

David Hasegawa

From: Steven Jackson <litdfwboi@gmail.com>
Sent: Monday, August 23, 2021 11:06 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID Taxpayers - 4th Letter of Objection

Dear HRCID Board of Directors -

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

I have attended almost all of the Homeowner Association meetings since I have lived in Harris Ranch for the past 5 years, and I have been very dissatisfied with the disclosure and transparency provided by Doug Fowler and his company Lenir and Harris Family LP. Please stand up for the taxpayers and voters and not big developers like Lenir.

In 2020, 22.5% of my real estate taxes were for Harris Ranch CID. This seems excessive and we need your help in keeping these costs in line. Thank you for your consideration.

Steven F. Jackson
3093 S Brookridge Way
Boise, ID 83716
(214)212-0442

David Hasegawa

From: shhjelle@comcast.net
Sent: Saturday, August 7, 2021 1:37 PM
To: Boise Treasury
Subject: [External] Time to stop the steal!

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Kind regards,
Steinar Hjelle

David Hasegawa

From: Steven Jackson <litdfwboi@gmail.com>
Sent: Tuesday, August 17, 2021 11:04 AM
To: Boise Treasury
Subject: [External] Harris Ranch CIP Taxpayers Association Objection

Boise City Treasurer -

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

I have attended almost all of the Homeowner Association meetings since I have lived in Harris Ranch for the past 5 years, and I have been very dissatisfied with the disclosure and transparency provided by Doug Fowler and his company Lenir and Harris Family LP. I invite you to read the Boise Dev article linked below if you have not already. Please stand up for the taxpayers and voters and not big developers like Lenir. Thank you for your consideration.

Steven F. Jackson
3093 S Brookridge Way
Boise, ID 83716

David Hasegawa

From: Shelley Hallum <yogartini@gmail.com>
Sent: Tuesday, August 10, 2021 11:22 PM
To: Boise Treasury
Subject: [External] I OBJECT!

I recently became aware of the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I strongly urge the board to consider the arguments made in opposition to the developer's request and the remedies proposed by the Association.

I am also writing to express my dissatisfaction with this outrageous proposal and have serious concerns about the entire organization, management, and the financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on me and other homeowners in the Harris Ranch.

I would request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners, who are all directly affected by the issuance of such bonds, have the opportunity to review and vote on the issuance of any bond that would affect our property taxes.

To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Respectfully submitted,
Shelley Hallum
2654 S Shadywood Lane
Boise, ID 83716



ReplyForward

David Hasegawa

From: Steven Jackson <litdfwboi@gmail.com>
Sent: Sunday, August 29, 2021 1:28 PM
To: TJ Thomson; Elaine Clegg; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID Taxpayers - Myth of "Local Ammenities"

Dear HRCID -

It seems the more our Harris Ranch CID Taxpayers Association digs into the details, there is more evidence of the developers taking advantage of the homeowners and taxpayers of Harris Ranch. Please do something! Please stand up for us. 22.5% of our real estate taxes going to the Harris Ranch CID is unreasonable. Please respond to our emails. So far the only one who has responded is the Boise Treasury.

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely,
Steven Jackson
3093 S Brookridge Way
Boise, ID 83716
(214) 212-0442

David Hasegawa

From: shirleyliu63 <shirleyliu63@gmail.com>
Sent: Tuesday, August 17, 2021 5:45 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Message from Taxpayer to Support Letter from Harris Ranch CID Taxpayer's Association dated 8/7/2021

Members of the HRCID Board:

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely,
Shirley Liu & Chi-Sheng Chang

David Hasegawa

From: Sukesh Sandhu <sukeshsandhu9@gmail.com>
Sent: Tuesday, August 17, 2021 12:10 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; CityCouncil
Subject: [External] Re: Concerns from taxpayers members-Harris Ranch to HRCID board

Hello,

We are writing to express our support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. We urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. We are also writing to express our dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on our family and other homeowners in Harris Ranch.

We would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sandhu's
North Harris Ranch

Sent from my iPhone

David Hasegawa

From: Sonja Locke <homedocumentslocke@gmail.com>
Sent: Sunday, August 29, 2021 7:00 PM
To: Elaine Clegg; Harris Ranch CID Taxpayers; TJ Thomson; Boise Treasury; Holli Woodings
Subject: [External] HRCID ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"
Attachments: Letter re Local Amenities.4.pdf

Dear HRCID Members of the Board,

Please accept and enter this email into record reflecting my opposition to the recent justification and/ or explanation entered into record by the HRCID Board of Directors regarding HRCID dollars expenditures.

As a resident of Harris Ranch, I hereby testify in this format that it infuriates me to read the arguments brought forth by the HRCID board and other members of the City of Boise regarding the exclusive benefit selective HR residents enjoy from the investments made by the CID dollars. It is obvious that members of the city council assigned to this BOD have done little to no due diligence regarding where these monies have been spent, as well as the benefit that these local projects have had on the residents that actually pay for it. From my interaction with the developer, I am not surprised that excuses and nonsensical explanations are evident regarding this topic. I am truly disappointed in the members of the city council assigned to this BOD and their apparent lack of interest in asking the developer few to no insightful questions explaining and balancing the benefit to homeowners and taxpayers whom they are elected to represent.

I applaud the great work that the HRCID Taxpayers Association has been doing in bringing to light the nonsense and outright disregard of the intended purpose for what these CID monies were/are intended. It is shameful that the DUTY OF CARE by the HRCID Board of Directors of over \$20Mil of CID dollars paid by hard working families and taxpayers has been minimized.

I read each item highlighted in the recent letter attached herein, and conclusively agree with the position that CID Taxpayers **DO NOT** exclusively benefit from any of these expenditures. It is pretty sad that this developer has all along refused to build a neighborhood park for our children to play in, and yet he wants reimbursement for land used to build a park that is still on the drawing board and that will likely be enjoyed by many more people than just residents who pay the CID Tax! In addition, wasn't this land donated to the city in the first place and isn't this classified as a CITY PARK? Greed abounds with this developer and I wonder how much of a blind accomplice the city is in all of this.

This uproar is not going away anytime soon and thus I join my fellow neighbors and members of the HRCID Taxpayers Association in requesting that the specific payments to the developers outlined in the Association's letter of August 27 to the BOD and the City of Boise be recovered from the developers, with interest.

I hereby also request that the HRCID Board of directors allow for an in person testimony in future meetings as well as a vote by impacted CID taxpayers on future expenditures be allowed so that the true emotion and position of HR residents impacted by the CID can be heard and widely understood.

I sincerely hope that the HRCID Board and the City of Boise leadership recognizes the risk of a strong legal position being presented by the Harris Ranch CID Taxpayers' Association regarding these matters and agree to equalize and respect the position of impacted CID Taxpayers so that we can all de-escalate this matter. The easiest resolution to consider for a vote is to simply abolish the CID tax altogether.

I am attaching the letter of the HRCID Taxpayers' Association for your reference.

Sincerely,

Sonja Locke

Homeowner
3765 E. Barber Dr
Boise, ID 83716

David Hasegawa

From: shaneandstacey <shaneandstacey@cableone.net>
Sent: Tuesday, August 17, 2021 9:52 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Re: HRCID opposition

Members of HRCID Board,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely,

Stacey Wright

David Hasegawa

From: Tatiana Mallosh <ekashirny95@hotmail.com>
Sent: Tuesday, August 31, 2021 8:32 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

Dear Board,

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Respectfully,
Tatiana Mallosh
4471 E Logger Dr

David Hasegawa

From: Tim Carlson <timcarlson2572@gmail.com>
Sent: Monday, August 2, 2021 9:49 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Ranch CID Taxpayers; Bill Doyle; Carlson Steve; Dickelman Eric; Hooker Chad; Reilly Jim; Terndrup Dana
Subject: [External] Harris Ranch Infrastructure District No. 1 comments

My wife and I purchased a new home in Harris Ranch last August, and while our realtor mentioned the HRCID and associated cost, and we received the HRCID disclosure in our closing documents, we did not have a full understanding of what was involved until later. After watching the proceedings of the last HRCID Board meeting, receiving input from fellow homeowners and doing some research on our own, we have several concerns we would like to express. We would appreciate a prompt response we can share with our fellow homeowners.

1. We were disappointed to observe the casual nature the Board members exhibited when imposing additional debt on the HRCID homeowners. It was particularly disturbing to hear one of the Board members state that they were concerned that the full \$50 million may not be spent by completion of the build-out, and request that the Developer provide additional "improvements" that could bring the total to the cap (at least that's what we think we heard). We would be interested to hear what justification you have for holding this position regarding homeowner debt. Just because there is a cap of \$50 million doesn't mean we have to reach that cap, correct? In fact, we would hope you would be doing all you can to limit the debt homeowners are saddled with.

2. After securing a copy of the "Petition for Formation of the HRCID...", we found it interesting that this whole arrangement was established with the Harris family, developer and City of Boise before a single homeowner

was present to participate. For example, when you look at the map of the HRCID boundaries, it appears that existing homeowners in Spring Creek could have been included but were not, and it is not clear why. They certainly benefit just as much as the HRCID homeowners do for the majority of improvements. Had they been included and allowed to vote, one has to wonder whether the HRCID would have been successful. Be that as it may, assuming for the moment the exclusion of future homeowners was appropriate where the improvements needed to be approved prior to construction of any homes, this fact doesn't explain why homeowners haven't been involved once in place. We understand the statute regulating the HRCID does not provide for homeowner representation, but it is still amazing to us that the City did not add a provision to include homeowner representation as Harris Ranch matured, given it is the homeowners who are responsible for the debt and should be involved in project selection. We know the phrase "taxation without representation" can be overused, but in this case the only landowner involved in the approval process was the one entity, the Harris family, standing to benefit financially. This is simply wrong, don't you agree? We would ask that you put yourselves in our position and honestly assess what your reaction would be.

3. After perusing through improvement district descriptions across the country and speaking with an individual responsible for these districts in Maricopa County, AZ, it appears that in almost all cases CID administrative bodies/boards elsewhere are completely or partially composed of members elected by the homeowners, not appointed or orchestrated by the developer. An example from Georgia: "Assuming that the local law authorizing the creation of the CID places the election of a majority of the members of the CID administrative body in the hands of the landowners, as it does in many cases, the landowners can control the activities of the community improvement district and can direct the CID

to undertake a financing and improvement program suited to the needs of the landowners."

As stated above, Title 50 Chapter 31 of the Idaho Code authorizing CIDs does not include a provision for homeowner participation/oversight of the process. We think we know the backstory on why this is the case, which is moot at this point, but we still find it interesting that the State of Idaho, which prides itself on the independence and freedom of its residents, would elect to side itself with developers over the individual landowners in this instance. We dare say if impacted residents were fully aware of how this came about, it would be a problem. A topic of another time I guess. For now, however, I would ask the City Council, in the interest of transparency and fairness, to pursue placement of homeowners from within the HRCID on the Board, elected by HRCID homeowners to represent them, to ensure the homeowners have a role in deciding what projects justify additional debt. We believe anyone examining this closely should support this action.

4. During the last meeting, we heard someone state that the HRCID taxation was no different from that represented by the school bond process, inferring in the process that the concerned homeowners present were over-reacting. Let's just say we were disappointed that someone didn't correct this misrepresentation at that time. We might be mistaken, but our perspective on this issue is as follows. While it is true that new homeowners moving into an area that previously voted for one or more school bonds are subject to taxation to pay down those bonds, new HRCID bonds are being purchased every year with no input from the taxed parties. The only way the school bond process would be the same is if a new homeowner had to agree to support every new school bond in the future with no voting privileges. Clearly this isn't the case.

5. Regarding the Board's obvious excitement at being able to reduce the interest rate on the debt (we understand we have been paying around 9% and the new rate will be approximately half that amount), we were surprised we had been paying such a high rate in the first place. Interest rates have been at historical lows for at least a decade, so we are interested in knowing the background on this question. We're sure others would be interested as well.

6. Our understanding when we purchased our home was that the HRCID would be used to fund enhancements to *our community* that wouldn't otherwise be required under city code. At least that was what we were verbally told by our realtor...enhancements that benefited those within the CID specifically. Now we know that is not correct. It is now clear that only a portion of the expenditures would be viewed as improvements, and most benefited homeowners well outside the CID boundary as well. Based on the LeNir Powerpoint presentation from last December, we'd like explanations for the listed reimbursements. Many of them, frankly, look highly suspicious to us and deserve more detailed explanations so homeowners can understand the City's rationale. A few are particularly fascinating. One, why would the CID homeowners have to foot the bill for the Alta Harris Park land, a park that clearly benefits the entire Barber Valley, in fact Boise in general? (We had heard that the land was actually donated; guess not) Two, why would the HRCID pay for any portion of the Warm Springs bypass easements? Again, this clearly doesn't benefit the HRCID homeowners only and would seem to be a requirement not improvement. Three, why would the City reimburse the developer for the land underlying streets the developer must have owned in the first place? And with this concern, even if this transaction has an explanation, we further question the assessed value used for the reimbursement. Land intended for roadways should in no way assess at the same value as residential property in our view. We could go on, but we're sure you see our point. Without a better explanation, the only way we, and I'm sure

any homeowner, can look at this is as a scheme to put Barber Valley enhancements on the back of the HRCID homeowners without any input from the homeowners. We encourage the City to provide a second presentation to the homeowners with the justification used to have the HRCID homeowners cover these costs.

7. The argument commonly heard from the developer and City (July HRCID meeting we believe is the most recent example) is that the property value/purchase price of the HRCID homes is lower than nearby/adjacent homes outside the HRCID, because infrastructure is paid over time instead of up front. From our perspective, there are two problems with this position. One, paying for something over time is always more expensive (particularly at 9% interest), and two, based on our observations and discussions with fellow homeowners, there does not appear to be any difference in home values in and outside the HRCID. We encourage the City to either provide the data that supports this claim or simply admit that while it may have been an initial rationale it has not proven to be true.

Sincerely, Tim and Donna Carlson

David Hasegawa

From: Web <web@pt13.me>
Sent: Tuesday, September 7, 2021 2:35 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Tim Tower
Subject: [External] Our support for the August 27 letter

HRCID Board of Directors:

We am writing to express our support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. We urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. We urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. We are also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

We would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely,

Tim Tower and Penelope Traylor

David Hasegawa

From: Steve Carlson <steve.stevecarlson@gmail.com>
Sent: Wednesday, August 18, 2021 4:29 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; CityCouncil; Boise Treasury
Subject: [External] objecting to the requested reimbursement of \$2.0 million for a 2007 wetlands easement of 10 acres

HRCID board;

My wife and I strongly object to the inclusion of the wetlands easement project in the HRCID budget and consider this request to be a serious abuse of the CID.

Thank you,

Steve & Tracy Carlson
3782 S Singe Tree Ave
Boise, ID 83716

--

Steve Carlson
(c) 214 335-6196

David Hasegawa

From: Tom Payn <payntd@gmail.com>
Sent: Saturday, August 28, 2021 8:07 AM
To: Boise Treasury
Subject: [External] Wetland \$2M

I fully object to this payment as outlined in the third letter of the Harris Ranch CID . It appears the developer is close to fraud in receiving this money. Tom Payn. HR Sent from my iPhone

David Hasegawa

From: Steve Carlson <steve.stevecarlson@gmail.com>
Sent: Tuesday, August 10, 2021 12:37 PM
To: Elaine Clegg; TJ Thomson; Boise Treasury; Holli Woodings; CityCouncil
Subject: [External] Objection to Additional Reimbursements Requested by the Developer

Members of the HRCID Board:

The purpose of this letter is to express our objection to two more of the reimbursements recently requested by the Harris Ranch developers (“Developer”) totaling more than **\$7.5 million**. The first is a requested payment of **\$5,227,204** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 11 (Project ID No. GO21-3). The second is a requested payment of **\$2,334,106** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 9 (Project ID No. GO21-2).

The Developer is requesting reimbursement for the costs of constructing:

(1) local access streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage, all within several specified blocks south of Parkcenter Blvd. in the Harris Ranch development, and

(2) a series of stormwater retention ponds south of the Warm Springs arterial bypass road.

We object to these payments for the following reasons:

- The facilities described in (1), above, are improvements the costs of which must be borne by the *developer* in every other real estate development in the City of Boise, past, and present. Those costs thus should be borne by the Developer here, as well.

Letter of Objection 2.4

- The facilities described in (2), above, are improvements which benefit *all* the properties between the E. Parkcenter bridge over the Boise River, on the west, S. Eckert Road, on the east, and the foothills, to the north, which is an area many times the size of the Harris Ranch CID. Those improvements also benefit and protect the environmental health of the entire Boise River. The costs of those improvements thus should be borne by the City as a whole and not by the relatively few properties within the CID.
- Most of the facilities for which the Developer is requesting reimbursement are *expressly prohibited* by Idaho law from being financed by a CID.

We have separately addressed the first two points with you previously in our letter of objection dated July 14, 2021. We will thus elaborate here only on our third point.

The definition in the Idaho Community Infrastructure District Act of “community infrastructure”, the costs of which can be financed by a CID, provides in relevant part as follows:

Community infrastructure *excludes* public improvements *fronting individual single family residential lots*.

Idaho Statutes, Sec. 50-3102(2). (Emphasis added.) Thus, any improvements which “front” on single-family residential lots *cannot* be financed through a CID.

The improvements for which the Developer has requested reimbursement under (1), above, are located primarily on the first block south of E. Parkcenter Blvd. of the following north-south streets: Trailwood Way, Honeycomb Way, Old Hickory Way, Barnside Way, Brookridge Way, Shadywood Way, Millbrook Way, and Hopes Well Way. All those streets, as the names of those subdivisions suggest, consist primarily of single-family residential townhomes, each on their own individual lots. Therefore, substantially all those improvements “front” on individual single-family residential lots. Thus, *none* of those costs can be reimbursed to the Developer by the Harris Ranch CID.¹

The Developer apparently understood this limitation in the past. Thus, they have not previously sought reimbursement for the identical types of improvements along with E. Parkcenter Blvd. in Harris Ranch, which consists entirely of single-family residential townhomes. Nor have they sought reimbursement for the identical types of improvements along the very same streets to the *north* of E. Parkcenter Blvd., which consist entirely of single-family residential homes. Letter of Objection 2.4

The Developer might argue that the sidewalks and/or narrow landscaping strips along the streets in question are owned by a homeowners’ association, rather than by the individual homeowners (if that is the case). They thus might argue that the improvements for which they seek reimbursement do not “front” on the townhomes, but rather on the sidewalks or narrow landscaping strips. That would seem to be a difficult argument to make in good faith.

Under general rules of statutory construction, words used in statutes are to be given their plain, ordinary, generally understood meaning. The word “fronting” is generally understood to mean “in front of”. There can be no question that the streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage in question are “in front of” single-family residential lots. If you are fortunate enough to own a home on Payette Lake in McCall, no one would suggest that, because the land past the lake’s high-water mark in front of your home is owned by the State, your home is not “lake-front” property. The Legislature obviously intended to prohibit local improvements primarily serving single-family residences from being financed through a CID.

The lawyers for the Developer, in their transmittal letter, nonetheless argue that:

[T]hese roadways do not lead to individual homes but instead lead to multi-family [sic][homes], future commercial areas, and the future Village Green, meaning this is much more of a “regional” roadway system and these roadways will be used by residents from throughout the district ...

This argument strikes us as disingenuous. These are all *local access* roads, not thoroughfares, and are the only means by which the owners of all those single-family residential townhomes can get to their properties. Using the Developer’s lawyers’ strange logic, every street in Harris Ranch could be considered to “lead to multi-family [homes], future commercial areas and the future Village Green”, and thus to qualify for financing through the CID, even though bordered entirely by single-family residential homes.

We, therefore, request (and hope that we will not have to demand) that the Developer’s two requests for reimbursement identified as Projects GO21-2 and GO21-3 be denied.

Please note, again, that this letter and our July 14, 2021 letter do not include all our objections to requested or proposed reimbursements to the Developer. We ask that the approval, let alone the

payment, of any further reimbursements to the Developer cease pending the resolution of these and related legal issues.

We hope, again, that the HRCID understands that making payments under circumstances where you have reason to believe that such payments are or may be unlawful is a serious matter, both institutionally for the District and individually for its officials. And we again hope that the Developer understands that submitting requests for payments from public funds to which they are not lawfully entitled is also a serious matter.

Sincerely,

Steve & Tracy Carlson

3782 S Single Tree Ave
Boise, ID 83716

--

Steve Carlson
(c) 214 335-6196

David Hasegawa

From: Troy Ashworth <troyashworth@gmail.com>
Sent: Tuesday, August 31, 2021 7:09 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Ranch CID Taxpayers
Subject: [External] HRCID

I am writing this letter since I own two homes in the HRCID, but also as a real estate broker and developer. I find how the city has used the HRCID funds to be unconscionable and irresponsible. Perhaps, as we find out more, much stronger adjectives should be used. I firmly support the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the 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. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

TROY ASHWORTH | Associate Broker

Voted Top 10 Realtor in Idaho 7 years running

Cell: (208) 795-0314

www.TroyAshworth.com



David Hasegawa

From: STEVE MOORE <star_garnet@msn.com>
Sent: Monday, September 13, 2021 12:07 PM
To: TJ Thomson; Holli Woodings; Elaine Clegg; Boise Treasury
Subject: [External] Objections with the Harris Ranch CID and reimbursements

Dear Harris Ranch CID Board,

I am writing to express my general support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer").

For the reasons stated in the letter, I support the Association's request that (1) the 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. If these things cannot be immediately done, at least tabled until such a time that some additional evaluation and clarification can be determined.

I do have serious concerns about the fairness of the Harris Ranch Community Infrastructure District No 1 (HRCID). In my opinion, the unfairness stems from the lack of taxpayer concurrence and an excessive tax burden for a select group of residences of Harris Ranch. The complexity and lack of clarity of the CID process is really beyond the ability of most homeowners to understand without a monumental time commitment to grasp the issues and process.

When we bought our house in 2017, we were aware of the CID tax, but understood that it would be applied to desirable amenities in the community, e.g., development of the Harris Ranch Town Center and the Village Green. We were attracted to the concept of commercial amenities, such as restaurants within walking distance from our homes, thus some modest extra taxes seemed OK.

So far, the infrastructure that has been installed seems to me to be basic access to residences, transportation in the community, and necessary stormwater runoff measures required for development adjacent to the Boise Foothills and the Boise River. These infrastructure projects are normally provided by the developer as the cost of doing business and are normally provided and become part of the city assets. The overwhelming emphasis has been on construction of residential housing with no progress on the Town Center and Village Green. I am not certain whether those promised community assets will be built in a timely manner, or at all. I would like to see some tangible advancements of those projects other than just more rooftops.

I do embrace the concept of a well-planned community (i.e., SP01) and support for development paying for itself to a degree. We very much enjoy our community and in particular the walking and bicycle connectivity of Harris Ranch.

However, the undue burden on about 600 taxpayers in the HRCID does seem patently unfair, while others in the community and Boise overall will benefit from the Harris Ranch infrastructure. The Harris Family landowners formed the CID when virtually no one lived in the area. The legislation was passed with primary support of developers, and builders. Now that approximately 600 residences are built, we have no say and yet pay the price in the form of the extra taxes.

I request that the HRCID Board verify the land values for infrastructure reimbursement. Independent professional appraisals of the lands would lend credence to the land values considered for infrastructure reimbursement to the developer. This would provide a better system of checks and balances.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds could review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny due process to those homeowners.

I understand that legal help is being sought the HRCID Board. The constitutionality of the HRCID district should be legally evaluated, thus legal representation for the HRCID Board may be helpful to ascertain the constitutionality of the HRCID District. Also, legal advice on the appropriateness and legality of individual reimbursement requests seems prudent before approvals. That is clearly beyond the ability of three already overworked members of the Boise City Council to be able to easily verify.

I do appreciate your hard work and service for the city of Boise and hope that some checks and balances can be implemented, and taxpayer input can be accommodated to achieve an improved level of fairness.

Thanks for listening. Regards,

Steven W. Moore, Homeowner/HRCID Taxpayer
2920 S Shadywood Way, Boise, ID 83716
star_garnet@msn.com

David Hasegawa

From: Troy Ashworth <troyashworth@gmail.com>
Sent: Monday, August 30, 2021 7:26 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Ranch CID Taxpayers
Subject: [External] HRCID

I own two homes in the HRCID and I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

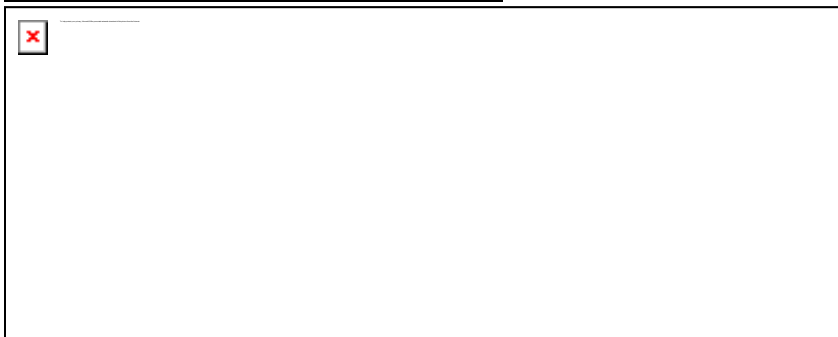
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

TROY ASHWORTH | Associate Broker

Voted Top 10 Realtor in Idaho 7 years running

Cell: (208) 795-0314

www.TroyAshworth.com



David Hasegawa

From: Jim Verdolini <jim.verdolini@gmail.com>
Sent: Tuesday, August 17, 2021 9:55 AM
To: Boise Treasury
Subject: [External] HRCID

17 Aug 2021

Once again my wife and I write to request that no new bonds be issued for reimbursement under the Harris Ranch CID. Now I am reading the Developer is trying to get payment for a wetland (1) 'donated' to the project, (2) that also had been deducted from their taxes as a donation, (3) and received compensation from the Highway Department, and now they want the home owners to cough up another pile of money under the HRCID for the exact same property! How often has this happened since the CID went into effect?

Until the entire CID process is examined and changed so as to reflect Idaho law, not to mention simple morality, yet another reimbursement is out of order.

Please take this process off of automatic and consider the long term harm it is doing to home owners in the CID, none of whom ever voted for this process.

Vincent & Lucille Verdolini

3612 S. Caddis Way

Boise ID 83716

208-333-0111

Jim.verdolini@gmail.com

Copy to:

Elaine Clegg – eclegg@cityofboise.org

TJ Thomson, Chair – tjthomson@cityofboise.org

Holli Woodings, Vice Chair – hwoodings@cityofboise.org

Boise City Treasurer – boisetreasury@cityofboise.org

David Hasegawa

From: Jim Verdolini <jim.verdolini@gmail.com>
Sent: Saturday, August 21, 2021 9:07 AM
To: Boise Treasury
Subject: [External] Harris Ranch CID

I am writing supporting the Harris Ranch CID Taxpayers Association objection to developer reimbursement for Project GO20-6, specifically, the request that the HRCID not reimburse the developer for the most recent request for reimbursement. The roundabouts in question appear to be contrary to Idaho law concerning CID's. Worse, they want money based on estimates and what might be built in undeveloped areas of the project.

Is it not past time where the entire CID be examined to determine if the idea is first legal and second, that the specific reimbursements already submitted fit the letter of the law and excludes any double dipping for extra money?

My family appreciates your efforts to keep this mess from getting worse.

Vincent & Lucille Verdolini

3612 S. Caddis Way

Boise ID 83716

208-333-0111

Jim.verdolini@gmail.com

David Hasegawa

From: Jim Verdolini <jim.verdolini@gmail.com>
Sent: Saturday, August 7, 2021 4:14 PM
To: Boise Treasury
Subject: [External] HRCID

I am writing as a concerned Harris Ranch CID Taxpayer.

The more we learn about the CID and its long-term dangers the angrier my wife and I become. If the developer and city can simply issue 30-year bonds every time the developer desires another hit of our tax dollars then the process is never ending. Have you ever turned down a request for reimbursement? The 30-year obligation, that none of the homeowners ever voted on, becomes a lifetime burden, something permanent.

This is how this process appears to my household. The developer and the city got together to create a new community. So new that no one actually lived in the vacant lots proposed. A vast and expensive plan was developed and everyone sat down and congratulated themselves on a job well done. So far no problem BUT, next we saw everyone trying a clever tax scheme to escape paying for any normal cost of doing business. The City was not going to pay. The Developer didn't want to burden himself with inconvenient 'costs of doing business.' So instead, they passed the mess to the one group that did not even exist and could not object: the future homeowners. A CID was created, bits of which are seemingly outside the law since a CID cannot be used to fund public improvements that front single family homes like mine. But apparently, to some people the law is a flexible thing and there was money to be made, taxes to the City and profit to the Developer.

Then the building commenced. Homes were completed and sold to unsuspecting folk and all was well. At least, until today's inflation, which increases home values and the city's greed for property tax. The community has grown exponentially, and now taxpayers are beginning to notice and examine absurd tax bills which show the results of the CID.

So, we plead with the HRCID not approve any payments for projects GO21-2 and GO21-3, and we ask that no new bonds be issued until the numerous legal questions are resolved. This entire CID needs be examined. It is one thing to pay taxes for one's own property and quite another to pay extra taxes for property in other developments miles away. Taxes that other folk living closer to the development are not paying.

I am sending copies of this to the HRCID members as well as the Mayor and City Treasurer.

Vincent and Lucille Verdolini

3612 S Caddis Way

Boise ID 83716

208-333-0111

David Hasegawa

From: Yookyung Lee <yookyunglee@gmail.com>
Sent: Sunday, August 29, 2021 12:26 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Re: The Myth of Harris Ranch CID "Local Amenities"
Attachments: August 27_2021 copy.pdf

Please find the attached document.

Thanks!

Yookyung

David Hasegawa

From: Yookyung Lee <yookyunglee@gmail.com>
Sent: Friday, August 20, 2021 3:41 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Letter of objection regarding to CID Tax
Attachments: Message from Taxpayers - August 20_2021.pdf

Hello,

Please find the attached letter.

Thank you,

Yookyung Lee
208-724-3329

David Hasegawa

From: Yookyung Lee <yookyunglee@gmail.com>
Sent: Sunday, August 8, 2021 4:39 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Objection to additional reimbursement requested by the Harris Ranch Developers
Attachments: Message from Taxpayers - August 8_2021.pdf

Hello,

I've attached my letter to this email for HRCID.
Please find the attached document.
Please let me know if you have any questions or concerns.

Best regards,

Yookyung

David Hasegawa

From: Tatiana Mallosh <ekashirny95@hotmail.com>
Sent: Tuesday, August 17, 2021 12:03 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] LETTER OF OBJECTION
Attachments: Objection Letter.3[36775].pdf

Dear Board,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Tatiana Mallosh
4471 E Logger Dr

David Hasegawa

From: Brian Dolan <bdolan3@gmail.com>
Sent: Tuesday, September 28, 2021 7:33 PM
To: Boise Treasury
Subject: Re: [External] Support for Increased Oversight of Harris Ranch CID

David,

Thanks for the non-formulaic reply. I really appreciate the recent transparency you and the district have provided both in the multitude of HRCIDTA letters as well as the developer responses. This increased transparency sheds light on this unique relationship and I think helps the taxpayers in the district and the district itself work to ensure funds are truly dedicated for infrastructure and maximum district benefit.

After reading through all the latest information. I continue to be concerned that the developers goals are to extract the 50 million at the lowest possible actual cost and lowest benefit to the district with more and more of the funding going to land acquisition that the developer itself owns. It was interesting to see in the documents the original projections for funding of the 50m, with the real property interests projected to be 8 million dollars (~10m in 2020 dollars). I continue to see the developer request for funds that are largely land reimbursement and the amount going to real property on a percentage basis could end up being much larger than what was sold by the developer at CID creation. To date I have calculated that over 9 million dollars of the 19 million spent to date has been for developer land, nearly 2.5x what would be expected for this initial spend based on the original developer projections. As an example, the recent Warm Springs Creek alignment was 3 million in land and only 1 million in infrastructure costs.

Land exchange provides the least value to the district and comes at the lowest cost to the developer. Heavy scrutiny on the proposed land reimbursements would be greatly appreciated. I was encouraged to see the developer withdraw their land value request for the roads in 2021 request and speaks to this as a valid concern.

I believe the HRCIDTA has pointed out other questionable land reimbursements that should be heavily scrutinized. The developer has shown that their main interest is maximizing value back to the owners, which is fine, but that means we need strong accountability to ensure we really receive maximum infrastructure value with our tax dollars.

I would love to see Alta Harris Park buildout and other real infrastructure be funded by the CID as originally laid out. Harris Ranch continues to have no family parks of substance (beyond Marianne Williams Park which has a very specific nature based use and limited activities for families such as ours).

Anything the board and district can do to represent the taxpayers, protect dollars spent towards real infrastructure and not paying inflated prices for land that must be used for infrastructure or conservation or other things as laid out by SP-01 is appreciated.

Thanks,
Brian Dolan

On Sat, Aug 14, 2021 at 4:48 PM Boise Treasury <boisetreasury@cityofboise.org> wrote:

Dear Brian,

Thank you for taking the time to provide the Board and the District with your concerns. As an aside, I want to thank you for taking the time to think carefully through your own personal concerns that you have in addition to those raised by the HRCID Taxpayers Association.

I will have your e-mail included with the meeting materials that the Board reviews when they consider the reimbursements. Please feel free to reach out to me directly if you have any questions about the District.

Thank you,

David Hasegawa



David Hasegawa, PMP, CTP

Deputy Treasurer

Department of Finance and Administration

Office: (208)972-8174

dhasegawa@cityofboise.org

cityofboise.org

Creating a city for everyone.

From: Brian Dolan <bdolan3@gmail.com>

Sent: Monday, August 9, 2021 5:03 PM

To: Elaine Clegg <EClegg@cityofboise.org>; TJ Thomson <TJThomson@cityofboise.org>; Holli Woodings <hwoodings@cityofboise.org>; Boise Treasury <boisetreasury@cityofboise.org>

Subject: [External] Support for Increased Oversight of Harris Ranch CID

Hello City Council Persons and CID Administrators,

I am writing to express support of increased CID oversight and transparency as it relates to relevant projects and reimbursements to the developer.

I know there are some that are questioning the fundamentals of the CID itself, I want to state that I am in support of the CID in principle and understand that the developer has up to 50 million dollars in pre-approved bonding authority. I appreciate the efforts this year from the board/admins to limit the interest being paid by the CID taxpayers.

What concerns me is the lack of any plan for what items are to be funded by the CID and the projected costs of said items. The specific plan has changed multiple times, including significant infrastructure costs being avoided by the developer as Warm Springs is now a 3-lane and not a 5-lane road. This hasn't triggered any good-faith reassessment of the need to utilize the full bonding authority because there is no publically available plan for how the 50 million will be used.

I am concerned that the developer will work to fully utilize the 50 million in bonding authority with questionable benefit to the "nexus" of the CID/region as defined by statute, rather than consider the need for the usage of the full amount of the bonding authority.

The issues raised on the 2021 reimbursements by the Concerned Taxpayers are recent examples, I also would point out the defection berm property paid for by the CID to allow the Mill District to be built below Barber Dam, benefits solely the Mill District and was funded fully by taxpayers outside that neighborhood.

I want to see Alta Harris Park be completed, the Village Green be built and other items that have clear intrinsic value to the district (and Boise!) at large. Paying for local access streets, sewer, irrigation of the Dallas Harris section of HR which provide no benefit to me and others in neighboring subdivisions like Barber Junction are questionable uses of the CID and support my opinion for how the developer plans to leverage the CID to maximum benefit for the developer, not residents.

I ask for the board to please help to represent the taxpayers in the district and ensure that the infrastructure we fund is clearly beneficial to the CID/region at large. The tax burden on CID homeowners is real and largely unplanned for with the dramatic appreciation in home values on a fixed levy rate. Good faith measures to manage the CID, understand project plans/costs, consider limiting the bonding issuance with developer collaboration, and ensure real value obtained by the infrastructure would be greatly appreciated.

Best Regards,

Brian Dolan

3818 S. Harris Ranch Ave.

David Hasegawa

From: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Sent: Monday, September 27, 2021 7:13 PM
To: TJ Thomson; Holli Woodings; Elaine Clegg
Cc: CityCouncil; Boise Treasury; Jayme Sullivan; Rob Lockward; Amanda Brown
Subject: [External] Association's Reply to the Developer's Lawyers' Response Letters
Attachments: Reply to Developers Counsel.2.pdf

Members of the HRCID Board:

Attached please find a copy of the Harris Ranch CID Taxpayers's Association (Association) letter dated September 27, 2021 filed in response to four letters submitted by the developer's lawyers' in response to some of the Association's various Letters of Objection. By way of summary, the Association's letter attempts to reply to the substance, but not the entirety, of each of the Developer's lawyers' responses, in chronological order (so far as we are aware), starting with our letter and their respective response. We hope our attached reply letter provides some clarity to the issues raised by our letters and the responses submitted by the Developer's lawyers.

We welcome your questions and your response. Thank you.

Larry Crowley
OBO - Executive Committee
The Harris Ranch CID Taxpayers' Association
3738 S Harris Ranch Ave
Boise, ID 83716
Mobile: (208) 890-1871
[E-mail: hrcidtaxpayers@gmail.com](mailto:hrcidtaxpayers@gmail.com)

David Hasegawa

From: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Sent: Monday, September 27, 2021 1:41 PM
To: TJ Thomson; Holli Woodings; Elaine Clegg
Cc: CityCouncil; Boise Treasury; Jayme Sullivan; Rob Lockward; Amanda Brown
Subject: [External] HRCID's Failed General Obligation Bond Election
Attachments: Letter re G.O. Bond Election.3.pdf

Members of the HRCID Board:

Attached please find a copy of the Harris Ranch CID Taxpayers's Association (Association) Letter dated September 27, 2021. By way of summary, this letter addresses the CID bond election approving the issuance of \$50.0 million in general obligation bonds. Based on information recently provided in response to our outstanding Requests for Public Records, it appears that the HRCID "general obligation" bond election failed to garner the required 2/3rds vote and, as a consequence, the bonds were not lawfully authorized and the outstanding bonds are therefore void. Our arguments, supporting information, and conclusions regarding the failed bond election are detailed in the attached letter.

We look forward to your response. Thank you.

