

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

IN THE MATTER OF:

CASE NO. 20-35812

SUPERIOR ENERGY SERVICES,
INC

DEBTORS

CHAPTER 11

**TEXAS TAXING AUTHORITIES' OBJECTION TO THE DEBTORS' INTERIM
ORDER (I) AUTHORIZING THE DEBTORS TO OBTAIN POSTPETITION
FINANCING, (II) AUTHORIZING THE DEBTORS TO USE CASH COLLATERAL,
(III) GRANTING LIENS AND PROVIDING SUPERPRIORITY ADMINISTRATIVE
EXPENSE CLAIMS, (IV) GRANTING ADEQUATE PROTECTION TO PREPETITION
ABL SECURED PARTIES, (V) MODIFYING AUTOMATIC STAY, (VI) SCHEDULING
A FINAL HEARING, AND (VII) GRANTING RELATED RELIEF**

[REL DOC 97]

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COMES The County of Brazos, Texas, Cherokee County Appraisal District, Texas, The County of Harrison, Texas, Harrison Central Appraisal District, Texas, The County of Medina, Texas, and Midland Central Appraisal District, Texas (hereinafter, referred to as "Texas Taxing Authorities") as secured creditors in the above bankruptcy case, and files this Objection to the Debtors' Interim Order (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Claims, (IV) Granting Adequate Protection to Prepetition ABL Secured Parties, (V) Modifying Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief on the following grounds:

1. The Texas Taxing Authorities are political subdivisions of the State of Texas authorized to assess and collect ad valorem taxes pursuant to the laws of the State. The Texas Taxing Authorities have filed secured claims for 2020-2021 ad valorem taxes estimated to be \$358,464.75.



2. The Texas Taxing Authorities object to the Interim Order to the extent that the pre and post-petition liens are being primed. The Texas Taxing Authorities object to the entry of any Interim or Final order that purports the superior lien position of the Texas Taxing Authorities. The tax liens arise 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 liens are *in solido* and a lien on all personal property of the Debtor. See In re Universal Seismic, 288 F.3d 205 (5th Cir. 2002). The tax lien is also unavoidable. See In re: Winns Store, 177 B.R. 253 (Bankr. W.D. Tex. 1995)
3. The inclusion of the following language in the Final Order authorizing the Debtor to use cash collateral would be adequate to enable the Claimants to withdraw its Objection to these Interim Orders:
 - a. Notwithstanding any other provisions included in the Final Orders, or any agreements approved hereby, any statutory liens (collectively, the “Tax Liens”), of the Texas Taxing Authorities shall not be primed by nor made subordinate to any liens granted to any party hereby 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.

WHEREFORE, the Texas Taxing Authorities object to the Interim Order and requests this Court to order appropriate provisions to assure the protection of the position of their secured tax claims and further request other such relief as is just and proper.

Dated: January 12, 2021

Respectfully submitted,
MCCREARY, VESELKA, BRAGG & ALLEN, P.C.

/s/Tara LeDay

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CERTIFICATE OF SERVICE

I hereby certify that the above Objection to The Interim Order has been served upon the following parties on the Service List as well as all parties receiving the Court's ECF service on January 12, 2021, by Electronic Notification.

/s/Tara LeDay

Tara LeDay

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