Docket #0489 Date Filed: 08/21/2026

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE: **WELLMADE FLOOR COVERINGS INTERNATIONAL, INC., ET AL.,** **Debtor.**	**CHAPTER 11** **CASE NO. 25-58764-SMS**

STIPULATION REGARDING THE CLAIM OF BARTOW COUNTY TAX COMMISSIONER

This stipulation (the "Stipulation") is entered into by and among Wellmade Floor Coverings International, Inc. ("Wellmade Floor") and Wellmade Industries MFR. N.A LLC ("Wellmade Industries") (each individually a "Debtor", and collectively, the "Debtors"), and Steve Stewart, in his official capacity as Tax Commissioner for Bartow County, Georgia (the "Tax Commissioner", and collectively with Debtors, the "Parties"), through the undersigned counsel. The Debtors and the Tax Commissioner stipulate as follows:

WHEREAS, on August 4, 2025, (the "Petition Date"), Wellmade Floor Coverings International, Inc. ("Wellmade Floor") and Wellmade Industries MFR. N.A LLC ("Wellmade Industries") (each individually a "Debtor", and collectively, the "Debtors") filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq., (the "Bankruptcy Code").

WHEREAS, on June 1, 2026, Debtors filed their *Chapter 11 Plan* (Doc. No. 385) (the "Plan") and *Disclosure Statement for Chapter 11 Plan* (Doc. No. 386).

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WHEREAS, on August 7, 2025, the Court entered the *Order (I) Directing Joint Administration of Related Chapter 11 Cases and (II) Granting Related Relief* (Doc. No. 25) authorizing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b) under Case No. 25-58764.[1]

WHEREAS, on September 11, 2025, Wellmade Industries filed its Summary of Assets and Liabilities, Schedule A/B, Schedule D, Schedules E/F, Schedule G, Schedule H (Industries Doc. No. 14) and Statement of Financial Affairs (Industries Doc. No. 15) (collectively, as amended, the "Schedules") and on September 19, 2025, Wellmade Industries filed an Amendment to Schedules (Industries Doc. No. 18).

WHEREAS, the Schedules did not list the Tax Claim held by the Tax Commissioner, but did include a priority tax debt for the years 2022-2024 in the amount of $95,265 as owed to the Bartow-Cartersville Joint Development Authority (the "Development Authority").

NOW, THEREFORE, the Parties, by and through their respective undersigned counsel, hereby stipulate and agree as follows:

1. The Tax Commissioner holds a Claim against Wellmade Industries for unpaid maintenance and operation ("M&O") taxes on the property located at 1 Wellmade Dr, Cartersville, GA 30120 for the years 2022, 2023, and 2024 in the total amount of $95,265.47, plus applicable interest (the "Tax Claim").

[1] References to filings in the Wellmade Industries Case No. 25-58760 docket shall be made as "Industries Doc. No. __". References to filings in the Wellmade Flooring Case No. 25-58764 docket under which the cases are jointly administered shall be made as "Doc. No. __". Capitalized, but undefined, terms contained herein shall have the meanings ascribed to them in the Plan.

2. The Tax Claim shall be Allowed, as defined in the Plan, as an Other Priority Claim in the amount of $95,265.47 and paid in full pursuant to Class 2 of the Plan. The Tax Claim shall replace, in all respects, the Claim scheduled in favor of the Development Authority.

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Debtor.	

CERTIFICATE OF SERVICE

This is to certify that on August 21, 2026, the *Stipulation Regarding the Claim of Bartow County Tax Commissioner* ("Stipulation") was electronically entered using the Bankruptcy Court's Electronic Case Filing program, which sends a notice of and an accompanying link to the Objection to the following parties who have appeared in this case under the Bankruptcy Court's Electronic Case Filing Program:

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This 21st day of August, 2026.

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