Larry Crowley
OBO - Executive Committee
The Harris Ranch CID Taxpayers' Association
3738 S Harris Ranch Ave
Boise, ID 83716
Mobile: (208) 890-1871
[E-mail: hrcidtaxpayers@gmail.com](mailto:hrcidtaxpayers@gmail.com)

David Hasegawa

From: Bruno Marques <bruno@investmentcapital360.com>
Sent: Tuesday, September 28, 2021 6:12 PM
To: Doug Fowler
Cc: David Hasegawa; Harris Ranch CID Taxpayers
Subject: [External] Re: In your response to your letter(s) to the CID Board
Attachments: image010.jpg

Let this be entered into record Mr. Fowler. I am one of the residents who has written to the HRCID Board expressing concerns about the CID in general. I assure you that I may be misinformed about the CID, but I am far from disgruntled. I applaud and back the efforts by the Harris Ranch CID Taxpayers' Association to raise the concerns that have been on a large number of residents' minds.

Mr. Crowley is only one of many residents concerned with the way you and the HRCID have misused or misinterpreted the purposes of the CID. I am one who will never mind paying the CID if it is used as intended. I am completely baffled by your statement regarding the improvements you state we enjoy as residents. In my eyes, you are correct that there are a few, but they don't surmise to the support of your argument. Let me be real with you, we moved to Harris Ranch because of what this area could become. Sadly, I feel you could be doing a lot more as a developer to work with residents and make HR the place it should be by now.

Bruno

We focus on clients' financial lives with a 360° personalized perspective.

PROFESSIONAL · COMPREHENSIVE · TRANSPARENT

A Boutique Wealth Advisory Firm

[Your Life...You Got This!!!!](#) [Creative Planning... We Got This!!!!](#)

.....
Bruno M. Marques, CFP®, CRPC®

Wealth Adviser

CERTIFIED FINANCIAL PLANNER™ practitioner



Investment Capital 360°
950 W Bannock St, Ste 1100
Boise, ID 83702

O: 208.319.3562 ext.3560 **C:** 208.863.0263 **F:** 208.319.3501

The best compliment we can receive is an introduction from a valued client. Thank you.

Investment Capital 360 is a dba of Clear Creek Financial Management, LLC. Services offered through Clear Creek Financial Management, LLC, a Registered Investment Adviser. This message and any attachments contain information which may be confidential and/or privileged and is intended for use only by the addressee(s) named on this transmission. If you are not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are notified that any review, copying, distribution or use of this transmission is strictly prohibited. If you have received this transmission in error, please (i) notify the sender immediately by e-mail or by telephone and (ii) destroy all copies of this message. If you do not wish to receive marketing emails from this sender, please send an email to bruno@investmentcapital360.com. Please note that trading instructions through email, fax or voicemail will not be taken. Your identity and timely retrieval of instructions cannot be guaranteed.

On Tue, Sep 28, 2021 at 5:19 PM Doug Fowler <admin@lenirltd.com> wrote:

Valued Harris Ranch Homeowner,

My name is Doug Fowler, and I am the President of Barber Valley Development. We have had the privilege of bringing the Harris Ranch community to life over the last nearly two decades.

I am reaching out to set the record straight and ensure you have the resources and facts surrounding the Harris Ranch Community Infrastructure District (HRCID), as we are aware that there is misinformation being distributed to residents. As it has always been, information surrounding the CID is on both [our website](#) and the City of Boise's [CID website](#). We have worked diligently with the builders, the real estate community, and the title companies to educate homebuyers on the benefits and impact of the CID prior to purchase. All new buyers have been required to sign CID disclosures since the CID Statute has been in place.

By way of background, in 2008, the Idaho Community Infrastructure District Act was approved by the Idaho Legislature as a means of financing a limited class of infrastructure in response to rapid growth. Shortly following the approval of the CID Act by the legislature, the Harris Ranch Community Infrastructure District was formed. This special district has allowed for many of the amenities that Harris Ranch homeowners enjoy today and will allow for additional community benefits that are currently planned. Residents of Harris Ranch enjoy such a beautiful, congruent, and connected community because you invest in it.

To that point, and counter to many of the accusations by the Harris Ranch CID Taxpayers Association (HRCIDTA), the group taking issue with many elements of the CID, we'd like to clarify a few facts:

- Your realtor has a legal obligation to inform you of its existence. It should be mentioned in your earnest agreement and/or a separate accompanying document.
- The CID is in your title report.
- The Idaho legislature wrote the CID statute. It was not written by our company nor the City of Boise.

The CID has been a critical financing mechanism for the development of Harris Ranch and many of the unique amenities that enhance the development and contribute to home values. It is also a critical financing mechanism for the future of Harris Ranch, allowing growth to pay for growth.

The misinformation being perpetrated by the proponents of the HRCIDTA in a public forum is reprehensible and damaging to the reputation of our Harris Ranch community. We believe the backbone of the HRCIDTA are a few disgruntled individuals who are dissatisfied with their taxes and resorting to dubious measures to further their agenda. We know that property taxes are amongst the most notorious taxes that we pay as homeowners. With home values increasing, it is understandable for residents to be motivated to decrease their expenses however they can. However, the CID was developed for this scenario in mind so that investments in our neighborhood can be completed in a timely manner and the full vision of our planned community can be realized. It is this very mechanism that makes Harris Ranch one of the most highly sought-after neighborhoods in our city. As a homeowner, you were made aware of this important tax as a condition of purchasing your home.

The leaders of this movement have falsely claimed that they were not aware of the CID prior to purchasing their home. These accusations can easily be debunked by viewing purchase agreement documents, where all homeowners in the CID must sign or initial in acknowledgement of the investment they are contributing to the neighborhood. If you would like to further understand the CID, I invite you to visit the City's [CID website](#) where both letters from the HRCIDTA and the factual responses to the misinformed letters are posted for full public transparency. I encourage you to read all letters and our responses, but would direct you to the [most recently-posted response](#) (also attached) to the false claim of a "Myth of Notice", which demonstrates the HRCIDTA leaderships' misleading claims to the CID Board. If after a review of the facts, you determine that the right thing to do is to rescind your letter of opposition or write a letter of support, it would be encouraged and appreciated.

If the CID tax was not disclosed to you, please contact us. I don't like surprise taxes any more than the next person, particularly if I do not understand the related expenditures. However, if I was told about a tax (which benefits my neighborhood and enhances my home's value), and I went forward with the transaction, I would feel obligated to carry out my part of the bargain.

As always, I am pleased to meet with you at any time. Please call 208 344-1131 to make an appointment.

Regards,

Doug Fowler

President

Barber Valley Development Inc.

LeNir Ltd.

(208) 344-1131

admin@lenirltd.com

877 W. Main St., Ste 501

Boise, ID 83702

David Hasegawa

From: john troeleman <john.troeleman@gmail.com>
Sent: Sunday, August 29, 2021 4:13 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID

Dear City of Boise Treasurer:

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely,
Adrian John Troeleman

David Hasegawa

From: Albert Fayrushin <fayrushin@gmail.com>
Sent: Tuesday, August 31, 2021 10:38 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Ranch CID Taxpayers
Subject: [External] in support of August 30th letter

Dear HRCID Board of Directors,

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the 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. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Kind Regards,
Albert Fayrushin (Harris Ranch homeowner)
3660 E Warm Springs Ave Boise ID 83716

David Hasegawa

From: Albert Fayrushin <fayrushin@gmail.com>
Sent: Wednesday, August 18, 2021 11:34 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] objection to developer payments

Dear HRCID Board of Directors,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Sincerely,

Albert Fayrushin (Harris Ranch homeowner)

3660 E Warm Springs Ave Boise ID 83716

David Hasegawa

From: Albert Fayrushin <fayrushin@gmail.com>
Sent: Saturday, August 21, 2021 11:48 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Ranch CID Taxpayers
Subject: [External] objection to payment for roundabouts

Dear HRCID Board of Directors,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Sincerely,

Albert Fayrushin (HR homeowner)

3660 E Warm Springs Ave Boise ID 83716

David Hasegawa

From: Albert Fayrushin <fayrushin@gmail.com>
Sent: Sunday, August 8, 2021 11:35 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] to HRCID Board of Directors

Dear HRCID Board of Directors,

Harris Ranch developers are requesting reimbursement for the costs of constructing local access streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage, all within several specified blocks south of Parkcenter Blvd in Harris Ranch. However, without above -mentioned reimbursements the value of the neighborhood diminishes. Therefore, developers are already reimbursed for the area improvements they have made. Demanding additional reimbursement is the same as asking double cost for the same sold item.

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.
Albert Fayrushin

David Hasegawa

From: Albert Fayrushin <fayrushin@gmail.com>
Sent: Tuesday, August 31, 2021 10:34 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Ranch CID Taxpayers
Subject: [External] local amenities payment objection

Dear HRCID Board of Directors,

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Kind Regards,

Albert Fayrushin (Harris Ranch homeowner)

3660 E Warm Springs Ave Boise ID 83716

David Hasegawa

From: Allyson Gatzemeier <allyson.gatz@yahoo.com>
Sent: Sunday, August 29, 2021 1:07 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris CID Taxpayers
Subject: [External] Homeowner dissatisfaction with tax burden from HRCID

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Allyson and Scott Gatzemeier
3852 E Hardesty St
Boise 83716

David Hasegawa

From: Allyson Gatzemeier <allyson.gatz@yahoo.com>
Sent: Tuesday, August 17, 2021 10:03 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris CID Taxpayers
Subject: [External] Homeowner dissatisfaction with tax burden from HRCID

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Allyson Gatzemeier
3852 E Hardesty St
Boise ID 83716

David Hasegawa

From: AK <aknesek@gmail.com>
Sent: Saturday, August 7, 2021 4:17 PM
To: Elaine Clegg; TJ Thomson; Boise Treasury; Holli Woodings
Subject: [External] HRCID Objections

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Alyssa Knesek

David Hasegawa

From: Mandy Williams <mandybethwilliams@gmail.com>
Sent: Monday, August 30, 2021 1:58 PM
To: Boise Treasury
Cc: Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] Re: Support of Objection to Harris Ranch CID Reimbursement

Good Afternoon, Council Members and City Treasury-

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act.

I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Amanda & David Williams
3054 S Shadywood Way
Boise, ID 83716

David Hasegawa

From: Gabriela Montis <gabbymontis@gmail.com>
Sent: Monday, August 16, 2021 12:12 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Fwd: Objection to Additional Reimbursements Requested by the Developer of Harris Ranch
Attachments: Letter of Objection 2.4.doc

Dear HRCID Board of Directors,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021 (see the attached file). I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your time, Ana Gabriela Montis Delgado

Ana Gabriela Montis Delgado

2995 S Shadywood Way

Boise, Idaho 83716

208-890-5673

David Hasegawa

From: Rivernest Drive <rivernestdrive@gmail.com>
Sent: Thursday, August 26, 2021 10:06 PM
To: Elaine Clegg; Holli Woodings; Boise Treasury; TJ Thomson
Subject: [External] Letter of Objection

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$1.2million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Arnie Bautista
CID taxpayer

August 10, 2021

To: Harris Ranch CID Board of Directors
Elaine Clegg
TJ Thomson
Holli Woodings

Boise City Treasurer

I am writing to express my strong opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition dated August 7, 2021 submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge you to carefully consider the arguments against the developer's request and the remedies proposed by the Taxpayers Association.

I am also writing to express my serious concerns regarding the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

Before any new bonds are authorized or issued on behalf of the Harris Ranch developers, the homeowners who are directly and significantly affected by the issuance of such bonds must have the opportunity to review and vote on the issuance of any bond that would impact their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

These matters are extremely important to the residents of this area and your diligent efforts will be greatly appreciated.

Sincerely,



Brent Jussel
3005 S. Shadywood Way
Boise, Idaho 83716

David Hasegawa

From: bjussel@cableone.net
Sent: Tuesday, August 10, 2021 7:13 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID - see letter attached
Attachments: Letter 8-10-21.pdf

David Hasegawa

From: Brett Watterson <watterson.brett@gmail.com>
Sent: Tuesday, August 17, 2021 1:19 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; CityCouncil
Subject: [External] Fwd: THIRD LETTER OF OBJECTION & REQUEST FOR ACTION
Attachments: Objection Letter.3.pdf

Good afternoon,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021.

I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Brett Watterson
HRCID Taxpayer

David Hasegawa

From: Brett Watterson <watterson.brett@gmail.com>
Sent: Friday, September 10, 2021 10:57 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; CityCouncil
Subject: [External] Harris Ranch CID Taxpayer - Support of Continued Objections

I am writing to express my support for the August 30th letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association").

I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer").

For the reasons stated in the letter, I support the Association's request that (1) the 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.

I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes.

To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

--

Thanks,

Brett Watterson

David Hasegawa

From: Brian Wilson <wilsonnv727@gmail.com>
Sent: Friday, August 20, 2021 6:32 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; CityCouncil
Subject: [External] Support of Letter of Objection from HRCID Taxpayers' Association dated August 20

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely,
LaRae Wilson
Brian Wilson
3716 S Millbrook Way
Boise, ID 83716

David Hasegawa

From: Brian Wilson <wilsonnv727@gmail.com>
Sent: Friday, August 20, 2021 6:22 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support of August 7 letter from Harris Ranch CID Taxpayers' Association

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely,
Brian Wilson
LaRae Wilson
3716 S Millbrook Way
Boise, ID 83716

David Hasegawa

From: Brian Wilson <wilsonnv727@gmail.com>
Sent: Friday, August 20, 2021 6:25 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support of August 16 Letter of Objection submitted by HRCID Taxpayers' Association

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely,
Brian Wilson
LaRae Wilson
3716 S. Millbrook Way
Boise, ID 83716

David Hasegawa

From: Brian Dolan <bdolan3@gmail.com>
Sent: Monday, August 9, 2021 5:03 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support for Increased Oversight of Harris Ranch CID

Hello City Council Persons and CID Administrators,

I am writing to express support of increased CID oversight and transparency as it relates to relevant projects and reimbursements to the developer.

I know there are some that are questioning the fundamentals of the CID itself, I want to state that I am in support of the CID in principle and understand that the developer has up to 50 million dollars in pre-approved bonding authority. I appreciate the efforts this year from the board/admins to limit the interest being paid by the CID taxpayers.

What concerns me is the lack of any plan for what items are to be funded by the CID and the projected costs of said items. The specific plan has changed multiple times, including significant infrastructure costs being avoided by the developer as Warm Springs is now a 3-lane and not a 5-lane road. This hasn't triggered any good-faith reassessment of the need to utilize the full bonding authority because there is no publically available plan for how the 50 million will be used.

I am concerned that the developer will work to fully utilize the 50 million in bonding authority with questionable benefit to the "nexus" of the CID/region as defined by statute, rather than consider the need for the usage of the full amount of the bonding authority.

The issues raised on the 2021 reimbursements by the Concerned Taxpayers are recent examples, I also would point out the defection berm property paid for by the CID to allow the Mill District to be built below Barber Dam, benefits solely the Mill District and was funded fully by taxpayers outside that neighborhood.

I want to see Alta Harris Park be completed, the Village Green be built and other items that have clear intrinsic value to the district (and Boise!) at large. Paying for local access streets, sewer, irrigation of the Dallas Harris section of HR which provide no benefit to me and others in neighboring subdivisions like Barber Junction are questionable uses of the CID and support my opinion for how the developer plans to leverage the CID to maximum benefit for the developer, not residents.

I ask for the board to please help to represent the taxpayers in the district and ensure that the infrastructure we fund is clearly beneficial to the CID/region at large. The tax burden on CID homeowners is real and largely unplanned for with the dramatic appreciation in home values on a fixed levy rate. Good faith measures to manage the CID, understand project plans/costs, consider limiting the bonding issuance with developer collaboration, and ensure real value obtained by the infrastructure would be greatly appreciated.

Best Regards,
Brian Dolan
3818 S. Harris Ranch Ave.

David Hasegawa

From: Bruce Mihok <bruce.mihok@live.com>
Sent: Tuesday, August 17, 2021 9:08 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Larry Crowley
Subject: [External] Objection to CID bond procedure

Hello everyone,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Regards,
Bruce Mihok
2377 S. Trapper Place
83716

831-332-7675

David Hasegawa

From: Bruce Mihok <bruce.mihok@live.com>
Sent: Monday, August 23, 2021 5:57 PM
To: Elaine Clegg; Boise Treasury; Holli Woodings; TJ Thomson
Cc: Larry Crowley
Subject: [External] Objection to CID funding requests
Attachments: Letter of Objection No 4_Final.doc

Hello again ... below is another Letter of Objection to the funding approach in regards to the Harris Ranch CID. Please note that the matter of using funds inappropriately for reimbursements appears to be escalating.

In addition to this and previous letters I have sent, I must also state that the methodology used by Boise Hunter Homes agents to get their clients to sign associated paperwork is highly questionable. Only after initial offer and acceptance was made and earnest money paid was there a mention of a CID and its impact on property owner taxes. I believe this needs investigation as well as what is and has been stated in our correspondence to you.

Regards,
Bruce Mihok
2377 S. Trapper Place
83716
831-332-7675

Harris Ranch cid taxpayers' association

August 20, 2021

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

Re: Objection to Reimbursements Requested by and Paid to the Developer
Members of the HRCID Board:

The purpose of this letter is to express our objection to the reimbursements requested by the Harris Ranch developers ("Developer") for certain road improvements, including to a partial payment already made to the Developer for those improvements, totaling more than **\$1.2 million** (Project ID No. GO20-6).

The Developer apparently requested reimbursement in August 2020 for the costs of constructing:

1. The round-about at E. Parkcenter Blvd. and S. Old Hickory Way,
2. The round-about at E. Parkcenter Blvd. and S. Shadywood Way,
3. The round-about at E. Parkcenter Blvd. and S. Wise Way, and
4. E. Parkcenter Blvd. between S. Old Hickory Way and S. Barnside Way.

It appears that about \$1 million of such request was *already paid* to the Developer by the HRCID in the last fiscal year, and that the remaining almost \$200,000 of such request is proposed to be paid in the current fiscal year.

We object to these payments for the following reasons:

- These are improvements the costs of which must be borne by the *developer* in every other real estate development in the City of Boise, past and present. Those costs thus should be borne by the Developer here, as well.

- The improvements described in (1), (2) and (3), above, are *expressly prohibited* by Idaho law from being financed by a CID.
- Reimbursement for the improvements described in (4), above, is premature, as nothing has yet been built on either side of that length of road, and thus it's impossible to determine at this point whether reimbursement for those improvements may or may not be permitted by Idaho law.
- In any event, it's impossible to determine with any precision what costs may be reimbursable, as the Developer chose to bid out these four projects as part of much larger construction contracts which consisted primarily of improvements that are *expressly prohibited* under Idaho law from being financed by a CID.

We have separately addressed our first point with you previously. We thus will elaborate here only on our three additional points.

The “Round-Abouts”

The definition in the Idaho Community Infrastructure District Act of “community infrastructure”, the costs of which can be financed by a CID, provides in relevant part as follows:

Community infrastructure *excludes* public improvements *fronting individual single family residential lots*.

Idaho Statutes, Sec. 50-3102(2). (Emphasis added.) Thus, any improvements which “front” on single-family residential lots *cannot* be financed through a CID.

The round-abouts for which the Developer has requested reimbursement under (2) and (3), above, are surrounded *on all four sides* by single-family townhomes. The round-about under (1) above has single-family townhomes on two sides, and vacant land the ultimate uses of which remain to be seen on the other two sides. Thus, *all* those round-abouts “front” on individual single-family lots. Therefore, *none* of those costs can be reimbursed to the Developer by the HRCID.

We are at a loss to understand on what basis the Developer sought reimbursement for these costs, and nothing in the documentation they submitted to the HRCID (more than 900 pages) appears to explain that. But, based upon some of the Developer’s prior submissions to which we have objected, we can speculate.

The Developer might argue that the round-abouts, as they occur at the intersection of crossing streets, do not “front” on *any* property. That may be the only argument the developer can conjure to support their requested reimbursement. In our opinion, this would constitute yet another abuse of the CID by the Developer.

Under general rules of statutory construction, words used in statutes are to be given their plain, ordinary, generally understood meaning. The word “fronting” is generally understood to mean “in front of.” Moreover, the first rule of statutory construction is to give effect to the intention of the legislature. The obvious intention of the State Legislature in Idaho’s CID legislation was to *prohibit* the financing, through a CID, of improvements that primarily serve single-family homes, including townhomes. We strongly doubt that, if a development consisted *entirely* of single-family homes and townhomes, the State Legislature intended to allow a CID nonetheless to finance that portion of streets, water mains, sewer mains, storm water mains, lighting and signage located within intersections, while prohibiting it everywhere else in the development.

Moreover, if that were the Developer’s logic, then we don’t understand why they haven’t also sought reimbursement for all the other intersections in Harris Ranch. To date, they have not. And we firmly are of the view that they cannot. Intersections do not exist in some separate world apart from the streets of which they necessarily are a part. If the streets on every side of an intersection front on single-family homes, then the intersection does, as well.

The Road “in Front of” the Possible Future “Town Center”

The requested reimbursement by the Developer includes a one-block section of E. Parkcenter Blvd. which runs between two parcels which apparently are slated for future development as a “Town Center.” Based on the City’s “Harris Ranch Specific Plan” (SP01) adopted in connection with the Harris Ranch development, those two blocks supposedly in the future may consist of mixed-use retail, commercial and multi-family residential properties. But that is just the plan and such plan, if realistic from a financial standpoint, would have been built out by now. The advent of internet commerce, not to mention our experience with COVID, as well as the stunning appreciation in the value of residential properties in the Treasure Valley, at least suggests that those original plans may need to be revisited again. Thus, until something is actually built on those properties, it cannot be “assumed” that they will consist of commercial, retail and multi-family properties, and not include single-family homes or townhomes. Thus, any requested reimbursement is necessarily premature and certainly not based on actual conditions that comply with the requirements of the CID Act.

Indivisible Construction Contracts

The submission by the Developer reveals that they entered into at least two different construction contracts with respect to the improvements for which they have sought reimbursement. It further reveals that those construction contracts did not separately break out the costs allocable to the improvements in question. And those contracts primarily included road and other work which, it appears, both the Developer and the HRCID agree *cannot* be reimbursed through the HRCID. The Developer, it appears, thus engaged in an extended exchange with the City, acting through the HRCID, in an attempt to *estimate* that portion of each contract attributable to costs which, at least in the view of the Developer, were reimbursable by a CID.

The Developer could have bid out the two contracts (they are required to bid them out pursuant to their Development Agreement with the HRCID as well as State law) so that the supposedly “reimbursable” portions of each contract were separately stated. But curiously, they failed to do so which

suggests that, at the time the contracts were bid, the Developer did not anticipate that any parts of it were reimbursable by the HRCID. While that may be speculation on our part, the question remains why wouldn't they otherwise have done so?

There is nothing in Idaho's CID legislation, so far as we have been able to determine, that permits the HRCID to make payments to the Developer based on "estimated" rather than actual costs. And the "estimates" made seem to us to be no more than vague speculation on the part of both the Developer and the HRCID. Construction contracts for larger projects like these (as opposed to, say, a kitchen remodel), are complex and interdependent on a wide variety of factors. We won't go into detail here as to why that is so. But we are confident that both the Developer and the City appreciate that fact. So any attempt to break out the cost of any particular component of the overall contract is at best a guess. We find nothing in the Idaho CID statute or in the Developer Agreement that allows payments to the Developer by the HRCID based on such "guesses." And, as the Developer could have bid out the contracts to separately and specifically identify the costs of the segments for which they are now seeking reimbursement, the consequences of their failure to do so should fall on the Developer, and not the HRCID, nor least of all the homeowners and taxpayers in the Harris Ranch development.

Conclusion

For the foregoing reasons, we request (and hope again that we will not have to demand, from the standpoint of potential litigation) that: (1) the requested payment for the remainder of the Developer's original reimbursement request be denied, and (2) that the HRCID require the Developer to repay to the HRCID the prior payment made to the Developer for such improvements, with interest at the Developer's interest rate specified in the Development Agreement.

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.

We note, lastly, that we are increasingly concerned that the requested reimbursements by the Developer, based on our limited reviews to date, appear to show an emerging pattern of their requesting payments to which they are not contractually and/or legally entitled. That is more than a little disturbing to us as it should be to all parties involved with the CID.

Sincerely,

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
Ron Lockwood, City of Boise
Amanda Brown, City of Boise

David Hasegawa

From: Bruce Mihok <bruce.mihok@live.com>
Sent: Sunday, August 8, 2021 1:19 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Ranch CID Taxpayers
Subject: [External] Objection to Additional Reimbursements Requested by the Developer

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

August 7, 2021

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

Re: Objection to Additional Reimbursements Requested by the Developer

Members of the HRCID Board:

The purpose of this letter is to express our objection to two more of the reimbursements recently requested by the Harris Ranch developers ("Developer") totaling more than **\$7.5 million**. The first is a requested payment of **\$5,227,204** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 11 (Project ID No. GO21-3). The second is a requested payment of **\$2,334,106** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 9 (Project ID No. GO21-2).

The Developer is requesting reimbursement for the costs of constructing:

- (1) local access streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage, all within several specified blocks south of Parkcenter Blvd. in the Harris Ranch development, and
- (2) a series of stormwater retention ponds south of the Warm Springs arterial bypass road.

We object to these payments for the following reasons:

- The facilities described in (1), above, are improvements the costs of which must be borne by the *developer* in every other real estate development in the City of Boise, past and present. Those costs thus should be borne by the Developer here, as well.
- The facilities described in (2), above, are improvements which benefit *all* the properties between the E. Parkcenter bridge over the Boise River, on the west, S. Eckert Road, on the east, and the foothills, to the north, which is an area many times the size of the Harris Ranch CID. Those improvements also benefit

and protect the environmental health of the entire Boise River. The costs of those improvements thus should be borne by the City as a whole and not by the relatively few properties within the CID.

- Most of the facilities for which the Developer is requesting reimbursement are *expressly prohibited* by Idaho law from being financed by a CID.

We have separately addressed the first two points with you previously in our letter of objection dated July 14, 2021. We will thus elaborate here only on our third point.

The definition in the Idaho Community Infrastructure District Act of “community infrastructure”, the costs of which can be financed by a CID, provides in relevant part as follows:

Community infrastructure *excludes* public improvements *fronting individual single family residential lots*.

Idaho Statutes, Sec. 50-3102(2). (Emphasis added.) Thus, any improvements which “front” on single-family residential lots *cannot* be financed through a CID.

The improvements for which the Developer has requested reimbursement under (1), above, are located primarily on the first block south of E. Parkcenter Blvd. of the following north-south streets: Trailwood Way, Honeycomb Way, Old Hickory Way, Barnside Way, Brookridge Way, Shadywood Way, Millbrook Way, and Hopes Well Way. All those streets, as the names of those subdivisions suggest, consist primarily of single-family residential townhomes, each on their own individual lots. Therefore, substantially all those improvements “front” on individual single-family residential lots. Thus, *none* of those costs can be reimbursed to the Developer by the Harris Ranch CID.^[1]

The Developer apparently understood this limitation in the past. Thus, they have not previously sought reimbursement for the identical types of improvements along E. Parkcenter Blvd. in Harris Ranch, which consists entirely of single-family residential townhomes. Nor have they sought reimbursement for the identical types of improvements along the very same streets to the *north* of E. Parkcenter Blvd., which consist entirely of single-family residential homes.

The Developer might argue that the sidewalks and/or narrow landscaping strips along the streets in question are owned by a homeowners’ association, rather than by the individual homeowners (if that is the case). They thus might argue that the improvements for which they seek reimbursement do not “front” on the townhomes, but rather on the sidewalks or narrow landscaping strips. That would seem to be a difficult argument to make in good faith.

Under general rules of statutory construction, words used in statutes are to be given their plain, ordinary, generally understood meaning. The word “fronting” is generally understood to mean “in front of”. There can be no question that the streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage in question are “in front of” single-family residential lots. If you are fortunate enough to own a home on Payette Lake in McCall, no-one would suggest that, because the land past the lake’s high-water mark in front of your home is owned by the State, your home is not “lake-front” property. The Legislature obviously intended to prohibit local improvements primarily serving single family residences from being financed through a CID.

The lawyers for the Developer, in their transmittal letter, nonetheless argue that:

[T]hese roadways do not lead to individual homes but instead lead to multi-family [sic][homes], future commercial areas, and the future Village Green, meaning this is much more of a

“regional” roadway system and these roadways will be used by residents from throughout the district ...

This argument strikes us as disingenuous. These are all *local access* roads, not thoroughfares, and are the only means by which the owners of all those single-family residential townhomes can get to their properties. Using the Developer’s lawyers’ strange logic, every street in Harris Ranch could be considered to “lead to multi-family [homes], future commercial areas and the future Village Green”, and thus to qualify for financing through the CID, even though bordered entirely by single-family residential homes.

We therefore request (and hope that we will not have to demand) that the Developer’s two requests for reimbursement identified as Projects GO21-2 and GO21-3 be denied.

Please note, again, that this letter and our July 14, 2021 letter do not include all our objections to requested or proposed reimbursements to the Developer. We ask that the approval, let alone the payment, of any further reimbursements to the Developer cease pending the resolution of these and related legal issues.

We hope, again, that the HRCID understands that making payments under circumstances where you have reason to believe that such payments are or may be unlawful is a serious matter, both institutionally for the District and individually for its officials. And we again

I hope that the Developer understands that submitting requests for payments from public funds to which they are not lawfully entitled is also a serious matter.

Sincerely,

Bruce Mihok
2377 S. Trapper Place
Boise, 83716

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
Ron Lockwood, City of Boise
Amanda Brown, City of Boise

^[1] It is our understanding that the parcels at the end of each of these blocks, along Haystack Street, are slated for future multi-family rather than single-family residential construction. But a single contract was executed by the Developer for the improvements in each of these two subdivisions. Thus, there does not appear to be any way to accurately segregate what may be permissible expenditures under the CID Act from those which are not.

David Hasegawa

From: Bruce Mihok <bruce.mihok@live.com>
Sent: Sunday, August 29, 2021 4:48 PM
To: Elaine Clegg; Boise Treasury; Holli Woodings; TJ Thomson
Cc: Larry Crowley
Subject: [External] Possible questionable execution of your public duties which erroneously benefitted developers
Attachments: Letter re Local Amenities.4.pdf

Hello again everyone ... it once again comes to my attention that upon further investigation, it has been found that you may have been erroneously funding projects that are not in compliance with law nor your duties as public officials.

I agree with the contents of the attached letter and propose that, after an audit funded by the City (not the HRCID), that any funds inappropriately disbursed be immediately returned to homeowners within the CID. Anything less might be seen as dereliction of your duties. The facts appear to keep pointing to action that needs be taken to rectify possible past funding decisions made in error.

Best regards,
Bruce Mihok
2377 S. Trapper Place
831 332 7675

David Hasegawa

From: Bruno Marques <bruno@investmentcapital360.com>
Sent: Tuesday, August 17, 2021 2:42 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Harris Ranch CID Taxpayers
Subject: [External] The Harris Ranch CID Taxpayers' Association
Attachments: image010.jpg

Good Afternoon to All,

Please allow this email to be entered into record as support for the latest letter of objection submitted to the HRCID Board on behalf of The Harris Ranch CID Taxpayers' Association.

As a resident of the Dallas Harris Estates, I continue to be appalled by the egregious behavior and procedural abuse uncovered by the great work of the Harris Ranch CID Taxpayers' Association regarding the disbursements of CID Tax funds. Like many of my close neighbors, I had no idea that these funds were being used to reimburse outrageous requests by what appears to be out of control greedy developers.

In their third objection letter for CID funds reimbursement, the executive committee of The Harris Ranch CID Taxpayers' Association raises yet again another strong case for denial of a large sum of money, which seems to have been a gift to the community by the Harris Family in a form of an easement. The blunt disrespect of this request can only be attributed to greed as I see it.

As more homeowners become educated on the intricacies of the CID tax, to include lack of transparency, disbursement abuses and most importantly, lack of representation by the people who are actually paying it, the push back will continue to grow. I hereby request that the HRCID board rejects this \$2 Mil reimbursement request. May I also suggest that as a future discussion point by the board in an upcoming meeting be on the realm of transparency as more frustration grows amongst homeowners impacted by the CID, and that one or two representatives of this newly formed association (The Harris Ranch CID Taxpayers' Association) have a seat at the table regarding any item under consideration or advisement by the HRCID Board of Directors.

Personally, I feel frustrated by the lack of information and communication regarding the CID Tax in general, not because I object to paying it but rather because what I am paying for seems one step short of a fraudulent investigation.

Bruno

We focus on clients' financial lives with a 360° personalized perspective.

PROFESSIONAL · COMPREHENSIVE · TRANSPARENT

A Boutique Wealth Advisory Firm

[Your Life....You Got This!!!!](#) [Creative Planning.... We Got This!!!!](#)

.....
Bruno M. Marques, CFP®, CRPC®

Wealth Adviser

CERTIFIED FINANCIAL PLANNER™ practitioner



950 W Bannock St, Ste 1100
Boise, ID 83702

O: 208.319.3562 ext.3560 **C:** 208.863.0263 **F:** 208.319.3501

The best compliment we can receive is an introduction from a valued client. Thank you.

Investment Capital 360 is a dba of Clear Creek Financial Management, LLC. Services offered through Clear Creek Financial Management, LLC, a Registered Investment Adviser. This message and any attachments contain information which may be confidential and/or privileged and is intended for use only by the addressee(s) named on this transmission. If you are not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are notified that any review, copying, distribution or use of this transmission is strictly prohibited. If you have received this transmission in error, please (i) notify the sender immediately by e-mail or by telephone and (ii) destroy all copies of this message. If you do not wish to receive marketing emails from this sender, please send an email to bruno@investmentcapital360.com. Please note that trading instructions through email, fax or voicemail will not be taken. Your identity and timely retrieval of instructions cannot be guaranteed.

David Hasegawa

From: Bruno Marques <bruno@investmentcapital360.com>
Sent: Sunday, August 29, 2021 5:34 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Ranch CID Taxpayers
Subject: [External] HRCID ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"
Attachments: image010.jpg; Letter re Local Amenities.4.pdf

Dear HRCID Members of the Board,

Please accept and enter this email into record reflecting my opposition to the recent justification and/ or explanation entered into record by the HRCID Board of Directors regarding HRCID dollars expenditures.

As a resident of Harris Ranch, I hereby testify in this format that it infuriates me to read the arguments brought forth by the HRCID board and other members of the City of Boise regarding the exclusive benefit selective HR residents enjoy from the investments made by the CID dollars. It is obvious that members of the city council assigned to this BOD have done little to no due diligence regarding where these monies have been spent, as well as the benefit that these local projects have had on the residents that actually pay for it. From my interaction with the developer, I am not surprised that excuses and nonsensical explanations are evident regarding this topic. I am truly disappointed in the members of the city council assigned to this BOD and their apparent lack of interest in asking the developer few to no insightful questions explaining and balancing the benefit to homeowners and taxpayers whom they are elected to represent.

I applaud the great work that the HRCID Taxpayers Association has been doing in bringing to light the nonsense and outright disregard of the intended purpose for what these CID monies were/are intended. It is shameful that the DUTY OF CARE by the HRCID Board of Directors of over \$20Mil of CID dollars paid by hard working families and taxpayers has been minimized.

I read each item highlighted in the recent letter attached herein, and conclusively agree with the position that CID Taxpayers **DO NOT** exclusively benefit from any of these expenditures. It is pretty sad that this developer has all along refused to build a neighborhood park for our children to play in, and yet he wants reimbursement for land used to build a park that is still on the drawing board and that will likely be enjoyed by many more people than just residents who pay the CID Tax! In addition, wasn't this land donated to the city in the first place and isn't this classified as a CITY PARK? Greed abounds with this developer and I wonder how much of a blind accomplice the city is in all of this.

This uproar is not going away anytime soon and thus I join my fellow neighbors and members of the HRCID Taxpayers Association in requesting that the specific payments to the developers outlined in the Association's letter of August 27 to the BOD and the City of Boise be recovered from the developers, with interest.

I hereby also request that the HRCID Board of directors allow for an in person testimony in future meetings as well as a vote by impacted CID taxpayers on future expenditures be allowed so that the true emotion and position of HR residents impacted by the CID can be heard and widely understood.

I sincerely hope that the HRCID Board and the City of Boise leadership recognizes the risk of a strong legal position being presented by the Harris Ranch CID Taxpayers' Association regarding these matters and agree to equalize and respect the position of impacted CID Taxpayers so that we can all de-escalate this matter. The easiest resolution to consider for a vote is to simply abolish the CID tax altogether.

I am attaching the letter of the HRCID Taxpayers' Association for your reference.

Bruno

We focus on clients' financial lives with a 360° personalized perspective.

PROFESSIONAL · COMPREHENSIVE · TRANSPARENT

A Boutique Wealth Advisory Firm

[Your Life...You Got This!!!!](#) [Creative Planning... We Got This!!!!](#)

.....
Bruno M. Marques, CFP®, CRPC®

Wealth Adviser

CERTIFIED FINANCIAL PLANNER™ practitioner



Investment Capital 360°
950 W Bannock St, Ste 1100
Boise, ID 83702

O: 208.319.3562 ext.3560 **C:** 208.863.0263 **F:** 208.319.3501

The best compliment we can receive is an introduction from a valued client. Thank you.

Investment Capital 360 is a dba of Clear Creek Financial Management, LLC. Services offered through Clear Creek Financial Management, LLC, a Registered Investment Adviser. This message and any attachments contain information which may be confidential and/or privileged and is intended for use only by the addressee(s) named on this transmission. If you are not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are notified that any review, copying, distribution or use of this transmission is strictly prohibited. If you have received this transmission in error, please (i) notify the sender immediately by e-mail or by telephone and (ii) destroy all copies of this message. If you do not wish to receive marketing emails from this sender, please send an email to bruno@investmentcapital360.com. Please note that trading instructions through email, fax or voicemail will not be taken. Your identity and timely retrieval of instructions cannot be guaranteed.

David Hasegawa

From: Bryan Gildea Knight <bwgildea@gmail.com>
Sent: Friday, September 10, 2021 11:27 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] harris ranch
Attachments: Letter of Objection No 5-Final.pdf; Message from Taxpayers - August 30_2021.docx

please do right by the residents of harris ranch.

bryan knight
harris ranch homeowner

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

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

August 27, 2021

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

Re: The Myth of Harris Ranch CID "Local Amenities"

Dear Members of the Board,

We would like to respond to some of your recent public comments regarding the principal uses of Harris Ranch CID funds. It is apparent from your comments that you believe that the HRCID is being used to fund the costs of "local amenities" enjoyed primarily if not exclusively by residents of Harris Ranch. A closer look at actual HRCID expenditures, however, reveals that any such belief is fundamentally mistaken, and therefore that your public comments at a minimum were misleading.

