
HARRIS RANCH CID TAXPAYERS' ASSOCIATION

August 30, 2021

Members of the Board
Harris Ranch Community Infrastructure District No. 1 (“HRCID”)
City of Boise
150 N. Capitol Blvd.
Boise, Idaho 83702

Re: First Set of Objections to Certain Interest Payments Requested by the Developer

Members of the HRCID Board:

The purpose of this letter is to express our initial set of objections to certain interest payments requested by the Harris Ranch developers (“Developer”). The interest payments are supposedly due for the periods between the dates contributions and expenditures were made by the Developer for various supposed public facilities and improvements related to the Harris Ranch development, and the dates the Developer was later reimbursed by the HRCID for such contributions and expenditures.

The Development Agreement among the City of Boise (“City”), the HRCID and the Developers (“Development Agreement”) provides for the payment by the HRCID to the Developer not only of construction and other related costs of certain public facilities and improvements they undertake in connection with the Harris Ranch development, but also interest at specified rates for, generally, the period between the date of the expenditure by the Developer and the date of reimbursement of that expenditure by the HRCID. Sec. 3.2(a).

We have only undertaken an initial review of some of the requested interest payments, in part because we have not yet been provided relevant documents by the City, nor have we had adequate time to review the rather voluminous documents we do have.¹ But, as we continue our review of projects financed by the HRCID and payments made to the Developer, we are increasingly concerned, *and even alarmed*, that payments have been made by the HRCID to the Developer that are contrary to law and/or to the Development Agreement. That may present serious issues for the Developer, for the HRCID and for the City officials responsible for making such payments. And it is imposing an unjust and unlawful financial burden on certain homeowners in Harris Ranch. The City and

¹ Quite frankly, it should not have been left to us, as homeowners and lay people, to be undertaking a review such as this. But the City to date has failed to undertake an adequate legal review of requested payments to the Developer before making them. We hope that that will change going forward, and that the past mistakes will be rectified by recovering those prior payments from the Developer.

Developer are using homeowners in the HRCID as a “cash machine” to fund projects of general benefit to the City, such as regional parks, a fire station and Greenbelt additions, and to pour millions of dollars into the Developer’s already deep pockets. This is fundamentally abusive, and also unlawful.

We have undertaken an initial review of **\$1.4 million** in requested interest payments, and object to substantially all of them. We object to the requested interest payments primarily because the projects for which the original payments were made by the HRCID to the Developer do not qualify for financing under either or both the Idaho Community Infrastructure District Act (“CID Act”) and/or the Development Agreement, including for one or more of the following reasons:

1. The facilities or improvements were constructed or dedicated by the Developer ***before the HRCID was even formed and the Development Agreement executed***, and neither the CID Act nor the Development Agreement provide for or permit such payments, which amount to unlawful gifts by the HRCID to the Developer (at the expense of homeowners in Harris Ranch within the HRCID).
2. The facilities or improvements are not owned by the City or other local government, and thus don’t constitute public infrastructure that can be financed under the CID Act or the Development Agreement.
3. The facilities or improvements otherwise are not among the types of facilities and improvements listed in the CID Act which can be financed, and in some cases are ***expressly prohibited*** from being financed by the CID Act.
4. The payments to the Developer for the supposed “value” of land dedicated to the public presume that the land could have been developed into homes and commercial properties, when in fact they had only nominal value, as they were required to be dedicated to public uses and purposes as a condition of the construction of the Harris Ranch development.

Discussion

The following is a more detailed discussion of our initial set of objections.²

Payments for Projects Undertaken by the Developer Before the Establishment of the District and the Execution of the Development Agreement Were Improper

The HRCID has previously paid the Developer almost **\$1.9 million** for projects undertaken by the Developer ***before the District had even been established and before the Development Agreement had been executed***. Moreover, the Developer is requesting

² Please note that the project descriptions and associated dollar amounts are based on our current understanding of the City records provided to us, and are subject to further review and refinement and to the receipt of additional documentation from the City.

another \$815,000 in “interest” on those amounts for the periods from the dates when the Developer supposedly spent them, to the later dates the Developer was reimbursed by the HRCID. This strikes us as rather outrageous.

There is nothing in the CID Act or in the Development Agreement that obligates or even permits the HRCID to make payments to the Developer for projects the Developer voluntarily undertook and paid for from their own funds, presumably as a condition for City and other approvals of the Harris Ranch development, *before the District was even created and the Development Agreement approved*, let alone executed and effective.

