

SANITARY AND IMPROVEMENT DISTRICT NO. 282 OF  
SARPY COUNTY, NEBRASKA

Minutes of Meeting of Board of Trustees

September 9, 2014

A budget hearing and meeting of the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, was convened in open and public session at 10:00 a.m. and 10:15 a.m. on the 9<sup>th</sup> day of September, 2014 at the offices of Wick's Truck Trailer, 10580 South 147<sup>th</sup> Street, Omaha, Nebraska. Present were: Dawn M. Buck, Steve Wickersham, Corey Buck and Jamie Thompson.

Notice of the meeting/budget hearing was given in advance thereof by publication in The Papillion Times on September 3, 2014, copy of the Affidavit of Publication being attached to these Minutes. Notice of the meeting was simultaneously given to all members of the Board of Trustees, and their Acknowledgements of Receipt of Notice are attached to these Minutes. Notice has also been given to the County Clerk. Availability of the agenda was communicated in the published Notice and in the Notice to the Trustees of the meeting; a copy of the meeting agenda is attached to these Minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The following proceedings were had:

The meeting was called to order by Steve Wickersham, Chairman.

The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The Chairman announced that the first matter for consideration was the approval of the Minutes of the meeting held on March 19, 2014. After a review and discussion of the Minutes, the Minutes were unanimously approved.

The Chairman announced that the next matter for consideration was the hearing to consider the adoption of the proposed budget statement and certification of the amount to be levied in taxes on the property within the District. The Clerk reported that notice of the hearing and a budget summary had been published in accordance with law and a copy of the same would be retained in the files of the District. The proposed budget form, which had been prepared by Averkamp Goodnight Schwaller & Nelson, P.C., accountants for the District, had been distributed to each of the Trustees. The Trustees reviewed each and every entry of the proposed budget statement.

Also in connection with the budget, The Clerk presented correspondence, dated March 14, 2014, from Mr. Richard Harman, fiscal agent for the District, providing an analysis of the future payout for the bonds. Mr. Harman requested and explained the consequence for the Board raising the levy for the Bond Fund of the District in order to meet future bond payment requirements. The Board agreed with the analysis of Mr. Harman. Mr. Thomas J. Guilfoyle, attorney for the District advised the Board that Tom Schwaller, the accountant for the District had used Mr. Harman's recommendation in the proposed budget document.

A thorough discussion ensued, and upon motion duly made, seconded and by roll call vote as follows:

<u>Trustee</u>	<u>Vote</u>
Steve Wickersham	Yes
Dawn Buck	Yes
Corey Buck	Yes
Jamie Thompson	Yes

the following resolutions were adopted.

RESOLVED that pursuant to *Neb. Rev. Stat.* § 13-501 to 13-522 (Reissue 2012), and all other applicable provisions of law, the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, do, and the same hereby does, adopt the budget statement as proposed; and

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, do and the same

hereby does, adopt as its property tax requirements for the ensuing year (that is, its fiscal year beginning July 1, 2014 and ending June 30, 2015) the sum of \$67,061.33 for its General Fund Account and the sum of \$122,945.76 for its Bond Fund Account; and

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, do and the same hereby does, direct and authorize the Clerk of the District to prepare the budget statement as adopted and to file the same with the State Auditor of Public Accounts and with the County Board of Sarpy County, Nebraska as required by law.

The Chairman announced that the next matter for consideration was the special hearing called to adopt a tax request different than the prior year tax request. Mr. Guilfoyle, Attorney for the District, reminded the Board that pursuant to *Neb. Rev. Stat. § 77-1601.02*, the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Board of Trustees passes by a majority vote a resolution setting the tax request at a different amount. This special hearing was called as required by law to hear and consider comments concerning the property tax request.

A thorough discussion ensued, and upon motion duly made, seconded and by roll call vote as follows:

<u>Trustee</u>	<u>Vote</u>
Steve Wickersham	Yes
Dawn Buck	Yes
Corey Buck	Yes
Jamie Thompson	Yes

the following resolutions were adopted.