To date, the HRCID has been used *almost exclusively* to fund facilities and improvements that are of *general* benefit to the City and its residents. Almost *NONE* of the expenditures to date have been for "local amenities" that are enjoyed primarily by the homeowners in the Harris Ranch development. That's in large part because the CID Act was drafted to *prohibit* the funding of any improvements fronting on single-family residences. Idaho Statutes, Sec. 50-3102(2). So "amenities" such as sidewalks, landscaping, neighborhood parks and bike lanes, and even "necessities" like local access roads, water, sewer and stormwater mains, street lighting, and signage, cannot be funded through the CID, as Harris Ranch consists almost entirely of single-family homes and townhomes.

The Harris Ranch CID has spent about \$19.5 million through 2020, all at the direct expense of homeowners in the HRCID. The principal projects for which expenditures have been made include the following.

- **Improvements related to a fire station (\$1.15 million)** that serves large portions of the East End, Warm Springs, Warm Springs Mesa, Southeast Boise, Barber Valley, Mill Creek, Barber, Riverland East, and other areas, in addition to Harris Ranch. This is not a "local" Harris Ranch "amenity", but rather a public facility of general benefit to the City of Boise and its residents.

- **Improvements to the Boise Greenbelt (\$570,000)**, used by countless residents and visitors to Boise. These are not a “local” Harris Ranch amenity, but rather public facilities of general benefit to City residents.
- **A Boise Greenbelt wetlands project (\$2.1 million)**, including conservation easements. This is not a “local” Harris Ranch amenity, but rather a public facility of general benefit to City residents.
- Land for **the 20-acre Alta Harris City Park (\$1.6 million)** adjacent to the Boise River. This is not a “local” Harris Ranch amenity, but rather will be a public facility of general benefit to City residents.
- An **arterial bypass road, E. Warm Springs Ave. (\$2.83 million)**, that connects Barber Valley, Mill Creek, Barber and Riverland East to E. Parkcenter Boulevard, the main east-west roadway in Southeast Boise, and that also provides the most direct access to Barber Park (especially during “float” season), the Shakespeare Festival and Highway 21 out to Lucky Peak and beyond, for much of Southeast Boise and other areas of the City. This is not a “local” Harris Ranch “amenity”, but rather a public facility of general benefit to City residents.
- An **arterial round-about (\$1.9 million)** that connects E. Parkcenter Boulevard with the arterial bypass road, E. Warm Springs Ave. This is not a “local” Harris Ranch “amenity”, but rather a public facility of general benefit to City residents.
- **Storm water collection and retention ponds and sediment basins**, adjacent to the Boise River and the E. Warm Springs Ave. bypass (**\$3.8 million**), needed due to *all* of the development stretching from the E. Parkcenter Blvd. bridge over the Boise River, on the west, to S. Eckert Road, on the east, and to the Boise foothills, on the north. These are not a “local” Harris Ranch CID “amenity”, but rather public facilities of general benefit to all the properties in the area, which is many times the size of the Harris Ranch CID. Those storm water facilities also benefit and protect the environmental health of the entire Boise River.¹

So far as we have been able to determine, the *only* expenditures by the HRCID that have primarily benefited homeowners in Harris Ranch are for a series of roundabouts on E. Parkcenter Blvd. within the development (**\$1.5 million, or less than 8%**). But those roundabouts are surrounded entirely by single-family residential townhomes, and thus are expenditures which are *expressly prohibited* by the CID Act. Idaho Statutes, Sec. 50-3102 (2). We therefore request that those payments, plus interest, be recovered from the developers.

¹ Please note that these 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.

We note that almost half of the HRCID expenditures to date (**\$9.07 million**) have gone to the Harris Ranch developers as payments for land. We plan to object to substantially all those payments, and to request that they be recovered from the developers, with interest.

In addition, a substantial portion of the HRCID expenditures to date (**\$2.64 million**) have *not* gone to public improvements *at all*, but rather to administrative and financing costs. That includes over \$300,000 paid *to the City itself* by the HRCID for various “administrative” and other “costs”.

In conclusion, we believe it is important that you understand that the facilities and improvements which a relatively small number of homeowners in the HRCID are being compelled to pay for are not “local amenities” but rather facilities of general benefit. We hope that this letter clarifies that fact.

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

David Hasegawa

From: Bryan Gildea Knight <bwgildea@gmail.com>
Sent: Friday, September 10, 2021 11:25 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External]
Attachments: Message from Taxpayers - July 20_2021 copy.docx; Letter re Local Amenities.4.pdf

please do right by the residents of harris ranch.

bryan
harris ranch homeowner

David Hasegawa

From: CAROL MARKHAM <markhamsweeney5@aol.com>
Sent: Sunday, August 29, 2021 12:36 PM
To: Elaine Clegg; TJ Thomson; Boise Treasury; Holli Woodings
Subject: [External] Message from Taxpayers - July 20_2021 copy.docx
Attachments: Message from Taxpayers - July 20_2021 copy.docx

Sincerely Carol Markham CID taxpayer.

Sent from my iPhone

David Hasegawa

From: Cassandra Muehlberg <cmuehlberg@hotmail.com>
Sent: Monday, August 23, 2021 10:12 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID

Greetings,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Sincerely
Cassie Thompson

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

David Hasegawa

From: chad kurtz <ckurtz13@gmail.com>
Sent: Monday, August 30, 2021 2:30 PM
Cc: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; hrcidtaxpayers@gmail.com; Mayor McLean
Subject: [External] Re: HRCID

Hello, I am writing to express my support for letters submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association and to express concerns about the organization, management, legality and financial impacts of the HRCID and the significant and unfair tax burden the HRCID has imposed on myself and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your time and consideration.

Chad Kurtz

2388 S. Trapper Place
Boise, ID 83716
(704) 942-4727

David Hasegawa

From: cpaiz@stockcms.com
Sent: Tuesday, August 17, 2021 12:41 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HARRIS RANCH CID TAXPAYERS- OBJECTION & REQUEST FOR ACTION

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Chrisie Paiz
cpaiz@stockcms.com

David Hasegawa

From: cpaiz@stockcms.com
Sent: Monday, August 23, 2021 11:52 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HARRIS RANCH CID TAXPAYERS- OBJECTION & REQUEST FOR ACTION

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Chrisie Paiz
cpaiz@stockcms.com

David Hasegawa

From: cpaiz@stockcms.com
Sent: Tuesday, August 10, 2021 3:48 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID Taxpayers

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Chrisie Paiz
cpaiz@stockcms.com

David Hasegawa

From: cpaiz@stockcms.com
Sent: Wednesday, September 1, 2021 1:56 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HARRIS RANCH CID TAXPAYERS - FIFTH LETTER OF OBJECTION

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the 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. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Chrisie Paiz
cpaiz@stockcms.com

David Hasegawa

From: Conrad Johnston <conradajohnston@gmail.com>
Sent: Wednesday, August 18, 2021 11:57 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Harris Ranch CID Taxpayers
Subject: [External] Harris Ranch CID Taxpayers' Association

To Whom It May Concern:

We are contacting you in relation to the recent communication by the Harris Ranch Taxpayers Association and want you to know that we are in full support of their efforts to control and change the plans of the Harris Ranch Developers to raise reimbursement requests on the backs of the Harris Ranch homeowners. Some of these reimbursements involve a time period before any of the property owners even had heard of Harris Ranch. If this is to pass, what would stop any taxing authority from raising taxes from any previous time period? Seventies, eighties, nineties, or before!

Again, we are in support of the Harris Ranch Taxpayers' Association and trust that you will put a stop to the Harris Ranch Developers efforts to impose an unfair burden on the property owners.

Sincerely,

Conrad and Katrina Johnston.

August 8, 2021

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

RE: Objection to Additional Reimbursements Requested by the Developer of Harris Ranch

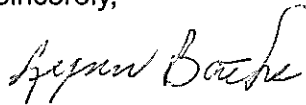
Members of the HRCID Board:

This letter is to show my support for the opposition to the proposed payments to the developers of Harris Ranch as was outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I ask that the board would carefully consider the arguments submitted in opposition to the developer's request and the remedies proposed by the Association. I also wish to express my concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No. 1 (HRCID) and the significant and unfair tax burden that it has imposed on me and other homeowners in Harris Ranch.

I also ask that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

I thank you for your consideration.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lynn Bathe".

Lynn Bathe
2594 S Shadywood Way
Boise, ID 83716

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

July 14, 2021

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

RECEIVED

AUG 24 2021

CITY OF BOISE
MAYOR'S OFFICE

Re: Proposed HRCID Budget for Fiscal Year 2022

Members of the HRCID Board:

The purpose of this letter is to express our objection to one of the proposed payments to the Harris Ranch developers ("Developers") included in the proposed HRCID budget for fiscal year 2022.

The proposed budget includes an estimated payment to the Developers of almost \$1.9 million for "Southern Half Roadways" (Project ID No GO21-4). The request for payment submitted by the Developers reveals that they are seeking payment for the supposed "value" of the land underlying some of the local access roads that they have constructed in the Harris Ranch development. They have apparently submitted their request pursuant to Section 4.2(b) of the Development Agreement among the City, the HRCID and the Harris Family Limited Partnership. That subsection provides for payment to the Developers of the "fair market value of the real property for rights of way" with respect to improvements they construct and dedicate to public use.

The "appraisal" submitted to justify their request is predicated on the "hypothetical" assumption that the land underlying the roadways could be used to build additional homes. But the rather obvious and fundamental problem with the appraisal and the Developers' request is that the land in question necessarily *cannot* be used to build additional homes, as that land is *required as a condition of the development* to be used as roadways. A development without any access roads, in which homeowners would have to hike perhaps a half dozen blocks or more to get to their homes, would not be an attractive development. More importantly, it would not have received the requisite development permits. So, the "fair market value" of land on which a public roadway is *required to be constructed as a condition for the development* is almost nil. We therefore object to its inclusion in the budget and consider this to be a serious abuse of the CID



3738 S Harris Ranch Ave., Boise, ID 83716 - hrcidtaxpayers@gmail.com

The appraiser, consistent with USPAP Standards, has been careful (and understandably so), to explain the “hypothetical” nature of their appraisal:

For the purposes of this analysis *the appraisal is based on a “Hypothetical” condition that title to the subject parcel is assumed to be marketable and free and clear of all liens and encumbrances and is included as vacant residential development land to be developed as part of the Harris Ranch Subdivision.* A “Hypothetical” condition is defined as:

Hypothetical Condition: *a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results,* but is used for the purpose of the analysis.

Comment: *Hypothetical conditions are contrary to known facts about physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of the data used in an analysis. [Emphasis added.]*¹

The appraisal provided by the Developers might have been appropriate if the City were seeking to *condemn* the property in question for a public use. Thus, for example, if the City sought to condemn the property for a new library or City Hall, the Developers would have been entitled to compensation for the fair market value, presumably at its highest and best use (such as for new homes), under the Due Process Clause of the United States Constitution and the corresponding section of the Idaho Constitution. But that is not the case. On the contrary, the Developers were *required* to build the roadways and *dedicate them to a public use as a condition to their development.* In imposing those requirements, the City was exercising its police powers consistent with the U.S. Supreme Court decisions in *Nollan v. California Coastal Commission*, 483 U.S. 825 (1987) and *Dolan v. City of Tigard*, 512 U.S. 374 (1994). Under those cases and their progeny, cities may impose conditions on land development, such as the construction by the developer of local streets and utilities and their dedication to the public, *without payment by the city to the developer of any compensation*, provided, that there is a “nexus” between the development and the need for the improvements, and that the required improvements are “proportional” to the development.

We note that every other developer in the City of Boise, other than the Harris Ranch Developers, apparently must build the local access roads in their developments at their own expense and dedicate them to public use *without any compensation whatsoever from the city.* So, it is at least curious to us that the Harris Ranch Developers are being paid anything, let alone hundreds of thousands of dollars per acre, for the land under the local access roads which they are required to build and dedicate to public use as a condition to

¹ Letter of Transmittal, pp. 3-4.



their development. For what reasons are they being accorded such special and generous treatment at Harris Ranch taxpayers' expense?

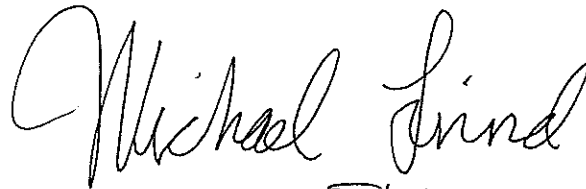
We therefore request (and hope that we will not have to demand) that the Developers be required to submit a new appraisal that is based on the revised assumption that the land on which the roadways lie *cannot* be used for residential development, but instead is limited to use as roadways and must be dedicated to the public. That appraisal would be based on facts, rather than on false "hypotheticals". We suspect that will result in a quite different valuation.²

This letter does not include all our objections to proposed expenditures in the budget, which we expect to provide as further information is made available to and reviewed by us. We expect to object to many if not most of the proposed payments to the Developers on a variety of grounds, including that most if not all of them are unlawful.

We hope that the HRCID understands that making expenditures under circumstances where you have reason to believe that the payments are or may be unlawful is a serious matter, both institutionally for the District and individually for its officials. And we hope that the Developers understand that submitting requests for payments from public funds to which they are not lawfully entitled is also a serious matter.

Finally, we also request (and again hope that we will not have to demand) that the city seek reimbursement from the Developers for all prior payments made to them for land dedicated to public improvements which were predicated on the same false assumptions as this most recent request.

Sincerely,



Executive Committee,
Harris Ranch CID Taxpayers' Association

5517 E. Hootow L
Boise Id 83716

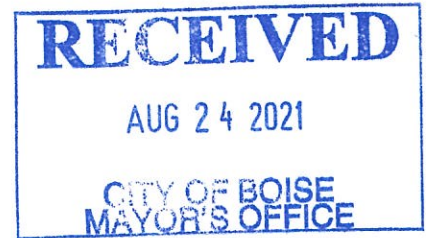
Cc: The Honorable Lauren McLean, Mayor, the City of Boise
Council Member Liza Sanchez, Council Pro Tem
Council Member Patrick Bageant
Council Member Jimmy Hallyburton
David Hasegawa, City of Boise

² We suspect, without yet having reviewed the Developers' payment request, that the proposed payment to the Developers for the "2007 Wetlands Conservation Easement" suffers from the same or similar infirmities as that for the "Southern Half Roadways". We expect, without yet having reviewed the Developers' payment request, that the proposed payment to the Developers for "Accrued Interest" includes interest on prior payments for land. If so, interest on those prior payments also would be improper.

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

August 7, 2021

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



Re: Objection to Additional Reimbursements Requested by the Developer

Members of the HRCID Board:

The purpose of this letter is to express our objection to two more of the reimbursements recently requested by the Harris Ranch developers ("Developer") totaling more than **\$7.5 million**. The first is a requested payment of **\$5,227,204** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 11 (Project ID No. GO21-3). The second is a requested payment of **\$2,334,106** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 9 (Project ID No. GO21-2).

The Developer is requesting reimbursement for the costs of constructing:

- (1) local access streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage, all within several specified blocks south of Parkcenter Blvd. in the Harris Ranch development, and
- (2) a series of stormwater retention ponds south of the Warm Springs arterial bypass road.

We object to these payments for the following reasons:

- The facilities described in (1), above, are improvements the costs of which must be borne by the *developer* in every other real estate development in the City of Boise, past and present. Those costs thus should be borne by the Developer here, as well.

3738 S Harris Ranch Ave., Boise, ID 83716 – hrcidtaxpayers@gmail.com

- The facilities described in (2), above, are improvements which benefit *all* the properties between the E. Parkcenter bridge over the Boise River, on the west, S. Eckert Road, on the east, and the foothills, to the north, which is an area many times the size of the Harris Ranch CID. Those improvements also benefit and protect the environmental health of the entire Boise River. The costs of those improvements thus should be borne by the City as a whole and not by the relatively few properties within the CID.
- Most of the facilities for which the Developer is requesting reimbursement are *expressly prohibited* by Idaho law from being financed by a CID.

We have separately addressed the first two points with you previously in our letter of objection dated July 14, 2021. We will thus elaborate here only on our third point.

The definition in the Idaho Community Infrastructure District Act of “community infrastructure”, the costs of which can be financed by a CID, provides in relevant part as follows:

Community infrastructure *excludes* public improvements *fronting individual single family residential lots*.

Idaho Statutes, Sec. 50-3102(2). (Emphasis added.) Thus, any improvements which “front” on single-family residential lots *cannot* be financed through a CID.

The improvements for which the Developer has requested reimbursement under (1), above, are located primarily on the first block south of E. Parkcenter Blvd. of the following north-south streets: Trailwood Way, Honeycomb Way, Old Hickory Way, Barnside Way, Brookridge Way, Shadywood Way, Millbrook Way, and Hopes Well Way. All those streets, as the names of those subdivisions suggest, consist primarily of single-family residential townhomes, each on their own individual lots. Therefore, substantially all those improvements “front” on individual single-family residential lots. Thus, *none* of those costs can be reimbursed to the Developer by the Harris Ranch CID.¹

The Developer apparently understood this limitation in the past. Thus, they have not previously sought reimbursement for the identical types of improvements along E. Parkcenter Blvd. in Harris Ranch, which consists entirely of single-family residential townhomes. Nor have they sought reimbursement for the identical types of improvements along the very same streets to the *north* of E. Parkcenter Blvd., which consist entirely of single-family residential homes.

¹ It is our understanding that the parcels at the end of each of these blocks, along Haystack Street, are slated for future multi-family rather than single-family residential construction. But a single contract was executed by the Developer for the improvements in each of these two subdivisions. Thus, there does not appear to be any way to accurately segregate what may be permissible expenditures under the CID Act from those which are not.

The Developer might argue that the sidewalks and/or narrow landscaping strips along the streets in question are owned by a homeowners' association, rather than by the individual homeowners (if that is the case). They thus might argue that the improvements for which they seek reimbursement do not "front" on the townhomes, but rather on the sidewalks or narrow landscaping strips. That would seem to be a difficult argument to make in good faith.

Under general rules of statutory construction, words used in statutes are to be given their plain, ordinary, generally understood meaning. The word "fronting" is generally understood to mean "in front of". There can be no question that the streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage in question are "in front of" single-family residential lots. If you are fortunate enough to own a home on Payette Lake in McCall, no-one would suggest that, because the land past the lake's high-water mark in front of your home is owned by the State, your home is not "lake-front" property. The Legislature obviously intended to prohibit local improvements primarily serving single family residences from being financed through a CID.

The lawyers for the Developer, in their transmittal letter, nonetheless argue that:

[T]hese roadways do not lead to individual homes but instead lead to multi-family [sic][homes], future commercial areas, and the future Village Green, meaning this is much more of a "regional" roadway system and these roadways will be used by residents from throughout the district ...

This argument strikes us as disingenuous. These are all *local access* roads, not thoroughfares, and are the only means by which the owners of all those single-family residential townhomes can get to their properties. Using the Developer's lawyers' strange logic, every street in Harris Ranch could be considered to "lead to multi-family [homes], future commercial areas and the future Village Green", and thus to qualify for financing through the CID, even though bordered entirely by single-family residential homes.

We therefore request (and hope that we will not have to demand) that the Developer's two requests for reimbursement identified as Projects GO21-2 and GO21-3 be denied.

Please note, again, that this letter and our July 14, 2021 letter do not include all our objections to requested or proposed reimbursements to the Developer. We ask that the approval, let alone the payment, of any further reimbursements to the Developer cease pending the resolution of these and related legal issues.

We hope, again, that the HRCID understands that making payments under circumstances where you have reason to believe that such payments are or may be unlawful is a serious matter, both institutionally for the District and individually for its officials. And we again

A handwritten signature in black ink, appearing to be 'ML', is located at the bottom right of the page.

hope that the Developer understands that submitting requests for payments from public funds to which they are not lawfully entitled is also a serious matter.

Sincerely,

p.p. /L A Crowley/

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
Ron Lockwood, City of Boise
Amanda Brown, City of Boise

Michael Lind
5517 E. Hootow
Boise, ID 83746

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

August 16, 2021

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

RECEIVED

AUG 24 2021

CITY OF BOISE
MAYOR'S OFFICE

Re: Objection to Payment Requested by Developer for Conservation Easement

Members of the HRCID Board:

The purpose of this letter is to express our objection to the payment requested by the Harris Ranch developers ("Developer") of almost **\$2 million** for a wetlands easement they granted over their property to the Idaho Foundation for Parks and Lands ("Idaho Foundation") in 2008 (Project ID No. GO20-7).

The request for payment submitted by the Developer indicates that they are seeking payment for the supposed "fair market value" of a wetlands easement they provided on ten acres of land which they still own along the north side of the Boise River west of S. Eckert Road ("Conservation Easement"). They apparently have submitted their request pursuant to Section 3.2(a) of the Development Agreement among the City, the HRCID and the Developer. That subsection provides for payment to the Developer of the "fair market value of the real property for rights of way, easements and other interests in real property" with respect to projects they undertake and dedicate to public use.

We object to the requested payment for at least four reasons:

1. The Developer originally undertook, in both written agreements and public disclosures, to "*donate*" the Conservation Easement to the public.
2. In addition, it appears from the appraisal submitted by the Developer to support the requested payment ("Appraisal") that *the Developer intended to and thus may long ago have already taken federal and state income tax deductions for the "charitable non-cash contribution" of the Conservation Easement* to the Idaho Foundation.
3. Moreover, it appears, based on documents the Developer has submitted as part of its request for payment, that *the Developer also has been paid for the value of*



the Conservation Easement by the Ada County Highway District ("ACHD").

4. In any event, the "fair market value" of land required to be left undeveloped as wetlands and dedicated to the public, as a condition to a very large, intensive and profitable development, *is close to zero*.

This thus appears to be a case of the Developer not only "double-dipping", but "triple-dipping." That is, it appears that they are now seeking payment for the Conservation Easement from the HRCID after previously (i) taking federal and state income tax charitable deductions in the exact same amount, and (ii) also receiving a payment from ACHD for the very same Conservation Easement.

Background¹

Harris Ranch used to be just that – a ranch. Most of the land was used as pasture. One of the many conditions imposed by the City and others to the Harris Ranch development was the extension of E. Parkcenter Blvd. from Bown Crossing, over the Boise River, and into Harris Ranch. That entailed the construction of the E. Parkcenter Bridge, which was undertaken by ACHD.

To accomplish the extension of E. Parkcenter Blvd. and the construction of the new bridge, the Developer and ACHD entered into a multi-party "Development Agreement" in July 2005 ("Parkcenter Bridge Agreement"). That Agreement is complicated, and portions are not altogether clear. It includes the following:

- ACHD agreed to undertake construction of the E. Parkcenter Blvd. extension, including the bridge.
- The Developer agreed to contribute \$3.5 million towards the costs of the project.
- The Developer agreed to "*donat[e]* a portion of wetlands owned by Harris Ranch" (emphasis added) to accomplish any mitigation required by the U.S. Army Corps of Engineers in connection with the project.²
- The Developer apparently was entitled to receive credits from ACHD, to be applied against impact fees otherwise payable by the Developer to ACHD with respect to the Harris Ranch development,³ in exchange for:

¹ Please note that the factual assertions in this letter are based on our current understanding of rather voluminous and complicated documents and agreements, which may be incomplete. We welcome any clarifications or corrections you can provide.

² The Boise River apparently is subject to the jurisdiction of the Corps.

³ Local governments, including ACHD, are authorized by State law to impose fees on developers in connection with new development in consideration of the added burden on public infrastructure, including roads, resulting from such new development.

- The Developer's \$3.5 million contribution to project costs; and
- "The value of wetlands *donated* by Harris Ranch for wetlands mitigation ..." (Emphasis added.)

As the parties anticipated, the U.S. Army Corps of Engineers later required wetlands mitigation in connection with the project. The parties therefore entered into an amendment to the Parkcenter Bridge Agreement in November 2007 to address that requirement ("Amendment"). The Amendment includes the following:

- The Developer agreed to contribute the Conservation Easement in perpetuity on ten acres of apparently marshy pastureland they own in Harris Ranch along the Boise River.
- The Developer agreed to construct wetlands on the former pastureland over which the easement was granted.
- "*In exchange for providing the Conservation Easement* and the construction and maintenance of the wetlands ..." the Developer agreed to accept payment from ACHD of \$1.3 million. (Emphasis added.)
- The Developer agreed that they would no longer be eligible for any impact fee credits or reimbursements for the acreage provided for wetlands mitigation.⁴

One might think that the contribution of \$3.5 million towards the E. Parkcenter Bridge, plus ten acres of pastureland, was a major concession by the Developer. Please think again. The Harris Ranch development apparently consists of over 1,300 acres. As pastureland, Harris Ranch apparently had an assessed value (per the Appraisal) *before* the construction of the E. Parkcenter Blvd. extension into Harris Ranch, including the bridge, of *less than \$700 per acre*. That would mean the pastureland had a total value of less than \$900,000 (excluding the Harris family's homes and other ranch buildings). According to the Appraisal, the value of the bare land *after* the construction of the E. Parkcenter Blvd. extension into Harris Ranch was almost *\$200,000 per acre*. If only one-fourth of the total acreage in the development could be developed, that would mean *the value of the land in Harris Ranch had increased by almost \$65,000,000*.⁵ That is more than a fair return on the investment of only \$3.5 million, plus ten acres of apparently marshy pastureland.

⁴ They may have surrendered this right in order to claim the "donation" as a charitable contribution for federal and state income tax purposes, as further explained below.

⁵ We don't know how much of the former ranch can in fact be developed, so this is just a guess. It may be more.

ML

Discussion

“Donation.” The Developer agreed in clear and unequivocal terms in the Parkcenter Bridge Agreement and the Amendment to “donate” the Conservation Easement. And the Amendment expressly eliminated any right to impact fee credits or reimbursements from ACHD for the acreage donated by the Developer for wetlands mitigation. On the Harris Ranch development website at the time, in an excerpt included in the Appraisal, the Developer trumpeted the fact that ***“Harris Ranch donated the 10-acre parcel valued at three million dollars*** and ACHD is paying for construction of the mitigation site.” (Emphasis added.)⁶ The HRCID therefore ought to honor the Developer’s own agreements and characterizations of the Conservation Easement as a “donation,” and thus pay them nothing.

Claimed Federal and State Income Tax Deductions. The Appraisal recites, on page 1, as follows:

The client *will* use this report *for income tax purposes for reporting a charitable non-cash donation*. The grantee is a qualified recipient for the *donation*. [Emphasis added.]

That also is clear and unequivocal. The Appraisal says the Developer “*will* use,” not “*may* use” the Appraisal to report a “charitable donation.” And the Developer was apparently careful, in the relevant agreements and in public comments, to consistently describe the dedication of the Conservation Easement to the Idaho Foundation as a “donation.” So the Conservation Easement should be treated no differently here. That is the case even if the Developer’s “charitable donation” was later denied by the IRS and/or the State of Idaho (possibly for reasons we will explain, below). And that is the case even if the Developer later decided that a cash payment from the HRCID was more attractive to them, financially, than a tax deduction.⁷

Prior Payment to Developer by ACHD for the Conservation Easement. The Amendment expressly recites that the payment of \$1.3 million is “*[i]n exchange for providing the Conservation Easement* and the construction and maintenance of the wetlands ...” That again is clear and unequivocal. So the Developer has already been paid by ACHD, pursuant to an express and negotiated agreement, for the value of the Conservation Easement. They thus should *not* be paid for the same Conservation

⁶ The Developer’s statement is at best an exaggeration in two respects. First, the Developer did not donate the land, which it still owns, but rather granted a conservation easement over it. Second, the Appraisal valued the land subject to the Conservation Easement at less than \$2 million, not at \$3 million. And that valuation assumed, incorrectly, that the land could be developed with single-family homes and “more intensively developed commercial and retail uses.”

⁷ We note that, at the time the Developer granted the Conservation Easement, the HRCID did not yet exist, and the CID Act may not even have been enacted by the Legislature. So, the only option for the Developer to recoup at least part of their “donation” was a tax deduction. With the establishment of the HRCID in 2010, they likely imagined the possibility of recouping even more of their “donation,” by seeking payment from the HRCID.

Easement again by the HRCID. That would constitute a clear abuse of the CID at the expense of the homeowners in the Harris Ranch development.

We have not yet been able to determine how much it cost the Developer to construct the ten acres of “wetlands” on the Developer’s pastureland. But even if it cost \$1.3 million, however, that would only serve to confirm our point, below, that land you are required to dedicate in perpetuity to public “wetlands,” as a condition to your very large and profitable development, has a fair market value of next to nothing. As the Developer still owns the land, they could still attempt to sell it – as a ten-acre parcel that can be used for nothing other than wetlands, forever. Given the potential liability inherent in land ownership, and the Developer’s continuing liability for property taxes, we would be surprised if a willing buyer for this property could be found at any price.

Fair Market Value of “Wetlands”. The Appraisal submitted to the HRCID by the Developer, as noted above, was intended by its terms to be used in connection with federal and state income tax deductions claimed by the Developer for a “charitable non-cash donation.” The Appraisal thus values the land in question with and without the Conservation Easement. The valuation is based on the key assumption, noted on page 2 of the Appraisal, that:

According to city personnel, *the donation was not required* in order to receive potential benefits as a result of the Parkcenter Bridge crossing of the Boise River ... [Emphasis added.]

That assumption, however, is demonstrably untrue. The Developer was expressly obligated under the Parkcenter Bridge Agreement and the Amendment to contribute the ten-acre parcel as a condition for the construction of the E. Parkcenter Bridge. And the E. Parkcenter Bridge, by any measure, was *essential* to the Harris Ranch development. As we understand it, the Developer would not have been granted the requisite approvals for the development of Harris Ranch without the extension of E. Parkcenter Blvd. into Harris Ranch, including the construction of the bridge.⁸

In addition, the Appraisal assumed that “the highest and best use of the subject [property] in the before condition would be for a mixed use development consistent with the development plan [for the balance of Harris Ranch]” That assumption, however, is also demonstrably untrue. The Conservation Easement was *required* to be granted by the Developer as an *express* condition to the development of the remainder of Harris Ranch, and the land under it thus could never be used for “mixed use development.”

In imposing those requirements, the City was exercising its police powers consistent with the U.S. Supreme Court decisions in *Nollan v. California Coastal Commission*, 483 U.S. 825 (1987) and *Dolan v. City of Tigard*, 512 U.S. 374 (1994). Under those cases and

⁸ As the Developer received consideration for the Conservation Easement, in the form of approval of their development (and the construction of the bridge), it seems doubtful that it could properly be considered a “charitable contribution” for federal or state income tax purposes.



their progeny, cities may impose conditions on land development, such as the construction by the developer of arterial streets and bridges and their dedication to the public, *without payment by the city to the developer of any compensation whatsoever*, provided, that there is a “nexus” between the development and the need for the improvements, and that the required improvements are “proportional” to the development.

Conclusion

We therefore request (and hope that we will not have to demand) that the Developer’s request for payment be denied. And if, despite what we have explained above, the HRCID seeks nonetheless to make a payment to the Developer for the “fair market value” of the Conservation Easement, we request (and hope that we will not have to demand) that the Developer be required to submit a new appraisal that is based on the revised assumptions that: (I) the Conservation Easement was required to be granted by the Developer as a condition to the construction of the E. Parkcenter Bridge, and (II) the land on which the Conservation Easement is located *could not* be developed for “single-family uses” and “more intensively developed commercial and retail uses”, but instead is limited to use as a wetlands and dedicated in perpetuity to the public. That appraisal would be based on facts, rather than on false “hypotheticals.” We suspect that will result in a quite different valuation.⁹

We again note that this letter and our prior letters of objection do not include all our objections to proposed payments to the Developer, let alone to prior payments. We expect to provide additional objections as further information is made available to and reviewed by us.

We also note that, based on our reviews to date, we are concerned that there appears to be an emerging pattern of the Developer making payment requests (and receiving payments) to which they are not contractually and/or legally entitled. We do not intend to ascribe ill intent to the Developer in so noting, but it does make us wonder.

Sincerely,

pp Bill Doyle

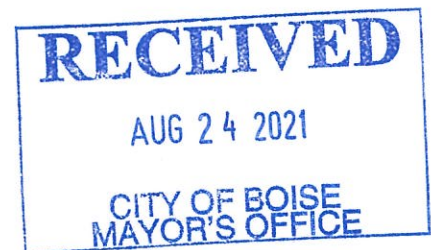
Executive Committee,
Harris Ranch CID Taxpayers’ Association

Michael Lintel
5517 E. Hootowl
Borise Id 83716

⁹ We expect that the Developer at some point will also seek to be paid interest on its “donation,” dating from 2008, pursuant to Sec. 3.2(a) of the Development Agreement. That may amount to \$1.5 million or more. We would object to any such payment for the same reasons set forth in this letter.

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.



Michael Lind
5517 E. Hoot Owl
Boise Id 83716

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Michael Lind
5517 E. Hootocul
Boise Id 83716

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for \$2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Michael Linel
5517 E. Hootowl
Borae Id. 83716

David Hasegawa

From: Kris Robinson <KRobinson@promoshopboise.com>
Sent: Wednesday, September 29, 2021 2:57 PM
To: Doug Fowler
Cc: TJ Thomson; Holli Woodings; Elaine Clegg; David Hasegawa
Subject: [External] Re: In your response to your letter(s) to the CID Board

Please see below to Mr. Fowler's letter to me personally yesterday and keep for the record:

Based on Fowler's comments and tone, I think our HRCID Board got their attention. The disclosure issue is an important one and your example is very similar to many we have heard. The lack of disclosure is a serious violation of the CID Act and the Development Agreement between the City and the Harris Ranch developers so we are going to continue our effort to get more examples of this issue from other homeowners. Title One is probably correct (in a legal sense) in that it was not their responsibility to provide the Disclosure Statement - it is the responsibility of the City and/or the developer to provide a "prospective" purchaser with the disclosure information about the CID, they are the parties that signed the Development Agreement, not the title companies. But if you think about the title company being the point where you finally get disclosure about the CID, what do you do then. The title company is the last point in the purchase process of your new house - the house is finished and ready for you to move in and you may have already sold your prior house and have paid thousands in earnest money and deposits for your new house. So at that point you are told of the CID and asked to sign the disclosure statement as part of closing, what are your options at that point? You are stuck. The disclosure statement should have been provided at the time you were considering the property without having made any commitment, emotional or financial, to that particular property located in the CID. We could go on and on about this but let's move on to another topic.

The HRCID Board has moved their major decision making meeting to October 5 starting at 2:00 pm. At this meeting they will review our multiple letters of objection to Fowler's requests for reimbursement and hopefully deny most if not all of his requests. The meeting is open to view by the public but they will not be taking any public comment. Depending on what happens on October 5, we will begin to implement our next phase of this effort. If, for example, the HRCID Board approves reimbursements and passes a resolution to issue new bonds, we may seek an injunction to stop any new bond issues until our legal issues and claims are resolved. I can tell you that we are reviewing a number of legal options and as soon as circumstances permit, you and all the homeowners will be notified of those options and our plans for next steps.



kris robinson | executive vice president
PromoShop | ecopromos.com™
The Creative Merchandise Agency™
[2212 W. Main Street](http://2212.W.Main.Street) | [Boise, ID 83702](http://Boise.ID.83702)
t : (208) 514-3346
c : (208) 861-6444
promoshopinc.com | [vCard](#) | [map](#)

Corporate Office: [Los Angeles](#) | [Atlanta](#) | [Austin](#) | **Boise** | [Boston](#) | [Dallas](#) | [Detroit](#) | [Encino](#) | [New York City](#)
| [Orange County](#) | [San Diego](#) | [San Jose](#) | [Seattle](#) | [Toronto](#) | [West Palm Beach](#) | [Windsor](#)

2021 HOLIDAY GIFT IDEABOOK



[CLICK HERE](#)



This e-mail is confidential and is intended only for the person(s) named above. Its contents may also be protected by privilege, and all rights to privilege are expressly claimed and not waived. If you have received this e-mail in error, please call us immediately and destroy the entire e-mail. If this e-mail is not intended for you, any reading, copying, or disclosure of this e-mail is strictly prohibited.

From: Doug Fowler <admin@lenirltd.com>
Date: Tuesday, September 28, 2021 at 5:21 PM
Subject: In your response to your letter(s) to the CID Board

Valued Harris Ranch Homeowner,

My name is Doug Fowler, and I am the President of Barber Valley Development. We have had the privilege of bringing the Harris Ranch community to life over the last nearly two decades.

I am reaching out to set the record straight and ensure you have the resources and facts surrounding the Harris Ranch Community Infrastructure District (HRCID), as we are aware that there is misinformation being distributed to residents. As it has always been, information surrounding the CID is on both [our website](#) and the City of Boise's [CID website](#). We have worked diligently with the builders, the real estate community, and the title companies to educate homebuyers on

the benefits and impact of the CID prior to purchase. All new buyers have been required to sign CID disclosures since the CID Statute has been in place.

By way of background, in 2008, the Idaho Community Infrastructure District Act was approved by the Idaho Legislature as a means of financing a limited class of infrastructure in response to rapid growth. Shortly following the approval of the CID Act by the legislature, the Harris Ranch Community Infrastructure District was formed. This special district has allowed for many of the amenities that Harris Ranch homeowners enjoy today and will allow for additional community benefits that are currently planned. Residents of Harris Ranch enjoy such a beautiful, congruent, and connected community because you invest in it.

To that point, and counter to many of the accusations by the Harris Ranch CID Taxpayers Association (HRCIDTA), the group taking issue with many elements of the CID, we'd like to clarify a few facts:

- Your realtor has a legal obligation to inform you of its existence. It should be mentioned in your earnest agreement and/or a separate accompanying document.
- The CID is in your title report.
- The Idaho legislature wrote the CID statute. It was not written by our company nor the City of Boise.

The CID has been a critical financing mechanism for the development of Harris Ranch and many of the unique amenities that enhance the development and contribute to home values. It is also a critical financing mechanism for the future of Harris Ranch, allowing growth to pay for growth.

