

In re: LAKE WORTH GENERATION, LLC.,  
Debtor.

**CASE NO. 03-31953-BKC-PGH**

The Court denied both Tax Collector's Motion for Summary Judgment and Liquidating Trustee's Cross-Motion for Summary Judgment. The Court found that the issue of whether or not the Debtor made knowing misrepresentations in an effort to keep a tax exemption to which it may not have been entitled was a disputed issue of material fact. Issues involving knowledge and intent are almost inevitably questions of fact that cannot be properly resolved through summary judgment motions. While a confirmed plan of reorganization is generally binding upon every entity with a prepetition claim against a debtor, the due process rights guaranteed by the Fifth Amendment limit the reach of 11 U.S.C. § 1141. Summary judgment was also inappropriate because there existed a disputed issue of fact as to whether the County, which is a different entity than either the Tax Collector or the Property Appraiser, had received adequate notice of the confirmation order.