Attach statement itemizing interest, fees, expenses or other charges required by Bankruptcy Rule 3001(c)(2)(A).	
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. AD VALOREM TAXES	
9. Is all or part of the claim secured?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real Estate. If claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim</i> Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other. Describe: <u>SEE ATTACHED EXHIBITS</u> Basis for perfection: <u>Secured by Tax Lien §§ 32.01 and 32.05 of the Texas Property Tax Code. Secured claim to extent of collateral value. Unsecured Priority claim [11 U.S.C. 507 (a)(8)] to extent of any shortfall in collateral value and for personal liability.</u> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ <u>SEE ATTACHED EXHIBITS</u> Amount of the claim that is secured: \$ <u>\$2,487.70</u> Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ <u>\$2,487.70</u> Annual Interest Rate (when case was filed) <u>12%</u> <input checked="" type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Amount necessary to cure any default as of the date of the petition. \$ _____	
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Identify the property: _____	
12. Is all or part of the claim entitled to priority under 11 U.S.C. 507(a)? A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Check all that apply: <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). Amount entitled to priority \$ _____ <input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____ <input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____	

	<input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
	<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
	<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.	\$ _____

• Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box

- ☐ I am the creditor.
☒ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other co-debtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date February 24, 2023

Diane Sanders

Print the name of the person who is completing and signing this claim:

Name : **Diane W. Sanders**

Title : **Attorney TXBN 16415500**

Company : **LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address : **PO BOX 17428
 AUSTIN, TX 78760-7428
 (512) 447-6675**

austin.bankruptcy@lgbs.com

RECEIVED

MAR 15 2023

KURTZMAN CARSON CONSULTANTS

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
P.O. BOX 17428
AUSTIN, TEXAS 78760

512/447-6675
FAX 512/443-5114

Diane W. Sanders

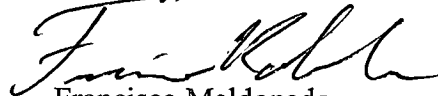
March 2, 2023

TO BANKRUPTCY CLAIMS AGENT.

Dear Sir or Madam:

Attached please find the original and one copy of documents for this case. Please file stamp these documents and return the copy in the enclosed self addressed stamped envelope.

Sincerely,

A handwritten signature in black ink, appearing to read "Francisco Maldonado", written in a cursive style.

Francisco Maldonado
Legal Assistant

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:	§	
	§	CASE NO. 23-10245
CBC RESTAURANT CORP.	§	
	§	
DEBTOR	§	CHAPTER 11
	§	

City of McAllen
PROOF OF CLAIM SUMMARY OF EXHIBITS

<u>Exhibit No.</u>	<u>Account No.</u>	<u>Tax Years included in Claim</u>	<u>Amount Due</u>
1	M207599000001A03	2023 EST	\$1,673.36
2	N7200990000001C3	2023 EST	\$814.34
TOTAL:			\$2,487.70

CITY OF MCALLEN 2022 TAX STATEMENT

THIS IS YOUR TAX BILL

RETURN TOP PORTION WITH YOUR PAYMENT

Pay To: City of McAllen Tax Office
311 N. 15th Street (Physical Address)
McAllen, TX 78501
(956) 681-1330
Rebecca M. Grimes, RTA/RTC

Pay online at www.mcallen.net
 Payments made via credit card or electronic
 check are subject to an additional fee.

Date: 11/01/2022
P.I.D.: M207599000001A03

AGENT-1145581
BILL#: 102518



IF PAID BY		AMOUNT DUE
NOVEMBER	30, 2022	1,840.70
DECEMBER	31, 2022	1,840.70
JANUARY	31, 2023	1,840.70
FEBRUARY	28, 2023	1,969.55
MARCH	31, 2023	2,006.36
APRIL	30, 2023	2,349.65

CORNER BAKERY CAFE #1609
CB CAFES MCALLEN I LLC
4021 N 10TH ST STE G4
MCALLEN, TX 78504-3002



M207599000001A03000001840709

Pay only one of the amounts above
Prior years not included
Discounts or P & I have been applied

APPROAISED VALUE ASSESSED VALUE		APPROAISED / ASSESSED VALUE IMPROVEMENTS	AGRICULTURE VALUE	TAXABLE VALUE BEFORE EXEMPTIONS	EXEMPTIONS	MORTGAGE CODE	BILL NUMBER
348,689		0	0	348,689			102518
PERSONAL							
TAXING UNIT CODE	TAXING UNITS	ASSESSED VALUE (100% RATIO)	TOTAL EXEMPTIONS	NET TAXABLE VALUE	TAX RATE (PER \$100)	LATE APPLICATION PENALTY	TAX AMOUNT DUE
CML LRP	CITY OF MCALLEN LATE RENDITION PE	348,689		348,689	.479900		1,673.36
				0	.100000		167.34

Property owners who qualify for an Over 65 or Homestead, Disabled and/or Disabled Veterans Exemption may qualify for our Quarterly Payment Plan. To qualify for this plan, you must notify our office and make the 1st installment no later than January 31st. For more information, please contact our office.