WHEREAS, *Neb. Rev. Stat. 77-1601.02* provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Board of Trustees passes by a majority vote a resolution setting the tax request at a different amount; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of Sanitary and Improvement District No. 282 of Sarpy County that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, by a majority vote, resolves:

That the 2014-15 property tax request be set at \$67,061.33 for the General Fund and \$122,945.76 for the Bond Fund;

BE IT FURTHER RESOLVED, that a copy of this resolution be certified and forwarded to the County Clerk.

The Chairman announced that the next matter for consideration was the ratification of the engagement of Awerkamp Goodnight Schwaller & Nelson PC for accounting services to be provided to the District for the year ending June 30, 2014. The Chairman informed the Board that the District had received a letter outlining the accountants' duties and responsibilities in connection with the year-end and annual budget and he had executed the same in a timely manner. He announced that it would be appropriate to ratify and approve the execution of the engagement letter on behalf of the District. After thorough discussion and upon motion duly made, seconded and by roll call vote as follows:

<u>Trustee</u>	<u>Vote</u>
Steve Wickersham	Yes
Dawn Buck	Yes
Corey Buck	Yes
Jamie Thompson	Yes

The Board of Trustees authorized the employment of Averkamp Goodnight Schwaller & Nelson PC as accountants for the District on the terms set forth in the accountants' proposal, and ordered and ratified the Chairman's execution of the proposal on behalf of the District.

The Chairman announced that the next matter for discussion was a letter that the District had received from Richard Harman of Ameritas advising that in the future all General Fund Wararnts that had to be purchased, will be subject to a five percent fee. Mr. Guilfoyle, attorney for the District, advised that the District was on a cash basis and wouldn't affect the District in its current financial status. No formal action was taken at this time.

The Chairman announced that the next matter for discussion was the information surrounding the One Call Notification Act which requires operators of underground facilities be members of and participate in the statewide One-Call Notification Center. Thomas J. Guilfoyle, attorney for the District, advised the Board that due to the requirement, Lamp Rynearson, engineers for the District, had been notified that the District wanted to participate in the One Call. Lamp Rynearson signed the District up for participation and informed the District of its role and billing for the same. Mr. Guilfoyle informed the Board, that his firm was advancing the fees for the One Call statements, which were fairly minimal, due to the fact that cash payment was required. The Chairman announced that it would be appropriate to ratify and approve the participation in One Call on behalf of the District. After thorough discussion and upon motion duly made, seconded and by roll call vote as follows:

<u>Trustee</u>	<u>Vote</u>
Steve Wickersham	Yes
Dawn Buck	Yes
Corey Buck	Yes
Jamie Thompson	Yes

The Board of Trustees authorized participation in the One Call system, pursuant to the One-Call Notification Act.

The Chairman announced that the next matter for consideration was the ratification of warrants drawn on the General Fund Account of the District and payable to Omaha Public Power District. The Chairman announced that at a prior meeting the Chairman and Clerk were authorized to issue warrants payable to Omaha Public Power District for street and sign lights as they became due to avoid problems caused by payment delays occasioned by delays in meetings. Such warrants are to be ratified at the meeting following their issuance. As such, the Chairman and Clerk issued the warrant in order to avoid further concerns with the past-due status of the invoice. The District ratifies the issuance as follows:

<u>Warrant No.</u>	<u>Payee</u>	<u>Amount</u>
814	Omaha Public Power District (issued 4-2-14 )	617.58
815	Omaha Public Power District (issued 5-5-14)	608.10
816	Omaha Public Power District (issued 6-4-14 )	606.22
817	Omaha Public Power District (issued 7-1-14)	601.36
818	Omaha Public Power District (issued 8-1-14)	645.76