The generosity of the City, acting through the HRCID, in making substantial payments to the Developer that it was not obligated or even permitted to make by the Development Agreement, and which could not have been contemplated as the HRCID was not even formed, can be explained in part by the fact that it’s easy to be generous with other people’s money. That is, the City could be generous in “gifting” moneys to the Developer because it was not the City’s money it was gifting, but that of the future homeowners and taxpayers in the Harris Ranch development. Any additional explanations for the City’s generosity remain to be determined.

The HRCID was initially created by the City in May 2010. Its boundaries were significantly expanded in June 2010. The execution of the Development Agreement was not approved by the Board of the HRCID until June 22, 2010. It’s stated effective date was August 31, 2010. But it was not executed by the Developer, and thus was not a binding contract, until October 5, 2010.

The HRCID nonetheless made the following payments to the Developer for the following projects which were completed on the following dates (and thus had commenced and were contractually obligated to be paid for by the Developer months if not years before then):

(Continued on next page.)

Project Name	Project ID No.	Completion Date	Amount Reimbursed	Interest Requested
Barber Road Design	GO13-7	11/30/2009	\$37,107	\$8,449
North ½ Barber Road Engineering	GO13-8	11/30/2009	\$25,034	\$5,700
Warm Springs Segment C	GO15B-1	11/2/2009	\$39,972	\$12,246
Deflection Berm	GO15B-5	11/4/2008	\$420,800	\$151,133
Idaho Power – Connection to Fire Station	GO16-1	8/26/2010	\$29,266	\$9,292
Barber Road Segment B	GO16-4	11/2/2009	\$345,839	\$124,727
Storm Water Ponds WS – Land Value	GO19-1	7/30/2010	\$958,979	\$504,784
TOTALS			\$1,856,997	\$816,331

These payments to the Developer constitute a gift of public funds (and ultimately a gift of the hard-earned money of Harris Ranch homeowners and taxpayers) by the HRCID to the Developer. Among other things, that constitutes a violation of Article XII, Section 4 of the Idaho Constitution, which provides that *no city or other municipal corporation “shall ... raise money for or make donation or loan its credit to or in aid of”* any corporation or association. It apparently was easy for the HRCID’s Board to approve such payments, as there weren’t yet any homeowners and taxpayers present in the HRCID, and no-one therefore who had any reason to know of yet alone to understand the abuses being perpetrated. There are now.

We thus request that the Developer’s requested payment for interest related to such projects be denied. In addition, we request that the HRCID require the Developer to disgorge these prior payments and return them to the HRCID, with interest at the same rate specified in the Development Agreement from the respective dates of the original payments.

Payments for Supposed Land “Value” Were Improper

The HRCID has previously paid the Developer almost **\$3.5 million** for the supposed “value” of land beneath various public facilities and improvements that they were required to undertake in order to develop Harris Ranch from the former pasturelands into a large residential and commercial area. And the Developer is now seeking *another \$841,000* in “interest” with respect to those prior payments. But those land valuations were based on fundamentally and necessarily false assumptions.

Not every square foot of land in a new development can be dedicated to homes, apartments, offices, restaurants, and other commercial establishments. A significant portion of the land must be used for roads, sidewalks, local parks, open space,

environmental mitigation, and other purposes that don't provide profits to the developer. The value of the homes and other properties the sale of which produce revenues for the developer are dependent on the dedication of many other acres to public uses and purposes. The developer cannot sell that acreage to third parties to generate profits. They are compensated for the portions of their development that they *can't* sell, however, by the increased value of the lots which they *can* sell because of the other acreage dedicated to those public uses and purposes.

But the Developer here nonetheless sought to be paid (and, incredibly, was) by the HRCID for the supposed "value" of land which they were required to dedicate to roads, storm water control and other public uses as if such land could have been sold off as private homes. That is obviously untrue. The fair market value of land, which is required to be used for public purposes, rather than private profit, is almost zero. That is, no-one is going to pay you much, if anything, for land that they must then deed over to the public.³

Notwithstanding the foregoing, the Developer has not only requested to be but has in fact been paid for the supposed "value" of the following property, all of which had to be dedicated in perpetuity to public uses as a condition to the Harris Ranch development:

Project Name	Project ID No.	Completion Date	Amount Paid	Interest Requested
Deflection Berm	GO15B-5	11/24/2008	\$420,800	\$151,133
Barber Junction Ponds – Land Value	GO19-1	4/1/2017	\$654,000	\$112,439
Sediment Basins/Barber Road – Land Value	GO19-1	7/6/2017	\$194,000	\$30,264
Storm Water Ponds WS – Land Value	GO19-1	7/30/2010	\$958,979	\$504,784
Warm Springs Creek Realignment – Land Value	GO19-1	4/15/2019	\$1,230,000	\$42,789
TOTALS:			\$3,457,779	\$841,409

We will briefly address each of these prior "reimbursements," below.