***INDICATES 10% CAPPED VALUE - QUESTIONS ON VALUES CALL HIDALGO COUNTY APPRAISAL DISTRICT AT (956) 381-8466**

Legal Description	
INVENTORY SUPPLIES FURNITURE FIXTURES & EQUIPMENT AT 3400 W EXPWY 83 STE 780 / NEW ACCT 2016	
Property ID Number	Site Location
M207599000001A03	3400 W INTERSTATE HWY 2 STE 780 MCALLEN 78501

TAXING UNIT CODE	FREEZE CODE	AMOUNT

FULL MARKET VALUE	AMOUNT
	348,689

IF PAID BY		AMOUNT DUE
NOVEMBER	30, 2022	1,840.70
DECEMBER	31, 2022	1,840.70
JANUARY	31, 2023	1,840.70
FEBRUARY	28, 2023	1,969.55
MARCH	31, 2023	2,006.36
APRIL	30, 2023	2,349.65

Pay To: City of McAllen Tax Office
311 N. 15th Street (Physical Address)
McAllen, TX 78501
(956) 681-1330
Rebecca M. Grimes, RTA/RTC

ESTIMATE D2023 TAXES
\$1,673.36
ACCOUNT TOTAL
\$1,673.36



Pay online at www.mcallen.net
 Payments made via credit card or electronic
 check are subject to an additional fee.

PENALTY--INTEREST & COLLECTION FEES RESULTING FROM LATE PAYMENT OF TAXES PAID IN:
 FEB, ADD 7% MAY, ADD 13% AUG, ADD 19% + 15%
 MAR, ADD 9% JUN, ADD 15% SEP, ADD 20% + 15%
 APR, ADD 11% JUL, ADD 18% + 15% OCT, ADD 21% + 15%

KEEP THIS COPY FOR YOUR RECORDS

SEE REVERSE SIDE

CANCELLED CHECK WILL SERVE AS YOUR RECEIPT

INFORMATION ON TEXAS PROPERTY TAX LAW

- 1 A tax lien is AUTOMATICALLY placed on January 1 of each year to insure that taxes are paid. Tax rates are usually set in September and the tax bills are usually mailed on October 1.
- 2 You have from October 1 to January 31 of the next year to pay your taxes without penalty or interest. If you don't pay the FULL amount by January 31st, you will be charged penalty and interest beginning February 1st as reflected on the Tax Statement.
- 3 Penalty and interest is imposed at the statutory rate of 12% penalty and 12%/year interest per year on unpaid taxes WHETHER OR NOT THE TAXPAYER RECEIVED THE TAX BILL. By July, a delinquent taxpayer will have incurred an 18% penalty and interest, and run a high risk of being sued or having their property seized prior to that time.
- 4 If taxes are not paid by July 1, the provision of Chapter 33, Texas Property Tax Code, will necessitate an additional 15% collection fee.
- 5 The Tax Collector does not have ANY legal authority to forgive the penalty or interest charge on unpaid tax.
- 6 On real property (land and buildings), the current owner can be held accountable for any unpaid taxes even for years before she/he bought the property. The new owner is liable for the entire year's tax to the Tax Collector, even if that person bought the property during the year and had their tax prorated with the seller at the time of closing.
- 7 THE TAX OFFICE RECEIVES PROPERTY VALUES VIS-A-VIS THE COUNTY APPRAISAL DISTRICT OFFICE.
- 8 The City Tax Office just COLLECTS property Taxes.
- 9 The COUNTY APPRAISAL DISTRICT (CAD) is a separate local agency and is not a part of the City of McAllen Tax Office. The CAD decides what property is to be taxed, its appraised value, whether to grant exemptions, who the taxable owner is and their address, and what taxing jurisdictions can tax the property.
- 10 PARTIAL PAYMENT OF TAXES IS NOW ACCEPTABLE.

ASSESSMENT RATIO FOR ALL TAXING UNITS IS 100%

† Exemption Codes:

A - Agricultural Value H - General Homestead * 1-9 - Veterans Disability Level
D - Disability Homestead S - Senior Citizen Homestead * The Disabled Veterans Exemptions may occur in combination with a Homestead

FIVE YEAR TAX HISTORY

Disclaimer: This information is provided to the taxpayer per Senate Bill 18 and House Bill 1984, amended subsection (c) and added subsection (c-1) to Section 31.01 of the Tax Code, enacted by the legislature of the State of Texas.

