

John K. Turner
Linebarger Goggan Blair & Sampson, LLP
3500 Maple Ave., Suite 800
Dallas, TX 75219
(214) 880-0089 Telephone
(469) 221-5003 Facsimile
John.Turner@lgbs.com

Attorneys for Dallas County

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:	§	
	§	
VISION2SYSTEMS LLC,	§	Case No. 25-40583
	§	
	§	Chapter 11
	§	
Debtor.	§	

**OBJECTION OF DALLAS COUNTY TO
SECOND AMENDED PLAN OF LIQUIDATION OF VISION2SYSTEMS LLC**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Comes now Dallas County, creditor and party-in-interest, and file this, its Objection to Confirmation of the Second Amended Plan of Liquidation of Vision2Systems LLC (the “Plan”) [DKT #158] and would respectfully show the Court the following:

Jurisdiction

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, *et seq.* This is a core proceeding under 28 U.S.C. § 157(b)(2)(L). This Objection is designated as a contested matter under Bankruptcy Rule 9014.

Background

2. Dallas County is a political subdivision of the State of Texas, authorized and required by the Texas Constitution and laws to levy and collect taxes on taxable personal and real property within its boundaries, in order to operate and discharge its public purposes.

3. Dallas County holds secured pre-petition tax claims for 2024 and 2025 (the “Tax Claims”). The Tax Claims are secured by tax liens on the tangible personal property of the Debtor located within their taxing boundaries (the “Tax Liens”). The Tax Liens attach to the taxpayer’s property on January 1 of each tax year.

4. The Tax Liens are superior to any other secured claim in this case as provided by Article VIII, Section 15 of the Texas Constitution, and Section 32.01 and Section 32.05(b) of the Texas Property Tax Code.

Proposed Plan Treatment

5. The Plan fails to address secured tax claims for ad valorem tax authorities.

Objection

6. Dallas County objects to confirmation of the Plan because it fails to provide for payment in full of Dallas County’s claim plus applicable interest. 11 U.S.C. §1129. Debtor’s plan must provide for payment in full, plus interest, or the plan is unconfirmable and confirmation must be denied.

7. Dallas County objects to confirmation because the Plan fails to specifically provide for interest on the prepetition claim at the state statutory rate from the petition date through the effective date of the plan and from the effective date through the date of payment in

full pursuant to 11 U.S.C. Sections 506(b), 511 and 1129. The statutory rate of interest is 12% per annum or 1% per month.

8. Dallas County objects to confirmation of the Plan because the Plan does not provide for the retention of the liens that secure all pre- and post-petition amounts owed to the Tarrant County. Tarrant County's claim is fully secured; thus, it is entitled to retain its liens and failure of the Plan to so specify makes the Plan unconfirmable.

9. Counsel for Dallas County will confer with counsel for the Debtor and attempt to reach agreement regarding these matters.

Prayer

WHEREFORE, PREMISES CONSIDERED, Dallas County respectfully requests that the Court sustain its Objection to Confirmation of the Plan, and that it be granted such other and further relief, at law or in equity, as is just.

Dated: November 18, 2025.

Respectfully submitted,

Linebarger Goggan Blair & Sampson, LLP
3500 Maple Ave., Suite 800
Dallas, TX 75219
Direct: (469) 221-5125
Ph. No. (214) 880-0089
Fax No. (469) 221-5003
John.Turner@lgbs.com

By: /s/John K. Turner
John K. Turner
Texas State Bar #00788563

Attorneys for Dallas County

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing was served electronically through the Court's electronic case filing system upon all parties on this 18th day of November 2025.

/s/ John K. Turner
John K. Turner