Deflection Berm. We do not yet have sufficient documentation from the City to better understand this payment. But it appears that the Developer sought and received "reimbursement" from the HRCID of ***more than \$420,000*** for the supposed "value" of

³ By contrast, it *is* appropriate for a local government to pay a developer for land taken for a public use, such as a library, on which the developer could otherwise have built homes or offices. That is not the case here. All the property here had to be dedicated to various public uses in order for the Developer to undertake the balance of the Harris Ranch development, which has been extraordinarily profitable for them.

land the Harris family deeded to Ada County in 2008 (long before the HRCID was even created). They conveyed that property to the County, however, *in exchange for other property* which the County deeded to the Harris family. The agreement between the County and the Harris family *expressly recites that the properties exchanged “have been appraised and have substantially and materially equal value.”* Thus, the Harris family had already been compensated once for the property they conveyed to the County. *But it appears they were paid for the same property a second time by the HRCID.* The solution to this mystery awaits our receipt of additional documents from the City. In any event, even if the Developer was required to dedicate the property it received from the County to a public use as a condition to their development, its “value” was next to nothing. Finally, based on the information we have at hand, it’s our understanding that this project is located south of the Mill District which is located outside the boundaries of the CID.

Barber Junction Ponds – Land Value. This “reimbursement” of *more than \$650,000* was for 3 acres of storm water ponds north of the Boise River and west of S. Eckert Rd. The copy of the short-form “summary” appraisal we were provided by the City, which was submitted by the Developer, is missing more than half its pages. But we by now are familiar with this appraiser and their approach to these appraisals, so suspect we know the substance of the missing pages.

These ponds were required as a condition of the Harris Ranch development and are an essential component of the storm water control system for the entire development (much of which, unfortunately, was excluded from the boundaries of the HRCID, and those homeowners thus are free from the City’s special taxes and assessments). We note that such storm water retention ponds and related systems are *critical* to prevent flooding that would otherwise occur when you cover many hundreds of acres of former pastureland with streets, houses, patios, sidewalks, and other hard surfaces. The rainfall that used to soak into the ground instead runs off in very large amounts. Just one inch of rain on a typical residential lot in Harris Ranch likely produces more than 3,000 gallons of run-off. Multiply that by more than 2,000 homes, and you have a whole lot of water that must go somewhere.

So, the storm water ponds were a required component of the Harris Ranch development. The appraiser nonetheless assumes that the storm water ponds “could have been placed in alternative locations and the existing storage drainage pond[s] could be developed.” That is an illogical and indefensible assumption. The storm water ponds had to go somewhere within land owned by the Developer. And, so far as we can determine, all other possible locations near the Boise River are already occupied by other mandated storm water ponds, wetlands mitigation areas and current and future City parks. And other possible sites within the Harris Ranch development have already been or are being developed with homes and commercial buildings, which would have to be displaced if storm water ponds were located there.

By the appraiser's reasoning, every square foot of land in the Harris Ranch development could have been dedicated to homes and commercial buildings. Thus, the dozens upon dozens of acres which were required to be dedicated to public uses as a condition of the development, including storm water drainage and storage systems, wetlands, parks, and *even streets*, would have had to be constructed in an alternative universe where they didn't take up any actual space in the development. The mind boggles. Where were the reasonable and responsible people when these decisions were being made?

Sediment Basins/Barber Road – Land Value. This “reimbursement” of *almost \$200,000* was for a 2-acre sediment basin, discussed separately, below, which catches run-off from the foothills north of the Harris Ranch development. The basin was required as a condition of the development and is an essential component of the storm water control system for the entire development. It appears from a casual observation of the site that the sediment basin could not have been located anywhere else. The land on which it sits, so far as we can tell, however, is still owned by the Harris family, and is posted with “NO TRESPASSING” signs. The short-form “summary” appraisal presented by the Developer nonetheless assumes that the sediment basin could be developed with “Low Density Residential.” Please forgive our candor, but that again is absurd.