The misinformation being perpetrated by the proponents of the HRCIDTA in a public forum is reprehensible and damaging to the reputation of our Harris Ranch community. We believe the backbone of the HRCIDTA are a few disgruntled individuals who are dissatisfied with their taxes and resorting to dubious measures to further their agenda. We know that property taxes are amongst the most notorious taxes that we pay as homeowners. With home values increasing, it is understandable for residents to be motivated to decrease their expenses however they can. However, the CID was developed for this scenario in mind so that investments in our neighborhood can be completed in a timely manner and the full vision of our planned community can be realized. It is this very mechanism that makes Harris Ranch one of the most highly sought-after neighborhoods in our city. As a homeowner, you were made aware of this important tax as a condition of purchasing your home.

The leaders of this movement have falsely claimed that they were not aware of the CID prior to purchasing their home. These accusations can easily be debunked by viewing purchase agreement documents, where all homeowners in the CID must sign or initial in acknowledgement of the investment they are contributing to the neighborhood. If you would like to further understand the CID, I invite you to visit the City's [CID website](#) where both letters from the HRCIDTA and the factual responses to the misinformed letters are posted for full public transparency. I encourage you to read all letters and our responses, but would direct you to the [most recently-posted response](#) (also attached) to the false claim of a "Myth of Notice", which demonstrates the HRCIDTA leaderships' misleading claims to the CID Board. If after a review of the facts, you determine that the right thing to do is to rescind your letter of opposition or write a letter of support, it would be encouraged and appreciated.

If the CID tax was not disclosed to you, please contact us. I don't like surprise taxes any more than the next person, particularly if I do not understand the related expenditures. However, if I was told about a tax (which benefits my neighborhood and enhances my home's value), and I went forward with the transaction, I would feel obligated to carry out my part of the bargain.

As always, I am pleased to meet with you at any time. Please call 208 344-1131 to make an appointment.

Regards,
Doug Fowler
President
Barber Valley Development Inc.

LeNir Ltd.

(208) 344-1131

admin@lenirltd.com

877 W. Main St., Ste 501

Boise, ID 83702

David Hasegawa

From: Gretchen Walsh <gwalshttp@gmail.com>
Sent: Thursday, September 30, 2021 11:43 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; CityCouncil
Subject: [External] CID Failed General Obligation Bond Election

Dear members of the Harris Ranch CID Board and Boise officials,

As a taxpayer in the HRCID, I fully support the HRCID Taxpayer's Association and their findings.

Their review and research of the HRCID has continued and they have recently identified what appears to be another fundamental legal flaw, this time with the supposed "election" conducted to approve the issuance of \$50 million in general obligation bonds by the HRCID.

In summary and based on the information they have been provided to date, it appears that the HRCID general obligation bond election failed to garner the required 2/3rds vote meaning that the bonds were not lawfully authorized and that the outstanding bonds are therefore void.

This review continues to find unlawful and damaging findings that raise sincere concern for myself, my family and my neighbors.

Very Respectfully,
Lt Col Ty & Gretchen Walsh

"Leadership is not a license to do less; it is a responsibility to do more." - Simon Sinek

David Hasegawa

From: Brett Watterson <watterson.brett@gmail.com>
Sent: Thursday, September 30, 2021 10:43 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; CityCouncil
Subject: [External] CID Failed General Obligation Bond Election

Dear members of the Harris Ranch CID Board and Boise officials,

As a taxpayer in the HRCID, I fully support the HRCID Taxpayer's Association and their findings.

Their review and research of the HRCID has continued and they have recently identified what appears to be another fundamental legal flaw, this time with the supposed "election" conducted to approve the issuance of \$50 million in general obligation bonds by the HRCID.

In summary and based on the information they have been provided to date, it appears that the HRCID general obligation bond election failed to garner the required 2/3rds vote meaning that the bonds were not lawfully authorized and that the outstanding bonds are therefore void.

This review continues to find unlawful and damaging findings that raise sincere concern for myself, my family and my neighbors.

--

Thanks,

Brett Watterson

David Hasegawa

From: Tim Carlson <timcarlson2572@gmail.com>
Sent: Wednesday, September 29, 2021 5:18 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Harris Ranch CID Taxpayers; Bill Doyle; Brent Jussel
Subject: [External] HRCID Response to CID Homeowners

My wife and I have been following the submittals to the HRCID from the Harris Ranch CID Taxpayers' Association, and the lack of response from the HRCID is more than curious. We have received letters in response from the developer's attorneys, but they are obvious constructs you would expect to see from the entity that has been receiving millions of dollars a year. We have read them but do not consider them as communications from the City of Boise. Given the seriousness of the questions and concerns being expressed in our opinion, we anticipated a prompt and serious response from the HRCID in return.

In particular, it is our understanding that the most expeditious and final review of the myriad of issues communicated would be a judicial review, which it appears should have been conducted before any payments occurred. Given the fact that all parties should want a timely and cost-effective resolution, one has to wonder why the City would not be pursuing the review. If you are confident that everything has been unquestionably above board and the concerns expressed are without merit, why wouldn't the City be pursuing the review? The optics are less than favorable for the City in our view. Further, on Tuesday we learned that the Council intends to vote on having the CID homeowners foot the bill for legal support to respond to our concerns. From a homeowner's perspective, the optics are only getting worse. Is it possible that the HRCID could provide a response we could forward to the rest of our homeowners? I have no doubt they would love to hear what you have to say.

Thanks, Tim and Donna Carlson

David Hasegawa

From: Jeff <runbikerun@q.com>
Sent: Wednesday, September 29, 2021 5:02 PM
To: Doug Fowler
Cc: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; hrcidtaxpayers
Subject: [External] Re: In your response to your letter(s) to the CID Board

Mr Fowler,

I take exception to your claim that all new buyers have been required to sign CID disclosures. There was no CID disclosure presented at my closing. You can confirm this with Mr Hasegawa (City of Boise). The CID disclosure notice for my home purchase does not exist in neither the developer's master list nor the city clerk's list. In fact, I got into a heated argument with Title One after I learned that I should have signed this document. Title One claimed that it was not their responsibility to have me sign the CID Disclosure Notice at closing. Title One claimed the Disclosure Notice had been done for past closings, but only as a favor and it was the responsibility of the City, HR developer and Harris Ranch family proxy to have the disclosure signed and filed. Turns out Title One is correct. Idaho Code 50-3115 does not list title companies nor realtors as the responsible parties. Yes, it is true that Title One stated there was a CID but only listed the instrument number (no documents explaining the CID) in my closing. And yes, it is true that my RE-25 PSA document from my realtor stated there might be a CID, but neither of these would be considered appropriate disclosure notice. Clearly the law is not being followed and I would not put that blame on title companies nor realtors but rather on the City, HR developer and the Harris family proxy.

I will not rescind my letters of support in opposition to proposed payments to the HR developer.

Regards,
Jeff Decker
2874 S Palmatier Way

From: "Doug Fowler" <admin@lenirltd.com>
Sent: Tuesday, September 28, 2021 5:19:12 PM
Subject: In your response to your letter(s) to the CID Board

Valued Harris Ranch Homeowner,

My name is Doug Fowler, and I am the President of Barber Valley Development. We have had the privilege of bringing the Harris Ranch community to life over the last nearly two decades.

I am reaching out to set the record straight and ensure you have the resources and facts surrounding the Harris Ranch Community Infrastructure District (HRCID), as we are aware that there is misinformation being distributed to residents. As it has always been, information surrounding the CID is on both [our website](#) and the City of Boise's [CID website](#). We have worked diligently with the builders, the real estate community, and the title companies to educate homebuyers on the benefits and impact of the CID prior to purchase. All new buyers have been required to sign CID disclosures since the CID Statute has been in place.

By way of background, in 2008, the Idaho Community Infrastructure District Act was approved by the Idaho Legislature as a means of financing a limited class of infrastructure in response to rapid growth. Shortly following the approval of the CID Act by the legislature, the Harris Ranch Community Infrastructure District was formed. This special district has allowed for many of the amenities that Harris Ranch homeowners enjoy today and will allow for additional community benefits that are currently planned. Residents of Harris Ranch enjoy such a beautiful, congruent, and connected community because you invest in it.

To that point, and counter to many of the accusations by the Harris Ranch CID Taxpayers Association (HRCIDTA), the group taking issue with many elements of the CID, we'd like to clarify a few facts:

- Your realtor has a legal obligation to inform you of its existence. It should be mentioned in your earnest agreement and/or a separate accompanying document.
- The CID is in your title report.
- The Idaho legislature wrote the CID statute. It was not written by our company nor the City of Boise.

The CID has been a critical financing mechanism for the development of Harris Ranch and many of the unique amenities that enhance the development and contribute to home values. It is also a critical financing mechanism for the future of Harris Ranch, allowing growth to pay for growth.

The misinformation being perpetrated by the proponents of the HRCIDTA in a public forum is reprehensible and damaging to the reputation of our Harris Ranch community. We believe the backbone of the HRCIDTA are a few disgruntled individuals who are dissatisfied with their taxes and resorting to dubious measures to further their agenda. We know that property taxes are amongst the most notorious taxes that we pay as homeowners. With home values increasing, it is understandable for residents to be motivated to decrease their expenses however they can. However, the CID was developed for this scenario in mind so that investments in our neighborhood can be completed in a timely manner and the full vision of our planned community can be realized. It is this very mechanism that makes Harris Ranch one of the most highly sought-after neighborhoods in our city. As a homeowner, you were made aware of this important tax as a condition of purchasing your home.

The leaders of this movement have falsely claimed that they were not aware of the CID prior to purchasing their home. These accusations can easily be debunked by viewing purchase agreement documents, where all homeowners in the CID must sign or initial in acknowledgement of the investment they are contributing to the neighborhood. If you would like to further understand the CID, I invite you to visit the City's [CID website](#) where both letters from the HRCIDTA and the factual responses to the misinformed letters are posted for full public transparency. I encourage you to read all letters and our responses, but would direct you to the [most recently-posted response](#) (also attached) to the false claim of a "Myth of Notice", which demonstrates the HRCIDTA leaderships' misleading claims to the CID Board. If after a review of the facts, you determine that the right thing to do is to rescind your letter of opposition or write a letter of support, it would be encouraged and appreciated.

If the CID tax was not disclosed to you, please contact us. I don't like surprise taxes any more than the next person, particularly if I do not understand the related expenditures. However, if I was told about a tax (which benefits my neighborhood and enhances my home's value), and I went forward with the transaction, I would feel obligated to carry out my part of the bargain.

As always, I am pleased to meet with you at any time. Please call 208 344-1131 to make an appointment.

Regards,
Doug Fowler
President
Barber Valley Development Inc.
LeNir Ltd.

admin@lenirltd.com

877 W. Main St., Ste 501

Boise, ID 83702

David Hasegawa

From: Richard Hubert DePalma <hubertinvestments@hotmail.com>
Sent: Wednesday, September 29, 2021 11:16 AM
To: Elaine Clegg; Boise Treasury; Holli Woodings; TJ Thomson
Cc: James Reilly; Chadhooker@gmail.com
Subject: [External] Harris Ranch CID

Importance: High

To Whom it may concern,

I am writing to express my outrage and disappointment over the response from Doug Fowler the developer I received today. I want to advise everyone involved in the decision making of a webcast that was hosted by Doug Fowler during covid of 2020. **I and many others asked and e-mailed him for specifics on the way our tax funds would be spent. We were not looking for the essential things as sewer pipes and necessary infrastructure. He refused to answer on the webcast and never responded to the e-mails that he said to direct to his assistant who was on the call afterwards. He was and I believe still is looking to spend our funds in ways that do not just serve the needs of Harris Ranch , but also for-profit business that I believe is referred to as Village greens. If it going to be for profit, then the businesses or developers should bear those costs.** He also acknowledged that it was unfair that not all people in the community were paying the tax , but nothing could be done because it was not Harris Ranch land and that's the way it was established. Which brings me to my main point it was never disclosed that everyone living in the area was not "paying their fair share". **How can someone who lives on the same street not be paying the same tax.**

I am not a licensed attorney , but as I read and monitor everything that has been discovered by HRCIDTA, I have come to be more aware than ever that this was not established as it was intended and done in a "good old boy way". I hope everyone comes to their senses, abolishes this whole CID tax, and saves everyone anymore heartache and wasted money.

For the record, I am not part of the HRCIDTA committee and just a resident. I will be more than happy to contribute to their cause financially to stop this unfair tax.

Thank you for your consideration in this matter,

Richard Hubert DePalma ,EA, CRPC,LUTCF,IAR,CHFC
Hubert Investments
PH-909-732-8753
FX-909-494-4299

F. Exhibit F – Letters Supporting the District and the Developer

David Hasegawa

From: Brandy Wilson <brandymwilsonxvii@gmail.com>
Sent: Tuesday, September 28, 2021 4:52 PM
To: David Hasegawa; Elaine Clegg; TJ Thomson; holiwoodings@gmail.com; Boise Treasury
Subject: [External] Support: Harris Ranch Community Infrastructure District No. 1

Brandy Wilson
6668 Glacier Drive
Boise, ID 83726

Dear Harris Ranch CID,

Thank you for the opportunity to add my letter in support of the Harris Ranch Community Infrastructure District No. 1 (CID) and the approval to purchase the projects funded up front by the developer. As a community volunteer, I sat on the City's Planning and Zoning Commission for two terms (8 years) as the Barber Valley Area of Impact representative.

Please allow me to take you back in time to 2004, when I started my first term on the P&Z Commission. The City had just developed the Specific Area Planning ordinance, which truly laid the foundation for the use of a CID. Coming before the Commission during my term would be the first two Specific Plans—SP01 and SP02—now known as the Harris Ranch and Barber Valley communities.

Prior to 2004, the City had seen a number of Master Plans proposed and adopted. In every single instance, what was actually built bore no resemblance to the plan on the paper. Plans on paper included things like community markets, trails, and open space. In every instance, the project developer would get underway with building "phase 1," and then would come back and ask for changes to phases 2, 3, or 4, to maximize profitability. Neighbors and the public participating in these Master Plans would not see the staff-level approvals tweaking proposals here and there over a period of months and years—the average person, raising a family, cannot sustain that kind of attention and diligence. The plans had no teeth, and developers would routinely claim that "market conditions" required that more homes be built. Developers said they "could not afford" sidewalks (I literally heard a developer say that when I was sitting on the Commission—that they could not afford to build sidewalks to keep children safe). They'd say that there "were not enough rooftops" to support small-scale, walkable commercial. They'd say that the community amenities would have to be moved to "later phases" that never came. Look at the Neighborhood Plans adopted as part of the City's Comprehensive Plan and witness the difference between what people want and the development they get. It's shocking, and sad, given the amount of time everyday people spend writing those in after-hours meetings.

You might view that previous paragraph as a scathing indictment of developers, or of a City that doesn't have what it takes to stand up to them. But neither is the truth.

The truth is that it is difficult to raise the capital to build the city we all want to live in.

The truth is that the primary financial rewards for development come from sales of houses, not from the things like open space and parks that turn them into homes.

The truth is that the money to build the community we want has to be put in place before residents move into the area.

The City of Boise created the Specific Plan ordinance, and rightly and legally applied the CID process, so that we could have the community we live in today in East Boise. The CID created the mechanism to provide up-front funding to load the trails, open space, and yes, appropriately sized roadways and infrastructure into the early phases of the development. It made it so that the plan on paper—worked on by the community through a series of design charrettes and in endless P&Z Commission hearings and workshops—could actually be built.

Without the specific plan ordinance and the CID, this would be just another set of row houses and cul-de-sacs. That is not an exaggeration. Instead, what we have is an integrated, multi-generational community that is connected and well-served by its infrastructure. It is an attractive and highly sought-after place to live. Why? Because it was well-designed and well-built in the early phases, thanks to the ordinance and CID. It is right and proper for the District Board to issue a general obligation bond and approve the purchase of projects from Barber Valley Development and the Harris Family Limited Partnership.

Because ultimately the truth is we choose to build this community in this way, using this model, so that the future residents could benefit. So that the public could benefit. And now it is time to honor those commitments.

Thank you for the opportunity to take you back to 2004. I recognize that many of the people living here now were not a part of those discussions back then; indeed, it is because of the many, many hours of community volunteerism that today's residents enjoy the community where they now live. Neighborhood associations, environmental groups, various agencies, and all number and kind of interested parties spent thousands of hours agonizing over these plans and how to create this community. The next question was how to make it actually happen, and this is the path chosen to address the funding needs. My hope that people newer to the conversation honor the time contributed by those who came before, invest the time in learning how their new home came to be, and discover how we can work together to make it even better.

Sincerely,

Brandy M. Wilson

David Hasegawa

From: Darcie Altree <darcie.marie@yahoo.com>
Sent: Friday, September 10, 2021 7:12 AM
To: TJ Thomson; Holli Woodings; Elaine Clegg; David Hasegawa
Subject: [External] Harris Ranch CID

To Whom It May Concern:

My name is Darcie Altree. My dad is Randy Harris, a partner in the Harris Ranch development. I have deep roots in Boise. I was born at St. Luke's and attended Boise School District schools including White Pine, Riverside, Les Bois, East, and Timberline. I was fortunate to have much of my family here in the Boise area, including my grandparents Dallas and Alta Harris. During high school, I worked at my grandfather's sawmill, Producers Lumbar Company, which is now part of the Harris Ranch development. My memories of Dallas and Alta are very happy ones. They were two of the kindest people I have ever met. They loved Boise and supported our city throughout their lives. One of my fondest memories is of an annual "pig roast" where a multitude of friends and family would gather at the ranch for live music, snow cones, and a game where kids would dig through sawdust in search of coins to take home. It was a highlight of the year that brought much joy and is still talked about by many who attended. As a child, I vaguely understood my grandfather's dream of creating a lasting community that would bless the lives of people in our city long after he had passed away. However, I am not sure any of us grasped the cost that would come with that dream.

Harris Ranch began to really take shape when my grandfather was well into his Alzheimer's disease battle. The timing was both a blessing and a curse. I am so grateful that Alta could see his dream coming to life. However, it meant my father and my aunts endured a great deal of ugliness from their fellow Boise residents. It would have been far easier to walk away from Dallas's dream. The residents of Harris Ranch are able to enjoy the benefits of being in their own small community with restaurants, parks, shops, and schools. That came with a cost for the Harris family up front before the development came to be. The CID money helps to repair some of that cost so residents can enjoy a desirable home location and lifestyle. The CID agreement is not hidden. It is not in place to fulfill a greedy purpose. It's beloved land that was graciously given to the community.

I continue to live and work in the Boise area. I am a school nurse at Morley Nelson elementary. Watching Harris Ranch come together has been quite the transformation to adjust to. My sister now works at Riverstone school and my mom's parents both lived at The Terraces at Harris Ranch until they passed away. I have a 7 year old son and one of his best friends lives in Harris Ranch. I hope you will understand my family's love for Boise and desire to leave a legacy here.

Please feel free to contact me with any questions or concerns you may have. Thank you for taking the time to read my letter,

-Darcie Altree

David Hasegawa

From: PAUL D OLSON <pauldolson@msn.com> on behalf of PAUL D OLSON <kindleeo@gmail.com>
Sent: Saturday, September 11, 2021 10:01 AM
To: TJ Thomson; Holli Woodings; Elaine Clegg; David Hasegawa
Subject: [External] Harris Ranch CID

To Whom It May Concern,

It is so wonderful to have a quality development in east Boise! There are far too many "less thans" in other areas. My husband and I have enjoyed many moments walking, hiking, grabbing coffee and dining in the Harris Ranch community. Our daughter and her family live in Harris Ranch. We like taking our grandchildren on outings, watching them discover nature in the parks and natural areas of this development, the Field of Daffodils in the spring, taking dance lessons at a nearby studio, going to the Barn Yard Day Care, watching them grow intellectually, having pizza and ice cream; all activities with the view of Boise's beautiful foothills. We are so looking forward to the new elementary school that they will attend.

Dear friends of ours have lived at The Terraces, a quality care facility. I am personally grateful that Harris Ranch has considered all ages and stages in their top notch development. I hope you will do all you can to allow Harris Ranch to fund continuing infrastructure projects.

Sincerely,

Elaine Olson

David Hasegawa

From: PAUL D OLSON <pauldolson@msn.com>
Sent: Friday, September 10, 2021 8:01 AM
To: TJ Thomson; Holli Woodings; Elaine Clegg; David Hasegawa
Subject: [External] Concerning Harris Ranch

Dear City Leaders,

On behalf of myself, my wife, our two grown married children and 3 grandchildren all living in Boise, I want to thank Harris Ranch for all the opportunities they have provided for living and for outdoor recreation. My daughter, son-in-law and two girls live in Harris Ranch and we often take walks and play with them on the trails and in the parks Harris Ranch offers. Funding for these and other projects benefitting the east Boise community is never easy, but the results are incredible.

We support the Harris family and all they have done to make Harris Ranch a beautiful place to live. We look forward to the new elementary school where our granddaughters will be attending.

Paul Olson

On Sep 9, 2021, at 1:48 PM, Randy and Kathy Harris <rkharris1@gmail.com> wrote:

My name is Randy Harris. I am part of the Harris Ranch Development and the Harris Family. I was born at St. Luke's Hospital in 1952 and have lived in Boise my whole life. I went to Adams grade school, (Old) East Jr. High School and of course Boise High School. Also, my children and my grandson live in Boise. I have one daughter that is a school nurse in Boise public schools and one daughter that is a high school teacher and counselor in Boise. I worked in the sawmill most of the summers growing up. On the Green chain, dry chain, driving forklifts, and about anything else Dad (Dallas) wanted me to do.... and let's not talk about the cows. But one summer during college break Dad got me a job as a teller at the Bank of Idaho.... but I still worked as a nightwatchman at the sawmill on the weekends. Our family roots run deep in Boise.

My father's dream and the rest of our family is to do development that we can be proud of. I think with Doug Fowlers helping and with the CID we have done a first-class job. A community that we and the city of Boise are proud of. It has taken a lot of sacrifice from our family. Not sure how many people understand how hard it has been.

Our family wants to continue to build a community while we are still alive that all of Boise can be proud of, not just the homeowners. I lost my wife suddenly last year to a brain aneurism. I think because of that happening everyone in the family understands how important finishing strong has become. The CID is the tool that has made that happen so far and can continue in the future.

If you have any questions, you are welcome to talk to me.

Randy Harris
rkharris1@gmail.com

David Hasegawa

From: Mary Lou Kinney <kinney65@msn.com>
Sent: Wednesday, September 29, 2021 3:07 PM
To: David Hasegawa
Subject: [External] Comments relating to the Harris Ranch requests

September 29, 2021

Dear Mr. Hasegawa, Harris Ranch Community Infrastructure District No. 1 ("HRCID") Board:

As residents of the Spring Creek subdivision of Harris Ranch since April of 2008, we wish to comment relating requests submitted by Barber Valley Development and the Harris Family Limited Partnership to fund four projects. The projects are G020-7, G021-1, G021-2, and G021-3.

We have briefly reviewed the projects, objections of the Harris Ranch Community Infrastructure District Taxpayers Association (HRCIDTA), and replies from the Developer. We have not had the opportunity to examine the Community Infrastructure District process and the claims from the two sides in any detail. However, while we have had very little interaction with the leaders of the HRCIDTA, we can share some insights about Mr. Doug Fowler and the Harris Family.

Since 2008, we have had the good fortune to meet and work with Mr. Fowler on several occasions on Harris Ranch matters. He has shown a genuine interest in our concerns and addressing them. He has exhibited a "forward-thinking" philosophy and an extensive knowledge of development practices nationally. His "we can disagree but let's not be disagreeable" approach to solving problems has been reassuring and productive. He has had to recommend and make adjustments during and since the challenging times of the Great Recession.

Also, during this same time, we have met and talked with members of the Harris Family. On a personal level, they have been good neighbors, and we have had enjoyable conversations with them. In terms of development in the valley, they have truly cared about carrying out the vision that Mr. Dallas Harris had for the Barber Valley, which has been a major accomplishment for the valley and Boise more generally.

We moved to Boise in 1976. Over the last thirteen years, we have said many times how glad we are that we live at Harris Ranch. We have enjoyed the quality of life, appreciated the carefully planned development, and made friendships with many kind and caring people. We thank Mr. Fowler and the Harris Family for helping make these experiences possible and will continue to support their efforts.

Thank you for reading and considering our comments. If you have any questions, our email address is Kinney65@msn.com.

Sincerely,
Richard and Mary Lou Kinney
cc: Elaine Clegg, Chairperson
T.J. Thomson, Vice-Chairperson
Holli Woodings, Board Member

David Hasegawa

From: Jeremy Maxand <jmaxand@hotmail.com>
Sent: Wednesday, September 29, 2021 2:33 PM
To: David Hasegawa; Elaine Clegg; TJ Thomson; holliwoodings@gmail.com
Subject: [External] Harris Ranch CID

Hey folks,

Quick note to express my support for the Harris Ranch Family, Doug Fowler, and the Community Infrastructure District. I'm not surprised that people who were not necessarily around for the initial discussions and planning around Harris Ranch are now complaining about the deal. Many folks out here are happy to move into their newly built homes just to begin complaining about the development literally next door (i.e. their neighbors home being developed/built.) I can't explain it and won't try. Please stay the course so we can complete the neighborhood and fulfill our commitments on all sides.

Thanks!

Jeremy Maxand
5861 E Playwright Street
Boise, Idaho 83716
(208) 391-8988

September 30, 2021

Dear CID Board of Directors,

Having served on the Harris Ranch and Barber Valley Neighborhood Association boards for 16 years, this letter supports the Harris Family and Mr Fowler's efforts in bringing vibrant life to a premier community. I have two points to stress.

The first is the family's dedicated efforts to preserve and implement Dallas Harris' vision. In March 1976 Dallas Harris submitted "The Warm Spring Village Plan" to local governments. Please see attachment 1. Then compare it the attached Specific Plan (SPO1) depiction approved in 2017 and codified in City Code. After 30 years it's clear Dallas Harris' core values have prevailed.

How did this happen? After a four-day charrette in 2006 in which representatives from seven neighborhoods, The Idaho Conservation League, Idaho Fish & Game, Boise Parks & Recreation, Ada County Parks, Idaho Power, Boise Planning & Development Services, engaged in the planning process. This was followed by a charrette a month later and a monthly progress meetings until the applications submittal in December and approved in 2017. Core values in the 1976 plan maintained by the family included a design review board to insure compliance, school sites, open space, varied housing, a fire station, a greenbelt, nature paths, respect for humans and nature thriving together.

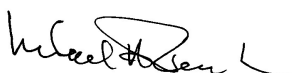
Moving to my seconds point, the CID is a state and city approved tool to internalize costs of growth that expedite local infrastructure project funding, many increasing safety. Alternatively, developer impact fees to ACHD not only do not reflect the cost of a area's new infrastructure but those funds are not locked in for use in the originating area. They go into a ACHD fund that is used throughout the county based on ACHD budgeting process priorities.

For example, the Harris Ranch CID was originally driven by the need for a Warm Spring Ave bypass that ACHD could not fund for several years. Now traffic flows safely away from the narrow old Warm Springs Ave right of way. The CID also funded drainage and flood control measures to increase the CID area's 600 residents safety.

Claims that all Harris Ranch residents should be included in the CID is equivalent to saying that all users of Boise City Parks and pools, even those living just outside the city limits, should be required to pay City levies.

The Harris Family is widely honored for ensuring their father's magnificent vision has become reality. I believe that most new residents also would approve if aware of the family's over-the-top provisions along with the community's involvement in planning.

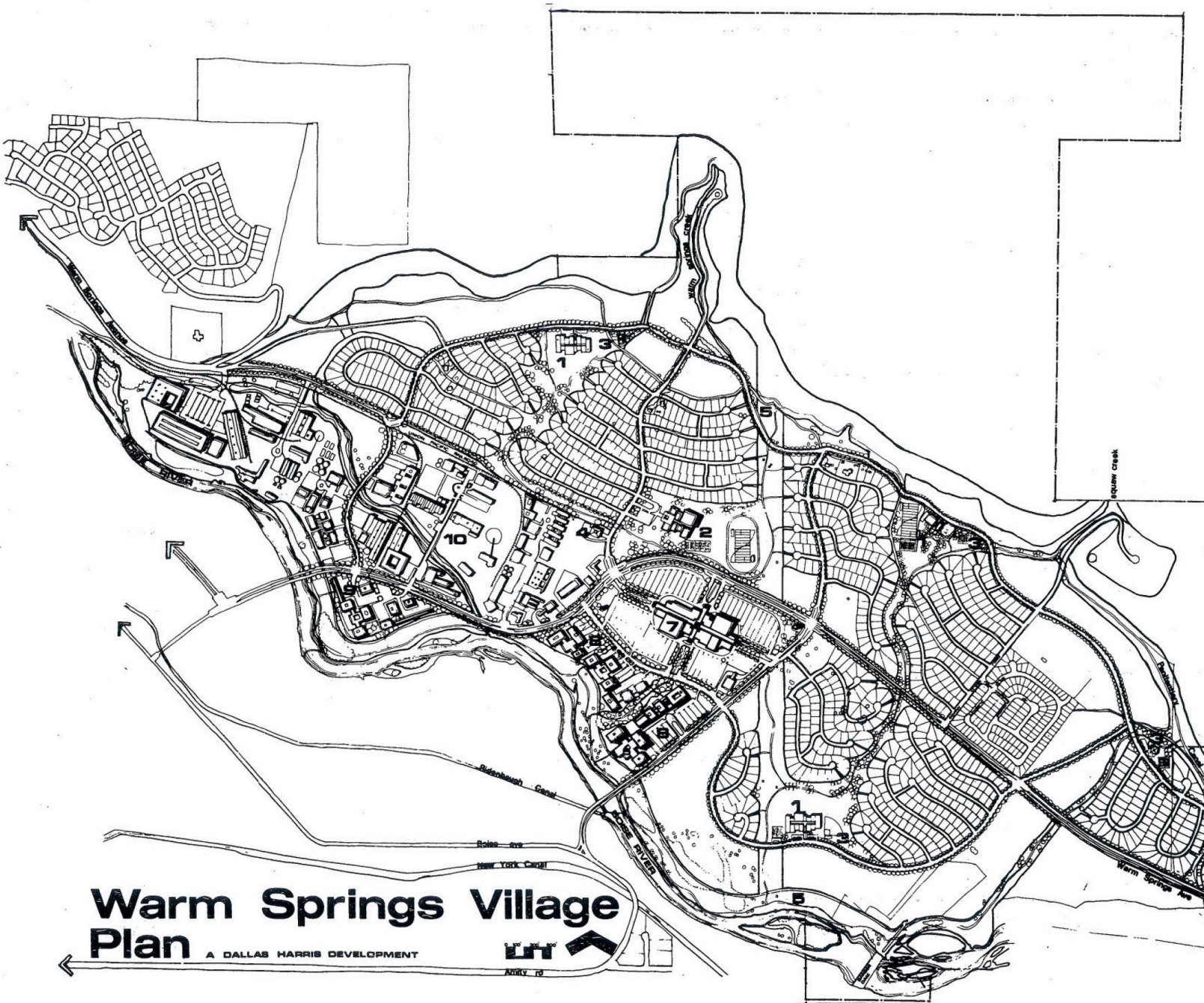
Sincerely,



Mike Reineck

Attached: Maps Warm Spring Village and SPO1

WARM SPRING VILLAGE (1976)





9-16-2021

Dear Council person

We write to you in reference to the recent concerns with the Harris Ranch CID and would like to state that during our 12 years of doing business with the Harris Ranch Development team they have always conducted themselves with great integrity, and would never do anything to mislead or compromise their reputation. They have always had an open door policy and have been nothing but forthright with how they do business.

As home builders, we did numerous things to ensure our buyers were aware of the CID such as putting remarks in the sales listing identifying the existence of the CID, require each buyer to sign a sales addendum outlining and identifying the CID, and have our closing title company require the buyer to sign a special document stating they were aware of the CID as a condition of closing

Even if all these disclosures were not made (which they were), you would think that most people buying a home would investigate the overall tax rate they would be paying. The Harris Ranch CID is in every one of those overall tax rates. The Harris Ranch CID tax is no different than a school bond levy, or a library levy, or emergency services tax. Are there special disclosures on any of those? No- there is not. It should be the personal responsibility of a home buyer to investigate these things before they make a home purchase.

We appreciate you being on the CID board and working with Harris Ranch to develop and administer the District which has allowed Harris Ranch to become the premier master planned community in the City of Trees.

Thank you-
Amy- Blackrock Homes

BOISE HUNTER HOMES

September 14, 2021

Dear CID Commissioners Clegg, Woodings and Thompson,

In light of the recent criticism of the Harris Ranch CID, I am writing to share Boise Hunter Homes perspective of the CID.

1) Growth Paying for Itself

The growth of our valley is the most talked about topic in our community today. As you are also City Council members, I do not have to brief you on the philosophy of growth paying for itself.

I am a Harris Ranch resident, and get to enjoy the unparalleled lifestyle that Harris Ranch has created. The community is clean and safe, the transportation (auto, ped and bike) is well planned, and the rec facilities, parks, river and foothill access are incredible. Harris Ranch is easily the most amenitized community in the state. The investment in infrastructure is what allowed the developer to create this, and the CID is a mechanism that puts the appropriate tax burden on those enjoying what it has provided.

2) Disclosure

Although there are some people claiming insufficient disclosure of the CID prior to purchasing a home, our process at Boise Hunter Homes is to tell the buyers about the CID prior to signing a purchase and sale agreement, and have them sign the CID disclosure at the point of contract. We have built and sold around 500 of the new homes in Harris Ranch over the last decade, and we have never had a resident come back to us complaining that they were not disclosed the CID. If they would have, we would happily buy their property back if the sale had closed, or return their earnest money if the property had not closed.

Regarding a buyer's responsibility upon purchasing a home, buyers may choose to have professional representation by real estate agents or attorneys if they do not understand the characteristics of property, or they may choose to take the risk on themselves. In addition to the disclosures we provide buyers, the CID is listed publicly on the Ada County Assessor's website, along with the other property tax levies. Any responsible buyer should seek to understand their property, and how is taxed before they buy it. If a buyer did not understand the property taxes levied from the City of Boise who provides their sewer, police and fire, or ACHD who maintains their roads, ignorance would not offer an escape from the tax liability.

3) The Character of Harris Ranch

The Harris Family and their team have created a legacy that the city of Boise is proud of. They have put forth a shining example of responsible, smart growth, and they have ALWAYS done what they said they would. The people claiming that the CID is unjust do not understand the law and the history, or they are choosing to ignore it because they do not like it.

The character assassination of the Harris Legacy bothers us greatly, and I urge you to stand the people, process, and laws that have brought us to where we are today.

Thank you for your consideration.

Respectfully,

Travis Hunter

Boise Hunter Homes

A handwritten signature in blue ink, consisting of a stylized 'T' followed by a series of loops and a horizontal stroke.

Valued Harris Ranch Homeowner,

My name is Doug Fowler, and I am the President of Barber Valley Development. We have had the privilege of bringing the Harris Ranch community to life over the last nearly two decades.

I am reaching out to set the record straight and ensure you have the resources and facts surrounding the Harris Ranch Community Infrastructure District (HRCID), as we are aware that there is misinformation being distributed to residents. As it has always been, information surrounding the CID is on both [our website](#) and the City of Boise's [CID website](#). We have worked diligently with the builders, the real estate community, and the title companies to educate homebuyers on the benefits and impact of the CID prior to purchase. All new buyers have been required to sign CID disclosures since the CID Statute has been in place.

By way of background, in 2008, the Idaho Community Infrastructure District Act was approved by the Idaho Legislature as a means of financing a limited class of infrastructure in response to rapid growth. Shortly following the approval of the CID Act by the legislature, the Harris Ranch Community Infrastructure District was formed. This special district has allowed for many of the amenities that Harris Ranch homeowners enjoy today and will allow for additional community benefits that are currently planned. Residents of Harris Ranch enjoy such a beautiful, congruent, and connected community because you invest in it.

To that point, and counter to many of the accusations by the Harris Ranch CID Taxpayers Association (HRCIDTA), the group taking issue with many elements of the CID, we'd like to clarify a few facts:

- Your realtor has a legal obligation to inform you of its existence. It should be mentioned in your earnest agreement and/or a separate accompanying document.
- The CID is in your title report.
- The Idaho legislature wrote the CID statute. It was not written by our company nor the City of Boise.

The CID has been a critical financing mechanism for the development of Harris Ranch and many of the unique amenities that enhance the development and contribute to home values. It is also a critical financing mechanism for the future of Harris Ranch, allowing growth to pay for growth.

The misinformation being perpetrated by the proponents of the HRCIDTA in a public forum is reprehensible and damaging to the reputation of our Harris Ranch community. We believe the backbone of the HRCIDTA are a few disgruntled individuals who are dissatisfied with their taxes and resorting to dubious measures to further their agenda. We know that property taxes are amongst the most notorious taxes that we pay as homeowners. With home values increasing, it is understandable for residents to be motivated to decrease their expenses however they can. However, the CID was developed for this scenario in mind so that investments in our neighborhood can be completed in a timely manner and the full vision of our planned community can be realized. It is this very mechanism that makes Harris Ranch one of the most highly sought-after neighborhoods in our city. As a homeowner, you were made aware of this important tax as a condition of purchasing your home.

The leaders of this movement have falsely claimed that they were not aware of the CID prior to purchasing their home. These accusations can easily be debunked by viewing purchase agreement documents, where all homeowners in the CID must sign or initial in acknowledgement of the investment

they are contributing to the neighborhood. If you would like to further understand the CID, I invite you to visit the City's [CID website](#) where both letters from the HRCIDTA and the factual responses to the misinformed letters are posted for full public transparency. I encourage you to read all letters and our responses, but would direct you to the [most recently-posted response](#) (also attached) to the false claim of a "Myth of Notice", which demonstrates the HRCIDTA leaderships' misleading claims to the CID Board. If after a review of the facts, you determine that the right thing to do is to rescind your letter of opposition or write a letter of support, it would be encouraged and appreciated.

If the CID tax was not disclosed to you, please contact us. I don't like surprise taxes any more than the next person, particularly if I do not understand the related expenditures. However, if I was told about a tax (which benefits my neighborhood and enhances my home's value), and I went forward with the transaction, I would feel obligated to carry out my part of the bargain.

As always, I am pleased to meet with you at any time. Please call 208 344-1131 to make an appointment.

Regards,

Doug Fowler
President
Barber Valley Development Inc.
LeNir Ltd.

Sent: Thursday, September 23, 2021 8:41 AM

To: TJthomson@cityofboise.org; hwoodings@cityofboise.org; Eclegg@cityofboise.org

Subject: Harris Ranch CID

Dear Council Members,

Harris Ranch has been one of the most desirable neighborhoods in all of the Treasure Valley.

