

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11

RESIDENTIAL CAPITAL, LLC, et al.,

Case No. 12-12020 (MG)  
(Jointly Administered)

Debtors.

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**PALM BEACH COUNTY TAX COLLECTOR'S RESPONSE TO NOTICE OF  
HEARING ON THIRTEENTH OMNIBUS OBJECTION TO CLAIMS  
(NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

ANNE M. GANNON, Constitutional Tax Collector, Serving Palm Beach County (“Tax Collector”), by and through her undersigned counsel, responds to *Notice of Hearing on Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* based on the following:

1. The Tax Collector filed Claim No. 23 on May 29, 2012 for outstanding, delinquent real property taxes in the amount of \$855.32 plus 18% statutory interest (eight hundred fifty-five dollars and thirty-two cents). The amount due as of July 2013 is \$1,058.68 (one thousand fifty-eight dollars and sixty-eight cents) for the 2011 taxes. Claim No. 25 was also filed on May 29, 2012 in the amount of \$1,480.44 plus 18% statutory interest (one thousand four hundred eighty dollars and forty-four cents). Property taxes are secured by a statutory **first** priority lien on the property assessed pursuant to Florida Statutes §§ 197.122(1) and 192.053.

2. The Debtors filed an objection to both claims stating liability is not reflected in the Debtor's books and records. In support of its objection, the Debtor provided the Tax Collector with documentation alleging the property located at 11718 North 46<sup>th</sup> Place, Royal Palm Beach, Florida 33411 (the “Subject Property”), that served as the basis for Claim # 23 was sold prior to assessment of the 2011 real property taxes. Upon review of Debtors documentation



and publicly recorded records in Palm Beach County, Florida, it is clear the Debtor not only owned the Subject Property during the applicable year/s claimed but remains the current owner thereof (See Exhibit "1").

3. It is important to note the 2012 real estate taxes have not been paid and such taxes are an administrative expense of the Debtor. The total current amount due for the 2012 real estate taxes is \$795.87 (seven hundred ninety five dollars and eighty-seven cents).

4. Based on the Documentation provided by the Debtor as to Tax Collector's Claim #25, such claim will be withdrawn and is no longer being asserted.

5. The Tax Collector requests payment of claim number 23 in the amount of \$1,058.68 (one thousand fifty-eight dollars and sixty-eight cents) for the 2011 real property taxes.

WHEREFORE, premises considered, the Tax Collector requests this Court deny Debtor's objection to Claim #23 and issue an order requiring the Debtor to pay the Palm Beach County Tax Collector the amount of \$1,058.68 (one thousand fifty-eight dollars and sixty-eight cents) for the 2011 real property taxes and such other relief the court deems proper.

Dated: July 26, 2013

ANSELL GRIMM & AARON, P.C.

By: /s Joshua S. Bauchner  
Joshua S. Bauchner, Esq.  
341 Broad Street  
Clifton, New Jersey 07013  
(973) 413-8042

*Counsel for the Palm Beach County  
Tax Collector*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the *Palm Beach County Tax Collector's Response to Notice of Hearing on Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* has been furnished by electronic notice this 26th day of July, 2013 to **Jordan A. Wishnew, Esq.**, Morrison & Foerster LLP, [JWishnew@mofo.com](mailto:JWishnew@mofo.com) and to all those receiving electronic notice.

/s Joshua S. Bauchner  
Joshua S. Bauchner, Esq.

*Counsel for Palm Beach County  
Tax Collector*



**Gary R. Nikolits, CFA**  
**Property Appraiser**  
Palm Beach County

Property Appraiser's Public Access



Location Address 46TH PL N  
Municipality UNINCORPORATED  
Parcel Control Number 00-41-43-11-00-000-4320  
Subdivision  
Official Records Book 23993 Page 1437  
Sale Date AUG-2010  
Legal Description 11-43-41, E 1/2 OF NE 1/4 OF SW 1/4 OF SE 1/4 OF NW 1/4 A/K/A A-277

**Owners**  
RESIDENTIAL FUNDING COMPANY LLC

**Mailing address**  
HOMECOMINGS FINANCIAL LLC C/O 8400 NORMANDALE LAKE BLVD STE  
350  
MINNEAPOLIS MN 55437 1069

Sales Date	Price	OR Book/Page	Sale Type	Owner
AUG-2010	\$89,700	23993 / 1437	CERT OF TITLE	RESIDENTIAL FUNDING COMPANY LLC
DEC-2007	\$10	22334 / 1961	QUIT CLAIM	ESPINOSA OSVALDO
MAY-1992	\$13,500	07244 / 1143	WARRANTY DEED	DATILLE DOUGLAS A &
NOV-1989	\$100	06262 / 0309	WARRANTY DEED	
FEB-1987	\$133,000	05190 / 0192	WARRANTY DEED	

1 2

No Exemption Information Available.