Storm Water Ponds WS – Land Value. The apparent basis for this “reimbursement” of almost *\$1 million* is a 1-1/2 page double-spaced memo prepared by a commercial real estate broker.⁴ By comparison, the Developer submitted professional appraisals from independent firms, some of more than 100 pages, for other of its requested land “reimbursements,” or short-form summaries of their much longer analyses.

To the partial credit of the broker, he discounted the supposed “value” of the land by 67% from that of the land under the surrounding homes because of the fact that it must be dedicated in perpetuity to storm water ponds (the only “valuation” submitted by the Developer which does this).⁵ Although the basis for his valuation is unclear, it appears that he assumed that the 17 acres of ponds have significant value because these “open areas” serve as “amenities to homes and commercial sites” in the Harris Ranch development. But he has that backwards. It's the homes and commercial sites whose value is increased by proximity to open areas (and by the homes and commercial areas not flooding periodically during heavy rains). The open areas, on the other hand, which must remain so forever, do not have value because of their proximity to nice homes and

⁴ We don't know what other business dealings, if any, this broker may have had with the Developer that may have affected his “valuation”. We note that real estate brokers are not in the business of providing appraisals, but instead of buying, selling, and managing real estate. And this firm also provides project management for large real estate developments.

⁵ We note that the City apparently was not completely persuaded by the broker's “opinion”. The broker valued the land at almost \$1.5 million, but the City approved a payment of less than \$1 million. We have not yet been provided documentation that explains why.

commercial sites. These are storm water ponds. They have no commercial or market value themselves, as they can't be sold and converted to any other profitable use.

Warm Springs Creek Realignment – Land Value. This “reimbursement” of ***more than \$1.2 million*** was for 5 acres of land for a storm water drainage channel (rather generously referred to as “Warm Springs Creek”) running from the north side of the Harris Ranch development to the south side, where a series of storm water ponds have been constructed adjacent to the Boise River. Construction of the drainage channel was required as a condition to the Harris Ranch development and is an essential component of the storm water drainage system. That system is intended to prevent flooding in the Harris Ranch development, at least under most expected conditions.

The short-form “summary” appraisal submitted by the Developer assumes again, of course, that the land instead could have been profitably developed into high and medium density residential uses. That again is illogical and indefensible. Land through which storm drainage for a substantial portion of Barber Valley and the adjacent foothills runs, which also serves flood control purposes, and on which the Developer is prohibited from building, obviously is not land that's worth very much, let alone the appraiser's suggestion of \$1,230,000. If the stormwater drainage channel had not been located where it is, it would have had to be located somewhere else in the Harris Ranch development. Thus, however you view it, this (or any other land on which it might have been located) is not land that could have been developed.

Requested Actions. Based on the foregoing, we thus request that the HRCID deny the Developer's request for interest payments related to these projects. Moreover, we request that the HRCID require the Developer to reimburse the HRCID for the prior payments, with interest determined pursuant to the Development Agreement from the respective dates of the original payments.

Furthermore, given the Developer's repeated submission of appraisals and broker “opinions” which grossly overstate the value of land which they have been required to dedicate to public uses and purposes as a condition to their development, we request that the HRCID retain its own independent professional appraiser to conduct new appraisals of all such properties. It is apparent to us that the Developer and their appraisers cannot be trusted to do so. Those appraisals should be based on realistic and not fanciful assumptions mutually agreed to by the HRCID and representatives of the homeowners in the HRCID or our counsel. The cost of such appraisals can be paid many times over by amounts recovered from the Developer.

Payment for Construction of a Sediment Basin Was Improper

The HRCID has previously paid the Developer ***\$328,500*** for the construction of a sediment basin on the north side of E. Barber Dr. to capture run-off from the foothills. The construction of the sediment basin was one of the many conditions imposed by the

City on the Developer in connection with the Harris Ranch development. The Developer now seeks more than **\$57,000** in “interest” related to that prior payment.

One of the principal problems with the original payment is that the land and improvements constituting the sediment basin *are still owned by the Harris family*, while the Harris Ranch Master Homeowners Association (a private nonprofit organization) is obligated to maintain the sediment basin in perpetuity. The CID Act and the Development Agreement, however, only allow the financing of **public** infrastructure improvements. But the public has no ownership interest in, access to, or use of the sediment basin. In fact, the property is posted with “NO TRESPASSING” signs.

