

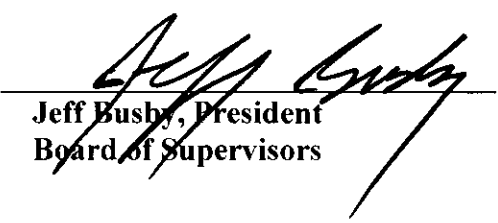
**ORDER: APPROVE REQUEST A TEN YEAR TAX EXEMPTION FOR
SMW MANUFACTURING INC.**

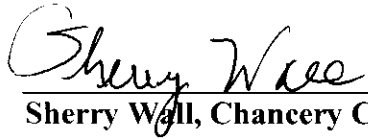
Motion was made by Mike Roberts, duly seconded by Chad McLarty, to approve a request for ten year tax exemption for SMW Manufacturing Inc.

The vote on the motion was as follows:

Supervisor Kevin Frye, voted yes
Supervisor Jeff Busby, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, voted yes
Supervisor Mike Roberts, voted yes

After the vote, President Busby, declared the motion carried, this the 4th day of June, 2018.


Jeff Busby, President
Board of Supervisors


Sherry Wall, Chancery Clerk

SMW Mfg. Inc. Personal Property PPW 4472

0.0

Will pay w/exemption 0.0

No exemption 0.0

* 4,610,503.00 x

0.0

15. %

691,575.45 +

* 4,610,503.00 x

15. %

691,575.45 +

691,575 x

- 3.47 =

County
w/exemption

2,399.77 +

0.0

total mills 691,575 x
106.35 =

73,549.00

With No exemption

0.0

County schals
gets full
amount

691,575 x

- 69.37 =

47,974.56 +

0.0

2,399.77 +

47,974.56 +

Total w/exemption

→ 50,374.33 *

POSITION STATEMENT OF TAX ASSESSOR

TRADE NAME OF APPLICANT: SMW Mfg. Inc.
 LOCATION: 360 C.R. 166 - Oxford, MS 38655 PARCEL # 132X-D4-051.00 (3328)
 EXEMPTION RELATES TO MISS. CODE OF 1972, SECTION: 27-31-100 & 27-31-7
 TYPE OF BUSINESS: Manufacturer
 FINISHED PRODUCTS ARE: Cold Formed & Machined Precision Components
 HAS THIS ENTERPRISE ENJOYED AN EXEMPTION PREVIOUSLY? (YES-NO) No
 UNDER ANY OTHER TRADE NAME? (YES-NO) No
 ANY OTHER LOCATION? (YES-NO) No
 UNDER ANY OTHER OWNERSHIP? No
 NUMBER OF NEW JOBS? 410 ESTIMATED ANNUAL PAYROLL \$2.5 Million (Annually)
EXEMPTION TO BE ON:

LAND VALUE AS OF COMPLETION DATE: \$ 322,500
 IMPROVEMENT VALUE AS OF COMPLETION DATE: \$ 8,735,070 Leasing - Does Not own land or Bldg.

PERSONAL PROPERTY:

4472 FURN. & FIX. VALUE \$ 16,603
 MACH. & EQUIP. VALUE \$ 4,593,900
 RAW MATERIALS VALUE \$ _____
 WORK IN PROCESS VALUE \$ _____
 PERSONAL PROPERTY TOTAL AS OF COMPLETION DATE: \$ 4,610,503
 EXEMPTION TOTAL VALUE AS OF COMPLETION DATE: \$ 12-31-2017

LAND AND IMPROVEMENTS:

OWNER OF LAND: Caterpillar Inc.
 OWNER OF IMPROVEMENTS: Same
 DATE OF IMPROVEMENTS: COMPLETED Dec 31, 2017 EXPANDED _____
 ANY PRIOR EXEMPTION: _____
 YEARS OF EXEMPTION APPLIED FOR: Jan. 1 - 2018 THRU Dec 31, 2027
 APPLICANT'S REPRESENTATIVE: Kevin McCarty Kmccarty@smw-mfg.com
 ADDRESS: SMW Manufacturing - 25575 Brent Rd. Taylor, MI 48180 PHONE: 517-596-3300 x209
 INVESTIGATED BY: _____
 COMMENTS: Caterpillar got 10 yr exemption on land & bldg from 1/1/99 thru 12/31/2008 - expired
SMW leases the land & bldg, but plans to purchase it late this year.

