

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

Filed in U.S. Bankruptcy Court  
Northern District of Georgia  
Vania S. Allen, Clerk

JUL - 2 2025

IN RE: LAVIE CARE CENTERS, LLC, )  
ET AL., )  
)  
)  
)  
Debtor(s). )

CASE NO. BK 24-55507  
CHAPTER 11 PROCEEDING

By: \_\_\_\_\_  
Deputy Clerk

CREDITOR DOUGLAS COUNTY, NEBRASKA'S LIMITED RESISTANCE TO DEBTOR'S  
TWELFTH OMNIBUS OBJECTION TO PROOFS OF CLAIM LISTED ON EXHIBIT A

COMES NOW Jane Alexander, the Duly appointed, qualified and acting Chief Deputy Treasurer of Douglas County, Nebraska, by and through her attorneys, Douglas County Attorney, Donald W. Kleine and Landon L. Friesen, Deputy Douglas County Attorney, and files her Limited Resistance to Debtor's Twelfth Omnibus Objection to Proofs of Claim Listed on Exhibit A, specifically to the claim of the Douglas County Treasurer in the amount of \$9,185.32, plus interest accruing daily at 14% per annum, listed as Claim Number 5279 on Debtors' Exhibit A of the Objection. In support of such resistance, this Creditor states as follows:

1. Creditor, Douglas County, Nebraska filed a claim in this bankruptcy for pre-petition personal property taxes owed for the years 2016 and 2023 in the amount of \$9,185.32 by entities of the Debtor.
2. Debtor is objecting to Douglas County's claim on the basis that the facility upon which the 2016 taxes are owed was divested to another company in August 2016, which it claims is now responsible for paying the taxes owed for 2016. Debtor also states that the entity which owes the taxes for the year 2023 is not associated with the Debtors.
3. Pursuant to Nebraska Revised Statutes Sections 77-113 and 77-203 (Reissue of 2018) personal property taxes are a first lien upon the personal property of the person to whom assessed until paid.
4. Pursuant to Nebraska Revised Statutes Section 77-1201 (Reissue of 2018) all tangible personal property in the State of Nebraska subject to taxation shall be assessed as of January 1<sup>st</sup>.
5. Therefore, since the Debtor was assessed the personal property taxes for the year 2016 on January 1, 2016, and did not divest the facility until August of 2016, pursuant to Nebraska Revised Statutes Section 77-203 (Reissue 2018), the personal property taxes remain a first lien upon the personal property of the Debtor until paid.
6. Creditor Douglas County, Nebraska has no resistance to the Debtor's objection to the personal property taxes owed for the year 2023.
7. As of the date of this filing, the personal property taxes as set forth in this Creditor's Pre-Petition Proof of Claim for the year 2016 taxes have not been paid, and therefore continue to accrue interest. Please see attached Exhibit "A", affidavit of Jane Alexander, Chief Deputy and Interim Douglas County Treasurer.
8. That by virtue of the foregoing information, this Creditor's claim, should be allowed and paid with accrued interest with regard to the personal property taxes owed for the year 2016.

WHEREFORE, for the reasons set forth above, the Douglas County Treasurer prays the Court to partially deny the Debtor's Twelfth Omnibus Objection with regard to the Claim of the Douglas County Treasurer and to allow payment of the personal property taxes owed for the year 2016 to be paid in this




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proceeding; and for such other and further relief as the Court would deem just and equitable.

Dated this 30<sup>th</sup> day of June, 2025.

Jane Alexander, Chief Deputy Treasurer

By: /s/ Landon L. Friesen   
Landon L. Friesen #24670  
Deputy County Attorney  
1717 Harney Street, Suite 600  
Omaha, Nebraska 68183  
phone (402) 444-7051  
fax (402) 444-6817

**Certificate of Service**

I hereby certify that on the 30<sup>th</sup> day of June, 2025, I filed the foregoing Limited Resistance via USPS Next Day Air to:

Clerk of the United States Bankruptcy Court  
Northern District of Georgia  
Atlanta Division  
Richard B. Russell Federal Building and  
United States Courthouse  
75 Ted Turner Drive, SW  
Atlanta, GA 30303

and via email, to the following parties (the "Notice Parties"):

Office of the United States Trustee  
Attn: Jonathan S. Adams  
362 Richard Russell Federal Building  
75 Ted Turner Drive, SW  
Atlanta, GA 30303  
[Jonathan.s.adams@usdoj.gov](mailto:Jonathan.s.adams@usdoj.gov)