The partnership between the City of Boise, Harris Family, and other local companies created a great place to live. A quick drive through the area and you will see the active, friendly, low impact, and streamlined community in action as envisioned.

Zach Evans Construction is currently building new condos and will be building apartments in this highly sought after area of town. This wouldn't have been possible without the Harris Family and Doug Fowler. Because of their vision and investment, ZEC will be able to deliver more affordable housing in the Harris Ranch area. ZEC will have 180 units of condos and 138 units of apartments that are more affordable in the CID district. Zach Evans construction is also building 192 units of mid level condos in the CID district. In total, 510 new units will be available for people to live in this beautiful part of town. The CID funding from these condos and apartments will help accelerate the Village Center going forward.

I understand that the community has recently come under scrutiny from within for the way improvement funding via the CID was established in 2008 - 2010. The CID is a matter of public record. Potential buyers have the opportunity to review recorded documents with the county, title commitments, public tax records, levy rates, etc., prior to purchase.

Zach Evans Construction hopes these accusations aren't taken out of context. A buyer has to understand they wouldn't be able to live in this highly sought after part of town without the Harris Family's investment years prior.

We appreciate the council members that made Harris Ranch possible.

Thank you,
Zach Evans

Zach Evans Construction

7761 W Riverside Dr Ste 100

Boise, ID 83714

G. Exhibit G – District/Developer Correspondence on DHE TH #9 and #11

Dallas Harris Estates - Townhomes 9 & 11

Correspondence Summary Between Developer and District Staff

Date	Subject
March 31, 2021	Developer initial townhomes 9 binder submittal
April 28, 2021	District staff response to townhomes 9 binder submittal
June 17, 2021	Developer resubmittal of townhomes 9 binder and initial submittal of townhomes 11 which included Developer's certifications for townhomes 9 and 11.
August 16, 2021	District staff response to townhomes 9 and 11 submittals
August 25, 2021	Developer resubmittal of townhomes 9 and 11 which included Developer's certifications for townhomes 9 and 11
September 3, 2021	District staff response to resubmittal of townhomes 9 and 11
September 7, 2021	Developer resubmittal of townhomes 9 and 11 which included Developer's certifications for townhomes 9 and 11

Subject: [External] Dallas Harris Estates TH #9 CID reimbursement binder
Date: 2021-03-31 12:20:22
From: Tomi McGee
To/Cc: James Pardy; David Hasegawa +

Help

[View Message](#) [View Source](#)

Hi Jim and David,


The binder and project manual for Dallas Harris Estates Townhomes Subdivision #9 were dropped off at City Hall yesterday. (Rosa and Leslie in David's office were notified)

The total reimbursement request for TH #9 is \$2,977,295.57

Jim, when you would like to discuss the project, using Zoom, please let Dedra and I know and we will set up a day and time.

Sincerely,

Tomi McGee



Harris Ranch/Barber Valley Development
(208) 344-1131
tmcgee@lenirltd.com

 [Dallas Harris Estates TH #9 CID Reimbursement Binder.pdf \(24.1MB\)](#)

James Pardy

From: James Pardy
Sent: Wednesday, April 28, 2021 1:24 PM
To: Tomi McGee
Cc: Rob Lockward; David Hasegawa; John McDevitt (jmcdevitt@skinnerfawcett.com)
Subject: Dallas Harris Estates Townhomes Subdivision No. 9 - Reimbursement Request

Dear Tomi,

In reviewing the reimbursement request for Dallas Harris Estates Townhomes Subdivision No. 9 improvements “aka the binder”, it is unclear how the reimbursement items comply with the community infrastructure districts state statute. The statute defines community infrastructure as improvements that are publicly owned by this state or a political subdivision, have a substantial nexus to the district and directly or indirectly benefit the district, and the improvements do not front individual single family residential lots.

The reimbursement requests submitted, in particular the Knife River invoices, appear to include all of the costs for the subdivision development including roadways, sidewalks, water, sewer, power, gas, landscaping and other items. Please provide an updated binder or supplemental binder with summary explanations and supporting documentation evidencing how each of these costs meet the state statute requirements for reimbursement eligibility.

Also, as the district has previously advised, costs relating to utility improvements owned by private utility companies are generally not eligible for reimbursement unless there are extenuating circumstances. To the extent that the binder currently includes costs relating to utility improvements owned by private utility companies, please remove these items from the updated binder because they are not eligible for reimbursement. However, if Lenir believes that a utility improvement satisfies the requirements of the state statute, please include in the updated binder a summary regarding its eligibility, along with the related invoices and other supporting documentation.

Thank you,
Jim

James Pardy

From: Dedra Wilson <dedra@lenirltd.com>
Sent: Thursday, June 17, 2021 10:14 AM
To: David Hasegawa
Cc: James Pardy; Jacob Zwygart
Subject: [External] TH9 & TH11 CID Binders
Attachments: TH9 CID Binder Updated.pdf; TH11 CID Binder.pdf

All,

Please see attached TH9 (Updated) and TH11 binders that were submitted to the City on June 17th, 2021.

Thanks,

Dedra Wilson



LeNir/Harris Ranch
(208) 344-1131
dedra@lenirltd.com

**** Please note our new address:**
877 W. Main St., Ste 501
Boise, ID 83702

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9
CONTRACTOR PAYMENT REQUEST EVALUATION AND EXPLANATION
OF ITEMS
May 21, 2021



ITEM	ITEM EXPLANATION	
10 - 30	Mobilization, Bonds and Insurance related to the construction of the ponds and roadway CID Eligible Items	\$ 163,290.00
40	Traffic Control related to the sanitary sewer crossing of E. Warm Springs Avenue to connect to existing Boise City sanitary sewer trunkline.	\$ 7,200.00
50	The Clearing and grubbing of only the roadway and added 5' behind sidewalks totals 3.3 acres. This item is reduced to {3.3 * \$2,440 = \$8,052.00}	\$ 8,052.00
60	The topsoil stripping and stockpiling of the roadway limits equates to 2,662 cubic yards This item is reduced to {2,662 * \$4.05 = \$10,781.00}	\$ 10,781.00
70	The trench backfill and associated borrow is related to the roadway and access construction as a CID Eligible Item	\$ 108,810.00
80	Mass excavation and embankment is also related directly to the roadway and access construction and is a CID Eligible Item.	\$ 303,750.00
100	This item is remedial work of all ditches and drain ponds within the site limits and is not reimbursable by the CID and is removed (-\$20,309.80).	\$ (20,309.80)
110	This item is for the relocation of ornamental rocks and concrete blocks that are interfering with the project construction. This item is also determined not to be reimbursable by the CID and is removed (-\$3,960.00).	\$ (3,960.00)
120	The existing well was located outside of the roadway right-of-way and is determined not to be reimbursable by the CID and is removed (-\$3,900.00).	\$ (3,900.00)
130 - 140	All fence removal and new fence is not CID reimbursable and is removed (-\$12,905.00).	\$ (12,905.00)
160 - 310	the complete construction of the public the roadway system from 5' behind sidewalks on both sides of the roadway. The added 5' behind the walks is to provide a structural foundation for the sidewalks, given the 4' to 5' depth of structural fill.	\$ 499,775.35
320 - 510	This is the complete storm water system related to the public roadways only and all are considered to be CID eligible Items.	\$ 322,584.45
520 - 570	This underdrain system is the continued extension of the groundwater collection and disposal system installed in the initial phases of the development to collect shallow groundwater to prevent from surfacing in crawl spaces of the residential community. These items are determined not to be reimbursable by the CID and are removed (-\$80,597.10).	\$ (80,597.10)
580 - 630	All work related to the construction of the Sanitary sewer system that is located within the public roadway system and are all considered to be CID eligible Items	\$ 201,271.20
635 - 637	These 2 items are related to the extension of sanitary sewer services to the individual townhome and condominium units and are determined not to be reimbursable by the CID and are removed (-\$33,186.00).	\$ 33,186.00
660 - 770	All work related to the construction of the Domestic Water system that is located within the public roadway system and are all considered to be CID eligible items. This series of items is under further review for acceptance for reimbursement.	\$ 258,501.50
772 - 776	These 2 items are related to the extension of domestic water services to the individual townhome and condominium units and are determined not to be reimbursable by the CID and are removed (-\$35,500.00).	\$ 35,500.00
810 - 910	These items are all related to the pressure Irrigation system for the development. This system was required by City and State codes to deliver irrigation through the large surface water right for the development and are therefore, considered CID Eligible Items.	\$ 97,703.35
920 - 980	These items are all related to the fine pressure Irrigation system, controls and landscaping and are considered CID Eligible Items	\$ 82,009.85
990 - 1080	These items are amenities, striping, lighting and traffic control features for the roadways and approved 15' wide urban roadways and are considered CID Eligible Items	\$ 205,800.00
1090 - 1120	These items are related to the EPA required SWPPP for the project and are all considered essential for the protection of the site, surrounding properties and the Boise River from potential contamination and are considered CID Eligible Items.	\$ 7,486.30
Change Order No. 1	This change order removed all sanitary sewer and domestic water services from the CID Contract and transferred to the Non-CID work done under the same project Cost reduction to contract was (\$68,666.00)	\$ (68,666.00)
Change Order No. 2	Due to very soft conditions and shallow groundwater at time of construction, this change order accounted for unforeseen work and related materials to stabilize the construction site. This change order resulted in a contract increase of \$149,226.47	\$ 149,226.47
Change Order No. 3	This change order is summarized in my memo that accompanies the change order as work elements that were not required to be completed, unforeseen costs associated with site remediation, impacts to traffic control resulting from time extension of roadway closures and finally, concrete protection during cold weather conditions for a net project reduction of \$14,923.75.	\$ (14,923.75)
Total Reimbursement Request		\$ 2,289,665.82
Original Contract Cost		\$ 2,553,407.00
Net Change Orders		\$ 65,636.72
Net Reduction from adjusted Contract		\$ (329,377.90)

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 11
CONTRACTOR PAYMENT REQUEST EVALUATION AND EXPLANATION OF
ITEMS

June 7, 2021



ITEM	ITEM EXPLANATION	
10 - 30	Mobilization, Bonds and Insurance related to the construction of the ponds and roadway CID Eligible Items	\$ 377,000.00
40 - 70	Work directly related to the construction of the roadways measuring from 5' behind sidewalk to 5' behind sidewalk to provide a stable foundation for sidewalk construction given that structural fill depths are up to 5' deep.	\$ 318,200.00
80 - 130	Complete construction of the easterly regional storm water pond as CID eligible Items. The ornamental fence is required for security of the wet pond	\$ 405,220.00
140 - 200	Complete construction of the middle regional storm water pond as CID eligible Items. The ornamental fence is required for security of the wet pond	\$ 337,785.00
210 - 270	Complete construction of the westerly regional storm water pond as CID eligible Items. The ornamental fence is required for security of the wet pond	\$ 145,870.00
1400	Work element required prior to placement of structural fill of sidewalks and roadways	\$ 88,251.40
1500 - 2900	All work related to the construction of the roadways and sidewalks as CID Eligible Items.	\$ 979,688.00
3000 - 5900	All work related to the construction of the new storm water collection system within the project roadways and within the limits of the new regional storm water ponds as CID Eligible Items	\$ 1,022,958.00
6000 - 6400	The project required gravel access roads for Old Hickory, Cinch, Barnside and Haystack to allow access to water, sewer and storm drain mains within these roadway limits. These Temporary access roads will be converted to permanent paved roadways with future development in these areas. Note, Change Order 1 below that clarifies that pit run from storm drain ponds met ACHD structural criteria for subbase and therefore, eliminated need for imported pit run and a significant cost reduction to these items.	\$ 670,000.00
6500	This access is for ACHD access to storm drain structures adjacent to storm drain ponds as CID Eligible Item	\$ 10,000.00
6600 - 6800	The underdrain system was installed in the early phases of the development to collect shallow groundwater to increase groundwater depths to avoid water from entering the crawl spaces of individual residences and is determined not to be CID eligible work	\$ 26,870.00
6900	This work is related to greenbelt repair due to crossings of the greenbelt with the new storm drain piping and outlet to the Walling Creek as CID Eligible Items	\$ 5,000.00
7000 - 7500	This section is for the sanitary sewer main lines and manholes only and is eligible through the statute. This work does not include services	\$ 281,556.00
7600 - 7700	These items were included in the original bid, due to uncertainty of ability to negotiate the Non-CID elements of this project. Once the Non-CID contract was secured, these sanitary sewer services were removed from this CID contract by Change Order. Refer to Change Order 1 below	\$ 79,382.00
7800 - 8800	This section is for the domestic water main lines and fittings only and is considered eligible because the water system and Suez Idaho is controlled through the PUC. This series of items is under further review by CID attorney for acceptance.	\$ 382,100.00
8900 - 9100	These items were included in the original bid, due to uncertainty of ability to negotiate the Non-CID elements of this project. Once the Non-CID contract was secured, these domestic water services were removed from this CID contract by Change Order. Refer to Change Order 1 below which will show the removal of item 8900. Items 9000 and 9100 are also being eliminated from reimbursement because they are services to individual commercial buildings and not for the overall use of the district	\$ 76,000.00
9200 - 10400	These items are all related to the pressure irrigation system for the development. This system was required by City and State codes to deliver irrigation through the large surface water right for the development and are therefore, considered CID Eligible Items.	\$ 219,948.00
10500 - 11300	These items are all related to the fine pressure irrigation system, controls and landscaping and are considered CID Eligible Items	\$ 168,092.90
11400 - 12300	These items are amenities, striping and lighting for the roadways and approved 15' wide urban roadways and are considered CID Eligible Items	\$ 394,520.00
12400 - 12800	All of these items are related to the EPA required SWPPP for the project and are all considered essential for the protection of the site and surrounding properties and Boise River from potential contamination and are considered CID Eligible Items.	\$ 25,905.00
Change Order 1	Change Order 1 included the adjustment of three contract elements, (1) Including the removal of sanitary sewer and domestic water services from the CID contract, items 7600 - 7700 and 8900. Items 9000 and 9100 are being removed from the reimbursement request; (2) Increased costs related to concrete collars of all storm drain lids within gravel accesses; (3) The change in materials from imported pit run to storm drain pond excavated pit run for the required accesses, items 6000 - 6600.	\$ (708,794.00)
Change Order 2	Change Order 2 was a reduction in quantity and cost for the revegetation around the storm water ponds.	\$ (12,908.72)
Change Order 3	Due to ways and means and project scheduling, the use of this silt fence on the project was not needed. Item 12600 is now removed from contract by this change order	\$ (6,250.00)
Items 6600-6800	These items are being removed as described above	\$ (26,870.00)
		\$ 5,198,523.58

James Pardy

From: James Pardy
Sent: Monday, August 16, 2021 4:21 PM
To: hclark@clarkwardle.com
Cc: David Hasegawa; John McDevitt; Rob Lockward
Subject: Dallas Harris Ranch Townhomes 9 & 11
Attachments: DHR TH 9 review letter Aug 12.pdf; DHR TH 11 review letter Aug 12.pdf

Mr. Clark:

Please see the attached letters regarding Dallas Harris Ranch Townhomes 9 & 11.

Respectfully,
Jim Pardy, P.E.
District Engineer

August 16, 2021

T. Hethe Clark
Clark Wardle
251 E. Front Street, Suite 230
Boise, ID 83701

Re: Dallas Harris Estates Townhomes Subdivision No. 9 Improvements – CID Reimbursement

Dear Mr. Clark,

The District has received and reviewed the June 17, 2021 “binder” for the *Dallas Harris Estates Townhomes Subdivision No. 9 Improvements – Construction of Roadways for the benefit of the Harris Ranch Community Infrastructure District*. The District is requesting the following items be addressed and a revised “binder” be re-submitted no later than August 25, 2021.

Proof of public bidding, recorded plat and construction record drawings:

1. Evidence of public bidding advertisement– December 2018 (provided in separate binder, please combine into this binder)
2. Bidders’ tabulation – December 4, 2018 (provided in separate binder, please combine into this binder)
3. Notice of award – January 3, 2019 (provided in separate binder, please combine into this binder)
4. Construction contract – January 3, 2019 (provided in separate binder, please combine into this binder)
5. Record construction drawings – January 15, 2020 (provided in separate binder, please combine into this binder and include sanitary sewer, pressure irrigation, and landscape drawings)
6. Recoded subdivision plat – (needs to be included)
7. Update the developer engineer’s certification evaluation and explanation to reflect items listed below.

Requested contract reimbursables found in Knife River contract:

1. Request RiveRidge Engineering to verify that bid items 160 – 180 quantities (subgrade prep, 8” minus subbase, and $\frac{3}{4}$ ” road base) does not include materials related to alley construction.
2. Remove related alley stormwater infrastructure quantities from reimbursement request.
3. Verify quantity of bid item 350 (12” End Section W/TR) quantity. Review revealed 3 locations, bid schedule identifies 5.
4. Eligible reimbursement items require community infrastructure to be publicly owned by this state or a political subdivision. Based on this requirement remove reimbursement request for SUEZ Idaho related items (Bid Items 660 – 770).
5. Eligible reimbursement items require community infrastructure to be publicly owned by this state or a political subdivision. Based on this requirement remove reimbursement request for pressure irrigation system related items (Bid Items 810 – 940).
6. Eligible reimbursement items require community infrastructure to be publicly owned by this state or a political subdivision. Based on this requirement remove reimbursement request for landscaping and other related amenities related items (Bid Items 950 – 990 and 1050 -1070).

7. Remove Change Order 2 from the reimbursement request. The justification provided did not appear to demonstrate clear benefit to the District.

Please contact me with any questions or clarifications you may have.

Respectfully,

Jim Pardy, P.E.
District Engineer

August 16, 2021

T. Hethe Clark
Clark Wardle
251 E. Front Street, Suite 230
Boise, ID 83701

Re: Dallas Harris Estates Townhomes Subdivision No. 11 Improvements – CID Reimbursement

Dear Mr. Clark,

The District has received and reviewed the June 17, 2021 “binder” for the *Dallas Harris Estates Townhomes Subdivision No. 11 Improvements – Construction of Roadways for the benefit of the Harris Ranch Community Infrastructure District*. The District is requesting the following items be addressed and a revised “binder” be re-submitted no later than August 25, 2021.

Proof of public bidding, recorded plat and construction record drawings:

1. Evidence of public bidding advertisement
2. Bidders’ tabulations
3. Notice of award
4. Construction contract
5. Record construction drawings
6. Recorded subdivision plat
7. Acceptance of sanitary sewer by City of Boise
8. Acceptance of streetlights by City of Boise
9. Acceptance and agreement for ownership and maintenance of stormwater ponds
10. Update the developer engineer’s certification evaluation and explanation to reflect items listed below

Requested contract reimbursables found in Knife River contract:

1. Provide clarification on what Bid Item 150 and 220 “Removal Concrete Beams and Ball” is.
2. Request RiveRidge Engineering to verify that bid items 1400 – 1600 quantities (subgrade prep, 6” minus pitrun, and ¾” road base) does not include materials related to alley construction.
3. Remove related alley stormwater infrastructure quantities from reimbursement request.
4. Eligible reimbursement items require community infrastructure to be publicly owned by this state or a political subdivision. Based on this requirement remove reimbursement request for Bid Items 6000 – 6500 Gravel Access Road.
5. Eligible reimbursement items require community infrastructure to be publicly owned by this state or a political subdivision. Based on this requirement remove reimbursement request for SUEZ Idaho related items (Bid Items 7800 – 8800).
6. Eligible reimbursement items require community infrastructure to be publicly owned by this state or a political subdivision. Based on this requirement remove reimbursement request for pressure irrigation system related items (Bid Items 9200 – 10900).
7. Eligible reimbursement items require community infrastructure to be publicly owned by this state or a political subdivision. Based on this requirement remove reimbursement request for

landscaping and other related amenities items (Bid Items 11000 – 11400 and Bid Items 12000-12200).

Please contact me with any questions or clarifications you may have.

Respectfully,

Jim Pardy, P.E.
District Engineer

James Pardy

From: Dedra Wilson <dedra@lenirltd.com>
Sent: Wednesday, August 25, 2021 9:23 AM
To: David Hasegawa
Cc: James Pardy; Jacob Zwygart; Tomi McGee
Subject: [External] Reimbursement Requests TH9
Attachments: TH9 Binder (8-25-21).pdf

Good morning,

Please see attached TH9 Reimbursement Request binder that was submitted to the City this morning. TH11 binder to follow.

Thanks!

Dedra Wilson



LeNir/Harris Ranch
(208) 344-1131
dedra@lenirltd.com

**** Please note our new address:**
877 W. Main St., Ste 501
Boise, ID 83702

James Pardy

From: Dedra Wilson <dedra@lenirltd.com>
Sent: Wednesday, August 25, 2021 9:25 AM
To: David Hasegawa
Cc: James Pardy; Jacob Zwygart; Tomi McGee
Subject: [External] Reimbursement Request TH11
Attachments: TH11 Binder (8-25-21).pdf

Good Morning,

Please see attached TH11 Reimbursement Request binder that was submitted to the City this morning.

Thank you,

Dedra Wilson



LeNir/Harris Ranch
(208) 344-1131
dedra@lenirltd.com

**** Please note our new address:**
877 W. Main St., Ste 501
Boise, ID 83702

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9
CONTRACTOR PAYMENT REQUEST EVALUATION AND EXPLANATION
OF ITEMS
Revised - 8/24/2021



This evaluation is being revised and updated to reflect the Jim Parry review comments to Hethe Clark Dated August 16, 2021. Items 1 - 6 of that letter titled "Proof of Public Bidding, record plat and construction drawings" are not a part of this revision. Item 7 and items 1 - 6 of the letter titled "Requested contract reimbursable found in Knife River contract" are addressed below.

- Item 1 - Items 160 - 180 of the Knife River contract are specifically related to the public roadways and do not cover any work related to the alley construction. All work related to the alley construction was contracted separately with Knife River as Non-CID related construction of the overlot earthwork, the alley construction and all storm drain pipe, inlets and manholes within the limits of the alleys.
- Item 2 - Items 3000 - 5900 are all storm drain related items associated with the public roadways and do not include those segments of pipe, inlets and manholes located within the limits of the alleys and are therefore deemed reimbursable under this request.
- Item 3 - There are 5 - 12" end sections and all are shown on the attached pdfs of the record drawings.
- Item 4 - I have removed Items 660 - 770, all associated water installation for the Suez water system below.
- Item 5 - I have removed Items 810 - 940, all associated pressure irrigation system items below.
- Item 6 - I have removed Items 950 - 990 and 1050 - 1070, all landscape related work below.
- Item 7 - I have removed Change Order 2 for the request below.

ITEM	ITEM EXPLANATION	
10 - 30	Mobilization, Bonds and Insurance related to the construction of the ponds and roadway CID Eligible Items	\$ 163,290.00
40	Traffic Control related to the sanitary sewer crossing of E. Warm Springs Avenue to connect to existing Boise City sanitary sewer trunkline.	\$ 7,200.00
50	The Clearing and grubbing of only the roadway and added 5' behind sidewalks totals 3.3 acres. This item is reduced to (3.3 * \$2,440 = \$8,052.00)	\$ 8,052.00
60	The topsoil stripping and stockpiling of the roadway limits equates to 2,662 cubic yards. This item is reduced to (2,662 * \$4.05 = \$10,781.00)	\$ 10,781.00
70	The trench backfill and associated borrow is related to the roadway and access construction as a CID Eligible item	\$ 108,810.00
80	Mass excavation and embankment is also related directly to the roadway and access construction and is a CID Eligible item.	\$ 303,750.00
100	This item is remedial work of all ditches and drain ponds within the site limits and is not reimbursable by the CID and is removed (-\$20,309.80)	
110	This item is for the relocation of ornamental rocks and concrete blocks that are interfering with the project construction. This item is also determined not to be reimbursable by the CID and is removed (-\$3,960.00)	
120	The existing well was located outside of the roadway right-of-way and is determined not to be reimbursable by the CID and is removed (-\$3,900.00)	
130 - 140	All fence removal and new fence is not CID reimbursable and is removed (-\$12,905.00).	
160 - 310	The complete construction of the public the roadway system from 5' behind sidewalks on both sides of the roadway. The added 5' behind the walks is to provide a structural foundation for the sidewalks, given the 4' to 5' depth of structural fill.	\$ 499,575.35
320 - 510	This is the complete storm water system related to the public roadways only and all are considered to be CID eligible items.	\$ 301,158.45
520 - 570	This underdrain system is the continued extension of the groundwater collection and disposal system installed in the initial phases of the development to collect shallow groundwater to prevent from surfacing in crawl spaces of the residential community. These items are determined not to be reimbursable by the CID and are removed (-\$80,597.10)	
580 - 630	All work related to the construction of the Sanitary sewer system that is located within the public roadway system and are all considered to be CID eligible items	\$ 201,271.20
635 - 637	These 2 items are related to the extension of sanitary sewer services to the individual townhome and condominium units and are determined not to be reimbursable by the CID and are removed (-\$33,186.00).	
660 - 770	Water System denied by City and are removed (-\$320,771.50)	
772 - 776	Water and fire services deemed non-eligible and are removed (-\$35,480.00)	
810 - 940	Pressure Irrigation System denied by City and are removed (-\$127,813.35)	
950 - 990	Landscaping denied by City and are removed (-\$60,259.85)	
1000 - 1040	Street Signs, barricades and street lights	\$ 41,470.00
1050 - 1070	Added amenities denied by City and are removed (-\$153,600.00)	
1080 - 1120	These items are related to the EPA required SWPPP for the project and are all considered essential for the protection of the site, surrounding properties and the Boise River from potential contamination and are considered CID Eligible Items. This change order removed all sanitary sewer and domestic water services from the CID Contract and transferred to the Non-CID work done under the same project.	\$ 9,856.90
Change Order No. 1	Cost reduction to contract was (\$68,666.00)	\$ (68,666.00)
Change Order No. 2	Due to very soft conditions and shallow groundwater at time of construction, this change order accounted for unforeseen work and related materials to stabilize the construction site. This change order resulted in a contract increase of \$149,226.47	
Change Order No. 3	This change order is summarized in my memo that accompanies the change order as work elements that were not required to be completed, unforeseen costs associated with site remediation, impacts to traffic control resulting from time extension of roadway closures and finally, concrete protection during cold weather conditions for a net project reduction of \$14,923.75.	\$ 14,923.75
Total Reimbursement Request		\$ 1,601,472.05
Original Contract Cost		\$ 2,553,407.00

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 11
CONTRACTOR PAYMENT REQUEST EVALUATION AND EXPLANATION
OF ITEMS
Revised 8/24/2021



This evaluation is being revised and updated to reflect the Jim Parry review comments to Hele Clark Dated August 16, 2021. Items 1 - 6 of that letter titled "Proof of Public Bidding, record plat and construction drawings" are not a part of this revision. Item 7 and Items 1 - 6 of the letter titled "Requested contract reimbursable found in Knife River contract" are addressed below.

Item 1 Items 150 - 220 of the Knife River contract are specifically related to clearing and grubbing of large concrete beams and ballasts related to the original logging operation that were left within the limits of the new pond sites and required either relocation, or removal. These were broken out separately, due the magnitude of the anticipated work.

Item 2 Items 1400 - 1600 of the Knife River contract are specifically related to the public roadways and do not cover any work related to the alley construction. All work related to the alley construction was contracted separately with Knife River as Non-CID related construction of the overplot earthwork, the alley construction and all storm drain pipe, inlets and manholes within the limits of the alleys.

Item 3 Items 3000 - 4300 are all storm drain related items associated with the public roadways and do not include those segments of pipe, inlets and manholes located within the limits of the alleys and are therefore deemed reimbursable under this request.

Item 4 Items 6000 - 6500 are now removed with this revision.

Item 5 Items 7800 - 8800 are now removed with this revision.

Item 6 Items 9200 - 10900 are now removed with this revision.

Item 7 Items 11000 - 11400 and 12000 - 12200 are now removed with this revision.

ITEM	ITEM EXPLANATION	
10 - 30	Mobilization, Bonds and Insurance related to the construction of the ponds and roadway CID Eligible Items	\$ 377,000.00
40 - 70	Work directly related to the construction of the roadways measuring from 5' behind sidewalk to 5' behind sidewalk to provide a stable foundation for sidewalk construction given that structural fill depths are up to 5' deep.	\$ 318,200.00
80 - 130	Complete construction of the easterly regional storm water pond as CID eligible items. The ornamental fence is required for security of the wet pond.	\$ 405,220.00
140 - 200	Complete construction of the middle regional storm water pond as CID eligible items. The ornamental fence is required for security of the wet pond.	\$ 337,785.00
210 - 270	Complete construction of the westerly regional storm water pond as CID eligible items. The ornamental fence is required for security of the wet pond.	\$ 145,870.00
1400	Work element required prior to placement of structural fill of sidewalks and roadways	\$ 33,251.40
1500 - 2900	All work related to the construction of the roadways and sidewalks as CID Eligible Items.	\$ 979,688.00
3000 - 5900	All work related to the construction of the new storm water collection system within the project roadways and within the limits of the new regional storm water ponds as CID Eligible Items	\$ 1,022,958.00
6000 - 6500	All related work elements for access roads are now removed from this request.	
6600 - 6800	The underdrain system was installed in the early phases of the development to collect shallow groundwater to increase groundwater depths to avoid water from entering the crawl spaces of individual residences and is determined not to be CID eligible work.	
6900	This work is related to greenbelt repair due to crossings of the greenbelt with the new storm drain piping and outlet to the Walling Creek as CID Eligible Items	\$ 5,000.00
7000 - 7500	This section is for the sanitary sewer main lines and manholes only and is eligible through the statute. This work does not include services.	\$ 281,556.00
7600 - 7700	These items were included in the original bid, due to uncertainty of ability to negotiate the Non-CID elements of this project. Once the Non CID contract was secured, these sanitary sewer services were removed from this CID contract by Change Order. Refer to Change Order 1 below.	
7800 - 8800	All related work elements for the water system are now removed from this request. These items were included in the original bid, due to uncertainty of ability to negotiate the Non-CID elements of this project. Once the Non CID contract was secured, these domestic water services were removed from this CID contract by Change Order. Refer to Change Order 1 below which will show the removal of item 8900. Items 9000 and 9100 are also being eliminated from reimbursement because they are services to individual commercial buildings and not for the overall use of the district.	
8900 - 9100		
9200 - 10900	All related work elements for the pressure irrigation and line irrigation systems are now removed from this request.	
11000 - 11400	All related work elements for the project landscaping are removed from this request.	
11500 - 11900	These items are street signs, barricades and street lights and deemed eligible for reimbursement.	\$ 67,320.00
12000 - 12200	All related work elements for the project sidewalk amenities are removed from this request.	
12300 - 12800	These items are related to pavement markings and construction SWPPP and are considered essential for the protection of the site and surrounding properties and Bolse River from potential contamination and are considered CID Eligible Items.	\$ 29,905.00
Change Order 1	Change Order 1 included the adjustment of three contract elements, (1) Including the removal of sanitary sewer and domestic water services from the CID contract, items 7600 - 7700 and 8900. Items 9000 and 9100 are being removed from the reimbursement request; (2) Increased costs related to concrete collars of all storm drain lids within gravel accesses; (3) The change in materials from imported pit run to storm drain pond excavated pit run for the required accesses, items 6000 - 6600. This item 3 is removed from this change order for reimbursement, because all of these items have been removed from eligibility by the City.	\$ (146,382.00)
Change Order 2	Change Order 2 was a reduction in quantity and cost for the revegetation around the storm water ponds.	\$ (12,908.72)
Change Order 3	Due to ways and means and project scheduling, the use of this silt fence on the project was not needed. Item 12600 is now removed from contract by this change order.	\$ (6,250.00)
Total for reimbursement		\$ 3,898,212.68
Original Contract Cost		\$ 5,959,346.30

James Pardy

From: James Pardy
Sent: Friday, September 3, 2021 1:58 PM
To: Dedra Wilson; David Hasegawa
Cc: Jacob Zwygart; Tomi McGee; John McDevitt (jmcdevitt@skinnerfawcett.com); Rob Lockward
Subject: RE: [External] Reimbursement Request TH11

Dedra,

Thank you for the revised "binders" for Dallas Harris Estates Townhomes Subdivisions No. 9 & 11. Listed below are additional revisions which require attention.

Townhomes Subdivision No. 9:

- Please provide "Record Drawings". The drawings included in the binders are the design drawings. RiveRidge will be able to provide "Record Drawings". Please update the electronic copy of the binders. I will update the hardcopy submittal (you do not have to resubmit the hardcopy submittal).
- When updating the electronic copy of the binders, please remember to revise the outward facing binder page with an updated "Project Submitted to the City of Boise: _____"
- Please request RiveRidge to update the Engineering and Evaluation sheet.
 - Changer Order No. 1 is for a deduction of \$68,666 for removal of sanitary sewer services and domestic water services (Bid Items 636, 637, 772, 774, and 771). These line items were removed from the engineer's evaluation. Because these line items were removed it appears that the deductive change order is already address and therefore should not apply. If applied, it appears to be "double counting" a reduction. Please verify and correct as required.
 - Change Order No. 3 included a cost addition of \$1,203.45 to relocate an irrigation valve and tees that conflicted with a pedestrian ramp. This cost is not eligible for reimbursement. The revised cost for change order should be in the amount of \$13,720.3.
 - Update the payment request evaluation and in include in the revised electronic binder.

Townhomes Subdivision No. 11:

- Please provide "Record Drawings". The drawings included in the binders are the design drawings. RiveRidge will be able to provide "Record Drawings". Please update the electronic copy of the binders. I will update the hardcopy submittal (you do not have to resubmit the hardcopy submittal).
- When updating the electronic copy of the binders, please remember to revise the outward facing binder page with an updated "Project Submitted to the City of Boise: _____"
- Please request RiveRidge to update the engineering evaluation sheet.
 - Changer Order No. 1 (as shown on the engineering evaluation) is for a deduction of \$146,382. This deduction includes removal of sanitary sewer services and domestic water services (Bid Items 7600,

7700, 8900, 9000, and 9100) and includes a deduction for import of pit run material for access roads (Bid Items, 6000, 6200, 6300 and 6400). These line items were removed from the engineer's evaluation. Because these line items were removed it appears that the deductive change order is already address and therefore should not apply. If applied, it appears to be "double counting" a reduction.

The \$3,010 cost for concrete collars for storm drain facilities is eligible. It appears the Change Order 1 adjustment as shown in the engineering evaluation should be an additive for \$3,010. Please verify and correct as required.

- Update the payment request evaluation and in include in the revised electronic binder.

If you have any questions or need clarification do not hesitate to reach out.

Thank you,
Jim

From: Dedra Wilson <dedra@lenirltd.com>
Sent: Wednesday, August 25, 2021 9:25 AM
To: David Hasegawa <dhasegawa@cityofboise.org>
Cc: James Pardy <jpardy@cityofboise.org>; Jacob Zwygart <jacob@littlemorris.com>; Tomi McGee <tmcgee@lenirltd.com>
Subject: [External] Reimbursement Request TH11

Good Morning,

Please see attached TH11 Reimbursement Request binder that was submitted to the City this morning.

Thank you,

Dedra Wilson



LeNir/Harris Ranch
(208) 344-1131
dedra@lenirltd.com

**** Please note our new address:**
877 W. Main St., Ste 501
Boise, ID 83702

Subject:

[External] TH9 Reimbursement Binder

Date:

2021-09-07 17:00:38

From:

Dedra Wilson

To/Cc:

James Pardy +

Help

View Message

View Source

Hi Jim,

Please see attached updated TH9 Reimbursement Binder. Please confirm receipt of this email.

Thank you,

Dedra Wilson

LE

NIR

LLC

LeNir/Harris Ranch


(208) 344-1131

dedra@lenirltd.com

** Please note our new address:

877 W. Main St., Ste 501

Boise, ID 83702

 TH9 Binder (9-7-21).pdf (25.9MB)

Subject: [External] TH11 Reimbursement Binder
Date: 2021-09-07 16:50:47
From: Dedra Wilson
To/Cc: James Pardy +

[Help](#)[View Message](#)[View Source](#)

Hi Jim,

Please see attached updated TH11 Reimbursement Binder. Please confirm receipt of this email.

TH9 to follow.

Thanks,

Dedra Wilson



LeNir/Harris Ranch

(208) 344-1131

dedra@lenir ltd.com

**** Please note our new address:**

877 W. Main St., Ste 501

Boise, ID 83702

[TH11 Binder \(9-7-21\).pdf \(33.3MB\)](#)

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9
 CONTRACTOR PAYMENT REQUEST EVALUATION AND EXPLANATION
 OF ITEMS
 Revised - 9/07/2021



This evaluation is being revised and updated to reflect the Jim Parry review comments to Hethe Clark Dated August 16, 2021. Items 1 - 6 of that letter titled "Proof of Public Bidding, record plat and construction drawings" are not a part of this revision. Item 7 and Items 1 - 6 of the letter titled "Requested contract reimbursable found in Knife River contract" are addressed below.

- Item 1 - Items 160 - 180 of the Knife River contract are specifically related to the public roadways and do not cover any work related to the alley construction. All work related to the alley construction was contracted separately with Knife River as Non-CID related construction of the overlot earthwork, the alley construction and all storm drain pipe, inlets and manholes within the limits of the alleys.
- Item 2 - Items 3000 - 5900 are all storm drain related items associated with the public roadways and do not include those segments of pipe, inlets and manholes located within the limits of the alleys and are therefore deemed reimbursable under this request.
- Item 3 - There are 5 - 12" end sections and all are shown on the attached pdfs of the record drawings.
- Item 4 - I have removed items 660 - 770, all associated water installation for the Suez water system below.
- Item 5 - I have removed items 810 - 940, all associated pressure irrigation system items below.
- Item 6 - I have removed items 950 - 990 and 1050 - 1070, all landscape related work below.
- Item 7 - I have removed Change Order 2 for the request below.

