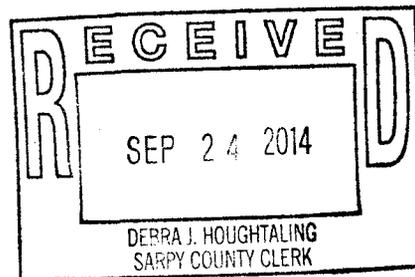


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advised he was taking
copy to Treasurer.



CERTIFICATE

I, the undersigned, Michelle Zimmerman, hereby certify that I am the Clerk of Sanitary and Improvement District No. 278 of Sarpy County, Nebraska, and that at a meeting of the Board of Trustees of said District, sitting as a Board of Adjustment and Equalization, duly called and held on September 10, 2014, a quorum being present, the following resolution was unanimously adopted by the Board of Trustees, to-wit:

WHEREAS, complete statements of all costs of certain public improvements and work incidental thereto constructed in Tiburon Ridge, Phase 1, a Subdivision in Sanitary and Improvement District No. 278 of Sarpy County, Nebraska, in connection with the hereinafter identified improvement projects, have been prepared by the engineers for the District, together with plats of the property in the District and schedules of the amounts proposed to be assessed against each separate lot or tract in said subdivision in the District, all of which cost statements, plats and schedules have been duly filed with the Clerk of the Board of Trustees of said District, to-wit: Sanitary Sewer, Outfall Sewer, Storm Sewer and Paving, Section I; Sewer Connection Fees - Section I; Sub-Basin Interceptor Sewer Development Connection Fee; Water - Section I; Power - Section I; and Interlocal Agreements Between SID 278 and SIDs 176, 192, 240, 255 and 260; and

WHEREAS, notice that said statements of costs, plats and schedules were on file in said Clerk's office and that all objections thereto, or to prior proceedings on account of errors, irregularities or inequalities, unless made in writing and filed with the Clerk of said District within twenty days after August 20, 2014 (the date of first publication of said Notice) should be deemed to have been waived, was given by publication thereof in *The Gretna Breeze*, in Gretna, Nebraska, on, and by mailing true copies of said notice to each property owner in said subdivision in the District subject to special assessments (which notice included the amount proposed to be assessed against the owner's property for the improvements) and also by posting handbills of said notice along the line of the work in said District; notice of said hearing together with copies of said statements of costs, plats and schedules of special assessments were also given by Certified Mail to the Sarpy County Clerk and to the District's fiscal agent, Kuehl Capital Corp., all in the manner and within the time limits provided by law; and

WHEREAS, no objections to the proposed assessments or to any proceedings of the District were filed with the Clerk of the District within twenty days after the first publication of said notice, nor at any time; and

WHEREAS, the Board has approved the statements of costs and schedule;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Sanitary and Improvement District No. 278 of Sarpy County, Nebraska, find and determine:

1. That the lots or parcels of land in said subdivisions within said District, identified on the schedules attached hereto, were specially benefitted in the amounts shown opposite each lot or parcel number on said schedule, and the amounts of said benefits do not exceed the cost of such portion of the construction of said improvements as are local improvements, and the amount set opposite each lot or parcel on said schedule is an equitable apportionment of the cost of the local improvements between the several lots or parcels in proportion to the special benefits received by each lot or parcel and does not exceed said special benefits.
2. That each of said lots or parcels of land identified on said attached schedule shall be assessed in the amounts shown opposite each lot or parcel number on said schedules of special assessments.
3. That the special assessments shall become due fifty days from the date of levy (September 10, 2014) and may be paid within that time without interest, but if not so paid they shall bear interest from September 10, 2014 and they shall become delinquent in ten equal annual installments. The first installment shall become delinquent one year after date of levy and one installment shall become delinquent on the same date each year thereafter for nine years, and shall bear interest from and after the date of levy at the rate of seven and one-half percent (7.5%) per annum until delinquent, and then at nine and one-half percent (9.5%) per annum thereafter until fully paid.

BE IT FURTHER RESOLVED that said special assessments be and hereby are equalized and apportioned between the several lots or parcels of ground with reference to the benefits resulting from the construction of said improvements and said special assessments are hereby levied upon said several lots or parcels of ground in accordance with the attached schedules of special assessments.