Parcel ID: M207599000001A03

Tax Year	Tax Unit	Appraised Value	Taxable Value	Tax Rate	Tax Imposed	Tax Imposed Change From Previous Year	Tax Year	Tax Unit	Appraised Value	Taxable Value	Tax Rate	Tax Imposed	Tax Imposed Change From Previous Year	
2022	CML	348,689	348,689	.479900	1,673.36	15.39-%	2021	CML	399,070	399,070	.495600	1,977.79	4.28-%	
Total						1,673.36 15.39-%	Total						1,977.79 4.28-%	
2020	CML	416,918	416,918	.495600	2,066.25	27.87-%	2019	CML	577,918	577,918	.495677	2,864.61	10.02-%	
Total						2,066.25 27.87-%	Total						2,864.61 10.02-%	
2018	CML	664,318	664,318	.479234	3,183.64	5.80-%	2017	CML	709,577	709,577	.476300	3,379.72		
Total						3,183.64 5.80-%	Total						3,379.72	
Tax Unit	2022 Appraised Value	2017 Appraised Value	2022 Taxable Value	2017 Taxable Value	2022 Tax Rate	2017 Tax Rate	2022 Tax Imposed	2017 Tax Imposed	Five Year % of Change					
CML	348,689	709,577	348,689	709,577	.479900	.476300	1,673.36	3,379.72	Appraised Value	Taxable Value	Tax Rate	Tax Imposed		
									50.86-%	50.86-%	.76 %	50.49-%		
Total									1,673.36 3,379.72	50.49-%				

Taxing Unit Code and Description:
CML - CITY OF MCALLEN

CITY OF MCALLEN 2022 TAX STATEMENT

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311 N. 15th Street (Physical Address)
McAllen, TX 78501
(956) 681-1330
Rebecca M. Grimes, RTA/RTC

Pay online at www.mcallen.net
 Payments made via credit card or electronic
 check are subject to an additional fee.

Date: 11/01/2022
P.I.D.: N7200990000001C3

AGENT-1145581
BILL#: 057574



IF PAID BY		AMOUNT DUE
NOVEMBER	30, 2022	895.77
DECEMBER	31, 2022	895.77
JANUARY	31, 2023	895.77
FEBRUARY	28, 2023	958.47
MARCH	31, 2023	976.39
APRIL	30, 2023	1,143.46

CORNER BAKERY
CB CAFES MCALLEN I LLC
4021 N 10TH ST STE C4
MCALLEN, TX 78504-3002



N7200990000001C3000000895772

Pay only one of the amounts above
Prior years not included
Discounts or P & I have been applied

APPROX. VALUE ASSESSED VALUE		APPROX. ASSESSED VALUE IMPROVEMENTS		AGRICULTURE VALUE		TAXABLE VALUE (BEFORE EXEMPTIONS)		EXEMPTIONS		MORTGAGE CODE		BILL NUMBER		
169,689		0		0		169,689						057574		
PERSONAL														
TAXING UNIT CODE	TAXING UNITS		ASSESSED VALUE (100% RATIO)		TOTAL EXEMPTIONS		NET TAXABLE VALUE		TAX RATE (PER \$100)		LATE APPLICATION PENALTY		TAX AMOUNT DUE	
CML LRP	CITY OF MCALLEN LATE RENDITION PE		169,689				169,689 0		.479900				814.34	
									.100000				81.43	
1/2% Sales Tax Reduced CITY TAXES BY \$ 308.41														
Total Property Taxes:												895.77		

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Legal Description	
INVENTORY SUPPLIES FURNITURE FIXTURES EQUIPMENT & VEHICLES A T 4021 N 10TH STE C4/ NEW ACCT 2013	
Property ID Number	Situs Location
N7200990000001C3	4021 N 10TH ST STE C4 MCALLEN 78504

TAXING UNIT CODE	FREEZE CODE	AMOUNT
FULL MARKET VALUE		169,689
IF PAID BY		AMOUNT DUE
NOVEMBER	30, 2022	895.77
DECEMBER	31, 2022	895.77
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311 N. 15th Street (Physical Address)
McAllen, TX 78501
(956) 681-1330
Rebecca M. Grimes, RTA/RTC

ESTIMATED 2023 TAXES:
\$ 814.34
ACCOUNT TOTAL:
\$ 814.34



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 LATE PAYMENT OF TAXES PAID IN:**
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Parcel ID: N7200990000001C3

Tax Year	Tax Unit	Appraised Value	Taxable Value	Tax Rate	Tax Imposed	Tax Imposed Change From Previous Year	Tax Year	Tax Unit	Appraised Value	Taxable Value	Tax Rate	Tax Imposed	Tax Imposed Change From Previous Year
2022	CML	169,689	169,689	.479900	814.34	31.40-%	2021	CML	239,542	239,542	.495600	1,187.17	15.94-%
Total						814.34 31.40-%	Total						1,187.17 15.94-%
2020	CML	284,958	284,958	.495600	1,412.25	26.04-%	2019	CML	385,209	385,209	.495677	1,909.39	3.43 %
Total						1,412.25 26.04-%	Total						1,909.39 3.43 %
2018	CML	385,209	385,209	.479234	1,846.05	.62 %	2017	CML	385,209	385,209	.476300	1,834.75	
Total						1,846.05 .62 %	Total						1,834.75
Tax Unit	2022 Appraised Value	2017 Appraised Value	2022 Taxable Value	2017 Taxable Value	2022 Tax Rate	2017 Tax Rate	2022 Tax Imposed	2017 Tax Imposed	Five Year % of Change				
CML	169,689	385,209	169,689	385,209	.479900	.476300	814.34	1,834.75	Appraised Value	Taxable Value	Tax Rate	Tax Imposed	
									55.95-%	55.95-%	.76 %	55.62-%	
Total									814.34 1,834.75				55.62-%