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9 **UNITED STATES BANKRUPTCY COURT**
10 **FOR THE DISTRICT OF DELAWARE**

11 In Re:
12 BUILDING MATERIALS HOLDING
13 CORPORATION, et al.,
14
15 Debtors.

16 Chapter 11 Proceedings
17 Case No. 1:09-bk-12074-KJC
18 Jointly Administered

19 **MARICOPA COUNTY'S OBJECTION TO**
20 **FOURTH NOTICE OF CLAIMS**
21 **PREVIOUSLY SATISFIED**
22 [Docket No. 1433]

23 Maricopa County, a secured tax lien creditor, by and through its undersigned
24 counsel, hereby objects to Debtors' Fourth Notice of Claims Previously Satisfied (the
25 "Notice").

Maricopa County submitted for filing its Proof of Claim dated September 24, 2009
in the amount of \$68,302.02 representing the unpaid business personal property taxes
for tax year 2009 on Parcels 901-11-467, 905-67-849 and 910-42-954. The taxes are
secured liens that are "prior and superior to all other liens and encumbrances on the
property." See, A.R.S. § 42-17153. Interest accrues on the afore-mentioned secured
tax claims at the statutory rate of 16% per annum, if not timely paid. See, 11 U.S.C. §
511 and A.R.S. § 42-18053.

Maricopa County objects to the Notice as only a portion of the secured taxes

1 have been paid. Debtors indicate that Maricopa County's claim was satisfied by a
2 payment from Chicago Title on January 4, 2010. Maricopa County's records include
3 check #9600004529 in the amount of \$34,813.93 dated January 12, 2010 was received
4 from BMHC. The amounts received only paid approximately the first half of the 2009
5 personal property taxes, but did not cover all the accrued interest. Interest accrues from
6 the Petition Date at the statutory rate of 16% per annum in accordance with 11 U.S.C. §
7 511 and A.R.S. § 42-18053.

8 Based on the foregoing, Maricopa County objects to the Notice and respectfully
9 requests that the Court deny approval of the Notice with respect to Maricopa County's
10 Secured Tax Claims as the taxes included in Maricopa County's secured claim have not
11 been satisfied.

12 RESPECTFULLY SUBMITTED this 25 day of February 2010.

13 AIKEN SCHENK HAWKINS & RICCIARDI P.C.

14
15 BY: /s/ Barbara Lee Caldwell
16 BARBARA LEE CALDWELL
17 Attorney for Maricopa County

18 COPY of the foregoing mailed, or served
19 via electronic notification* or fax** or if so marked,
this 26 day of February, 2010, to:

20 United States Trustee
21 844 King Street, Room 2207
Lockbox #35
Wilmington, DE 19899-0035

22 Donald J. Bowman, Jr.
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A handwritten signature in cursive script, appearing to read "Juan Rosenthal", is written over a horizontal line.

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