

**CAUSE NO. 202382732**

**CITY OF HOUSTON, ET AL**

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**IN THE DISTRICT COURT OF**

**VS.**

**HARRIS COUNTY, TEXAS**

**IMA INVESTMENTS, LLC, ET AL**

**270TH JUDICIAL DISTRICT**

**HARRIS COUNTY'S ORIGINAL INTERVENTION**

Pursuant to Rule 60 of the Texas Rules of Civil Procedure and § 33.44 of the Texas Property Tax Code, this claim for the recovery of delinquent ad valorem taxes, penalties, interest, and attorney's fees is filed by the following named Intervenor(s).

1. Intervenor(s) are the following countywide taxing entities: **HARRIS COUNTY, HARRIS FLOOD CONTROL DISTRICT, PORT OF HOUSTON AUTHORITY OF HARRIS COUNTY, HARRIS COUNTY HOSPITAL DISTRICT, and HARRIS COUNTY DEPARTMENT OF EDUCATION (Intervenors).**
2. Intervenor(s) have given notice of the filing of this pleading to all other applicable taxing units, if any, as required by law.
3. Intervenor(s) adopt and incorporate Plaintiff's Original Petition and all subsequent live petitions.
4. Defendant(s) are named in the Plaintiff's Original Petition and Amended Petitions, as well as all persons owing, having, or claiming any interest in the property described in this pleading.
5. Pursuant to Texas Rule of Civil Procedure 117a(4) and Texas Tax Code § 33.45, the Court has jurisdiction to hear and determine the tax claims of all taxing units who are parties, and all parties to this suit are charged with notice of this claim without further citation or notice. *Conseco Fin. Servicing Corp. v. Klein ISD*, 78 S.W.3d 666, 675 (Tex.App.—Houston [14<sup>th</sup> Dist.] 2002, no pet.) (permits intervention without further service); *Mandel v. Lewisville ISD*, 499 S.W.3d 65, 74 (Tex.App.—Fort Worth 2016, pet. denied) (new claims with more onerous relief without further notice).
6. Intervenor(s) are legally constituted and authorized to impose and collect ad valorem taxes on the property. The taxes in the amounts stated in the attached Exhibit A were legally imposed on each separately described property for each year specified and on each person who owned the property on January 1st of the year for which the taxes were imposed. The person(s) sued owned the property on January 1st of the year for which the taxes were imposed (personal liability) or owned the property (or an interest in the property) when the suit was filed (in rem liability). The taxes were imposed in Harris County, Texas, and all the properties described were, at the time the taxes were assessed, located within the boundaries of Intervenor(s).
7. As to each separately described property, there are delinquent taxes, penalties, interest, attorney's fees and costs associated with the lawsuit, justly due, owing, and unpaid against the property described in Exhibit A.

**SEE ATTACHED EXHIBIT A**

TRACT #1  
TAX OFFICE NUMBER: 0831940000034  
LT 34 BLK 2  
EDEL PLAZA

TRACT #2  
TAX OFFICE NUMBER: 0761530120012  
LT 12 BLK 12  
SOUTHCREST SEC 1

8. The taxes are delinquent. In addition, penalties, interest, and costs authorized by law that are stated in attached Exhibit A for each separately assessed property are due. Penalties and interest are due and continue to accrue.
9. In addition, pursuant Texas Property Tax Code § 33.48, costs are due for reasonable expenses in determining the name, identity, and location of necessary parties and in procuring necessary legal descriptions of the property on which the delinquent taxes are due and for all usual court costs. Intervenor(s) are entitled to recover attorney's fees of 15 percent of the total amount of taxes, penalties, and interest due. In addition, Intervenor(s) claim the expenses of foreclosure sale as costs. Intervenor(s) are entitled to recover each penalty that is incurred and all interest that accrues on delinquent taxes imposed on the property from the date of the judgment to the date of the sale under Texas Property Tax Code § 34.01 or under Texas Local Government Code § 253.010, as applicable.
10. Claims for all taxes that become delinquent on the property(ies) at any time subsequent to the filing of this action up to the day of Judgment are incorporated in this suit and shall be recovered without further Citation or service of process, which will also include claims for penalties, interest, attorney's fees, and costs allowed by law.
11. Intervenor(s) assert a lien on each separately described property to secure the payment of all taxes, penalties, interest, attorney's fees, and costs due. All things required by law to be done have been done properly by the appropriate officials, and the undersigned attorney is legally authorized to prosecute the suit on behalf of Intervenor(s).
12. Intervenor(s) are entitled to personal judgment against Defendant(s) owning the property as of January 1st of each year these taxes were assessed for the total amount of all taxes, penalties, interest, costs, expenses, attorney's fees, and costs of court, as allowed by law. Intervenor(s) do not seek personal judgment against Defendant Lienholder(s), if any. Intervenor(s) are entitled to foreclosure of its tax liens against Defendants and Defendant Lienholder(s), if any. Defendant Lienholder(s) who are taxing units must include their tax claims in this suit for recovery of their delinquent ad valorem taxes due on the property to prevent the extinguishment of their liens, pursuant to Texas Property Tax Code § 33.44.

Therefore, Intervenor(s) request (a) a personal judgment for all taxes, penalties, interest, attorney's fees, and costs that are due or will become due on the property against the Defendant(s) who owned the property on January 1 of the year for which the taxes were imposed, to the extent allowed by law, and (b) judgment against Defendant(s) and Defendant Lienholder(s) for foreclosure of the lien and payment of all taxes, penalties, interest, costs, expenses, attorney's fees, cost of court, and other charges or expenses that are due or will become due and that are secured by the lien, (c) extinguishment of tax liens of taxing units who are made parties to this suit but who fail to file in this case their claims for delinquent taxes, (d) for an order that the property be sold to satisfy the judgment, and (e) for all other relief to which Intervenor(s) may be entitled.

Respectfully submitted,

Harris County Attorney  
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*Harrison Long*

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**Attorneys for Intervenor(s)**

**Certificate of Service**

I certify that a copy of this document was served on all other parties in compliance with TRCP 21a on the 22<sup>nd</sup> day of December, 2023.

**IMA Investments, LLC, Defendant**  
Registered Agents, Inc., Registered Agent  
5900 Balcones Dr., Ste 100  
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Served via U.S. Regular Mail

**Grant Majesty Group, LLC, Defendant (IN REM ONLY)**  
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*Harrison Long*

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Harrison Long  
Assistant County Attorney

### Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Michelle Wettig on behalf of Harrison Long  
Bar No. 24132355  
Michelle.Wettig@harriscountytexas.gov  
Envelope ID: 82851977  
Filing Code Description: Counter Claim/Cross  
Action/Interpleader/Intervention/Third Party  
Filing Description: Harris County's Original Intervention  
Status as of 12/22/2023 4:34 PM CST

#### Case Contacts

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Harrison Long	24132355	harrison.long@harriscountytexas.gov	12/22/2023 4:04:08 PM	SENT
Harrison Long		TaxEservice.cao@harriscountytexas.gov	12/22/2023 4:04:08 PM	SENT

Unofficial Copy Office of Mainly Burgess District Clerk