McDermott Will & Emery LLP  
Attn: Daniel M. Simon  
1180 Peachtree Street, Ste. 3350  
Atlanta, GA 30309  
[dsimon@mwe.com](mailto:dsimon@mwe.com)

McDermott Will & Emery LLP  
Attn: Emily C. Keil  
444 W. Lake Street, Ste. 4000  
Chicago, IL 60606  
[ekeil@mwe.com](mailto:ekeil@mwe.com)

Ryniker Consultants, LLC, GUC Trustee

Attn: Brian Ryniker  
1178 Broadway, 3<sup>rd</sup> Floor #1505  
New York, NY 10001  
[brian@rks.lla](mailto:brian@rks.lla)

Troutman Pepper Hamilton Sanders LLP  
Counsel to GUC Trustee  
Attn: Francis J. Lawall  
3000 Two Logan Square  
Eighteenth and Arch Street  
Philadelphia, PA 19103-2799  
[francis.lawall@troutman.com](mailto:francis.lawall@troutman.com)

Troutman Pepper Hamilton Sanders LLP  
Counsel to GUC Trustee  
Attn: Deborah Kovksy-Apap  
875 Third Avenue  
New York, NY 10022  
[deborah.kovsky@troutman.com](mailto:deborah.kovsky@troutman.com)

/s/ Landon L. Friesen  
Landon L. Friesen



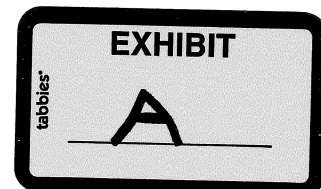
UNITED STATES BANKRUPTCY COURT  
Northern ~~FOR THE DISTRICT OF NEBRASKA~~ Georgia  
Atlanta Division

IN RE: LAVIE CARE CENTERS, LLC, ) CASE NO. BK 24-55507  
ET AL., ) CHAPTER 11 PROCEEDING  
)  
) AFFIDAVIT OF  
Debtor(s). ) JANE ALEXANDER

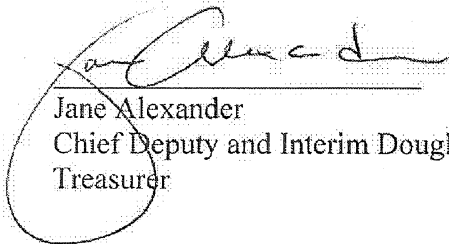
County of Douglas )  
) ss  
State of Nebraska )

JANE ALEXANDER, having been first duly sworn upon oath, hereby states as follows:

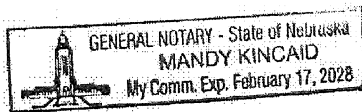
1. I am the Chief Deputy and Interim County Treasurer of Douglas County, Nebraska, and have responsibility for collection of real and personal property taxes within said County.
2. The records of my office indicate that there are due and owing to Douglas County by Debtor LaVie Care Centers, LLC d/b/a Montclair Nursing Center, the following sums:
  - a) Account #397548, as of June 26, 2025, \$5,860.63 (base tax \$2,750.52 and interest in the amount of \$3,110.11) for the year 2016 pre-petition personal property taxes. Per Neb.Rev.Stat. § 77-207 interest continues to accrue daily at 14% per annum for the taxes.
3. The records of my office memorializing the pre-petition personal property tax debt owed to Douglas County are as follows:
  - a) The record for account number 397548 (year 2016) is attached hereto as Exhibit "1". Exhibit "1" is the Nebraska Personal Property Tax Return filled out by the Debtor listing the property they own located in Douglas County, and Douglas County internal tax screens reflecting amounts owed based on the information supplied in the return. The items listed on the return are subject to personal property tax upon which Douglas County claims a statutory first lien.
4. The pre-petition personal property taxes for the year 2016 were assessed as of January 1, 2016 and became due and payable on December 31, 2016. The taxes became delinquent on April 1, 2017.
5. As of the date of this affidavit, the pre-petition taxes have not been paid.
6. According to Neb.Rev.Stat. § 73-203, unpaid personal property taxes shall be a first lien upon the personal property of the person to whom assessed until paid.




Further affiant sayeth naught.

  
Jane Alexander  
Chief Deputy and Interim Douglas County  
Treasurer

Before me, a notary public, on the \_\_\_ day of June, 2025, personally appeared Jane Alexander, Chief Deputy and Interim Douglas County Treasurer, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that she executed said document for the purpose therein expressed.