BE IT FURTHER RESOLVED that the Clerk of the District be and hereby is authorized and directed to certify to the County Treasurer and to the County Clerk of Sarpy County, Nebraska, this levy of special assessments upon the lots or parcels of land identified on the schedules attached hereto in the amounts shown opposite each lot number on said schedules, in order that said special assessments may be collected in the same manner as general taxes.

I further certify that the foregoing resolution has been spread upon the minutes of this District and that the foregoing is a full, true and complete copy thereof.

I further certify that as of date hereof no Notice of Appeal to the Sarpy County District Court from the action of the Board of Trustees of the District, sitting as a Board of Adjustment

and Equalization, equalizing and levying the above-described special assessments, has been filed with me, the undersigned, as Clerk of this District, by any owner of property in said District.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said District this 22ND day of September, 2014



Michelle Zimmerman, Clerk

[SEAL]



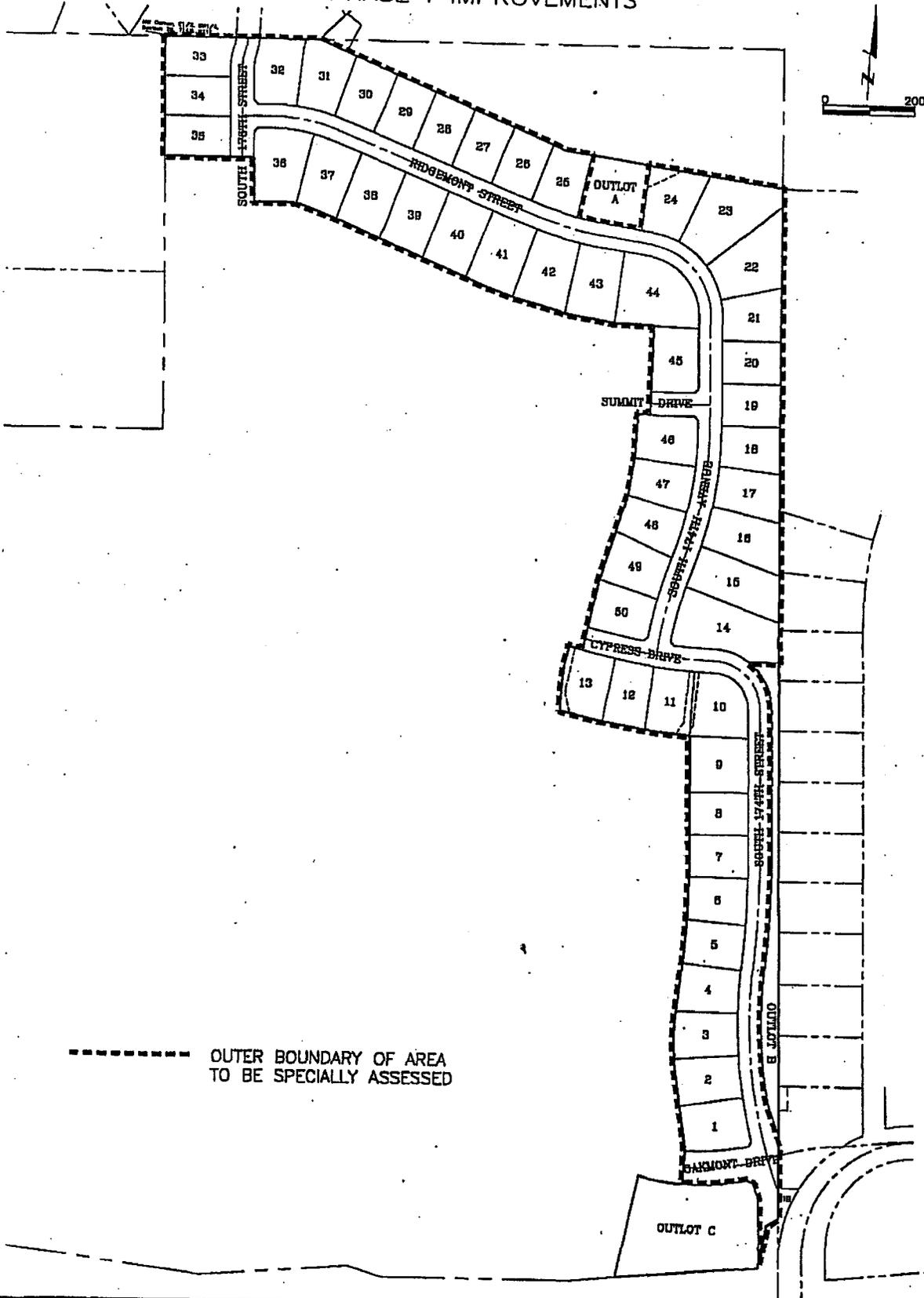
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TIBURON RIDGE ASSESSMENTS

