

FILED
U. S. BANKRUPTCY COURT

SEP 20 1991

CLERK OF COURT

Sub DEPUTY

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF NORTH CAROLINA

In re:

PROCEDURES IN AID OF)	ADMINISTRATIVE ORDER
THE ADMINISTRATION OF)	SETTING PROCEDURE FOR
CHAPTER 13 PLANS)	THE PROCESSING OF
)	PROOFS OF CLAIM FOR
)	PROPERTY TAXES

The Court having considered this matter and it appearing that some county and municipal taxing authorities customarily file proofs of claim with the Chapter 13 standing trustees for the collection of taxes owed by debtors for a current calendar year, and will file such proofs of claim with the trustees during the summer or fall of such calendar year even though the taxes are payable without interest or penalty through the end of such calendar year, and it further appearing to the Court that the majority of such claims will be satisfied by payment by the debtors or their agents on or before the date that the taxes are last payable without interest or penalty, and that requiring the trustees to receive and process all such proofs of claim for inclusion in the debtors' plans when most will ultimately be otherwise satisfied by payment imposes an unnecessary cost upon the trustees' operations,

And the Court concluding that such a process results in a less efficient administration of Chapter 13 plans in this District and should, therefore, be modified in such a way as to accommodate the filing of proofs of claim for property taxes while, at the same time, minimizing unnecessary costs of administration, and,

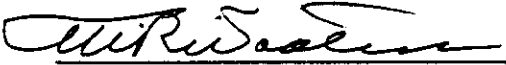
Based upon the foregoing, THE COURT ORDERS AS FOLLOWS:

1. The standing trustees shall accept for filing all properly-executed proofs of claim for property taxes even when such proofs of claim are filed prior to the date that the taxes in question are last payable without penalty or interest as provided by applicable state law;
2. The trustees shall proceed with no further administration of such proofs of claim until the date that such taxes are last payable without penalty or interest has, in fact, passed;
3. Following the passage of such date, the county or municipal taxing authority MUST PROVIDE TIMELY WRITTEN NOTIFICATION to the trustee if the taxes that are the subject of the respective proof of claim remain unpaid and if the taxing authority desires to have the debt included for payment by the trustee through the Chapter 13 plan;

(2)

4. Unless and until the taxing authority provides such timely written notice to the trustee as set forth above, the proof of claim is deemed to be OBJECTED TO by the trustee on the grounds that the claim has been satisfied by payment, and such objection is hereby SUSTAINED by the Court;

Dated this the 20th day of Sept., 1991.



Bankruptcy Judge



Bankruptcy Judge