  
Notary Public  
My Commission expires: 2-17-28

302

File With the County Assessor on or Before May 1, or a Penalty Will be Assessed

# Personal Property Return

Nebraska Net Book Value

• Attach all supporting schedules

Tax Year	2016
County Name	Douglas

Failure to timely report all personal property on this return will result in a forfeiture of the exemption under the Personal Property Tax Relief Act for the personal property not timely reported on this return.

Name of Property Owner <b>Montclair Nursing Center</b>	Telephone Number <b>(401) 659-1402</b>	Tax District <b>1730</b>
Street or Other Mailing Address	Property Type	Precinct or Township
City <b>P.O. Box 160488</b>	State	Zip Code
Address of Property (if different than above) <b>Altamonte Springs, FL 32716</b>	City	State
<b>2525 S. 135th Ave.</b>	Zip Code	
Email Address	Legal Description <b>County ID: P0397548 ✓</b> <b>Reference Parcel - 1804790312</b>	

Totals	Taxable Value
1 Commercial and industrial property total (from schedule) .....	1
2 Agricultural machinery and equipment total (from schedule) .....	2 <i>see attached</i>
3 TOTAL TAXABLE VALUE (total of lines 1 and 2) .....	3 <b>134,233<sup>0</sup></b>

Describe any leased or consigned property in your custody, and list the name and address of lessor or owner.	
Description of Property	Name and Address of Lessor or Owner

Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

sign here

Signature of Property Owner

Date

Signature of Preparer Other than Owner

Date

For County Assessor's Use Only	
Depreciation Worksheet Reviewed <b>5/17/16</b> <b>HAO</b>	PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Personal Property Tax Relief Act \$	Total personal property value exempted under Beginning Farmer Tax Credit Act \$

Signature of County Assessor



RECEIVED  
2016 MAY -2 PM 2:55  
DOUGLAS COUNTY ASSESSOR  
REGISTER OF DEEDS



DOUGLAS  
COUNTY

Nebraska

## Schedule 2 Leased Personal Property

County Account Number

(The format below should be followed for each lease agreement. Attach list if needed.)

**A. I am reporting the following property for INFORMATION ONLY.**

LESSOR

LESSEE

Name \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Address \_\_\_\_\_

City & State \_\_\_\_\_

City & State \_\_\_\_\_

<u>Description</u>	<u>Year Acquired</u>	<u>Nebraska ADJ Basis</u>	<u>Recovery Period</u>	<u>Depreciation Factor</u>	<u>Net Book Value</u>
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**B. I am reporting the following property for ASSESSMENT AND TAXATION.**

LESSOR

LESSEE

Name Diamond Senior Living, LLC

Name \_\_\_\_\_

Address 2 Bethesda Metro Center

Address \_\_\_\_\_

City & State Bethesda, MD

City & State \_\_\_\_\_

Acct# 143658-25-B

<u>Description</u>	<u>Year Acquired</u>	<u>Nebraska ADJ Basis</u>	<u>Recovery Period</u>	<u>Depreciation Factor</u>	<u>Net Book Value</u>
--------------------	--------------------------	-------------------------------	----------------------------	--------------------------------	---------------------------

Total value of Leased Personal Property to be reported: \$ \_\_\_\_\_

(CARRY OVER TO SCHEDULE 1- LINE 2)

## 2016 CONFIDENTIAL BUSINESS PERSONAL PROPERTY RETURN

<b>COUNTY:</b>	Douglas County
<b>CURRENT OWNER:</b>	Montclair Healthcare, LLC
<b>PROPERTY NAME:</b>	Montclair Nursing Center
<b>ACCOUNT NUMBER:</b>	P0397548
<b>FACILITY NUMBER:</b>	#302

STATE: Nebraska

Table 1 - Nebraska Net Book Depreciation Factors

Item Description	Year Acquired	Nebraska ADJ Basis	7 Year Life	Net Book Value
Office Furniture & Equipment	2015	38,602	0.8929	34,468
Office Furniture & Equipment	2014	26,656	0.7016	18,702
Office Furniture & Equipment	2013	33,924	0.5513	18,702
Office Furniture & Equipment	2012	19,116	0.4288	8,197
Office Furniture & Equipment	2011	12,783	0.3063	3,915
Office Furniture & Equipment	2010	19,921	0.1838	3,661
Office Furniture & Equipment	2009	38,049	0.0613	2,332