SANITARY & IMPROVEMENT DISTRICT NO. 278

OF SARPY COUNTY, NEBRASKA

PHASE I IMPROVEMENTS



----- OUTER BOUNDARY OF AREA TO BE SPECIALLY ASSESSED



LAMP RYNEARSON & ASSOCIATES

14710 West Dodge Road, Suite 100 402.496.2498 | P
 Omaha, Nebraska 68154-2027 402.496.2730 | F
 www.LRA-inc.com

ASSESSMENT
MAP

drawn by | designed by | reviewed by | project - task number | date | book and page | revisions

path\tername

SPECIAL ASSESSMENT SCHEDULE
 SID NO. 278 (TIBURON RIDGE)
 LRA JOB NO. 0107018
 7/17/2014

TAX IDENTIFICATION NUMBER	OWNER/ZIP	LOT NUMBER	SANITARY AND PAVING, SEC I	WATER SEC I	UNDERGROUND POWER SEC I	TOTAL ASSESSMENTS
01159 4044	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 1	\$ 12,398.15	\$ 3,623.41	\$ 1,478.44	\$ 17,500.00
01159 4045	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 2	12,398.15	3,623.41	1,478.44	17,500.00
01159 4046	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 3	12,398.15	3,623.41	1,478.44	17,500.00
01159 4047	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 4	12,398.15	3,623.41	1,478.44	17,500.00
01159 4048	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 5	12,398.15	3,623.41	1,478.44	17,500.00
01159 4049	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 6	12,398.15	3,623.41	1,478.44	17,500.00
01159 4050	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 7	12,398.15	3,623.41	1,478.44	17,500.00
01159 4051	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 8	12,398.15	3,623.41	1,478.44	17,500.00
01159 4052	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 9	12,398.15	3,623.41	1,478.44	17,500.00
01159 4053	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 10	12,398.15	3,623.41	1,478.44	17,500.00
01159 4054	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 11	12,398.15	3,623.41	1,478.44	17,500.00
01159 4055	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 12	12,398.15	3,623.41	1,478.44	17,500.00

SPECIAL ASSESSMENT SCHEDULE
 SID NO. 278 (TIBURON RIDGE)
 LRA JOB NO. 0107018
 7/17/2014

TAX IDENTIFICATION NUMBER	OWNER/ZIP	LOT NUMBER	SANITARY AND PAVING, SEC I	WATER SEC I	UNDERGROUND POWER SEC I	TOTAL ASSESSMENTS
01159 4056	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 13	12,398.15	3,623.41	1,478.44	17,500.00
01159 4057	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 14	12,398.15	3,623.41	1,478.44	17,500.00
01159 4058	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 15	12,398.15	3,623.41	1,478.44	17,500.00
01159 4059	ROYAL DEVELOPMENT INC 13808 BURT STREET	68154 16	\$ 12,398.15	\$ 3,623.41	\$ 1,478.44	\$ 17,500.00
01159 4060	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 17	12,398.15	3,623.41	1,478.44	17,500.00
01159 4061	POHLAD CUSTOM HOMES INC 6752 COUNTY RD 34 FORT CALHOUN	68023 18	12,398.15	3,623.41	1,478.44	17,500.00
01159 4062	MICHAEL & MARY SLADEK 8603 S 98 CIRCLE LA VISTA	68128 19	12,398.15	3,623.41	1,478.44	17,500.00
01159 4063	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 20	12,398.15	3,623.41	1,478.44	17,500.00
01159 4064	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 21	12,398.15	3,623.41	1,478.44	17,500.00
01159 4065	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 22	12,398.15	3,623.41	1,478.44	17,500.00
01159 4066	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 23	12,398.15	3,623.41	1,478.44	17,500.00
01159 4067	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 24	12,398.15	3,623.41	1,478.44	17,500.00
01159 4068	JMF LLC C/O PAUL MCCUNE 11550 I STREET	68137 25	12,398.15	3,623.41	1,478.44	17,500.00