In addition, the Chairman announced that the next matter for discussion was the consideration of bills to be paid from the General Fund of the District. The Clerk presented a statement from Erickson | Sederstrom, PC in the amount of \$5,361.28 for legal fees and costs; statements from Lamp Rynearson & Associates, Inc. in the total sum of \$3,226.54 for engineering services; statement from World Herald Media Group in the amount of \$36.90 for publication expense; a statement from Omaha Public Power District in the amount of \$668.70 for street and sign lighting; a statement from Utilities Service Group in the amount of \$2,090.28 for annual sanitary sewer jetting; a statement from Clean Sweep Commercial, Inc. in the amount of \$200.00 for street sweeping; a statement from Signature Advertising & Display, Inc. for street sign repair; a statement from Benesch, Inc. in the amount of \$144.00 for wetland monitoring; statements from Cornerstone Insurance Group in the total amount of \$760.00 for general liability insurance and Chairman and Clerk's bonds; and a statement from Great Western Bank for Registrar/Paying Agent fees; upon motion duly made, seconded and by roll call vote as follows:

<u>Trustee</u>	<u>Vote</u>
Steve Wickersham	Yes
Dawn Buck	Yes
Corey Buck	Yes
Jamie Thompson	Yes

the following resolution was adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrant Nos. 814 through 828 of the District, dated the date of this meeting, to the following payees and in the following amounts, said Warrants to be drawn on the General Fund of the District and to draw interest at the rate of 7% per annum (interest to be payable at maturity) and to be redeemed no later than September 9, 2017, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to wit:

- A. Warrant No. 814 in the amount of \$617.58, payable to Omaha Public Power District;
- B. Warrant No. 815 in the amount of \$608.10, payable to Omaha Public Power District;
- C. Warrant No. 816 in the amount of \$606.22, payable to Omaha Public Power District;
- D. Warrant No. 817 in the amount of \$601.36, payable to Omaha Public Power District;
- E. Warrant No. 818 in the amount of \$645.76, payable to Omaha Public Power District;
- F. Warrant No. 819 in the amount of \$5,361.28, payable to Erickson | Sederstrom, PC;
- G. Warrant No. 820 in the amount of \$3,226.54, payable to Lamp Rynearson & Associates, Inc.;

- H Warrant No. 821 in the amount of \$36.90, payable to World Herald Media Group;
- I. Warrant No. 822 in the amount of \$668.70, payable to Omaha Public Power District;
- J. Warrant No. 823 in the amount of \$2,090.28, payable to Utilities Service Group;
- K. Warrant No. 824 in the amount of \$200.00, payable to Clean Sweep Commercial, Inc.;
- L. Warrant No. 825 in the amount of \$205.73, payable to Signature Advertising & Display, Inc.;
- M. Warrant No. 826 in the amount of \$144.00, payable to Benesch & Company;
- N. Warrant No. 827 in the amount of \$760.00, payable to Cornerstone Insurance Group; and
- O. Warrant No. 828 in the amount of \$250.00, payable to Great Western Bank;

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, that both they and the district hereby find and determine and covenant, warrant and agree as follows: the improvements and/or facilities being financed or refinanced by the above Warrants are for essential governmental functions and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction being owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specifically benefited by said improvements in the District; the development of the land in the District is for residential or commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed; other than any incidental use of said improvements by a developer during the initial period of development of said improvements, there have been, are and

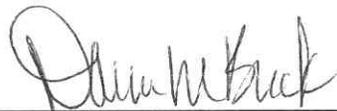
will be no persons with rights to use such improvements other than as members of the general public; none of the proceeds of said Bonds or any refinanced indebtedness have been or will be loaned to any private person or entity; the District hereby authorizes and directs the Chairperson or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended, pertaining to the above Warrants; and the District does not reasonably expect to sell or otherwise dispose of said improvements and/or facilities, in whole or in part, prior to the last maturity of the above warrants.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under the current federal law to maintain the tax exempt status (as to taxpayers generally) of interest on the above Warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above Warrants as its "qualified tax exempt obligations" under Section 265(b)(3)(B)(i)(III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than \$10,000,000 during the calendar year in which the above Warrants are to be issued.

There being no further business to come before the meeting, upon motion duly made, seconded and by roll call vote as follows:

<u>Trustee</u>	<u>Vote</u>
Steve Wickersham	Yes
Dawn Buck	Yes
Corey Buck	Yes
Jamie Thompson	Yes

the meeting was adjourned.