ITEM	ITEM EXPLANATION	
10 - 30	Mobilization, Bonds and Insurance related to the construction of the ponds and roadway	\$ 163,290.00
	CID Eligible items	
40	Traffic Control related to the sanitary sewer crossing of E. Warm Springs Avenue to connect to existing Boise City sanitary sewer trunkline.	\$ 7,200.00
50	The Clearing and grubbing of only the roadway and added 5' behind sidewalks totals 3.3 acres. This item is reduced to $(3.3 * \$2,440 = \$8,052.00)$	\$ 8,052.00
60	The topsoil stripping and stockpiling of the roadway limits equates to 2,662 cubic yards. This item is reduced to $(2,662 * \$4.05 = \$10,781.00)$	\$ 10,781.00
70	The trench backfill and associated borrow is related to the roadway and access construction as a CID Eligible item	\$ 108,810.00
80	Mass excavation and embankment is also related directly to the roadway and access construction and is a CID Eligible item.	\$ 303,750.00
100	This item is remedial work of all ditches and drain ponds within the site limits and is not reimbursable by the CID and is removed $(-\$20,309.80)$.	
110	This item is for the relocation of ornamental rocks and concrete blocks that are interfering with the project construction. This item is also determined not to be reimbursable by the CID and is removed $(-\$3,960.00)$.	
120	The existing well was located outside of the roadway right-of-way and is determined not to be reimbursable by the CID and is removed $(-\$3,900.00)$.	
130 - 140	All fence removal and new fence is not CID reimbursable and is removed $(-\$12,905.00)$.	
160 - 310	The complete construction of the public the roadway system from 5' behind sidewalks on both sides of the roadway. The added 5' behind the walks is to provide a structural foundation for the sidewalks, given the 4' to 5' depth of structural fill.	\$ 499,575.35
320 - 510	This is the complete storm water system related to the public roadways only and all are considered to be CID eligible items.	\$ 301,158.45
520 - 570	This underdrain system is the continued extension of the groundwater collection and disposal system installed in the initial phases of the development to collect shallow groundwater to prevent from surfacing in crawl spaces of the residential community. These items are determined not to be reimbursable by the CID and are removed $(-\$80,597.10)$.	
580 - 630	All work related to the construction of the Sanitary sewer system that is located within the public roadway system and are all considered to be CID eligible items	\$ 201,271.20
635 - 637	These 2 items are related to the extension of sanitary sewer services to the Individual townhome and condominium units and are determined not to be reimbursable by the CID and are removed $(-\$33,186.00)$.	
660 - 770	Water System denied by City and are removed $(-\$320,771.50)$.	
772 - 776	Water and fire services deemed non-eligible and are removed $(-\$35,480.00)$.	
810 - 940	Pressure Irrigation System denied by City and are removed $(-\$127,813.35)$.	
950 - 990	Landscaping denied by City and are removed $(-\$60,259.85)$.	
1000 - 1040	Street Signs, barricades and street lights	\$ 41,470.00
1050 - 1070	Added amenities denied by City and are removed $(-\$153,600.00)$.	
1080 - 1120	These items are related to the EPA required SWPPP for the project and are all considered essential for the protection of the site, surrounding properties and the Boise River from potential contamination and are considered CID Eligible items.	\$ 9,856.30
Change Order No. 1	Change order No. 1 has been removed in items listed above for both sewer and water services.	
Change Order No. 2	Due to very soft conditions and shallow groundwater at time of construction, this change order accounted for unforeseen work and related materials to stabilize the construction site. This change order resulted in a contract increase of \$149,226.47, but work was located within the private lots and was determined not to be CID eligible.	
Change Order No. 3	This change order is summarized in my memo that accompanies the change order as work elements that were not required to be completed, unforeseen costs associated with site remediation, impacts to traffic control resulting from time extension of roadway closures and finally, concrete protection during cold weather conditions for a net project reduction of \$16,127.20.	\$ (16,127.20)
	The cost associated with relocating the pressure irrigation valve has been eliminated from this request	
	Total Reimbursement Request	\$ 1,639,087.10
	Original Contract Cost	\$ 2,553,407.00

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 11
 CONTRACTOR PAYMENT REQUEST EVALUATION AND EXPLANATION
 OF ITEMS
 Revised 9/07/2021

This evaluation is being revised and updated to reflect the Jim Parly review comments to Hethe Clark Dated August 16, 2021. Items 1 - 6 of that letter titled "Proof of Public Bidding, record plat and construction drawings" are not a part of this revision. Item 7 and items 1 - 6 of the letter titled "Requested contract reimbursable found in Knife River contract" are addressed below.

- Item 1 - Items 150 - 220 of the Knife River contract are specifically related to clearing and grubbing of large concrete beams and ballasts related to the original logging operation that were left within the limits of the new pond sites and required either relocation, or removal. These were broken out separately, due the magnitude of the anticipated work.
- Item 2 - Items 1400 - 1600 of the Knife River contract are specifically related to the public roadways and do not cover any work related to the alley construction. All work related to the alley construction was contracted separately with Knife River as Non-CID related construction of the overplot earthwork, the alley construction and all storm drain pipe, inlets and manholes within the limits of the alleys.
- Item 3 - Items 3000 - 4300 are all storm drain related items associated with the public roadways and do not include those segments of pipe, inlets and manholes located within the limits of the alleys and are therefore deemed reimbursable under this request.
- Item 4 - Items 6000 - 6500 are now removed with this revision
- Item 5 - Items 7800 - 8800 are now removed with this revision.
- Item 6 - Items 9200 - 10900 are now removed with this revision.
- Item 7 - Items 11000 - 11400 and 12000 - 12200 are now removed with this revision.



ITEM	ITEM EXPLANATION	
10 - 30	Mobilization, Bonds and Insurance related to the construction of the ponds and roadway	\$ 377,000.00
	CID Eligible items	
40 - 70	Work directly related to the construction of the roadways measuring from 5' behind sidewalk to 5' behind sidewalk to provide a stable foundation for sidewalk construction given that structural fill depths are up to 5' deep.	\$ 318,200.00
80 - 130	Complete construction of the easterly regional storm water pond as CID eligible items. The ornamental fence is required for security of the wet pond	\$ 405,220.00
140 - 200	Complete construction of the middle regional storm water pond as CID eligible items. The ornamental fence is required for security of the wet pond	\$ 337,785.00
210 - 270	Complete construction of the westerly regional storm water pond as CID eligible items. The ornamental fence is required for security of the wet pond	\$ 145,870.00
1400	Work element required prior to placement of structural fill of sidewalks and roadways	\$ 33,251.40
1500 - 2900	All work related to the construction of the roadways and sidewalks as CID Eligible items.	\$ 979,688.00
3000 - 5900	All work related to the construction of the new storm water collection system within the project roadways and within the limits of the new regional storm water ponds as CID Eligible items	\$ 1,022,958.00
6000 - 6500	All related work elements for access roads are now removed from this request.	
6600 - 6800	The underdrain system was installed in the early phases of the development to collect shallow groundwater to increase groundwater depths to avoid water from entering the crawl spaces of individual residences and is determined not to be CID eligible work.	
6900	This work is related to greenbelt repair due to crossings of the greenbelt with the new storm drain piping and outlet to the Walling Creek as CID Eligible items	\$ 5,000.00
7000 - 7500	This section is for the sanitary sewer main lines and manholes only and is eligible through the statute. This work does not include services	\$ 281,556.00
7600 - 7700	These items were included in the original bid, due to uncertainty of ability to negotiate the Non-CID elements of this project. Once the Non CID contract was secured, these sanitary sewer services were removed from this CID contract by Change Order. Refer to Change Order 1 below	
7800 - 8800	All related work elements for the water system are now removed from this request.	
8900 - 9100	These items were included in the original bid, due to uncertainty of ability to negotiate the Non-CID elements of this project. Once the Non CID contract was secured, these domestic water services were removed from this CID contract by Change Order. Refer to Change Order 1 below which will show the removal of item 8900. Items 9000 and 9100 are also being eliminated from reimbursement because they are services to individual commercial buildings and not for the overall use of the district.	
9200 - 10900	All related work elements for the pressure irrigation and fine irrigation systems are now removed from this request.	
11000 - 11400	All related work elements for the project landscaping are removed from this request.	
11500 - 11900	These items are street signs, barricades and street lights and deemed eligible for reimbursement	\$ 67,320.00
12000 - 12200	All related work elements for the project sidewalk amenities are removed from this request.	
12300 - 12800	These items are related to pavement markings and construction SWPPP and are considered essential for the projection of the site and surrounding properties and Boise River from potential contamination and are considered CID Eligible items.	\$ 29,905.00
Change Order 1	Change Order Exhibit 1 - is for the removal of sewer and water services that have been removed from the line items 7600, 7700, 8900 and 9100, so are not included in this change order. Change Order Exhibit 2 - is for concrete collars for storm drain system and have been accepted by City Engineer for reimbursement. Change Order Exhibit 3 - is for gravel access roads that have been denied for reimbursement by City Engineer. The net eligible amount of Change Order 3 is the \$3,010.00 for manhole collars.	\$ 3,010.00
Change Order 2	Change Order 2 was a reduction in quantity and cost for the revegetation around the storm water ponds.	\$ (12,908.72)
Change Order 3	Due to ways and means and project scheduling, the use of this silt fence on the project was not needed. Item 12600 is now removed from contract by this change order	\$ (6,250.00)
Total for reimbursement		\$ 3,987,604.68
Original Contract Cost		\$ 5,953,346.30

H. Exhibit H - Accrued Interest Request

Project Name	ID #/Naming per City	Completion Date of Project	Document Referenced for Date of Completion	Reimbursement Total	Date CID Reimbursement Received	Date Interest Accrual Calculated Through	Developer Requested Interest	District Calculated Interest	Reimbursement Source	Purchase Approval Resolution	Resolution Approval Date
Idaho Power ROW Easement	GO13-5 Interest	7/30/2012	ROW Easement	\$33,000.00	11/26/2013	11/26/2013	\$2,297.34	\$2,297.34	GO Bond 2013-5	HRCID1-2013	8/13/2013
Barber Road Design and Surveying	GO 13-7 Interest	11/30/2009	Notarized Letter from RiveRidge Engineering	37,106.07	4/2/2014	4/2/2014	8,448.75	8,454.08	GO Bond 2013-7	HRCID1-2013	8/13/2013
North ½ Barber Road Engineering	GO13-8 Interest	11/30/2009	Notarized Letter from RiveRidge Engineering	25,034.00	4/2/2014	4/2/2014	5,700.04	5,703.64	GO Bond 2013-8	HRCID1-2013	8/13/2013
Warm Springs Segment C (3 rd Reimbursement)	GO15B-1 Interest	11/2/2009	Knife River Final Invoice & Payment w/Cashiers Check	39,971.78	9/3/2015	9/3/2015	12,246.15	12,251.90	GO Bond 2015B-1	HRCID-13-2015	8/20/2015
Deflection Berm	GO15B-5 Interest	11/4/2008	Agreement No 8420 Ada County & HFLP	420,800.00	9/1/2015	9/1/2015	151,133.49	151,124.84	GO Bond 2015B-5	HRCID-13-2015	8/20/2015
Wetland Improvements	GO15B-6 Interest	1/9/2015	US Army Corps of Engineering Letter	42,577.55	9/3/2015	9/3/2015	1,451.43	1,451.43	GO Bond 2015B-6	HRCID-13-2015	8/20/2015
1 st Roundabout Construction (1 st Reimbursement)	GO15B-7 Interest	8/18/2015	ACHD Acceptance for Maintenance	999,627.64	9/3/2015	9/3/2015	2,300.51	2,300.51	GO Bond 2015B-7	HRCID-13-2015	8/20/2015
Fuel Remediation	GO15B-8 Interest	1/5/2012	Knife River Pay App & Check	70,491.79	9/3/2015	9/3/2015	13,556.15	13,556.15	GO Bond 2015B-8	HRCID-13-2015	8/20/2015
Idaho Power Bury Lines/Relocate	GO15B-9 Interest	11/3/2014	Work Order No. 27398449	375,976.00	9/3/2015	9/3/2015	16,439.94	16,439.94	GO Bond 2015B-9	HRCID-13-2015	8/20/2015
Idaho Power Connection to Fire Station	GO16-1 Interest	8/26/2010	Work Order No. 27327408	29,226.00	9/2/2016	9/2/2016	9,291.84	9,291.87	GO Bond 2016-1	HRCID-9-2016	8/11/2016
1 st Roundabout Construction (2 nd Reimbursement)	GO16-2 Interest	8/18/2015	ACHD Acceptance for Maintenance	308,144.93	9/2/2016	9/2/2016	17,456.63	17,391.19	GO Bond 2016-2	HRCID-9-2016	8/11/2016
1 st Roundabout Design (2 nd Reimbursement)	GO16-3 Interest	8/18/2015	ACHD Acceptance for Maintenance	186,818.08	9/2/2016	9/2/2016	10,570.57	10,543.71	GO Bond 2016-3	HRCID-9-2016	8/11/2016

Barber Road Segment B	GO16-4 Interest	11/2/2009	Knife River Final Invoice & Payment w/Cashiers Check	345,838.83	9/2/2016	9/2/2016	124,727.01	124,727.01	GO Bond 2016-4	HRCID-9-2016	8/11/2016
Warm Springs Bypass (1 st Reimbursement)	GO16-5 Interest	1/12/2016	ACHD Acceptance for Maintenance	347,780.97	9/2/2016	9/2/2016	12,262.85	12,262.85	GO Bond 2016-5	HRCID-9-2016	8/11/2016
Warm Springs Bypass (2 nd Reimbursement)	GO17A-2 Interest	1/12/2016	ACHD Acceptance for Maintenance	1,088,081.32	10/18/2017	10/18/2017	110,581.85	110,067.62	GO Bond 2017-A #1	HRCID-4-2017	8/29/2017
Warm Springs Bypass (3 rd Reimbursement)	GO18-2 Interest	1/12/2016	ACHD Acceptance for Maintenance	289,712.85	9/27/2018	9/27/2018	47,661.72	47,372.02	GO Bond 2018-2	HRCID-4-2018	8/20/2018
Barber Junction Ponds – Land Value	GO19-1 Interest	4/1/2017	Appraisal Report	654,000.00	10/4/2019	10/4/2019	112,438.72	111,471.16	GO Bond 2019	HRCID-9-2019	9/10/2019
Sediment Basins/Barber Road – Land Value	GO19-1 Interest	7/6/2017	Easement Agreement	194,000.00	10/4/2019	10/4/2019	30,264.01	30,008.88	GO Bond 2019	HRCID-9-2019	9/10/2019
Storm Water Ponds WS – Land Value (1 st Reimbursement)	GO19-1 Interest	7/30/2010	Broker Opinion of Value \$1,456,733.00	958,979.49	10/4/2019	10/4/2019	504,784.46	503,070.13	GO Bond 2019	HRCID-9-2019	9/10/2019
Warm Springs Creek Realignment – Land Value	GO19-1 Interest	4/15/2019	Appraisal Report	1,230,000.00	10/4/2019	10/4/2019	42,788.84	42,308.63	Go Bond 2019	HRCID-9-2019	9/10/2019
DHE Right of Way Vacation – East Parkcenter	GO19-2 Interest	4/13/2017	Quitclaim Deed	12,979.84	10/4/2019	10/4/2019	2,205.94	2,186.75	GO Bond 2019	HRCID-9-2019	9/10/2019
Idaho Power Wise Way	GO19-2 Interest	9/19/2013	Work Order No. 27392645	60,444.00	10/4/2019	10/4/2019	21,852.98	21,736.24	GO Bond 2019	HRCID-9-2019	9/10/2019
Sediment Basins/Barber Road – Construction	GO19-2 Interest	7/6/2017	Easement Agreement	366,025.26	10/4/2019	10/4/2019	57,099.95	56,618.59	GO Bond 2019	HRCID-9-2019	9/10/2019
Warm Springs Bypass (4 th Reimbursement)	GO19-2 Interest	1/12/2016	ACHD Acceptance for Maintenance	328,510.23	10/4/2019	10/4/2019	78,783.96	78,196.69	GO Bond 2019	HRCID-9-2019	9/10/2019
						Total	\$1,396,345.13	\$1,390,833.17			

I. Exhibit I – Project Resolution

BY THE BOARD:

THOMSON, CLEGG, AND WOODINGS

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 (CITY OF BOISE, IDAHO), ADA COUNTY, IDAHO, MAKING CERTAIN FINDINGS AND DETERMINATIONS WITH RESPECT TO CERTAIN COMMUNITY INFRASTRUCTURE PROJECTS WITHIN THE DISTRICT; PROVIDING FOR RELATED MATTERS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho (the “District”), is a community infrastructure district of the State of Idaho and is duly organized and operating under Chapter 31, Title 50, Idaho Code, as amended (the “Act”), and the District is, except as otherwise provided in the Act, a political subdivision of the State of Idaho, separate and apart from the City of Boise City, Idaho (the “City”); and

WHEREAS, as provided by the Act, the District is a special limited purpose district possessing only those powers as set forth in the Act, including, but not limited to, the power to acquire community infrastructure and borrow money and incur indebtedness and evidence the same by certificates, notes, bonds or debentures (collectively, “District Obligations”), and use the proceeds of such District Obligations to pay the project price for such community infrastructure; and

WHEREAS, pursuant to the District Development Agreement No. 1, dated as of August 31, 2010 (the “Development Agreement”), by and among the City of Boise City, Idaho (the “City”), the District, and the Harris Family Limited Partnership (the “Developer”), the District has agreed to use proceeds of District Obligations to acquire approved community infrastructure caused to be constructed by the Developer; and

WHEREAS, the Developer has applied to the District for a determination by the Board of the Directors of the District (the “Board”) that certain accrued interest in the aggregate amount of \$1,390,833.17 included in the respective purchase prices of Board approved community infrastructure is due and owing by the District (subject to the availability of bond proceeds) pursuant to the Development Agreement and is eligible to be paid from proceeds of District Obligations (collectively, “Project No. GO21-1 – Accrued Interest”); and

WHEREAS, the Developer has applied to the District for a determination by the Board that the construction costs of certain roadways connecting East Parkcenter Boulevard to East Haystack Street between and including South Trailwood Way and South Old Hickory Way in the aggregate principal amount of \$1,670,900.05 (which amount, plus accrued interest in an amount to be determined constitute the project price) is due and owing pursuant to the Development Agreement and such roadways constitute community infrastructure pursuant to the Act (collectively, “Project No. GO21-2 – Dallas Harris Estates Town Homes #9”); and

WHEREAS, the Developer has applied to the District for a determination by the Board that

(i) the construction costs of certain roadways connecting East Parkcenter Boulevard to East Haystack Street between and including South Barnside Way and South Hopes Well Way in the aggregate principal amount of \$3,072,454.97 (which amount, plus accrued interest in an amount to be determined constitute the project price) is due and owing by the District (subject to the availability of bond proceeds) pursuant to the Development Agreement and such roadways constitute community infrastructure pursuant to the Act and (ii) the construction costs of certain stormwater ponds south of E. Warm Springs Ave. in the aggregate principal amount of \$937,036.00 (which amount, plus accrued interest in an amount to be determined constitute the project price) is due and owing by the District (subject to the availability of bond proceeds) pursuant to the Development Agreement and such stormwater ponds constitute community infrastructure pursuant to the Act (collectively with (i) above, “Project No. GO21-3 – Dallas Harris Estates Town Homes #11”).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 (CITY OF BOISE CITY, IDAHO), ADA COUNTY, IDAHO, as follows:

SECTION 1: PROJECT NO. GO21-1 – ACCRUED INTEREST, FINDINGS AND DETERMINATIONS.

Upon review of the Staff Report dated September 30, 2021 (the “Staff Report”), presented to the Board at this meeting, and upon agreement with the staff recommendation on this project and bases therefor, which are incorporated herein by this reference, the Board hereby finds and determines that Project No. GO21-1 – Accrued Interest identifies the proper and correct amount of accrued interest due and owing by the District pursuant to the Development Agreement and prior District approvals of the related projects and such amount of accrued interest (\$1,390,833.17) is hereby approved to be paid by the District from the proceeds of District Obligations.

SECTION 2: PROJECT NO. GO21-2 – DALLAS HARRIS ESTATES TOWN HOMES #9, FINDINGS AND DETERMINATIONS.

Upon review of the Staff Report presented to the Board at this meeting, and upon agreement with the staff recommendation on this project and bases therefor, which are incorporated herein by this reference, the Board hereby finds and determines that the improvements identified in Project No. GO21-2 – Dallas Harris Estates Town Homes #9 constitute community infrastructure pursuant to the Act and the aggregate purchase price of such community infrastructure in the principal amount of \$1,670,900.05 (plus accrued interest thereon in an amount to be determined) is due and owing by the District pursuant to the Development Agreement and such principal amount is hereby approved to be paid to the Developer and/or to Barber Valley Development, Inc. (“BVD”) acting on the Developer’s behalf, by the District from the proceeds of District Obligations.

SECTION 3: PROJECT NO. GO21-3 – DALLAS HARRIS ESTATES TOWN HOMES #11, FINDINGS AND DETERMINATIONS.

Upon review of the Staff Report presented to the Board at this meeting, and upon agreement

with the staff recommendation on this project and bases therefor, which are incorporated herein by this reference, the Board hereby finds and determines that the improvements identified in Project No. GO21-3 – Dallas Harris Estates Town Homes #11 constitute community infrastructure pursuant to the Act and the aggregate purchase price of such community infrastructure in the principal amount of \$4,009,490.97 (plus accrued interest thereon in an amount to be determined) is due and owing by the District pursuant to the Development Agreement and such principal amount is hereby approved to be paid to the Developer and/or to BVD acting on the Developer's behalf, by the District from the proceeds of District Obligations.

ADOPTED by the Board of Directors of the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho, this 5th day of October, 2021.

APPROVED by the Chairperson of the Board of the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho, this 5th day of October, 2021.

**HARRIS RANCH COMMUNITY
INFRASTRUCTURE DISTRICT NO. 1
(CITY OF BOISE, IDAHO)
Ada County, Idaho**

By: _____
Chairperson, Board of Directors

ATTEST:

District Clerk

J.



K. Exhibit K - Development Agreement

ADA COUNTY RECORDER J. DAVID NAVARRO
BOISE IDAHO 11/30/10 03:40 PM
DEPUTY Lisa Bati
RECORDED - REQUEST OF
Boise City

AMOUNT .00 78



When recorded, return to:

Dick Mollerup, Esq.
Meuleman Mollerup
755 W. Front St
Suite 200
Boise, ID 83702

DISTRICT DEVELOPMENT AGREEMENT NO. 1
FOR THE HARRIS RANCH
COMMUNITY INFRASTRUCTURE DISTRICT NO. 1
(CITY OF BOISE, IDAHO)
(Including the June 22, 2010 modifications thereto)

by and among

CITY OF BOISE, IDAHO,

HARRIS RANCH DISTRICT COMMUNITY INFRASTRUCTURE DISTRICT NO. 1
(CITY OF BOISE, IDAHO),

and

HARRIS FAMILY LIMITED PARTNERSHIP

Dated as of August 31, 2010

Exhibit A

**DISTRICT DEVELOPMENT AGREEMENT NO. 1
FOR THE HARRIS RANCH
COMMUNITY INFRASTRUCTURE DISTRICT NO. 1
(CITY OF BOISE, IDAHO)**

ARTICLE I	COMMUNITY INFRASTRUCTURE DISTRICT	4
ARTICLE II	CONSTRUCTION OF PROJECTS BY OWNER	6
ARTICLE III	ACQUISITION OF PROJECTS FROM OWNER.....	8
ARTICLE IV	CONSTRUCTION OF PROJECTS BY THE DISTRICT	12
ARTICLE V	FINANCING OF PROJECTS	15
ARTICLE VI	MATTERS RELATING TO THE BONDS AND OTHER OBLIGATIONS OF THE DISTRICT	19
ARTICLE VII	ACCEPTANCE BY THE MUNICIPALITY OR OTHER AGENCY; ADMINISTRATION	24
ARTICLE VIII	INDEMNIFICATION AND INSURANCE.	26
ARTICLE IX	ANNEXATIONS INTO DISTRICT	27
ARTICLE X	MISCELLANEOUS	28
SIGNATURES	33
EXHIBIT A	LEGAL DESCRIPTION OF PROPERTY.....	A-1
EXHIBIT B	FORM OF NOTICE INVITING BIDS	B-1
EXHIBIT C	FORM OF CERTIFICATE OF ENGINEERS FOR CONVEYANCE OF SEGMENT OF PROJECT	C-1
EXHIBIT D	FORM OF CONVEYANCE OF SEGMENT OF PROJECT	D-1
EXHIBIT E	FORM OF DISCLOSURE PAMPHLET	E-1

THIS DISTRICT DEVELOPMENT AGREEMENT NO. 1 FOR THE HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 (CITY OF BOISE, IDAHO), as modified on June 22, 2010, is entered into this _____ day of _____, 2010, (hereinafter referred to as the "**Agreement**"), by and among the City of Boise, Idaho, a municipal corporation duly incorporated in accordance with the laws of the State of Idaho (hereinafter referred to as the "**Municipality**"), Harris Ranch Community Infrastructure District No. 1, a Community Infrastructure District duly formed and organized by the Municipality and validly existing pursuant to the laws of the State of Idaho (hereinafter referred to as the "**District**"), and Harris Family Limited Partnership, duly formed, validly existing and authorized to do business pursuant to the laws of the State of Idaho; and Alta M. Harris (as to a life estate); (hereinafter referred to as the "**Owner(s)**") having an interest in all or substantially all of the real property within the District. Other persons owning or having an interest in any real property within the District (collectively, the "Other Parties"), have acknowledged and agreed to the terms and provisions of the Agreement and have consented to the recording of this Agreement as a binding encumbrance against their respective property, by the execution of the Consent and Agreement attached hereto.

W I T N E S S E T H :

WHEREAS, this Agreement is being entered into pursuant to The Community Infrastructure District Act codified at Title 50, Chapter 31, Idaho Code, (hereinafter referred to as the "**Act**"), and is in addition to, but does not supplant any development agreement entered into between the Municipality and the Owner pursuant to Section 67-6511A, Idaho Code. The Municipality, the District, the Owner and Other Parties enter into this "District Development Agreement," as that term is defined in Section 50-3102, Idaho Code, to establish the obligations of the parties with regard to the property described in Exhibit A attached hereto and incorporated by reference (hereinafter referred to as the "**Property**") which is comprised of the real property included within the boundaries of the District and includes the property added to the District by resolution of the Board June 22, 2010. This District Development Agreement sets forth the understanding of the parties regarding District financing and development, which includes: intergovernmental agreements; the ultimate public ownership of the community infrastructure financed by the District; the understanding of the parties with regard to future annexations of the property into the District; the total amount of bonds to be issued by the District and the property taxes and special assessments to be levied and imposed to repay the bonds and the provisions regarding the disbursement of bond proceeds; the financial assurances, if any, to be provided with respect to the bonds; impact and other fees imposed by governmental authorities, including fee credits, prepayment and/or reimbursement with respect thereto; and other matters relating to the community infrastructure, such as construction, acquisition, planning, design, inspection ownership and control; and

WHEREAS, this District Development Agreement is consistent with the "General Plan" of the District, as that term is defined in Section 50-3102, Idaho Code, and more fully set forth in Section 50-3103, Idaho Code, applicable to the Property on the date this Agreement is executed (hereinafter referred to as the "**General Plan**"); and

WHEREAS, general obligation bonds (hereinafter referred to as the "**G.O. Bonds**"), special assessment bonds (hereinafter referred to as the "**Assessment Bonds**"), and/or

Revenue Bonds (hereinafter referred to as the "**Revenue Bonds**") (collectively hereinafter referred to as the "**Bonds**") of the District will be issued to provide moneys to finance certain "community infrastructure", as that term is defined in Section 50-3102, Idaho Code, and described in the General Plan of the District heretofore approved by the Municipality and the District during the creation and the June 22, 2010 modification of the District; and

WHEREAS, the District Board of Directors (hereinafter referred to as the "**District Board**") may order and conduct G.O. Bond election at the request of the Owner, the approval of which shall not be unreasonably denied, seeking authorization for the District to levy and collect an ad valorem property tax for purposes of reimbursing or defraying the District's administrative expenses in an amount of not less than one-hundredth of one percent (.01%) of the market value as set forth in Section 50-3113, Idaho Code; and

WHEREAS, the District Board may order and conduct a G.O. Bond election at the request of the Owner, the approval of which shall not be unreasonably denied, seeking authorization for the District to levy and collect an ad valorem property tax for purposes of reimbursing or defraying the cost of eligible community infrastructure and community infrastructure purposes as defined by the Act, equal to an amount as determined by the Owner of no greater than 0.003 (three (3) mills) of the market value as set forth in Section 50-3113, Idaho Code; and

WHEREAS, if the issuance of G.O. Bonds is approved by two-thirds (2/3) of the qualified electors, as that term is defined by Section 50-3102(13), at an election called for that purpose, the proceeds of such G.O. Bonds shall be used to provide monies for community infrastructure purposes consistent with the ballot, the General Plan, this Agreement and the Act; and

WHEREAS, at the request of the Owner, which shall not be unreasonably denied, the District Board, pursuant to the procedures prescribed by Section 50-3109, Idaho Code, may levy assessments of the costs of any community infrastructure or community infrastructure purpose on any land in the District based on the direct or indirect benefit determined to be received by the land, and shall issue and sell the Assessment Bonds and the same shall be secured by and payable from amounts collected from the assessments; and

WHEREAS, pursuant to the Act, the District may enter into this Agreement with the Owner with respect to the acquisition, construction and financing of community infrastructure and community infrastructure purposes, including if monies are advanced by the Owner, the repayment of such advances; and

WHEREAS, pursuant to the Act and Sections 67-2326 through 67-2333, Idaho Code, (hereinafter referred to as the "**Intergovernmental Agreement Act**"), the District and the Municipality may be required to enter into specified sections of this Agreement as an "intergovernmental agreement" with one another, or with other agencies that are political subdivisions of the State of Idaho, including but not limited to the Ada County Highway District (ACHD), the Idaho Transportation Department (ITD), and/or other public or quasi-public agencies for joint or cooperative action for services and to jointly exercise any powers common

to them and for the purposes of the planning, design, financing, inspection, ownership or control of community infrastructure; and

WHEREAS, prior to issuing Bonds related to any community infrastructure improvements, the District Board shall, in each instance, cause a report of the projects relating to such community infrastructure improvements to be prepared by qualified persons, which shall include a description of the community infrastructure to be constructed or acquired, and all other information useful to understand the projects, including but not limited to: a map showing, in general, the location of the projects and the area benefited by the projects; an estimate of the cost to construct and/or acquire the projects; an estimated schedule for completion of the projects; a map or description of the area to be benefited by the projects; a plan for financing the projects, an appraisal in the case of special assessment bonds; as well as any other information which may be reasonably requested by the District Board (hereinafter referred to as the "**Report**").

NOW, THEREFORE, in the joint and mutual exercise of their powers, in consideration of the above premises and of the mutual covenants herein contained and for other valuable consideration, and subject to the conditions set forth herein the parties hereto agree as follows:

ARTICLE I

COMMUNITY INFRASTRUCTURE DISTRICT

Section 1.1 **CID Guidelines.** The District shall be subject to and governed by the terms and provisions of this Agreement.

Section 1.2 **District Consultants and Consulting Costs.** The District, in consultation and coordination with the Owner and as set forth herein, may retain financial advisors, legal advisors, underwriters, market consultants, appraisers, engineers, outside management companies and such other advisors and consultants (collectively hereinafter referred to as "***District Consultants***") as may be necessary to assist the District in its operations, including but not limited to evaluating budgets, reports, financing documents, construction documents and similar matters. Prior to the selection and engagement of services of each of the District Consultants, the Owner shall have the ability submit a list of each of the qualified District Consultants to the District for consideration by the District. The District shall not unreasonably deny or refuse to consider the Owner's list and recommendation of qualified District Consultants. The District shall select such District Consultants from the list submitted by the Owners along with any other listings of approved qualified District Consultants maintained by the District. The costs, fees and expenses of the District Consultants (hereinafter referred to as the "***District Consulting Costs***") shall be included as District Administrative Expenses (as defined herein), provided, however, certain District Consulting Costs may be paid with the proceeds of the Bonds.

Section 1.3 **Compliance with Law.** The District shall maintain its records and conduct its affairs in accordance with the Act and the laws of the State of Idaho.

Section 1.4 **Payment of Municipality's Costs and Expenses.** The Municipality and/or an outside management company, as appropriate and as authorized by Section 50-3105, Idaho Code, shall be paid by the District for its costs and expenses relating to the District as described in Article VII of this Agreement. On or before March 1st of each year, the Municipality and/or an outside management company, as appropriate, will provide the District with an invoice for the Municipality's and/or an outside management company's estimated costs and expenses pertaining to the Municipality's and/or an outside management company's services expected to be rendered to the District during the succeeding fiscal year. The invoice will utilize, as a base estimate, the cost and expenses of the Municipality's and/or an outside management company's services rendered to the District during the preceding year.

Section 1.5 **Contracting for District Financed Infrastructure.**

(a) **Public Bid Requirement.** All infrastructure described in the General Plan that is or expected to be financed with District monies or District Bond proceeds ("***District Financed Infrastructure***") shall be community infrastructure improvements as described in the Act. Any District Financed Infrastructure shall be publicly bid and awarded pursuant to the provisions of the Idaho Code (collectively hereinafter referred to as the "***Public Bid Requirements***").

(b) **Notice Inviting Bids.** Commencing on the date of this Agreement, the form of Notice Inviting Bids in Exhibit B hereto shall be used in substantially such form for publicly bidding and awarding contracts or agreements for community infrastructure improvements that are or are expected to be District Financed Infrastructure, and the use of such form of Notice Inviting Bids prior to the execution and delivery of this Agreement is hereby ratified in all respects.

(c) **Certificate of the Engineers.** Compliance with the Public Bid Requirements shall be evidenced by the certification of the engineers of the Owner and the District (hereinafter collectively referred to as the "*Engineers*") with respect thereto in the form of Exhibit C hereto (hereinafter referred to as the "*Certificate of the Engineers*").

(d) **Limitation on Recourse.** Each agreement or contract for construction or acquisition relating to the community infrastructure improvements or purposes that is or is expected to be District Financed Infrastructure shall provide that the respective contractors or vendors shall not have recourse, directly or indirectly, from or against the Municipality.

Section 1.6 **Submission of Reports.** Owner shall have the right to submit to the District Board multiple Reports requesting the construction, acquisition and financing of all or a part of District Financed Infrastructure or any community infrastructure purpose described in the General Plan. The District Board shall not unreasonably deny or refuse to consider any Report submitted by the Owners which is consistent with the terms of this Agreement, the General Plan, and with the policies of the District to the extent that they are not in conflict with the terms of this Agreement. Upon the approval of Report by the District Board, which approval will not be unreasonably denied, the District Board shall take such actions as may be required to cause the Bonds, which are the subject of the Report, to be issued.

Section 1.7 **Withdrawal of Reports.** Notwithstanding Section 1.6 above, Owner shall be permitted to withdraw any Report submitted by Owner from consideration by the District at any time before the conclusion of the hearing thereon. In the event of such a withdrawal, the District Board shall not approve the Report or adopt any resolution which would effect an implementation of any part of the transaction described in such Report. Owner shall be permitted to resubmit any such withdrawn Report or any Report which has been amended by Owner, at such time as Owner may, in its sole discretion, deem advisable.

Section 1.8 **District Related Costs.** Reasonable costs and expenses incurred by Owners incident to and reasonably necessary for the creation of the District and incident to and reasonably necessary for carrying out the purposes of the District shall be reimbursed by the District including, but not limited to, costs and expenses associated with engineering, surveying, legal, financial and other professional services.

ARTICLE II

CONSTRUCTION OF PROJECTS BY OWNER

Section 2.1 Construction by Owner.

(a) At Owner's Expense. Subject to the other terms and provisions of this Agreement, Owner may, unless the procedure to have the District construct the community infrastructure improvements as described in Article IV hereof is followed, cause to be constructed the community infrastructure improvements or purposes, including but not limited to those improvements described in the General Plan (collectively hereinafter referred to as the "*Acquired Infrastructure*" and as detailed in the General Plan on a project-by-project basis as an "*Acquisition Project*" or the "*Acquisition Projects*") in accordance with plans and specifications approved by the Municipality (hereinafter referred to as the "*Plans and Specifications*").

(b) Compliance with Applicable Codes, Etc. The Acquisition Projects shall be constructed in a good and workmanlike manner in compliance with all applicable standards, codes, rules, guidelines or regulations of the Municipality and/or other appropriate agencies that are political subdivisions of the State of Idaho as in effect for the same or comparable construction projects of the Municipality or such agencies.

Section 2.2 Public Bidding. The Acquisition Projects shall be bid in one or more parts pursuant to the Public Bid Requirements and the requirements described in Section 1.5 of this Agreement (hereinafter collectively referred to as the "*Acquisition Project Construction Contracts*" and individually referred to as an "*Acquisition Project Construction Contract*"). With respect to such Acquisition Project Construction Contracts, the Municipality, the District and the Owner agree that District shall assign the construction bid process to the Owner, subject to the following conditions: (i) the plans, specifications, bidding, contract documents and/or statements of qualifications will be prepared by or at the direction of the Owner, subject to the review and approval of the District; (ii) the Owner shall advertise for bids and/or statements of qualifications for the construction in accordance with the Public Bid Requirements; and (iii) the contracts for the construction of the community infrastructure shall be awarded to the lowest responsible bidder and/or most qualified as determined by the Owner in consultation with the District Engineer as herein defined. Bids and/or statements of qualifications will be submitted to, or as directed by, the District for opening and review. No award of an Acquisition Project Construction Contract shall be made without the concurrence of the District Engineer.

Section 2.3 Project Costs; Change Orders. The total bid amount of any Acquisition Project Construction Contract plus eligible costs, pursuant to the Act including but not limited to real property interests, financing costs, and any other costs of the Acquisition Project that are not statutorily required to be bid pursuant to the Public Bid Requirements shall be submitted for review and subject to the approval of the Manager for the District (hereinafter referred to as the "*District Manager*") or his designee and the engineer for the District (hereinafter referred to as the "*District Engineer*"). If an Acquisition Project Construction

Contract is bid following a Report submitted to the District Board pertaining to the applicable Acquisition Project, the total bid amount shall be deemed approved so long as the total bid amount does not exceed the estimated cost of the Acquisition Project set forth in the Report. Any change order to any Acquisition Project Construction Contract shall be subject to approval by the District Engineer. Any increase in cost caused by any change order shall be the responsibility of Owner but may be included by Owner in any applicable Segment Price pursuant to Article III below.

Section 2.4 **Prior Conveyance Not a Bar.** The prior conveyance or dedication of easements, rights-of-way or community infrastructure shall not affect or proscribe Owner's right to construct community infrastructure improvements or purposes thereto or to be paid or reimbursed for such construction upon acquisition by the District.