DATE: 5-31-2018TAX ASSESSOR: [Signature]

APPLICATION FOR AD VALOREM TAX EXEMPTION

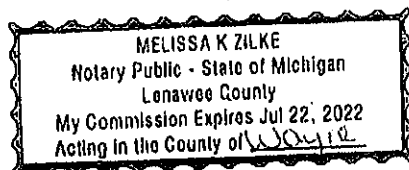
AS AUTHORIZED BY SECTION 27-31-101, et seq., MISSISSIPPI
CODE OF 1972, AS AMENDED

NAME OF ENTERPRISE SMW MFG, INC.
PHYSICAL ADDRESS 360 County Road 1166, Oxford, MS. 38655
TYPE OF INDUSTRY MANUFACTURER ^① UNIFORMED AND MACHINED
LOCATION - COUNTY LAFAYETTE CITY OXFORD DATE OF
COMPLETION 12/31/17 YEARS REQUESTED 10
① MAKER OF LARGE DIAMETER COLD FORM AND MACHINE COMPONENTS FOR
THE INDUSTRIAL, MINING/CONSTRUCTION, AUTOMOTIVE, AND HEAVY TRUCK
INDUSTRIE
NEW (SECTION 27-31-101) X EXPANSION (SECTION 27-31-105) _____
NEW JOBS 46 ESTIMATED PAYROLL \$2.5 MILLION (ANNUALLY)
TRUE VALUE OF PROPERTY EXEMPTED \$4,610,503 *Attach
an itemized list of property to be exempted as Exhibit "A".

The applicant request that the Board approve this application by an order spread on its minutes
declaring that the above property be exempt from all ad valorem taxation except school taxation
for the period requested. The applicant further request that the application and certified
approval of exemption be forwarded to the Mississippi Department of Revenue and upon
approval and certification by the Commission, the Board enter a final order on its minutes
granting the exemption. The above information is true and correct as certified by the applicant.
This application is submitted on the 31 day of May, 2018.

SMW MFG, INC.
Applicant (Name of Taxpayer)
By: KEVIN J MCCARTY
[Signature]
Title: CFO

ATTEST: Melissa K. Zilke
31 May 2018



SMW Manufacturing, Inc.
Exhibit "A" - Application for Industrial Exemption
As of December 31, 2017

Location	Asset Number	Date Acquired	Asset Description	Asset Life	Cost	Inv Amount	Invoice No.
Oxford	17FORM010X	7/1/17	BTB Machining Center	10	\$ 587,500		
Oxford	17FORM010X	7/1/17	National 1875 Cold Former SN: 43857	10	1,000,000		
Oxford	17FORM010X	7/1/17	National 1500 Cold Former SN: 43767	10	750,000		
Oxford	17FORM010X	7/1/17	National 1250 Cold Former SN: 39973	10	650,000		
Oxford	17FORM010X	7/1/17	2000 Ton Macrodyne	10	400,000		
Oxford	17MACH010X	7/1/17	Spare Parts for BTB Machining Center	5	5,000		
Oxford	17MACH010X	7/1/17	Spare Parts for National 1875 Cold Former SN: 43857	5	67,500		
Oxford	17MACH010X	7/1/17	Spare parts for National 1500 Cold Former SN: 43767	5	40,000		
Oxford	17MACH010X	7/1/17	Spare Parts for National 1250 Cold Former SN: 39973	5	12,500		
Oxford	17MACH010X	7/1/17	Spare Parts for 2000 Ton Macrodyne	5	15,000	\$ 3,527,500	36510-0418
Oxford	17FORK010X	7/1/17	CATERPILLAR FORKLIFT 2011 SN: AT83F30487	5	16,600		
Oxford	17FORK020X	7/1/17	CATERPILLAR FORKLIFT 2011 SN: AT83F30596	5	16,600		
Oxford	17FORK030X	7/1/17	CATERPILLAR FORKLIFT 2011 SN: AT83F30632	5	16,600		
Oxford	17FORK040X	7/1/17	CATERPILLAR FORKLIFT 2011 SN: AT83F30354	5	16,600	66,400	5012017
Oxford	17DATA040X	7/1/17	Oxford Computers - Start up	3	8,082		
Oxford	17DATA050X	7/1/17	Oxford Internet - Start up	3	3,604		
Oxford	17DATA060X	7/1/17	OXFORD COMPUTER - DELL - NEW	3	1,273		
Oxford	17DATA070X	7/1/17	OXFORD COMPUTER - DELL - NEW	3	1,269		
Oxford	17DATA080X	7/1/17	OXFORD COMPUTER - CDW - NEW	3	2,375	16,603	Various
Oxford	17FORM010X	12/1/17	BTB BB TRV10S-4U+4 NC 12 ROTATARY TRANSFER MACHINE SN: 88643	10	225,000		
Oxford	17FORM010X	12/1/17	BTB BB TRV10S-4U+4 NC 12 ROTATARY TRANSFER MACHINE SN: 88642	10	225,000		
Oxford	17FORM010X	12/1/17	BTB BB TRV10S-4U+4 NC 12 ROTATARY TRANSFER MACHINE SN: 88639	10	225,000		
Oxford	18MACH010X	12/1/17	BTB ROTARY TRASFER MACHINE SPARE PARTS	5	75,000	750,000	112217-1
Oxford	17FORM010X	12/1/17	BTBBB TRV10S-4U+4 NC 12 ROTATARY TRANSFER MACHINE SN: 88638	10	250,000	250,000	112817-2
Project Investment in Oxford, Mississippi through 12/31/17							
						\$ 4,610,503	\$ 4,610,503