The City and the Harris family did enter into what they describe as an “Easement Agreement” with respect to the sediment basin. But the only “right” it provides to the City, and only if the City elects to do so, is to perform any necessary “maintenance” upon a failure of the Master HOA. But they likely would have the legal right to do so under the City’s general powers even in the absence of the supposed “easement”. In any event, it is our impression that the sediment basin requires very little if any ongoing “maintenance”. It just sits there. So, the “easement” seems nothing more than a sham transaction entered into in an attempt to qualify a private project on private property for financing through the HRCID.

As the Harris family’s sediment basin is not public infrastructure by any stretch of the imagination, we object both to the original payment to the Developer and thus to any interest thereon, and request that the original payment, plus interest as provided under the Development Agreement, be recovered from the Developer.

Payments for Idaho Power Utility Lines Were Improper

The HRCID has previously paid the Developer **more than \$465,000** for payments the Developer in turn had made to Idaho Power. It appears that those were primarily for undergrounding of power lines, and lesser amounts for line extensions. They now seek **more than \$47,000** as “interest” on such payments.

We have not yet been provided any detailed documentation of these projects by the City. But we expect that the power lines which were installed by Idaho Power are owned by Idaho Power and are located within easements granted to Idaho Power for such purposes. Again, the CID Act and the Development Agreement require, as a condition to any payments to the Developer by the HRCID, that the improvements financed be *owned* by the City or other local government. These, we expect, are not. And there is nothing in the CID Act which otherwise authorizes the financing of undergrounding or extensions of power lines owned by private utilities.

In addition, it appears that \$376,000 was a payment for the undergrounding of an overhead power line running along what was then E. Warm Springs Rd. and now is that portion of E. Parkcenter Blvd. that runs through the Harris Ranch development. But that

road currently consists entirely of single-family townhomes. The CID Act, as you know, *expressly prohibits* the financing of any improvements that front on single-family homes. The utility easement presumably runs in or adjacent to the roadway. The improvements thus front on single-family homes. The Legislature could not have intended to prohibit improvements fronting on single-family homes if they were above ground, but to allow them if they were under the ground. If the Developer or the City thought it did, they would have had the HRCID finance all the water, sewer and storm water pipes and systems running underneath every street in the Harris Ranch development fronting on single-family homes. To date, they have not. But we would not be surprised if they tried.

We thus request that the HRCID deny the Developer’s request for interest payments related to these projects. Moreover, we request that the HRCID require the Developer to reimburse the HRCID for the prior payments, with interest determined pursuant to the Development Agreement from the respective dates of the original payments.

Payment for Remediation of a Hazardous Fuel Spill Was Improper

The HRCID has previously paid the Developer *more than \$70,000* for “remediation” of a “fuel spill,” which work was completed in 2012. The Developer now is seeking an “interest” payment of *more than \$13,500* for such project.

We cannot understand how the remediation of a fuel spill on the Developer’s property can or should be any responsibility of the homeowners and taxpayers in Harris Ranch, rather than the original owners of such property – the Harris family. They likely have made tens of millions of dollars from the development of their former ranch, which we do not begrudge them. But the attempt to shift certain costs, such as this, from them to the people who later bought homes in their development seems unconscionable to us. Cleaning up a fuel spill – apparently from an old mill located on the Harris family’s property – should be a cost borne by them and not by the homeowners in Harris Ranch. Moreover, we have been unable to find anything in the CID Act or the Development Agreement that would allow hazardous waste remediation, as compared to publicly owned infrastructure improvements, to be funded through the HRCID.

We thus ask that the Developer’s requested payment for interest related to this project be denied. In addition, we ask that the HRCID require the Developer to disgorge the prior payment and return it to the HRCID, with interest at the rate specified in the Development Agreement from the date of the original payment.

Payments for a Road which Fronts on Single-Family Homes Were Improper

The HRCID has previously paid the Developer *more than \$400,000* for costs related to the construction of E. Barber Dr., which runs along the north side of the Harris Ranch development. The road primarily provides local access to homes in the Harris Ranch development, including to the newer Harris Ranch North. The Developer is now

requesting the payment of “interest” on such payments in the additional amount of ***almost \$138,000***. Again, however, the CID Act prohibits the financing of any public improvements fronting on single-family homes. And the entire length of E. Barber Dr. which the Developer improved fronts on single-family homes to the south. The north side of E. Barber Dr. until recently consisted of vacant land. But most of that land is now being developed with... single-family homes.⁶