ARTICLE III

ACQUISITION OF PROJECTS FROM OWNER

Section 3.1 **Acquisition by District.**

(a) **Purchase.** Subject to the other terms and provisions of this Agreement and after the District Board approves a Report pertaining to the applicable Acquisition Project, District shall acquire from Owner and Owner shall sell to the District, each Acquisition Project, together with all real property or interests therein necessary to operate the District Financed Improvements and all other community infrastructure improvements related thereto (hereinafter collectively referred to as the "***Necessary Public Property***"), as a whole (the entire Acquisition Project) or, if applicable, in completed, distinct portions as determined by the District Engineer and the District Manager and in accordance with the Plans and Specifications (hereinafter collectively referred to as a "***Segment***") at a price for the Acquisition Project, or if applicable each Segment (the "***Project Price***" or, as applicable the "***Segment Price***") established as provided in Section 3.2 hereof. Subject to the terms and provisions of this Section, construction of any Acquisition Projects may commence prior to the submittal of a Report by the District. At the request of the District and with the consent of the Municipality, Owner shall convey any acquired Acquisition Project or Segment(s) and/or the Necessary Public Property, directly to the Municipality or, if provided by an intergovernmental agreement with another governmental entity in which is not inconsistent with the terms of this Agreement, to any other governmental entity that is a political subdivision of the State of Idaho, together with a direct assignment of any warranties, guarantees and bonds.

(b) **Financing; Limited Liability.** Any such acquisition shall be financed (i) at any time before the sale and delivery of any of the Bonds only pursuant to Section 5.1(a) hereof and (ii) at any time after the sale and delivery of any of the Bonds only pursuant to Section 5.1(b) hereof. Payment of the Project Price or Segment Price is subject to the availability of proceeds of District Bonds as described in Section 5.1.

(c) **Compensation Limited.** Owner has not been and shall not be compensated for any of the Acquired Infrastructure except as provided in this Agreement.

(d) **Prior Dedication.** To the extent that any portion, right, title or interest of the Necessary Public Property or infrastructure to be Acquired Infrastructure has been or will be offered, conveyed or dedicated by Owners or accepted by the Municipality or by another governmental entity which is a political subdivision of the state of Idaho, no such prior or future conveyance, dedication, or offer of conveyance or dedication of such portion, right, title or interest in any right-of-way and/or real property interest shall proscribe the Owners' ability to sell Necessary Public Property to the District.

Section 3.2

Determining Project Price.

(a) **Actual Costs.** The Project Price for an Acquisition Project or the Segment Price for a Segment, as applicable, shall be equal to the sum of the accepted bid (together with any approved change orders), and approved pursuant to Section 2.3 hereof, plus any other amounts that are not statutorily required to be bid pursuant to the Public Bid Requirements but are approved pursuant to Section 2.3 hereof, including but not limited to: (i) design and/or engineering of the Acquisition Project or Segment; (ii) construction and/or installation of the Acquisition Project or Segment pursuant to the Acquisition Project Construction Contract for such Acquisition Project or Segment; (iii) construction management services (not to exceed seven (7) percent of the total contract amount); (iv) inspection and supervision by the District of performance under such Acquisition Project Construction Contract; (v) the fair market value of the real property for rights of way, easements and other interests in real property which are part of or related to the segment; (vi) other miscellaneous and incidental costs including but not limited to legal, financial advisory, financing costs, appraisal, surveying and engineering costs expended by Owner for such Acquisition Project or Segment attributable to construction of the Acquisition Project or Segment approved in the Report, and (vii) interest during the period starting from the date of dedication, contribution or expenditure and the time which the Project Price or the Segment Price is paid calculated at the rate of interest equal to the prime rate as reported in the West Coast Edition of the Wall Street Journal plus two (2) percent from day-to-day, on the amounts expended for purposes of clauses (i) through (vi) for such Acquisition Project or Segment attributable to construction of the Segment approved by the Engineers as certified in the Certificate of Engineers for that Acquisition Project or Segment. No other financing charges, other than those described in section (vii) above will be allowed as an eligible component of the Project Price for an Acquisition Project or Segment.

(b) **Certificate of Engineers.** In the event a cost component of a Project Price or Segment Price pertains to two or more Acquisition Projects or Segments, such cost component shall be allocated among the Acquisition Projects or Segments by the District Engineer in a reasonable manner and such amount shall be certified in the Certificate of the Engineers for each Acquisition Project or Segment.

Section 3.3

Conditions for Payment.

The District shall pay the Project Price or the Segment Price, as applicable, for and acquire from Owner, and Owner shall, subject to Section 5.1(a)(ii) below, accept the Project Price or the Segment Price, as applicable, for and sell to the District, each Acquisition Project or Segment as provided in Section 3.1 hereof after receipt of the Report and after receipt by the District Manager of the following with respect to such Acquisition Project or Segment, in form and substance reasonably satisfactory to the District Manager:

- (i) the Certificate of the Engineers;
- (ii) a warranty deed, plat dedication or easement from the Owner for such Necessary Public Property executed by an authorized officer of the Owner or such other satisfactory evidence of public ownership of such Necessary Public Property;

- (iii) such environmental assessments or other evidence satisfactory to the District Manager that such Necessary Public Property does not contain environmental contaminants which make such Necessary Public Property unsuitable for its intended use or to the extent such contaminants are present, a plan satisfactory to the District Manager which sets forth the process by which such Necessary Public Property will be made suitable for its intended use, a plan for remediation of such contaminants, if required by the District Manager, and the sources of funds necessary to accomplish such purpose;
- (iv) the "Conveyance for Segment of Project" in substantially the form of Exhibit D hereto or such other form as may be required by the other governmental body specified in the Report (hereinafter referred to as a "*Conveyance*");
- (v) evidence that all Necessary Public Property has been, or is concurrently being, conveyed to the District, Municipality, or other agency that is a political subdivision of the State of Idaho and specified in the Report, as applicable, and public access to the Segment or the Acquisition Project, as applicable, has been or will be provided;
- (vi) the assignment of all contractors and materialmen warranties and guarantees as well as payment and performance bonds;
- (vii) an acceptance letter issued by the District, Municipality or other agency that is a political subdivision of the State of Idaho and specified in the Report, as applicable. Such acceptance letter shall be issued by the District, Municipality or appropriate agency within thirty (30) days of receipt of a request for acquisition by Owner. The failure of the District, Municipality or such other agency to issue an acceptance letter within thirty (30) days of a receipt of a request for acquisition by the Owner shall be deemed an acceptance by such District, Municipality or such other agency, such that an acceptance letter shall not be required. Should such acceptance not be given by the District, Municipality, or such other agency, the respective agency shall state with particularity such reasonable objections as to why such letter shall not issue. Owner shall, within thirty (30) days, respond in writing to such agency objections, addressing such objections. If reasonable cause shall exist, Owner shall request that the agency reconsider such objections. Within ten (10) days of Owner's request for reconsideration, such agency shall respond in writing addressing the same with particularity; and
- (viii) such other documents, drawings, instruments, approvals or opinions as may reasonably be requested by the District Manager.

Section 3.4 **Conveyance of Necessary Public Property.** Notwithstanding anything herein, the District may purchase and the Owner may sell and finance real property interests and/or related eligible community infrastructure allowable pursuant to the Act. The Owner shall, without cost to the Municipality: (a) sell, dedicate or convey to the District; (b) if directed by the District and consented to by the Municipality, sell, dedicate or convey to the Municipality, or; (c) sell, dedicate or convey to another agency that is a political subdivision of the State of Idaho, if such dedication or conveyance is provided for in the Report or required by the District Manager, all Necessary Public Property required for the Acquisition Project or Segment, as applicable.

Section 3.5 **Financing; Limited Liability.** Any such acquisition shall be financed; (i) at any time before the sale and delivery of any of the Bonds only pursuant to Section 5.1(a) hereof, and (ii) at any time after the sale and delivery of any of the Bonds only pursuant to Section 5.1(b) hereof. Payment of the costs of any Acquisition Project is subject to the availability of proceeds of District Bonds as described in Section 5.1.

ARTICLE IV

CONSTRUCTION OF PROJECTS BY THE DISTRICT

Section 4.1 **Construction by District.**

(a) **Generally.** Subject to the other terms and provisions of this Agreement, the District, after the District Board approves a Report for construction to be performed by the District, prior to the bidding therefore, may cause any of the community infrastructure improvements or purposes described in the General Plan (hereinafter referred to if constructed pursuant to the provisions of this Article IV as collectively the "*Constructed Infrastructure*" and as detailed in the General Plan on a project-by-project basis a "*Construction Project*" or the "*Construction Projects*") to be constructed pursuant to the Plans and Specifications.

(b) **Similar Requirements.** The Construction Projects shall be constructed in accordance with the requirements for construction projects of the Municipality similar to the Construction Projects unless heretofore agreed otherwise by the Municipality or other governmental agency as appropriate.

Section 4.2 **Contracts.**

(a) **Construction Projects.** The Construction Projects may be bid in one or more parts by and in the name of the District pursuant to the Public Bid Requirements, as applicable, and agreements or contracts relating to the Construction Projects shall be entered into by the District (hereinafter collectively referred to as the "*Construction Project Construction Contracts*" and as individually a "*Construction Project Construction Contract*").

(b) **Construction Costs.** The "Construction Costs" for any Construction Project shall be equal to the sum of the accepted bid, and any amount paid on account of any change orders approved by the District Manager and District Engineer, pursuant to Section 4.2 (a) plus any other amounts that are not statutorily required to be bid pursuant to the Public Bid Requirements but that are approved by the District Manager and the District Engineer, consistent with the Report, for: (i) design and/or engineering of the Construction Project; (ii) construction and/or installation of the Construction Project pursuant to the Construction Project Construction Contract(s); (iii) the construction management services (not to exceed seven (7) percent of the total contract amount); (iv) inspection and supervision by the District of performance under such Construction Project Construction Contract(s); (v) the fair market value of the real property for rights of way, easements and other interests in real property which are part of or related to the segment; (vi) other miscellaneous and incidental costs including but not limited to legal, financial advisory, financing costs, appraisal, surveying and engineering costs expended by Owner for such Acquisition Project or Segment attributable to construction of the Acquisition Project or Segment approved in the Report, and (vii) interest during the period starting from the date of dedication, contribution or expenditure and the time which the Project Price or the Segment Price is paid calculated at the rate of interest equal to the prime rate as reported in the West Coast Edition of the Wall Street Journal plus two (2) percent from day to day, on the amounts expended for purposes of clauses (i) through (vi) for such Acquisition Project or

Segment attributable to construction of the Acquisition Project or Segment approved by the Engineers as certified in the Certificate of Engineers for that Acquisition Project or Segment. . No other financing charges, other than those described in section (vii) above will be allowed as an eligible component of the Project Price for an Acquisition Project or Segment.

Section 4.3 **Convey Necessary Public Property.** Prior to bidding any contract for the construction of a Construction Project, the Owner shall: (a) sell, dedicate or convey to the District; (b) if directed by the District, and consented to by the Municipality, sell, dedicate or convey to the Municipality; or (c) sell, dedicate or convey to another governmental body, if such dedication or conveyance is provided for in the Report or required by the District Manager, all Necessary Public Property required for the construction of the community infrastructure improvements comprising the Construction Projects. The type, size and terms of the Necessary Public Property required for the construction and operation of the Construction Project shall be similar to the requirements for construction projects of the Municipality or as appropriate, other governmental agency, similar to the Construction Projects. In addition, such conveyance shall occur after receipt by the District Manager of the following with respect to such Necessary Public Property, in form and substance reasonably satisfactory to the District Manager:

(i) a warranty deed, plat dedication or easement from the Owner for such Necessary Public Property executed by an authorized officer of the Owner or such other satisfactory evidence of public ownership of such Necessary Public Property;

(ii) such environmental assessments or other evidence satisfactory to the District Manager that such Necessary Public Property does not contain environmental contaminants which make such Necessary Public Property unsuitable for its intended use or to the extent such contaminants are present, a plan satisfactory to the District Manager which sets forth the process by which such Necessary Public Property will be made suitable for its intended use a plan for remediation of such contaminants if required by the District Manager and the sources of funds necessary to accomplish such purpose; and

(iii) such other documents, instruments, approvals or opinions as the District Board may reasonably request including title reports, insurance and opinions.

Section 4.4 **Limited Compensation.** Owner has not been and shall not be compensated for any costs of any Construction Project except as provided herein.

Section 4.5 **Receipt of Report.** Pursuant to this Article, construction of any Construction Project has not and shall not commence prior to the receipt of the Report and the conveyance or dedication of all Necessary Public Property.

Section 4.6 **Financing; Limited Liability.** Pursuant to this Article, any such construction or acquisition shall be financed (i) at any time before the sale and delivery of any of the Bonds only pursuant to Section 5.2(a) hereof and (ii) at any time after the sale and delivery of any of the Bonds only pursuant to Section 5.2(b) hereof. Payment of the costs of any Construction Project is subject to the availability of proceeds of District Bonds as described in Section 5.2.

ARTICLE V

FINANCING OF PROJECTS

Section 5.1 **Acquisition Projects.**

(a) Before Bond Sale.

(i) In order to provide for any acquisition of an Acquisition Project or a Segment occurring before the sale and delivery of any Bonds, the Project Price or, if applicable, the Segment Price(s) for Segment(s), shall be paid by Owner subject to payment and acquisition by the District pursuant to the terms of this Agreement and the Conveyance of the Acquisition Project or Segment.

(ii) As soon as possible after the sale and delivery of any Bonds, issued for the purpose of acquiring an Acquisition Project or Segment, the amount of the Project Price for such Acquisition Project or such Segment Price of a Segment paid by the Owner prior to the sale and delivery of any of the Bonds shall, subject to the requirements of Section 3.3 hereof, be paid to Owner from, and only from, the proceeds of the sale and delivery of the Bonds. Neither the District nor the Municipality shall be liable to Owner (or any contractor or assigns under any Contract) for payment of any Project Price or Segment Price except, the District shall be liable only to the extent unencumbered proceeds of the sale of the Bonds issued for the purpose of acquiring an Acquisition Project or any Segment are available for such purpose. No representation or warranty is given by the District, District Board or Municipality that the Bonds approved for issuance and sale by the District Board can be sold by the District, or that sufficient proceeds from the sale of the Bonds shall be available to pay any Project Price or Segment Price. The foregoing is not intended to limit the right of Owner to payment for any amount of the Project Price or Segment Price paid by Owner in excess of the proceeds from the sale of the Bonds if the District is able to finance such amount from other or future Bond proceeds.

(iii) Until the sale and delivery of the Bonds issued and sufficient for the purpose of acquiring an Acquisition Project or any Segment, the District shall not have any obligation to repay Owner for any payment made by Owner to pay any Project Price or Segment Price.

(b) After Bond Sale.

(i) Any acquisition of an Acquisition Project or a Segment occurring after the sale and delivery of any of the Bonds issued for the purpose of acquiring an Acquisition Project or any Segment shall, subject to the requirements of Section 3.3 hereof, be provided for by the payment of the Project Price or Segment Price from, and only from, the proceeds of the sale and delivery of the Bonds issued and sufficient for the purpose of acquiring an Acquisition Project or any Segment.

(ii) Until the sale and delivery of the Bonds for the purpose of acquiring an Acquisition Project or any Segment, neither the District nor the Municipality shall have any

obligation to pay such Project Price or Segment Price. Neither of the District nor the Municipality shall be liable to Owner (or any contractor or assigns under any Contract) for payment of any Project Price or Segment Price except, the District shall be liable only to the extent unencumbered proceeds of the sale of the Bonds issued for the purpose of acquiring an Acquisition Project or any Segment are available for such purpose. No representation or warranty is given by the District, District Board or the Municipality that the Bonds can be sold by the District or that sufficient proceeds from the sale of the Bonds shall be available to pay such Project Price or Segment Price. The foregoing is not intended to limit the right of Owner to payment for any deficiency between the proceeds from the sale of the Bonds and the amount of any Project Price or Segment Price paid by Owner if the District is able to finance such amount from other or future Bonds.

(c) **If Sufficient Bonds Not Issued.** If the Bonds are not issued or if the proceeds of the Bonds are insufficient to pay all of the Project Price or Segment Price, there shall be no recourse to the District or the Municipality and the District and the Municipality shall not have liability with respect to, the Project Price or Segment Price, except the District shall be liable for payment only from the proceeds of the sale of the Bonds issued for the purpose of acquiring an Acquisition Project or any Segment, if any. The foregoing does not limit the Owner's right to payment for any amount of the Segment Price of a Segment paid by Owner in excess of the proceeds from the sale of the Bonds if the District is able to finance such amount from other or future Bonds proceeds and the District may proceed with future Bond issuances, whenever the same has been requested by the Owner, and whenever the District has reasonable capacity to proceed with future Bond issuances, to fully satisfy the Project Price or Segment Price. The District Board agrees to make all reasonable efforts to issue Bonds upon the request of the Owner in a timely manner.

Section 5.2 Construction Project.

(a) Before Bond Sale.

(i) To provide for the Construction Costs due pursuant to any Construction Project Construction Contract after the award but before the sale and delivery of any of the Bonds, the Owner may advance monies to the District to pay Construction Costs pursuant to the terms of this Agreement. Any payment of such Construction Costs by the Owner shall be consistent with the Construction Project Construction Contract and shall be advanced only upon the written approval of the District Engineer and the District Manager of each request for payment of the applicable contractor in respect of such Construction Project Construction Contract.

(ii) As soon as possible after the sale and delivery of any of the Bonds, issued for the purpose of paying the Construction Costs of a Construction Project Construction Contract and sufficient Bond proceeds are reserved to pay the remaining Construction Costs of all awarded Construction Project Construction Contract the total amounts of the Construction Costs paid by Owner prior to the sale and delivery of the Bonds shall be paid to Owner from, and only from, the proceeds of the sale and delivery of the Bonds issued for the purpose of paying Construction Costs of a Construction Project Construction Project. Neither the District nor the

Municipality shall be liable to Owner (or any contractor or assigns under any Contract) for payment of any such Construction Cost amount except the District shall be liable to the extent unencumbered proceeds of the sale of the Bonds issued for the purpose of paying Construction Costs of a Construction Project Construction Contract are available for such purpose. No representation or warranty is given by the District, District Board or Municipality (or any of them) that sufficient proceeds from the sale of the Bonds shall be available to pay such amounts of the Construction Costs paid by Owner. The foregoing is not intended to limit the right of Owner to payment for any amount of the Construction Costs paid by Owner in excess of the proceeds from the sale of the Bonds if the District is able to finance such amount from other or future Bonds and the District.

(iii) Until the sale and delivery of the Bonds issued for the purpose of paying the Construction Costs of a Construction Project Construction Contract, the District shall not have any obligation to repay Owner for any Construction Costs advanced by Owner and after the sale and delivery of the Bonds issued for the purpose of paying the Construction Costs of a Construction Project Construction Contract such obligation shall be limited to the amount of the proceeds of the Bonds issued for the purpose of paying the Construction Costs of a Construction Project Construction Contract available for such purpose.

(b) **After Bond Sale.**

(i) Any Construction Costs due pursuant to any Construction Project Construction Contract awarded after the sale and delivery of any of the Bonds issued for the purpose of paying Construction Costs of a Construction Project Construction Contract shall be paid from, and only from, the proceeds of the sale and delivery of the Bonds issued for the purpose of paying Construction Costs of a Construction Project Construction Contract.

(ii) Until the sale and delivery of the Bonds issued for the purpose of paying Construction Costs of a Construction Project Construction Contract, neither the District nor the Municipality shall have any obligation to pay such Construction Cost amounts. Neither the District nor the Municipality shall be liable to Owner for payment of any such Construction Cost amount except to the extent unencumbered proceeds of the sale of the Bonds issued for the purpose of paying Construction Costs of a Construction Project Construction Contract are available for such purpose. No representation or warranty is given by the District, District Board or Municipality (or any of them) that the Bonds can be sold by the District, or that sufficient proceeds from the sale of the Bonds shall be available to pay Construction Costs.

(c) **If Sufficient Bonds Not Issued.** If the Bonds are not issued or if the proceeds of the sale of the Bonds are insufficient to pay any or all of the Construction Costs of a Construction Project Construction Contract provided in Subsections (a) or (b), there shall be no recourse to the District or the Municipality and the District and the Municipality shall have no liability with respect to any Construction Project Construction Contract, except the District shall be liable only from the proceeds of the sale of the Bonds. The foregoing does not limit the Owner's right to payment for any amount of the Construction Costs of a Construction Project Construction Contract paid by Owner in excess of the proceeds from the sale of the Bonds if the District is able to finance such amount from other or future Bonds proceeds and the District may

proceed with future Bond issuances, whenever the same has been requested by the Owner, and whenever the District has reasonable capacity to proceed with future Bond issuances, to fully satisfy the Construction Costs of a Construction Project Construction Contract. The District Board agrees to make all reasonable efforts to issue Bonds upon the request of the Owner in a timely manner.

ARTICLE VI

MATTERS RELATING TO THE BONDS AND OTHER OBLIGATIONS OF THE DISTRICT

Section 6.1 **Bonds Generally.**

(a) **Submission of Report; Issuance of Bonds.** Upon the submission of a Report, and upon a date established by the District Manager, the District Board shall take all such reasonable action necessary for the District to issue and sell the Bonds, pursuant to the terms and conditions established by the District Board in connection with the Report and consistent with the provisions of the Act.

(b) **Sale of Bonds; Amount.** The Bonds may be sold in one or several series, in an amount sufficient; (i) to pay the Acquisition Price or the Segment Price for an Acquisition Project and/or the Construction Costs relating to any Construction Project Construction Contract, in each case as established pursuant hereto and in the Report; (ii) to pay all other amounts indicated in the Report; (iii) to pay all relevant issuance costs related to the applicable series of the Bonds; (iv) to pay capitalized interest described in the Report, and (v) to the extent permitted by law, to fund a debt service reserve fund in an amount not in excess of that described in the Report. In the case where the Report provides for the sale of Assessment Bonds, the Acquisition Project or the Construction Project Construction Contract are hereinafter collectively referred to as the "Work" which shall be based on the estimated costs and expenses indicated in the resolution of intention establishing the assessment District, (hereinafter referred to as the "*Estimate*") and include the amounts described in clauses (i) through (v) (collectively hereinafter referred to as the "*Financeable Amount*").

(c) **Sale of Bonds; Denominations.** The Bonds will be sold in denominations of \$100,000 each or \$1,000 integral multiples in excess thereof unless otherwise agreed by the District Board.

(d) Assessment Bonds; Amount.

(i) Assessment Bonds shall be special assessment lien bonds payable from amounts collected from, among other sources, the hereinafter described special assessments (referred to as originally levied and as thereafter may be reallocated as described herein as the "*Assessments*").

(ii) The Assessments shall be based on the Financeable Amount indicated in the Report. None of the Acquisition Project Construction Contracts or the Construction Project Construction Contracts applicable to the Work shall be required to be bid or awarded as a prerequisite to the levying of the Assessments.

(iii) The Assessments shall be levied pursuant to the procedures prescribed by Section 50-3109, Idaho Code, and such other procedures as the District provides.

(iv) In the event of nonpayment of the Assessment, the procedures for foreclosure of the applicable portion of the Property set forth in Section 50-3109 (8), Idaho Code, shall apply. Neither the District nor the Municipality is required to purchase any of the Property at such foreclosure sale if there is no other purchaser.

(v) To prepay, from property owner payments, in whole or in part the applicable portion of the Assessment, on any interest payment date, the following shall be paid to the District: (i) the interest on such portion to the next date Bonds may be redeemed plus (ii) the unpaid principal amount of such portion rounded up to the next highest multiple of the lowest authorized denomination of the Bonds plus (iii) any premium due on such redemption date with respect to such portion plus (iv) any administrative or other fees charged by the District with respect thereto less (v) the amount by which the reserve described in Section 6.2(c) may be reduced on such redemption date as a result of such prepayment rounded up to the nearest \$1,000. The reserve fund credit shall equal the lesser of: (a) the expected reduction in the reserve requirement associated with the redemption of the outstanding bonds as a result of the prepayment or (b) the amount derived by subtracting the new reserve requirement in effect after the redemption of outstanding bonds as the result of the prepayment from the balance in the reserve fund on the payment date.

Section 6.2 **Requirements for Assessment Bonds.**

(a) **Appraisal; Coverage Ratio.** At the time of sale of the Assessment Bonds, an appraisal in form and substance satisfactory to the District, and prepared by an MAI appraiser (hereinafter referred to as the "**Appraisal**") must show that the overall bulk aggregate wholesale value of the land contained within the assessment area to be financed with Assessment Bonds (as improved by the community infrastructure described in the relevant Report) is worth at least three (3) times the aggregate principal amount of the Assessment Bonds allocated to the assessed land. If in the event that market forces require an overall bulk aggregate wholesale value in excess of three (3) times the aggregate principal amount of the Assessment Bonds and such required valuation cannot be achieved, the Owner shall preserve the following options to provide the additional security necessary to achieve the necessary value requirements: (i) posting a letter of credit, or pledging MAI appraised real estate collateral sufficient to cover the portion of the Assessment Bonds not supported by the overall value-to-lien ratio requirement; and/or (ii) escrowing that portion of the proceeds of the Assessment Bonds not supported by the overall value-to-lien ratio requirement until the required value-to-lien ratio is achieved at which time the escrowed proceeds may be released, and/or (iii) if market conditions allow, issuing a second series of Assessment Bonds for the benefited area in question.

(b) Bonds sold in non-public sales shall be sold in a limited distribution to qualified institutional buyers, or accredited investors (as defined in Rule 144A and Rule 501(a), Regulation A, of the federal securities laws) or to sophisticated municipal market participants as that term is customarily used in the industry.

(c) **Reserve Fund.** If provided for in the Report, the "sale proceeds" of the sale of the Assessment Bonds shall include an amount sufficient to fund a reserve to secure payment of debt service on the Assessment Bonds in an approximate amount equal to the lesser of: (i) one year's maximum debt service, (ii) ten (10) percent of the "stated principal amount" of the Assessment Bonds as such terms in quotation are defined in the Internal Revenue Code of 1986, as amended, or (iii) one hundred twenty-five (125) percent of average annual debt service. Payment from such reserve shall not effect a reduction in the amount of the Assessment, and any amount collected with respect to the Assessment thereafter shall be deposited to such reserve to the extent the Assessment is so paid therefrom.

Section 6.3 Requirements for General Obligation Bonds.

(a) **Bond Authorization.** The total aggregate principal amount of G.O. Bonds authorized shall be \$50,000,000. Immediately following the formation of the District, the District shall take such action as necessary to hold the required bond election to authorize the District to establish such G.O. bond authority. The bond election shall have a term of thirty (30) years or as otherwise provided by Idaho law. Without the approval of the Owner, neither the District nor any other third party owning property within the District shall have the ability to request the issuance of G.O. Bonds until such time as the Owner and their respective affiliates hold fee title to less than fifteen (15) percent of the total property contained within the boundaries of the District.

(b) **Tax Levy for Bonds.** The District may annually levy and collect an ad valorem tax upon all taxable property in the District which shall be sufficient after giving prudent consideration to other funds available to the District to pay when due the principal of, interest on and premium, if any, on the G.O. Debt (as such term is hereinafter defined) incurred by the District to finance community infrastructure purposes, including, the construction or acquisition of community infrastructure as provided in any Report.

(c) **Limit on Indebtedness.** No indebtedness (indebtedness shall not include administrative expenses) secured by a pledge of ad valorem taxes, which such ad valorem tax rate shall be determined by the Owner, including, but not limited to, G.O. Bonds (collectively hereinafter referred to as "***G.O. Debt***"), shall be incurred unless ninety-five percent (95%) of the amount of ad valorem taxes estimated to be collected at a tax rate of not greater than .003 (3 mills) of the assessed value of the taxable property within the District is sufficient to pay the highest combined debt service requirements for the proposed G.O. Debt and any other G.O. Debt outstanding. The assessed value of the taxable property shall, for purposes of this paragraph, be equal to the value at the time of the issuance of the proposed G.O. Debt as shown in the records of the County Assessor. Notwithstanding the foregoing or any other provision of this Agreement, G.O. Debt may be authorized by the District Board, for situations where a tax rate greater than .003 (3 mills) of the assessed value of taxable property would be necessary to pay the highest combined debt service of the proposed and outstanding G.O. Debt, if other sources of revenue or additional security acceptable to the District Board are pledged to pay debt service on the G.O. Debt in an amount that, when combined with the taxes collected at the .003 (3 mills) tax

rate or less, provides a sufficient amount to pay the highest combined debt service of the proposed and outstanding G.O. Debt.

Section 6.4 General Requirements. The following minimum requirements are hereby established and required with respect to any financing by the District sold to accredited investors (as defined in Rule 501(a), Regulation D), qualified institutional buyers (as defined in Rule 144A) or sophisticated municipal market participants (as such term is customarily used in the industry).

(a) **Public Offering.** The District shall not issue any series of the Bonds unless the corresponding series of the Bonds are rated A or better by a nationally recognized bond rating agency with restrictions on subsequent transfer thereof under such terms as the District Board, in their discretion, approve.

(b) **Limited Offering of Bonds; Transfer Restrictions.** Except as permitted below, the Bonds shall be sold only to accredited investors (as defined in Rule 501(a), Regulation D) or qualified institutional buyers (as defined in Rule 144A) or sophisticated municipal market participants (as such term is customarily used in the industry). Secondary transfers of the Bonds will be permitted as long as Bonds are sold to accredited investors (as defined in Rule 501(a)), qualified institutional investors (as defined in Rule 144A); or sophisticated municipal market participants (as such term is customarily used in the industry) with such offers and sales occurring through a broker, dealer or broker-dealer.

(c) Any disclosure document prepared in connection with the offer or sale of Bonds must clearly indicate that neither the Municipality nor the State of Idaho or any political subdivision of either, excluding the District, shall be liable for the payment or repayment of any obligation, liability, bond or indebtedness of the District, and neither the credit nor the taxing power of the Municipality, the State of Idaho, or any political subdivision of either, excluding the District, shall be pledged therefore.

(d) The District Board shall record with the county clerk, upon the records of each parcel of real property within the District a disclosure notice as required by Section 50-3115, Idaho Code, setting forth that such property will be encumbered with future Assessment Bond, and/or G.O. Bond repayment liability. Such notice shall be provided to each potential purchaser of a residential lot within the District disclosing the existence of an Assessment or tax in accordance with the Act (assuming such Assessment or tax remains at the time of sale to the potential purchaser). Each potential purchaser shall acknowledge in writing that the purchaser received and understood the disclosure document. The District shall maintain records of the written acknowledgments. To provide evidence satisfactory to the District Board that any prospective purchaser of land within the boundaries of the District has been notified that such land is within the boundaries of the District and that the Bonds may be then or in the future outstanding, a disclosure pamphlet substantially in the form of Exhibit E hereto (hereinafter referred to as the "**Pamphlet**") shall be produced pursuant to Section 10.2 provided, however, that the Pamphlet may be modified as necessary in the future to adequately describe the District

and the Bonds and source of payment for debt service therefore as agreed by the District Board and Owner.

(e) Each Obligated Person (as defined in Section 240.15c2-12, General Rules and Regulations, Securities Exchange Act of 1934 (hereinafter referred to as the "**Rule**")) shall execute and deliver, and thereafter comply with and carry out all the provisions of, a "**Continuing Disclosure Undertaking**" with respect to the Bonds which shall be in a form satisfactory to the District and the purchaser of the Bonds for such purchaser to comply with the requirements of the Rule.

(f) **Financial Assurance.** At the time of sale of either General Obligation or Assessment Bonds, the Owner shall provide or cause to be provided financial assurances in the form of escrowed cash, bonds, letter of credit or other similar assurances, accessible by the District and in each case in form acceptable to the District Manager, for amounts necessary to pay all costs and expenses associated with providing all the community infrastructure improvements or purposes described in the Report in excess of the Bond proceeds, as well as any unpaid costs and expenses of issuance of such Bonds not paid or payable from the proceeds of the sale of such Bonds because such proceeds are insufficient in amount for such purposes or such Bonds are not sold. The foregoing is not intended to limit the right of Owner to reimbursement for any amount advanced in excess of the proceeds from the sale of such Bonds if the District is able to finance such amount from other or future Bond proceeds, and the District and the Municipality shall reasonably cooperate with Owner in preserving the right to any such future reimbursement.

ARTICLE VII

ACCEPTANCE BY THE MUNICIPALITY OR OTHER AGENCY; ADMINISTRATION;

Section 7.1 Upon satisfaction of the terms for acceptance set forth in this Agreement and any applicable intergovernmental agreement, and simultaneously with the payment of, or the promise to pay, the related Project Price, Segment Price or Construction Costs of a Construction Project, the Acquisition Project or Segment of Acquired Infrastructure or the Construction Project, as the case may be, shall be accepted by the Municipality or such other agency that is a political subdivision of the State of Idaho, subject to the conditions pursuant to which facilities such as the Acquisition Project, Segment or Construction Project, as the case may be, are typically accepted by the Municipality or such other agency that is a political subdivision of the State of Idaho, and thereafter shall be made available for use by the general public.

Section 7.2 Any such acceptance of such community infrastructure as set forth in this Article shall be accompanied by "Certificate of Engineers" substantially similar to that certificate set forth in Exhibit C, attached hereto. Such Certificate of Engineers shall specify: (i) that the community infrastructure has been completed in accordance with the plans and specifications for such community infrastructure; (ii) the Project Price or Segment Price; (iii) that such community infrastructure was constructed in compliance with the Public Bidding Requirements; (iv) that Owner has filed all construction plans, specifications, contract documents, and supporting engineering data for the construction or installation of such Acquisition Project or Segment with the Municipality or other appropriate agency that is a political subdivision of the State of Idaho; and (v) that the Owner obtained good and sufficient performance and payment bonds as required by the Agreement.

Section 7.3 Any such acceptance of community infrastructure as set forth in this Article shall also be accompanied by a "**Conveyance of Acquisition Project or Segment of Project**" substantially similar to that form set forth and attached hereto as Exhibit D. By means of such conveyance, Owner shall convey to Municipality or such other appropriate agency that is a political subdivision of the State of Idaho such community infrastructure, along with warranties which shall include: (i) that the Owner has the full legal right and authority to make the sale, transfer, and assignment herein provided; (ii) that Owner is not a party to any written or oral contract which adversely affects this conveyance; (iii) that the Owner is not subject to any bylaw, agreement, mortgage, lien, lease, instrument, order, judgment, decree, or other restriction of any kind or character which would prevent the execution of the conveyance; (iv) that the Owner is not engaged in or threatened with any legal action or proceeding, nor is it under any investigation, which prevents the execution of the conveyance; (v) that the person executing the conveyance on behalf of the Owner has full authority to do so, and no further official action need be taken by the Owner to validate the conveyance; and (vi) the community infrastructure conveyed are all located within property owned by the Owner, public rights-of-way, or public utility or other public easements dedicated or to be dedicated by plat or otherwise.

Section 7.4 The parties agree that the term "***District Administrative Expenses***" shall include all the administrative costs and expenses of the District. District Administrative Expenses will not include any costs or expenses paid by the District from revenues or taxes collected to pay the Debt Service (as such term is defined in the Act) on any Bonds of the District.

Section 7.5 (a) The District Board shall levy and collect an administration ad valorem tax not to exceed one-hundredth of one percent (0.01%) of market value for assessment purposes on all taxable property within the District (hereinafter referred to as the "***Administration Tax***"). To the extent the proceeds from the Administration Tax exceed the expenses and costs described in this Article VII, excess proceeds, to the extent that such proceeds may exist shall be utilized to reimburse the Owner's for the aggregate payments, if any, related to District Administration Expenses; to the extent that the proceeds from the Administration Tax exceed the District Administrative Expenses of the District, such Administration Tax shall be reduced to provide a proper matching of proceeds to expenses.

(b) The proceeds of the Administration Tax may be used by the District for any lawful administrative purpose as provided in the Act.

ARTICLE VIII

INDEMNIFICATION

Section 8.1 (a) The Owner agrees to protect and indemnify and hold the Municipality, its officers or employees and agents and each of them harmless from and against any and all claims, losses, expenses, suits, actions, decrees, judgments, awards, attorneys' fees, and court costs which the Municipality, its officers, employees or agents or any combination thereof may suffer or which may be sought against or recovered or obtained from the Municipality, its officers, employees or agents or any combination thereof as a result of or by reason of or arising out of or in consequence of: (i) the acquisition, construction or financing of Community Infrastructure by the District or Municipality pursuant to this Agreement; (ii) any environmental or hazardous waste conditions (a) which existed on any property which is part of an Acquisition Project or Segment of Acquired Infrastructure at any time prior to final acceptance of the Project by the Municipality or such other political subdivision of the State of Idaho, or which was caused by the Owner, or (b) which existed on any of the property which is assessed at any time while the Owner owned the property, or which was caused by the Owner, provided said condition was not caused by the deliberate action of the Municipality, District, or such other political subdivision of the State of Idaho; or (iii) any act or omission, negligent or otherwise, of the Owner or any of its subcontractors, agents or anyone who is directly employed by or acting in concert with the Owner or any of its subcontractors, or agents, in connection with an Acquisition Project or Segment of Acquired Infrastructure. This section is not intended and shall not be construed to be a warranty of the construction, workmanship or of the materials or equipment; it being agreed that the Owner's only warranty of such matters to the Municipality is as stated in Section 2.1(b).

(b) The Owner agrees that it shall defend the Municipality, its officers, employees and agents and each of them in any suit or action that may be brought against it or any of them by reason of the Municipality's involvement in the District and the financing thereof or any act or omission, negligent or otherwise, against the consequences of which the Owner has agreed to indemnify the Municipality, its officers, employees or agents.

(c) No indemnification is required to be paid by the Owner for any claim, loss or expense arising from the willful misconduct or gross negligence of the Municipality or its officers or employees.

Article IX

ANNEXATIONS INTO DISTRICT

Section 9.1 The purpose of the District is to provide for the financing, construction and/or acquisition of community infrastructure and community infrastructure purposes as defined in the General Plan for the District property only. Accordingly, the Municipality, District, and Owner agree that future annexations to the District pursuant to Section 50-3106, Idaho Code, shall be prohibited for the life of the District with the exception of future property which may be requested by the Owner for inclusion within the boundaries of the District; or inclusions of property within the District with the express prior written consent of the Owner.