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DAWN M. BUCK, Clerk

AGENDA

Sanitary and Improvement District No. 282 of  
Sarpy County, Nebraska  
September 9, 2014

1. Meeting called to Order – Announcement to be made by Chairman as follows:  
  
“A current copy of the Nebraska Open Meetings Act is available for review by anyone in attendance. [indicate where the copy is located].”
2. Review of the Minutes of March 19, 2014 meeting
3. Items to Discuss
  - a. Budget hearing
  - b. Special hearing to set final tax request
  - c. Ameritas Investment Letter of March 14, 2014
  - d. Ratification of engagement letter of May 15, 2014
  - e. Report that Ameritas will charge 5% fee if not on cash basis for all warrants
  - f. Ratification of signing up for One Call

4. Ratification of Payment of General Fund Warrants:

<u>Warrant</u> <u>No.</u>	<u>Payee</u>	<u>Amount</u>
814	Omaha Public Power District (issued 4-2-14)	617.58
815	Omaha Public Power District (issued 5-5-14)	608.10
816	Omaha Public Power District (issued 6-4-14 )	606.22
817	Omaha Public Power District (issued 7-1-14)	601.36
818	Omaha Public Power District (issued 8-1-14)	645.76

5. Payment of General Fund Bills:

<u>Warrant</u> <u>No.</u>	<u>Payee</u>	<u>Amount</u>
819	Erickson & Sederstrom PC	5,361.28
820	Lamp Rynearson & Associates, Inc.	3,226.54
821	World Herald Media Group (Papillion Times)	36.90

822	Omaha Public Power District	668.70
823	Utilities Service Group	2,090.28
824	Clean Sweep Commercial, Inc.	200.00
825	Signature Advertising & Display, Inc.	205.73
826	Benesch, Inc.	144.00
827	Cornerstone Insurance Group	760.00
828	Great Western Bank	250.00

6. New business, if any.

7. Adjournment.

## CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 282 of Sarpy County, Nebraska, ("The District") and hereby further certify as follows:

1. Annexed to this certificate is a true and correct transcript of the proceedings of the Board of Trustees of the District relating to a meeting of said District held on the date and at the time reflected in the meeting minutes contained in said foregoing transcript (the "Meeting"). All of the proceedings of the District and of the Board of Trustees thereof which are set out in the annexed and foregoing transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed and foregoing transcript with said journal and with the records and files of the District which are in such Clerk's official custody and said transcript is a full, true and complete copy of said journal, records and files which are set out therein.

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.

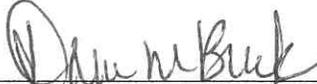
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the Minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 16 day of September, 2014.

  
\_\_\_\_\_  
Chairperson

  
\_\_\_\_\_  
Clerk

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE MEETING

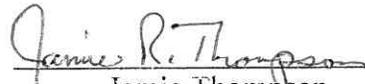
The undersigned Trustee hereby acknowledges receipt of Notice of the meeting of the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, to be held on September 9, 2014 at the offices of Wick's Truck Trailer, 10580 South 147<sup>th</sup> Street, Omaha, Nebraska beginning at 10:00 A.M.

A handwritten signature in black ink, appearing to read 'Steve Wickersham', written over a horizontal line.

Steve Wickersham

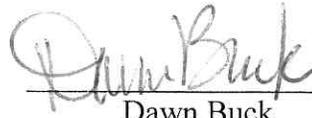
ACKNOWLEDGEMENT OF RECEIPT OF NOTICE MEETING

The undersigned Trustee hereby acknowledges receipt of Notice of the meeting of the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, to be held on September 9, 2014 at the offices of Wick's Truck Trailer, 10580 South 147<sup>th</sup> Street, Omaha, Nebraska beginning at 10:00 A.M.

