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3 UNITED STATES BANKRUPTCY COURT
4 EASTERN DISTRICT OF CALIFORNIA
5 SACRAMENTO DIVISION
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9 In re) Case No. 04-22465-A-11
10 DENNIS and MAREN MURPHY,) Docket Control No. GCH-20
11 Debtors.) Date: May 9, 2005
12) Time: 9:00 a.m.
_____)

13 *On May 9, 2005 at 9:00 a.m., the court considered the claim*
14 *objection of the debtors to scheduled claim of the County of*
15 *Yolo. The text of the final ruling appended to the minutes of*
16 *the hearing follows. This final ruling constitutes a "reasoned*
17 *explanation" for the court's decision and accordingly is posted*
to the court's Internet site, www.caeb.uscourts.gov, in a text-
searchable format as required by the E-Government Act of 2002.
The official record of this ruling remains the minutes of the
hearing.

18 **FINAL RULING**

19 The objection will be overruled.

20 The debtors listed a claim held by the Yolo County Tax
21 Collector in the amount of \$25,328.97 in their Schedule D. The
22 debtors now object to the scheduled claim. They declare that the
23 claim was paid in full.

24 To be paid, a claim must be filed. See 11 U.S.C. §§ 501,
25 502; Fed. R. Bankr. P. 3003. Here, the claim was deemed filed
26 because it was scheduled by the debtors. See 11 U.S.C. §
27 1111(a). Claims that are filed, or that are deemed filed, are
28 allowed unless objected to by a party in interest. Allowed

1 claims are then paid.

2 If a debt is paid before the petition was filed, the claim
3 filed or deemed filed for that debt is properly disallowed
4 because nothing was owed on the date the petition was filed.
5 Claims are determined as of the petition date.

6 If the payment occurred after the petition was filed, it
7 makes no sense to sustain the objection. Disallowing a claim
8 means that the claim holder is not entitled to payment.
9 Allowance means that it is entitled to payment. Here, if the
10 claim is disallowed, the claimant would be required to return the
11 payment. Yet, the basis for the objection is that the claim was
12 paid. The objection is a non sequitur.

13 The evidence does not indicate when the claim was paid. At
14 the hearing, however, counsel for the debtors conceded the
15 payment came after the petition was filed. Therefore, the
16 objection must be overruled and the claim allowed.

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