Total At Cost: 189,051

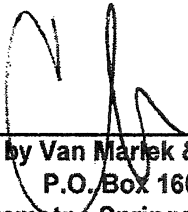
NBV: 89,978

Item Description	Year Acquired	Nebraska ADJ Basis	5 Year Life	Net Book Value
Computers & Equipment	2015	44,598	0.8500	37,908
Computers & Equipment	2014	2,430	0.5950	1,446
Computers & Equipment	2013	3,157	0.4165	1,315
Computers & Equipment	2012	1,372	0.2499	343
Computers & Equipment	2011	38,935	0.0833	3,243

Total At Cost: 90,492

NBV: 44,255

TOTAL RENDERED VALUE: 134,233

  
Prepared by Van Marlek & Associates, Inc.  
P.O. Box 160488  
Altamonte Springs, FL 32716

Date: 4/1/2016



PTTX 397548

\* MORE PAGES \*

INFO MAY BE INCOMPLETE PRIOR TO 1993

		-----BILLED-----		-----PAID-----			
D B YEAR	NET TAX	PENALTY	TOTAL	TAX	INTEREST	TOTAL	DW NO
	2024		.00			.00	
	2023		.00			.00	
	2022		.00			.00	
	2021		.00			.00	
	2020		.00			.00	
	2019		.00			.00	
	2018		.00			.00	
	2017		.00			.00	
* B	2016	2750.52	2750.52			.00	
	2015	2226.98	2226.98	2226.98		2226.98	
	2014	2625.82	2625.82	2625.82		2625.82	

OWNER MONTCLAIR NURSING CENTER

ADDR1 PO BOX 160488

ADDR2

CITY ALTAMONTE SPRIN STATE FL ZIP 32716

ASSR DIST 28

ACCT TYPE B

STATUS 3

F1-HELP F2-PTE F4-PPCA F5-PPCL F7-PGBK F8-PGFW F9-PTF F10-PRMK F11-PTAN  
INQUIRY ONLY

PTXY 397548 2016

DELINQUENT BANKRUPTCY INFO MAY BE INCOMPLETE PRIOR TO 1993  
BILLED: NET TAX 2750.52 PENALTY TOTAL 2750.52 HALF 1375.26  
DUE: TAXES 2750.52 INTEREST 3110.11 TOTAL 5860.63 DIS WARRANT 262

-----PAYMENT HISTORY-----  
TYPE DATE LB SEQ TAX PAID INT PAID REFERENCE ACCOUNT OVERRIDE

OWNER MONTCLAIR NURSING CENTER  
ADDR1 PO BOX 160488  
ADDR2  
CITY ALTAMONTE SPRIN STATE FL ZIP 32716  
INQUIRY ONLY

ASSR DIST 28  
ACCT TYPE B  
STATUS 3

F1-HELP

Name: \_\_\_\_\_

Tel. No.: ( ) \_\_\_\_\_

ZIP 68188  
041W12254086



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Civil Division  
1717 Harney St., Ste 600  
Omaha, NE 68183

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☐ SIGNATURE REQUIRED Note: The mailer must check the "Signature Required" box if the mailer: 1) Requires the addressee's signature; OR 2) Purchases additional insurance; OR 3) Purchases COD service; OR 4) Purchases Return Receipt service. If the box is not checked, the Postal Service will leave the item in the addressee's mail receptacle or other secure location without attempting to obtain the addressee's signature on delivery.

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☐ Sunday/Holiday Delivery Required (additional fee, where available\*)  
\*Refer to USPS.com® or local Post Office® for availability.

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Northern District of Georgia  
Atlanta Division  
Richard B. Russell Federal Bldg.  
United States Courthouse  
75 Ted Turner Dr SW  
Atlanta, GA 30303

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30303

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EI 543 119

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**ORIGIN (POSTAL SERVICE USE ONLY)**

☐ 1-Day Scheduled Delivery Date (MMDDYY) \_\_\_\_\_

PO ZIP Code \_\_\_\_\_

Date Accepted (MMDDYY) \_\_\_\_\_

Time Accepted ☐ AM ☐ PM \_\_\_\_\_

Special Handling/Fragile ☐ Flat Rate ☐ Flat Rate \_\_\_\_\_

Weight \_\_\_\_\_ lbs. ozs. \_\_\_\_\_

Acceptance Employee Initials \_\_\_\_\_

Acceptance Employee Signature \_\_\_\_\_

Delivery Attempt (MMDDYY) \_\_\_\_\_

Time \_\_\_\_\_

Employee Signature \_\_\_\_\_

Delivery Attempt (MMDDYY) \_\_\_\_\_

Time \_\_\_\_\_

Employee Signature \_\_\_\_\_

PSN 7690-02-000-9998

LABEL 11-B, MAY 2021

UP 311 for our service letter or Mail office, 10x.