  
\_\_\_\_\_  
Jamie Thompson

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE MEETING

The undersigned Trustee hereby acknowledges receipt of Notice of the meeting of the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, to be held on September 9, 2014 at the offices of Wick's Truck Trailer, 10580 South 147<sup>th</sup> Street, Omaha, Nebraska beginning at 10:00 A.M.

  
Dawn Buck

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustee hereby acknowledges receipt of Notice of the meeting of the Board of Trustees of Sanitary and Improvement District No. 282 of Sarpy County, Nebraska, to be held on September 9, 2014 at the offices of Wick's Truck Trailer, 10580 South 147<sup>th</sup> Street, Omaha, Nebraska beginning at 10:00 A.M.



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Corey Buck

## Deb Arkfeld

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**From:** Sandra Mills <smills@sarpy.com>  
**Sent:** Friday, August 29, 2014 4:04 PM  
**To:** Tom Guilfoyle  
**Subject:** RE: SID 282 Notice of September 9, 2014 meeting

Thank you for the e-mail.

*Sincerely,*

*Sandy Mills*

Administrative Assistant  
Sarpy County Clerk's Office  
1210 Golden Gate Drive  
Papillion, NE 68046  
(402) 593-5957  
(402) 593-4471 Fax

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**From:** Tom Guilfoyle [<mailto:tguil@eslaw.com>]  
**Sent:** Friday, August 29, 2014 11:27 AM  
**To:** SID  
**Subject:** RE: SID 282 Notice of September 9, 2014 meeting

Sir/Madam:

Attached please find the Notice of Meeting for the meeting to be held September 9, 2014. Please acknowledge receipt of this e-mail for my records.

Thank you for your assistance.

Tom

Thomas J. Guilfoyle  
Erickson | Sederstrom, P.C.  
10330 Regency Parkway Drive, Suite 100  
Omaha, NE 68114  
(402) 397-2200  
Direct Line: (402) 390-7124  
Fax: (402) 390-7137  
[guilfoyle@eslaw.com](mailto:guilfoyle@eslaw.com)

IRS Circular 230 Required Notice--IRS regulations require that we inform you as follows: To the extent this communication (including any attachments) addresses any federal tax matter, it was not written to be (and may not be) relied upon to (i) avoid penalties under the Internal Revenue Code or (ii) promote, market or recommend to another party any transaction or tax-related matter so addressed.



ERICKSON | SEDERSTROM, P.C.  
Attorneys  
10330 Regency Parkway Drive, Suite 100  
Omaha, Nebraska

Sanitary and Improvement District No. 282 of Sarpy County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9<sup>th</sup> day of September, 2014, at 10:00 a.m. at the offices of Wick's Truck Trailer, 10580 South 147<sup>th</sup> Street, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours. The agenda for such meeting is kept continuously current and is available for public inspection at the office of counsel for the District at 10330 Regency Parkway Drive, Omaha, Nebraska, and includes payment of bills and general business of the District.

Dawn Buck, Clerk

2012-2013 Actual Disbursements & Transfers	\$	164,638.60
2013-2014 Actual Disbursements & Transfers	\$	144,115.48
2014-2015 Proposed Budget of Disbursements & Transfers	\$	343,765.00
2014-2015 Necessary Cash Reserve	\$	321,236.46
2014-2015 Total Resources Available	\$	665,001.46
Total 2014-2015 Personal & Real Property Tax Requirement	\$	190,007.09
Unused Budget Authority Created For Next Year	\$	127,897.44
<b>Breakdown of Property Tax:</b>		
Personal and Real Property Tax Required for Non-Bond Purposes	\$	67,061.33
Personal and Real Property Tax Required for Bonds	\$	122,945.76

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 9<sup>th</sup> day of September, 2014 at 10:15 a.m. at the offices of Wick's Truck Trailer, 10580 South 147<sup>th</sup> Street, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2013-2014 Property Tax Request	\$	191,615.93
2013 Tax Rate		0.850000
Property Tax Rate (2013-2014 Request/2014 Valuation)		0.857197
2014-2015 Proposed Property Tax Request	\$	190,007.09
Proposed 2014 Tax Rate		0.850000