SPECIAL ASSESSMENT SCHEDULE
 SID NO. 278 (BURON RIDGE)
 LRA JOB NO. 807018
 7/17/2014

TAX IDENTIFICATION NUMBER	OWNER/ZIP	LOT NUMBER	SANITARY AND PAVING SEC 1	WATER SEC 1	UNDERGROUND POWER SEC 1	TOTAL ASSESSMENTS
01158	4069 JMF LLC C/O PAUL MCCUNE 11550 I STREET	28	12,398.15	3,623.41	1,478.44	17,500.00
01158	4070 MATTHEW & KRISTIN PETRICK 17608 PRESTWICK AVE	27	12,398.15	3,623.41	1,478.44	17,500.00
01158	4071 JMF LLC C/O PAUL MCCUNE 11550 I STREET	26	12,398.15	3,623.41	1,478.44	17,500.00
01158	4072 JMF LLC C/O PAUL MCCUNE 11550 I STREET	29	12,398.15	3,623.41	1,478.44	17,500.00
01158	4073 RACHELLE L TERRY TRUSTEE REVOCABLE TRUST 12161 S 202ND ST GRETNA	30	12,398.15	3,623.41	1,478.44	17,500.00
01158	4074 JMF LLC C/O PAUL MCCUNE 11550 I STREET	31	12,398.15	3,623.41	1,478.44	17,500.00
01158	4075 THOMAS DAVID BUILDERS LLC PO BOX 645 ELKHORN	32	12,398.15	3,623.41	1,478.44	17,500.00
01158	4076 JMF LLC C/O PAUL MCCUNE 11550 I STREET	33	12,398.15	3,623.41	1,478.44	17,500.00
01158	4077 JMF LLC C/O PAUL MCCUNE 11550 I STREET	34	12,398.15	3,623.41	1,478.44	17,500.00
01158	4078 JMF LLC C/O PAUL MCCUNE 11550 I STREET	35	12,398.15	3,623.41	1,478.44	17,500.00
01158	4079 NATHAN HOMES LLC PO BOX 820 ELKHORN	36	12,398.15	3,623.41	1,478.44	17,500.00
01158	4080 JMF LLC C/O PAUL MCCUNE 11550 I STREET	37	12,398.15	3,623.41	1,478.44	17,500.00
01158	4081 JMF LLC C/O PAUL MCCUNE 11550 I STREET	38	12,398.15	3,623.41	1,478.44	17,500.00

TAX IDENTIFICATION NUMBER	OWNER/ZIP	LOT NUMBER	SANITARY AND PAVING, SEC I	WATER SEC I	UNDERGROUND POWER SEC I	TOTAL ASSESSMENTS
01159 4082	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 39	12,398.15	3,623.41	1,478.44	17,500.00
01159 4083	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 40	12,398.15	3,623.41	1,478.44	17,500.00
01159 4084	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 41	12,398.15	3,623.41	1,478.44	17,500.00
01159 4085	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 42	12,398.15	3,623.41	1,478.44	17,500.00
01159 4086	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 43	12,398.15	3,623.41	1,478.44	17,500.00
01159 4087	ADVANTAGE DEVELOPMENT INC 18215 SANDY PT PO BOX 311 SPRINGFIELD	88059 44	12,398.15	3,623.41	1,478.44	17,500.00
01159 4088	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 45	12,398.15	3,623.41	1,478.44	17,500.00
01159 4089	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 46	12,398.15	3,623.41	1,478.44	17,500.00
01159 4090	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 47	12,398.15	3,623.41	1,478.44	17,500.00
01159 4091	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 48	\$ 12,398.15	\$ 3,623.41	\$ 1,478.44	\$ 17,500.00
01159 4092	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 49	12,398.15	3,623.41	1,478.44	17,500.00
01159 4093	JMF LLC C/O PAUL MCCUNE 11550 I STREET	88137 50	12,398.15	3,623.41	1,478.44	17,500.00
TOTAL						\$ 875,000.00