Number of Units 0 \*Total Square Feet 0 Acres 1.29  
Use Code 0000 - VACANT Zoning AR - Agricultural Residential ( 00-UNINCORPORATED )

Tax Year	2012	2011	2010
Improvement Value	\$0	\$0	\$0
Land Value	\$11,352	\$15,438	\$19,461
Total Market Value	\$11,352	\$15,438	\$19,461

All values are as of January 1st each year

Tax Year	2012	2011	2010
Assessed Value	\$11,352	\$15,438	\$19,461
Exemption Amount	\$0	\$0	\$0
Taxable Value	\$11,352	\$15,438	\$19,461

Tax Year	2012	2011	2010
Ad Valorem	\$217	\$302	\$385
Non Ad Valorem	\$533	\$545	\$570
Total tax	\$750	\$847	\$955

EXHIBIT "1"

IN THE CIRCUIT COURT OF THE 15TH JUDICIAL  
CIRCUIT, IN AND FOR PALM BEACH COUNTY,  
FLORIDA  
GENERAL JURISDICTION DIVISION  
CASE NO: 50-2008-CA-019485

RESIDENTIAL FUNDING COMPANY, LLC FKA  
RESIDENTIAL FUNDING CORPORATION  
PLAINTIFF

VS.  
REV. RUBIO; JOSEFINA RUBIO; OSVALDO  
ESPINOSA; UNKNOWN SPOUSE OF OSVALDO  
ESPINOSA; IF ANY; ANY AND ALL UNKNOWN  
PARTIES CLAIMING BY, THROUGH, UNDER, AND  
AGAINST THE HEREIN NAMED INDIVIDUAL  
DEFENDANT(S) WHO ARE NOT KNOWN TO BE  
DEAD OR ALIVE, WHETHER SAID UNKNOWN  
PARTIES MAY CLAIM AN INTEREST AS SPOUSES,  
HEIRS, DEVISEES, GRANTEES OR OTHER  
CLAIMANTS; MONOGRAM CREDIT CARD BANK OF  
GEORGIA; JOHN DOE AND JANE DOE AS  
UNKNOWN TENANTS IN POSSESSION  
DEFENDANT(S)

CFN 20100291041  
OR BK 23993 PG 1437  
RECORDED 08/06/2010 15:04:13  
Palm Beach County, Florida  
AMT 89,700.00  
Doc Stamp 627.90  
Sharon R. Bock, CLERK & COMPTROLLER  
Pg 1437; (1pg)

FILED  
AUG - 6 AM 11:37  
PALM BEACH COUNTY, FL  
CIRCUIT CIVIL 1

CERTIFICATE OF TITLE

The undersigned Clerk of the Court certifies that (s)he executed and filed a Certificate of Sale in this action  
on MAY 24, 2010, for the property described herein and that no objections to the sale have been  
filed within the time allowed for filing objections.

The following property in PALM BEACH County, Florida:

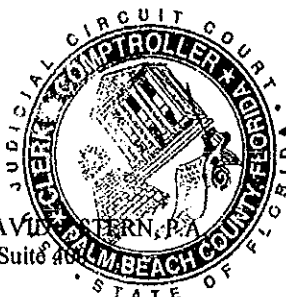
THE EAST ¼ OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF THE  
SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 11, TOWNSHIP 43 SOUTH,  
RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA A/K/A TRACT A-277.  
AND  
THE WEST ¼ OF THE NORTHEAST QUARTER OF SOUTHWEST QUARTER  
OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 11,  
TOWNSHIP 43 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA. A/K/A  
TRACT A-278.

was sold to RESIDENTIAL FUNDING COMPANY, LLC FKA RESIDENTIAL FUNDING CORPORATION  
c/o C/O HOMECOMINGS FINANCIAL, LLC, ONE MERIDIAN CROSSING, SUITE 100  
MINNEAPOLIS, MN 55423


AUG - 6 2010

WITNESS my hand and the seal of this Court on \_\_\_\_\_, 2010.

(SEAL)



SHARON R. BOCK  
Clerk of Circuit Court

BY:   
Deputy Clerk

This document prepared by:

THE LAW OFFICES OF DAVID E. SUTHERLAND, P.A.  
900 South Pine Island Road Suite 400  
Plantation, FL 33324-3920  
08-68473 (HCNW)

SUDJAI SINATRA