It appears from the limited documentation we have at this point that the Developer may have sought and received reimbursement only for the costs of the portion of E. Barber Dr. on the north half of the road – the single lane of which heads west, and not for the portion of E. Barber Dr. on the south half of the road, adjacent to the single-family homes – the single lane of which heads east.⁷ If this was their argument, it strains credulity. There is nothing in the CID Act which suggests that they can “split the baby” in this manner. The *entire road* is “in front of” single-family homes, now on both sides. And the residents of all the single-family homes necessarily must use both sides of the road to travel by car or bicycle to and from their homes.⁸

We thus request that the HRCID deny the Developer’s request for interest payments related to this project. Moreover, we request that the HRCID require the Developer to reimburse the HRCID for the prior payments, with interest determined pursuant to the Development Agreement from the respective dates of the original payments.

Payments for Arterial Roadways Were Improper

The HRCID has previously paid the Developer for the construction of arterial roads, including what is referred to as the “Warm Spring Bypass” (***\$2.1 million***, for which ***an additional \$263,000*** in “interest” is requested), and the round-about intersection between E. Parkcenter Blvd. and the Warm Springs Bypass (***\$1.5 million***, for which ***an additional \$30,000*** in “interest” is requested). The Warm Springs Bypass, as the label suggests, in fact bypasses the Harris Ranch development, and thus primarily serves (i) residents of the City traveling to the east, including to Barber Park for “float” season, to the Shakespeare

⁶ It would be unreasonable (but not surprising to us) for the Developer to argue that, if property is undeveloped, it can be treated as *not* fronting on single-family homes even if the property is planned or zoned for later development with single-family homes. Otherwise, a developer could build out all the public infrastructure in a new single-family development and submit the costs for reimbursement through a CID before commencing construction of the single-family homes, and thereby avoid the limitation. That’s obviously not what the Legislature intended by imposing that limitation.

⁷ The construction contract for E. Barber Dr. which the Developer submitted to support its requested payment was for a total amount of *over \$852,000*. But the amount reimbursed was less than half that. So, the Developer and the City apparently concluded that at least half of that contract did *not* qualify for financing under the CID Act and/or the Development Agreement. As we’ve explained, we suspect that the requested reimbursement thus was for the southern half of the roadway.

⁸ Any other conclusion would produce unintended results. Thus, for example, if a road in a new development had single-family homes on one side, and vacant land or commercial properties on the other, the developer could locate all the water, sewer, storm water and lighting improvements that serve the single-family homes on (and under) the *opposite* side of the roadway and thus avoid the prohibition. The Legislature obviously did not intend to permit such a subterfuge.

Festival, and out to Highway 21, including to Lucky Peak Dam and Reservoir, and (ii) the many people who live further to the east of Harris Ranch, including the developments of Spring Creek, the Mill District, River Heights, the Terraces and East Valley. The Parkcenter Blvd. round-about connects the E. Parkcenter Blvd. arterial to the Warm Springs Bypass arterial, although on two sides it also provides access into the Harris Ranch development. Both arterials thus should be funded in substantial part by the City and/or the Ada County Highway District, instead of by the comparatively few homeowners in Harris Ranch. We thus object to these requested payments of interest, as well as the original reimbursements to the Developer.

Conclusion

For the foregoing reasons, we therefore request that: (1) the above payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments.

As explained further above, given the Developer's repeated submission of appraisals and broker "opinions" which *grossly* overstate the value of land which they have been required to dedicate to public uses and purposes as a condition to their development, we also request that the HRCID retain its own independent professional appraiser to conduct new appraisals of all such properties. Those appraisals should be based on realistic rather than fanciful assumptions mutually agreed to by the HRCID and representatives of the homeowners in the HRCID or our counsel. The cost of such appraisals can be paid many times over by amounts recovered from the Developer.

We note, again, that this letter and our previous letters do not include all our objections to prior, requested, or proposed reimbursements to the Developer. We again ask that the approval, let alone payment, of any further reimbursements to the Developer cease pending the resolution of our objections and related legal issues.

Sincerely,

pp Bill Doyle

Executive Committee,
Harris Ranch CID Taxpayers' Association

Cc: The Honorable Lauren McLean, Mayor, the City of Boise
Council Member Liza Sanchez, Council Pro Tem
Council Member Patrick Bageant
Council Member Jimmy Hallyburton
David Hasegawa, City of Boise

Jaymie Sullivan, City of Boise
Rob Lockward, City of Boise
Amanda Brown, City of Boise