25575 Brest Road

Taylor, MI 48180

Mississippi Department of Revenue

Exhibit "A" - Application for Industrial Exemption - 12/31/17
(Ad Valorem Tax Exemption)

➤ Project #1 (2 Stages)

Purchase the cold forming and machining equipment, inventory and tooling located in Oxford, MS from Caterpillar. There are three (3) stages of this project with Caterpillar in which SMW will provide product:

○ Stage #1

The temporary sales comprehend providing Caterpillar with complete assembled parts using temporary personnel and leased equipment. This temporary production will last approximately six (6) months. Caterpillar would relocate the equipment to another location outside of Mississippi thereafter. The impact is:

- 2017 Sales \$6.0 million
- Investment
 - Inventory \$2.1 million
 - Tooling 0.4
 - Total \$2.5 million
- Temporary Jobs
 - 24 Assembly Operators
 - Operators were paid \$11 to \$13 per hour w/ no benefits
- Stage #1 was fulfilled during 2017.

○ Stage #2

The permanent sales comprehend providing Caterpillar with component parts manufactured (cold formed and machined) in Oxford, MS. The impact is:

- Annual Sales: \$8.0 to \$12.0 million
- Investment:
 - Equipment \$6.8 million
 - Building 2.7
 - Total \$9.5 million
- Job Creation:
 - Hourly Direct 34 - \$19.00 Hourly Rate w/ Benefits
 - Hourly Indirect 17 - \$23.00 Hourly Rate w/ Benefits



25575 Brest Road
Taylor, MI 48180

Mississippi Department of Revenue
Exhibit "A" - Application for Industrial Exemption – 12/31/17
(Ad Valorem Tax Exemption)

- o Salary 9 - \$71K Salary w/ Benefits
- o Total 60

- *Stage #2* is 76% fulfilled with 46 permanent employees in hired.
See attached "Exhibit A" description of jobs, rate of pay and
benefits created through 12/31/17.

**SMW Manufacturing
Compensation & Benefits
Oxford, Mississippi**

PCA										Employee Annual Cost										Total Net Benefits
Annual Compensation (Hours)	Social Security	Medicare	FUTA	SUI	Total Taxes	Medical	Dental	Vision	Vol Lg	Lg Tm	Disab	401K Match	Premium	Vacation	Holidays	Compensation	Workers			
Annual Operator	\$ 30,780	\$ 2,668	\$ 577	\$ 420	\$ 140	\$ 3,003	\$ 4,542	\$ 212	\$ 61	\$ 22	\$ 2	\$ 1,414	\$ 2,210	\$ 2,448	\$ 1,300	\$ 687	\$ 13,819			
Annual Operator	\$ 37,440	\$ 2,321	\$ 543	\$ 420	\$ 140	\$ 3,424	\$ 4,542	\$ 212	\$ 68	\$ 22	\$ 2	\$ 1,280	\$ 2,080	\$ 1,280	\$ 1,300	\$ 657	\$ 10,283			
Annual Operator	\$ 42,120	\$ 2,611	\$ 611	\$ 420	\$ 140	\$ 3,782	\$ 5,001	\$ 107	\$ 77	\$ 22	\$ 2	\$ 1,550	\$ 2,340	\$ 1,550	\$ 1,400	\$ 786	\$ 11,870			
Coater Operator	\$ 35,100	\$ 2,176	\$ 508	\$ 420	\$ 140	\$ 3,242	\$ 2,606	\$ 54	\$ 61	\$ 22	\$ 2	\$ 1,950	\$ 840	\$ 1,950	\$ 1,300	\$ 588	\$ 7,385			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
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Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212	\$ 180	\$ 22	\$ 2	\$ 1,182	\$ 2,470	\$ 2,280	\$ 1,500	\$ 745	\$ 13,240			
Extruder Head Operator	\$ 44,460	\$ 2,157	\$ 542	\$ 420	\$ 140	\$ 3,561	\$ 4,542	\$ 212												