Article X

MISCELLANEOUS

Section 10.1 Neither the Municipality, the District nor the Owner shall knowingly take, or cause to be taken, any action which would cause interest on any Bond to be includable in gross income for federal income tax purposes pursuant to the Internal Revenue Code of 1986, as amended.

Section 10.2 (a) The Owner shall provide evidence satisfactory to the District Manager that any prospective purchaser of land within the boundaries of the District has been notified that such land is within the boundaries of the District and that the Bonds may be then or in the future be outstanding. The Pamphlet shall be produced, provided however, that the Pamphlet may be modified as necessary in the future to adequately describe the District and the Bonds and source of repayment for debt service therefore as agreed by the District Manager and the Owner.

(b) The Owner shall require that each homebuilder to whom the Owner has sold land shall:

- (i) provide the Pamphlet to an prospective purchaser of land;
- (ii) cause and purchaser of land to sign a disclosure statement upon entering into a contract for purchasing such land, such disclosure statement to acknowledge receipt of a copy of the Pamphlet and to disclose the effect of the Bonds in a form reasonably acceptable to the District Manager;
- (iii) provide a copy of each fully executed disclosure statement to be filed with the District Manager; and
- (iv) provide such information and documents required for compliance with Rule 15c2-12 of the Securities Exchange Act of 1934.

Owner shall assist the District in the creation of the Pamphlet; with disclosed information as such disclosure is required by Section 50-3115, Idaho Code. In accordance with said section, District shall record upon the records of each parcel of real property within the District that will be encumbered with any future obligation bond or special assessment bond repayment liability in accordance with Section 6.4 (c).

Section 10.3 This Agreement shall be binding upon and shall inure to the benefit of the parties to this Agreement and their respective legal representatives, successors and assigns.

Section 10.4 Each party hereto shall, promptly upon the request of any other, have acknowledged and delivered to the other any and all further instruments and assurances reasonably requested or appropriate to evidence or give effect to the provisions of this Agreement.

Section 10.5 This Agreement sets forth the entire understanding of the Parties as to the matters set forth herein as of the date this Agreement is executed and cannot be altered or otherwise amended except pursuant to an instrument in writing signed by each of the parties hereto. This Agreement is intended to reflect the mutual intent of the parties with respect to the subject matter hereof, and no rule of strict construction shall be applied against any party.

Section 10.6 To the extent that this Agreement may conflict with the terms of the pre-annexation and development agreement hereinabove referenced the terms of the pre-annexation and development agreement shall control.

Section 10.7 This Agreement shall be governed by and interpreted in accordance with the laws of the State of Idaho.

Section 10.8 The waiver by any party hereto of any right granted to it under this Agreement shall not be deemed to be a waiver of any other right granted in this Agreement or shall the same be deemed to be a waiver of a subsequent right obtained by reason of the continuation of any matter previously waived under or by this Agreement.

Section 10.9 This Agreement may be executed in any number of counterparts, each of which, when executed and delivered, shall be deemed to be an original, but all of which taken together shall constitute one of the same instrument.

Section 10.10 In accordance with Section 50-3116, Idaho Code, the District shall be dissolved by the District Board by a resolution of the District Board upon a determination that each of the following conditions exist: (a) all community infrastructure owned by the District has been, or provision has been made for all community infrastructure to be conveyed, either to the State of Idaho or to a political subdivision thereof, which shall include a county or city in which the District is located, or to a public district or other authority authorized by the laws of this state to own such community infrastructure; (b) the District has no outstanding bond obligations; and (c) all obligations of the District pursuant to any contracts or agreements entered into by the District have been satisfied. All property within the District that is subject to the lien of District taxes or special assessments shall remain subject to the lien for the payment of general obligation bonds or special assessment bonds, as the case may be, notwithstanding dissolution of the District. The District shall not be dissolved if any Revenue Bonds of the District remain outstanding unless an amount of money sufficient, together with investment income thereon, to make all payments due on the Revenue Bonds, either at maturity or prior to redemption, has been deposited with a trustee or escrow agent and pledged to the payment and redemption of bonds. The District may continue to operate after dissolution only as needed to collect money and make payments on any outstanding bonds.

Section 10.11 All notices, certificates or other communications hereunder (including in the Exhibits hereto) shall be sufficiently given and shall be deemed to have been received 48 hours after deposit in the United States mail in registered or certified form with postage fully prepaid addressed as follows:

If to the Municipality:

City of Boise, Idaho
150 North Capitol Blvd.
P.O. Box 500
Boise, Idaho 83701-0500
Attention: _____

If to the District:

Harris Ranch Community Infrastructure
District No. 1 (City of Boise, Idaho)
c/o City of Boise, Idaho
150 North Capitol Blvd.
P.O. Box 500
Boise, Idaho 83701-0500
Attention: District Manager

If to the Owner:

Mr. Doug Fowler
Harris Family Limited Partnership
4940 East Mill Station Drive
Boise, ID 83716

With a copy to:

Mr. Dick Mollerup
Meuleman Mollerup
755 East Front Street
Suite 200
Boise, ID 83702

Any of the foregoing, by notice given hereunder, may designate different addresses to which subsequent notices, certificates or other communications will be sent.

Section 10.12 If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision thereof.

Section 10.13 The headings or titles of the several Articles and Sections hereof and in the Exhibits hereto, and any table of contents appended to copies hereof and thereof, shall be solely for convenience of reference and shall not affect the meaning, construction or effect of this Agreement. All references herein to "Exhibits," "Articles," "Sections," and other subdivisions are to the corresponding Exhibits, Articles, Sections or subdivisions of this Agreement; the words "herein," "hereof," "hereunder" and other words of similar import refer to this Agreement as a whole and not to any particular Exhibit, Article, Section or subdivision hereof.

Section 10.14 This Agreement does not relieve any party hereto of any obligation or responsibility imposed upon it by law.

Section 10.15 No later than ten (10) days after this Agreement is executed and delivered by each of the parties hereto, the Owner shall on behalf of the Municipality and the District record a copy of this Agreement with the County Recorder of Ada County, Idaho.

Section 10.16 Unless otherwise expressly provided, the representations, covenants, indemnities and other agreements contained herein shall be deemed to be material and continuing, shall not be merged and shall survive any conveyance or transfer provided herein.

Section 10.17 If any party hereto shall be unable to observe or perform any covenant or condition herein by reason of "force majeure," then the failure to observe or perform such covenant or condition shall not constitute a default hereunder so long as such party shall use its best efforts to remedy with all reasonable dispatch the event or condition causing such inability and such event or condition can be cured within a reasonable amount of time. "Force majeure", as used here, means any condition or event not reasonably within the control of such party, including, without limitation, acts of God; strikes, lockouts, or other disturbances of employer/employee relations; acts of public enemies; orders or restraints of any kind of the government of the United States or any State thereof or any of their departments, agencies, or officials, or of any civil or military authority; insurrection; civil disturbances; riots; epidemics; landslides; lightning; earthquakes; subsidence; fires; hurricanes; storms; droughts; floods; arrests; restraints of government and of people; explosions; and partial or entire failure of utilities. Failure to settle strikes, lockouts and other disturbances of employer/employee relations or to settle legal or administrative proceedings by acceding to the demands of the opposing party or parties, in either case when such course is in the judgment of the party hereto unfavorable to such party, shall not constitute failure to use its best effort to remedy such a condition or event.

Section 10.18 Whenever the consent or approval of any party hereto, or of any agency therefore, shall be required under the provisions hereof, such consent or approval shall not be unreasonably withheld, conditioned or delayed.

Section 10.19 The Other Parties join in the execution of this Agreement for the sole purpose of binding their respective interests in lands within the District and consenting to all matters agreed to herein by the Owner, and the Other Parties do not, by joining in the execution of this Agreement, obligate themselves to any of the affirmative obligations set forth herein on the part of the Owner.

Section 10.20 All parties hereto have been, or have had the opportunity to be represented by legal counsel in the course of the negotiations for and the preparation of this Agreement and related documents. Accordingly, in all cases, the language of this Agreement and related documents shall be construed simply, according to its fair meaning, and not strictly for or against either party regardless of which party caused its preparation.

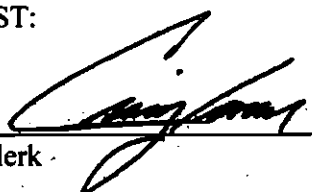
Section 10.21 The persons executing this Agreement on behalf of each respective entity each warrant and represent to the others that they have been duly authorized to act on behalf of their respective entity and have the authority to execute this Agreement and to create a binding obligation.

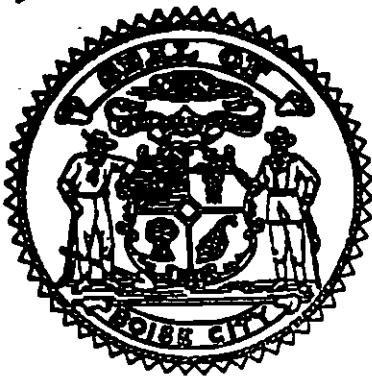
IN WITNESS WHEREOF, the officers of Harris Family Limited Partnership, the Municipality and the District have duly affixed their signatures and attestations, and the officers of the Owner their signatures, all as of the day and year first written above.

CITY OF BOISE, IDAHO,
a municipal corporation

By 
Mayor

ATTEST:


City Clerk



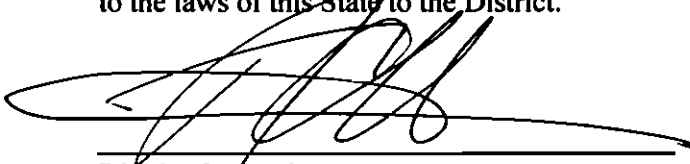
**HARRIS RANCH COMMUNITY
INFRASTRUCTURE DISTRICT NO. 1**
(CITY OF BOISE, IDAHO), an Idaho
Community Infrastructure District

By 
Chairman, District Board

ATTEST:


District Clerk

The foregoing Agreement has been reviewed by the undersigned attorney who has determined that this Agreement is in proper form and is within the power and authority granted pursuant to the laws of this State to the District.

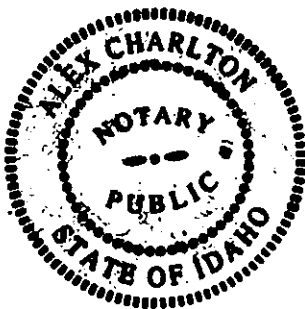


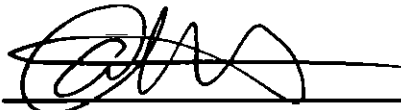
District Counsel

State of Idaho)
) ss.
County of Ada)

On this 22 day of June, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared David H. Beiter, known or identified to me to be the Mayor of the City of Boise, the municipal corporation that executed the instrument or the person who executed the instrument on behalf of said municipal corporation, and acknowledged to me that such municipal corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.





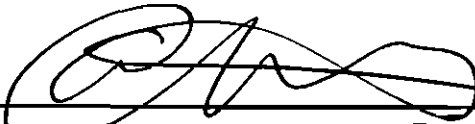
Notary Public for
Residing at: Boise Idaho
My commission Expires: 3-13-13

State of Idaho)
) ss.
County of Ada)

On this 5 day of October, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared David Eberle, known or identified to me to be the Chairman of the District Board of the Harris Ranch Community Infrastructure District No. 1, (City of Boise, Idaho), the Community Infrastructure District that executed the instrument or the person who executed the instrument on behalf of said Community Infrastructure District, and acknowledged to me that such Community Infrastructure District executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.




Notary Public for Boide
Residing at: Boide
My commission Expires: 3-13-13

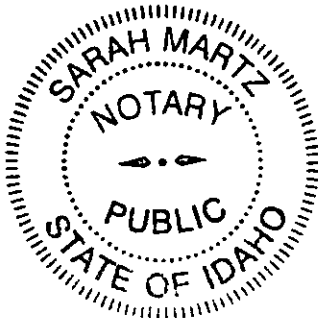
Harris Family Limited Partnership
an Idaho Limited Partnership


By: Leticia Burkhalter
Its: managing member

State of Idaho)
) ss.
County of Ada)

On this 5 day of October, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared Leticia Burkhalter member of Harris Family Limited Partnership, an Idaho Limited Partnership, known or identified to me to be the Manager of Harris Family Limited Partnership, the limited liability company that executed the instrument, or the person who executed the instrument on behalf of said limited liability company, and acknowledged to me that such limited liability company executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.




Notary Public for Ada
Residing at: Boise, IDAHO
My commission Expires: November 10, 2011

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Notary Public for _____

Residing at: _____

My commission Expires: _____

Alta M. Harris

as to a life estate

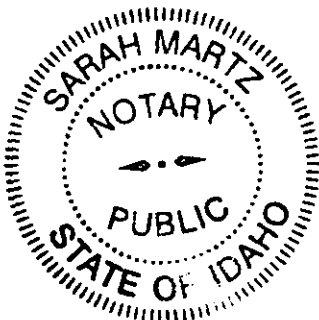
Alta M. Harris

Alta M. Harris

State of Idaho)
) ss.
County of Ada)

On this 5 day of October, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared Alta M. Harris, ~~member of Harris Family Limited Partnership, an Idaho Limited Partnership, whom identified to me as the Manager of Harris Family Limited Partnership, the limited liability company that executed the instrument for the person who executed the instrument on behalf of said limited liability company, and acknowledged to me that said limited liability company executed the same.~~

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Sarah Martz

Notary Public for _____

Residing at: _____

My commission Expires: _____

Ada

Boise, Idaho

November 10, 2011

[REDACTED]

DISTRICT DEVELOPMENT AGREEMENT NO. 1
FOR THE HARRIS RANCH
COMMUNITY INFRASTRUCTURE DISTRICT NO. 1
(CITY OF BOISE, IDAHO)

LIST OF EXHIBITS

- EXHIBIT A** Legal Description of Property to be Included in the District
- EXHIBIT B** Form of Notice Inviting Bids
- EXHIBIT C** Form of Certificate of Engineers for Conveyance of Segment of Project
- EXHIBIT D** Form of Conveyance of Segment of Project
- EXHIBIT E** Form of Disclosure Pamphlet

Harris Ranch
Community Infrastructure District No. 1
District Boundary Legal Description

Parcel B:

The West half of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho;

EXCEPT the following tracts:

Tract 1

A parcel of land situate in the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, being more particularly described as follows:

COMMENCING at the West Quarter corner of said Section 20, which lies North 2644.39 feet from the Southwest corner of said Section 20; thence South 64°48'09" East 1680.32 feet, along a random line to the approximate centerline intersection of Barber Road and Shady Lane; thence South 38°37'45" West 795.86 feet along the centerline of Shady Lane; thence South 45°18'09" West 187.37 feet along the centerline of Shady Lane; thence South 44°42'09" East 15.00 feet to the Southeastery boundary of Shady Lane and to the REAL POINT OF BEGINNING; thence North 45°18'09" East 114.07 feet along the Southeastery boundary of Shady Lane; thence South 79°29'30" East 95.36 feet; thence South 10°30'30" West 390.68 feet; thence North 79°29'30" West 160.34 feet; thence North 10°30'30" East 197.80 feet to the REAL POINT OF BEGINNING.

Tract 2

A parcel of land situate in the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, being more particularly described as follows:

COMMENCING at the West Quarter corner of said Section 20, which lies North 2644.39 feet from the Southwest corner of said Section 20; thence South 64°48'09" East 1680.32 feet, along a random line, to the approximate centerline intersection of Barber Road and Shady Lane; thence South 38°37'45" West 376.45 feet along the centerline of Shady Lane; thence North 59°25'40" West 15.00 feet to the Northwesterly boundary of Shady Lane and to the REAL POINT OF BEGINNING; thence South 30°37'45" West 171.11 feet along the Northwesterly boundary of Shady Lane; thence North 59°25'40" West 254.58 feet; thence North 30°37'45" East 171.11 feet along a line parallel to the centerline of Shady Lane; thence South 59°25'40" East 254.58 feet to the REAL POINT OF BEGINNING.

Tract 3

The Southwest Quarter of the Northwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho.

Tract 4

That portion of said Section 20 conveyed to Idaho Power Company by deed recorded under Instrument No. 420137, of Official Records.

Tract 5

That portion of said Section 20 within the following described property:

A parcel of land located in the Southeast Quarter of Section 19, and the West half of the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Southeast corner of said Section 19, from which the South Quarter corner of said Section 19 bears North 88°37'14" West, 2642.54 feet; thence North 25°32'37" East, 1199.44 feet to the beginning of a non-tangent curve to the left said point being the REAL POINT OF BEGINNING; thence 850.03 feet along the arc of said non-tangent curve to the left, having a radius of 1949.00 feet, a central angle of 24°59'20", and a long chord bearing North 77°32'48" West, 843.31 feet; thence South 89°57'32" West, 278.98 feet to the beginning of a curve to the left; thence 416.06 feet along the arc of said curve to the left, having a radius of 2154.51 feet, a central angle of 11°03'52", and a long chord bearing North 07°50'35" East, 415.41 feet; thence North 84°04'00" East, 1088.99 feet to the beginning of a non-tangent curve to the right; thence 61.83 feet along the arc of said non-tangent curve to the right, having a radius of 3236.01 feet, a central angle of 1°05'41", and a long chord bearing South 00°05'32" West, a distance of 61.83 feet; thence North 89°39'57" East, 61.01 feet to the beginning of a non-tangent curve to the right; thence 633.35 feet along the arc of said non-tangent curve to the right, having a radius of 3297.01 feet, a central angle of 11°00'23", and a long chord bearing South 06°07'30" West, a distance of 632.37 feet to the beginning of a compound curve; thence 39.67 feet along the arc of said compound curve, having a radius of 22.00 feet, a central angle of 103°19'11", and a long chord bearing South 63°17'17" West, 34.51 feet to the REAL POINT OF BEGINNING.

Parcel C:

The Northwest Quarter of the Northwest Quarter and the West half of the East half of the Northwest Quarter lying North of Warm Springs Avenue (Highway No. 21), Section 29, Township 3 North, Range 3 East, Ada County, Idaho;

EXCEPT that portion thereof conveyed to Ada County Highway District by deed recorded September 14, 2000 under Instrument No. 100073741, of Official Records.

Parcel D:

Government Lots 4 and 5, the West half of Government Lot 3, that portion of the West half of the East half of the Northwest Quarter lying Southwesterly of the right of way for Warm Springs Avenue, and that portion of the Northwest Quarter of the Northwest Quarter lying Southwesterly of the right of way for Warm Springs Avenue, all in Section 29, Township 3 North, Range 3 East, Boise Meridian, in Ada County, Idaho;

TOGETHER WITH

A portion of S. Eckert Road — a parcel of land being a portion of the West half of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, more particularly described as follows:

COMMENCING at the North Quarter corner of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County Idaho; thence South $00^{\circ}29'29''$ West on the North-South mid-section line of said Section 29, 3002.99 feet to a point; thence leaving said mid-section line North $89^{\circ}30'31''$ West 660.00 feet to a point on the Westerly boundary of the Idaho Power Company property as described in the Warranty Deed recorded in Book 434 of Deeds at page 108, records of Ada County, Idaho; thence North $86^{\circ}52'14''$ West 786.16 feet to a point of non-tangency; thence Southwesterly 365.31 feet on the arc of a non-tangent curve to the left, said curve having a central angle of $36^{\circ}58'49''$, a radius of 566.00 feet and a long chord of 359.00 feet which bears South $74^{\circ}38'20''$ West to a point on the Easterly right-of-way line of the existing Eckert Road as described in that deed recorded as Instrument No. 34746, dated February 11, 1911, of Ada County Records; thence along said Easterly right-of-way line North $49^{\circ}20'00''$ East 226.28 feet to a point of non-tangency, said point being on the Northerly right-of-way line of the new alignment of Eckert Road and also being the **REAL POINT OF BEGINNING**; thence on the new alignment of Eckert Road, 137.58 feet on the arc of a non-tangent curve to the left, said curve having a central angle of $12^{\circ}26'00''$, a radius of 634.00 feet, and a long chord of 137.31 feet which bears South $70^{\circ}41'16''$ West to a point on the existing Westerly right-of-way line of Eckert Road; thence North $49^{\circ}20'00''$ East 1447.08 feet on the said Westerly right-of-way line of Eckert Road as described in said Instrument No. 34746, to a point on the said Westerly Idaho Power Company property line; thence South $00^{\circ}29'29''$ West 66.41 feet on said Idaho Power Company property line to a point on the Easterly right-of-way line of Eckert Road as described in said Instrument No. 34746; thence South $49^{\circ}20'00''$ West 1275.49 feet on said Easterly right-of-way line to the **REAL POINT OF BEGINNING**.

AND TOGETHER WITH

Portions of the Southeast Quarter of the Southwest Quarter, and the Northwest Quarter of the Southwest Quarter, and the Southwest Quarter of the Northwest Quarter in Section 29, Township 3 North, Range 3 East, Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said Section 29, from which an aluminum cap monument marking the North One-Quarter (1/4) corner of said Section 29 bears
South 89°35'29" East a distance of 2657.58 feet; thence
South 0°16'44" West a distance of 2447.24 feet along the West line of said Section 29 to the intersection with the meander line of the North (right) bank of the Boise River as described in the original GLO Survey Notes of 1868; thence
South 54°43'16" East (formerly described as South 55°00' East in said GLO Survey Notes), 23.27 feet along said North meander line; thence
South 56°13'16" East (formerly described as South 56°30' East in said GLO Survey Notes), 196.49 feet along said North meander line to the intersection with the ordinary high water line of the North (right) bank of the Boise River, said intersection being the **REAL POINT OF BEGINNING**; thence continuing
South 56°13'16" East, 113.71 feet along said North meander line; thence
South 39°43'16" East, 660.00 feet (formerly described as South 40°00' East 660.00 feet in said GLO Survey Notes), along said North meander line; thence
South 62°28'16" East a distance of 1320.00 feet (formerly described as South 62°45' East, 1320.00 feet in said GLO Survey Notes) along said North meander line; thence
South 32°43'16" East (formerly described as South 33°00' East in said GLO Survey Notes), 196.95 feet along said North meander line to the intersection with the East line of the West half of Government Lot 3; thence leaving said North meander line,
South 0°25'54" West 658.32 feet along said East line to a 5/8" iron pin monument marking the intersection with the ordinary high water line of the North (right) bank of the Boise River; thence along the said ordinary high water line to a 5/8" iron pin monuments the following courses and distances:
North 85°00'10" West 290.65 feet; thence
North 73°30'40" West 157.48 feet; thence
North 56°57'50" West 178.96 feet; thence
North 47°21'15" West 190.62 feet; thence
North 36°38'05" West 400.82 feet; thence
North 32°16'03" West 171.01 feet; thence
North 27°50'38" West 88.54 feet; thence
North 33°09'57" West 207.74 feet; thence
North 43°19'22" West 86.24 feet; thence
North 28°28'00" West 50.35 feet; thence
North 26°16'29" East 26.61 feet; thence
North 11°01'36" West 126.73 feet; thence
North 26°42'22" West 143.78 feet; thence
North 51°23'40" West 298.34 feet; thence
North 29°51'00" West 319.07 feet; thence
North 15°22'23" West 109.33; thence
North 13°31'39" East 38.90 feet returning to the **REAL POINT OF BEGINNING**.

EXCEPT that portion thereof conveyed to the State of Idaho Department of Parks and Recreation, by deed recorded April 25, 1988 under Instrument No. 8819518, of Official Records;

AND EXCEPT that portion of Eckert Road which has not been vacated;

AND EXCEPT

A parcel of land lying in a portion of the Southeast Quarter Northwest Quarter of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho and being particularly described as follows:

COMMENCING at a brass cap marking the One-Quarter corner between Sections 20 and 29; thence North $89^{\circ}35'34''$ West along the North boundary of Section 29 a distance of 664.43 feet to a point, said point bears South $89^{\circ}35'34''$ East a distance of 1993.28 feet from the Northwest corner of Section 29; thence South $0^{\circ}25'53''$ West a distance of 1834.35 along the West boundary of the Idaho Power Company Corridor, Instrument No. 420137, to a point, said point being the REAL POINT OF BEGINNING; thence continuing along said boundary South $0^{\circ}25'53''$ West a distance of 144.97 feet to the Northwest right of way line of Old Eckert Road; thence South $49^{\circ}29'24''$ West along the right-of-way line, a distance of 165.00 feet; thence North $40^{\circ}30'36''$ West a distance of 265.00 feet; thence North $49^{\circ}29'24''$ East a distance of 260.00 feet; thence South $40^{\circ}30'36''$ East a distance of 155.49 feet to the West line of said Idaho Power Company Corridor and the POINT OF BEGINNING.

AND EXCEPT that portion thereof lying within the following described property:

A portion of Government Lot 5 of Section 29 and a portion of Government Lot 8 of Section 30, all in Township 3 North, Range 3 East, Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said Section 29 from which an aluminum cap monument marking the North One-Quarter (1/4) corner of said Section 29 bears South $89^{\circ}35'29''$ East a distance of 2657.58 feet; thence South $0^{\circ}16'44''$ West a distance of 2447.24 feet along the West line of the Northwest Quarter of said Section 29 to the intersection with the meander line of the North (right) bank of the Boise River as described in the original GLO Survey Notes of 1868, said intersection being the REAL POINT OF BEGINNING; thence South $54^{\circ}43'16''$ East (formerly described as South $55^{\circ}00'$ East in said GLO Survey Notes), 23.27 feet along said North meander line; thence South $56^{\circ}13'16''$ East (formerly described as South $56^{\circ}30'$ East in said GLO Survey Notes), 196.49 feet along said North meander line to the intersection with the ordinary high water line of the North (right) bank of the Boise River; thence along said ordinary high water line of the North (right) bank of the Boise River to $5/8''$ iron pin monuments the following courses and distances: North $13^{\circ}31'39''$ East 54.63 feet; thence

North 5°06'39" East 237.01 feet; thence
North 15°09'13" West 177.42 feet; thence
North 80°09'11" West 70.03 feet; thence
North 47°01'28" West 349.12 feet; thence
North 54°21'53" West 71.40 feet; thence
North 55°32'34" West 367.84 feet; thence
North 75°17'00" West 132.39 feet; thence
North 69°08'03" West 92.50 feet; thence
North 82°45'14" West 25.67 feet to the intersection with the said North meander line;
thence
South 19°58'16" East (formerly described as South 20°15' East in said GLO Survey
Notes), 533.47 feet along said North meander line; thence
South 54°43'16" East (formerly described as South 55°00' East in said GLO Survey
Notes), 702.73 feet along said North meander line returning to the REAL POINT OF
BEGINNING.

AND EXCEPT that portion thereof conveyed to Ada County Highway District for
Realigned Eckert Road by deed recorded on January 18, 2002 under Instrument No.
102007187, of Official Records.

AND EXCEPT that portion thereof lying within the following described property:

A 35.00 foot wide strip of land being located in portions of Government Lots 8 and 9 of
Section 30, and Government Lots 4 and 5 of Section 29, Township 3 North, Range 3
East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly
described as follows:

COMMENCING at the Northeast corner of said Section 30 from which the North
Quarter corner of said Section 30 bears
North 88°37'14" West, 2642.54 feet; thence
South 49°59'58" West, 1391.89 feet to the REAL POINT OF BEGINNING of said 35.00
foot wide strip of land; thence
South 55°29'27" East, 306.23 feet to reference Point A; thence continuing
South 55°29'27" East, a distance of 402.67 feet; thence 198.95 feet along the arc of a
curve to the left having a radius of 3,573.50 feet, a central angle of 03°11'24", and a
long chord which bears
South 57°05'09" East, a distance of 198.93 feet; thence 633.68 feet along the arc of a
reverse curve to the right having a radius of 7,140.53 feet, a central angle of 05°05'05",
and a long chord which bears
South 56°08'18" East, a distance of 633.47 feet; thence 74.69 feet along the arc of a
reverse curve to the left having a radius of 200.00 feet, a central angle of 21°23'54" and
a long chord which bears South 64°17'43" East, a distance of 74.26 feet; thence 80.69
feet along the arc of a reverse curve to the right having a radius of 200.00 feet, a central
angle of 23°06'53", and a long chord which bears
South 63°26'13" East, a distance of 80.14 feet; thence
South 51°52'47" East, 173.24 feet; thence 38.97 feet along the arc of a curve to the right
having a radius of 35.00 feet, a central angle of 63°48'02", and a long chord which bears
South 19°58'46" East, a distance of 36.99 feet; thence 589.70 feet along the arc of a
reverse curve to the left having a radius of 606.50 feet, a central angle of 55°42'31", and
a long chord which bears South 15°36'01" East, a distance of 566.74 feet; thence 190.25

feet along the arc of a reverse curve to the right having a radius of 548.41 feet, a central angle of $19^{\circ}52'35''$, and a long chord which bears South $33^{\circ}50'58''$ East, a distance of 189.30 feet; thence 59.60 feet along the arc of a reverse curve to the left having a radius of 200.00 feet, a central angle of $17^{\circ}04'26''$, and a long chord which bears South $32^{\circ}26'54''$ East, a distance of 59.38 feet; thence South $40^{\circ}59'08''$ East, 152.72 feet; thence 38.55 feet along the arc of a curve to the right having a radius of 100.00 feet, a central angle of $22^{\circ}05'14''$, and a long chord which bears South $29^{\circ}56'30''$ East, a distance of 38.31 feet; thence South $18^{\circ}53'53''$ East, 80.41 feet to a point on the curved Northerly right-of-way line of South Eckert Road said point also being the POINT OF TERMINUS of said 35.00 foot wide strip of land.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect a line bearing North $34^{\circ}30'33''$ East at the point of beginning and the said curved Northerly right of way of South Eckert Road at the point of terminus.

Together with a 35.00 foot wide strip of land being more particularly described as follows:

Beginning at above said reference Point A; thence North $89^{\circ}10'17''$ West, 215.46 feet to the intersection with the Easterly boundary of a Boise City park parcel and the point of terminus.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect the said Easterly boundary of a Boise City park parcel at the point of terminus.

AND EXCEPT that portion thereof described as follows:

A 35.00 foot wide strip of land located in portions of Government Lots 3 and 4 of Section 29, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho the centerline of which is more particularly described as follows:

Commencing at the Southwest corner of said Section 29 from which the South Quarter corner of said Section 29 bears South $89^{\circ}12'32''$ East, 2639.22 feet; thence North $24^{\circ}40'30''$ East, 2,356.57 feet to a point on the curved Southerly right-of-way line of South Eckert Road, said point being the REAL POINT OF BEGINNING of said 35.00 foot wide strip of land; thence leaving said right-of-way line South $18^{\circ}53'53''$ East, 20.46 feet; thence 70.46 feet along the arc of a curve to the right having a radius of 50.00 feet, a central angle of $80^{\circ}44'38''$, and a long chord which bears South $21^{\circ}28'26''$ West, a distance of 64.77 feet; thence South $61^{\circ}50'45''$ West, 24.01 feet; thence 66.64 feet along the arc of a curve to the left having a radius of 76.25 feet, a central angle of $58^{\circ}04'39''$, and a long chord which bears South $36^{\circ}48'26''$ West, a distance of 64.54 feet; thence 26.28 feet along the arc of a compound curve to the left having a radius of 277.31 feet, a central angle of $05^{\circ}25'44''$, and a long chord which bears South $09^{\circ}03'14''$ West, a distance of 26.27 feet; thence 57.65 feet along the arc of a compound curve to the left having a radius of 46.09 feet, a central angle of $71^{\circ}40'09''$, and a long chord which bears South $29^{\circ}29'38''$ East, a distance of 53.96 feet; thence 77.08 feet along the arc of a reverse curve to the right having a radius of 125.12 feet, a central angle of $35^{\circ}17'45''$,

and a long chord which bears South 47°40'46" East, a distance of 75.86 feet; thence 79.46 feet along the arc of a compound curve to the right having a radius of 367.28 feet, a central angle of 12°23'47", and a long chord which bears South 23°50'00" East, a distance of 79.31 feet; thence 32.57 feet along the arc of a reverse curve to the left having a radius of 140.00 feet, a central angle of 13°19'48", and a long chord which bears South 24°18'01" East, a distance of 32.50 feet; thence South 30°57'55" East, 93.22 feet; thence 46.22 feet along the arc of a curve to the left having a radius of 50.00 feet, a central angle of 52°57'56", and a long chord which bears South 57°26'53" East, a distance of 44.59 feet; thence 179.50 feet along the arc of a reverse curve to the right having a radius of 230.00 feet, a central angle of 44°42'59", and a long chord which bears South 61°34'22" East, a distance of 174.98 feet; thence 122.70 feet along the arc of a compound curve to the right having a radius of 180.00 feet, a central angle of 39°03'21", and a long chord which bears South 19°41'11" East, a distance of 120.34 feet; thence 154.69 feet along the arc of a reverse curve to the left having a radius of 389.75 feet, a central angle of 22°44'25", and a long chord which bears South 11°31'43" East, a distance of 153.68 feet; thence 106.16 feet along the arc of a compound curve to the left having a radius of 159.82 feet, a central angle of 38°03'29", and a long chord which bears South 41°55'41" East, a distance of 104.22 feet; thence 238.02 feet along the arc of a reverse curve to the right having a radius of 361.46 feet, a central angle of 37°43'47", and a long chord which bears South 42°05'32" East, a distance of 233.75 feet; thence 181.55 feet along the arc of a reverse curve to the left having a radius of 246.00 feet, a central angle of 42°17'03", and a long chord which bears South 44°22'10" East, a distance of 177.46 feet; thence 63.42 feet along the arc of a compound curve to the left having a radius of 125.00 feet, a central angle of 24°29'11", and a long chord which bears South 77°45'17" East, a distance of 53.02 feet; thence South 89°59'53" East, 243.37 feet to a point on the Westerly boundary line of that certain parcel described in and recorded as Warranty Deed Instrument No. 420137, Records of Ada County, Idaho, said point also being the POINT OF TERMINUS of said 35.00 foot wide strip of land.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect the said Southerly Right of Way of South Eckert Road at the point of beginning and the said Westerly boundary line of Warranty Deed Instrument No. 420137 at the point of terminus.

Parcel E:

Those portions of the South half of the Southeast Quarter of Section 19 and of Government Lots 8 and 9 of Section 30, all in Township 3 North, Range 3 East, Boise Meridian, in Ada County, Idaho, lying Southwesterly of that parcel of land conveyed to the State of Idaho, Department of Parks and Recreation by deed recorded under Instrument No. 8819518, and lying Southeasterly and Northeasterly of the following described line:

COMMENCING at the section corner common to Sections 19, 20, 29 and 30, Township 3 North, Range 3 East, Boise Meridian, in Ada County, Idaho; thence North 70°28'07" West, 1621.54 feet to an iron bar on the Southerly right of way of the Oregon Short Line Railroad at centerline Station 1271+23.14, being the TRUE POINT OF BEGINNING of this line description; thence South 25°12'28" West 741.38 feet to a 5/8" x 30" rebar; thence

South 82°34'44" East 49.70 feet to a 5/8" x 30" rebar; thence
South 44°43'59" East 75 feet, more or less, to its intersection with the meander line of
the North (right) bank of the Boise River as described in the original GLO Survey
Notes of 1868;

TOGETHER WITH

A portion of the Northeast Quarter of Section 30, Township 3 North, Range 3 East,
Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said
Section 29, from which an aluminum cap monument marking the North One-Quarter
(1/4) corner of said Section 29 bears

South 89°35'29" East a distance of 2657.58 feet; thence
South 0°16'44" West a distance of 2,447.24 feet along the West line of the Northwest
Quarter of said Section 29 to the intersection with the meander line of the North (right)
bank of the Boise River as described in the original GLO Survey Notes of 1868; thence
North 54°43'16" West (formerly described as North 55°00' West in said GLO Survey
Notes), 702.73 feet along said North meander line; thence
North 19°58'16" West (formerly described as North 20°15' West in said GLO Survey
Notes), 533.47 feet along said North meander line to the intersection with the ordinary
high water line of the North (right) bank of the Boise River, said intersection being the
REAL POINT OF BEGINNING; thence continuing

North 19°58'16" West a distance of 1347.53 feet along said North meander line; thence
North 79°28'16" West (formerly described as North 80°00' West in said GLO Survey
Notes), 528.27 feet along said North meander line to the intersection with the
Northeasterly line of that certain parcel of land described in State of Idaho Disclaimer
of Interest No. 39, records as Instrument No. 8750961, records of said Ada County,
Idaho; thence

South 44°28'50" East (formerly described as South 44°43'59" East in said disclaimer),
95.54 feet along said Northeasterly line; thence

South 36°54'50" East, 326.62 feet (formerly described as South 37°09'59" East 326.62
feet in said disclaimer) along said Northeasterly line; thence

South 39°19'57" East 263.13 feet (formerly described as South 39°35'06" East 263.13
feet in said disclaimer) along said Northeasterly line; thence

South 53°08'27" East 166.87 feet (formerly described as South 53°23'36" East, 166.87
feet in said disclaimer) along said Northeasterly line; thence

South 31°59'42" East 265.87 feet (formerly described as South 32°14'51" East 265.87
feet in said disclaimer) along said Northeasterly line; thence

South 25°24'04" East 547.31 feet (formerly described as South 25°40'01" East 547.31
feet in said disclaimer) along said Northeasterly line to a 5/8" iron pin monument
marking the intersection with the ordinary high water line of the North (right) bank of
the Boise River; thence

South 49°01'03" East 9.15 feet along said ordinary high water line to a 5/8" iron pin
monument; thence

South 82°45'14" East 33.82 feet along said ordinary high water line returning to the
REAL POINT OF BEGINNING.

EXCEPT that portion thereof lying within the following described property:

A portion of Government Lot 5 of Section 29 and a portion of Government Lot 8 of Section 30, all in Township 3 North, Range 3 East, Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said Section 29 from which an aluminum cap monument marking the North One-Quarter (1/4) corner of said Section 29 bears
South $89^{\circ}35'29''$ East a distance of 2657.58 feet; thence
South $0^{\circ}16'44''$ West a distance of 2447.24 feet along the West line of the Northwest Quarter of said Section 29 to the intersection with the meander line of the North (right) bank of the Boise River as described in the original GLO Survey Notes of 1868; said intersection being the **REAL POINT OF BEGINNING**; thence
South $54^{\circ}43'16''$ East (formerly described as South $55^{\circ}00''$ East in said GLO Survey Notes), 23.27 feet along said North meander line; thence
South $56^{\circ}13'16''$ East (formerly described as South $56^{\circ}30'$ East in said GLO Survey Notes), 196.49 feet along said North meander line to the intersection with the ordinary high water line of the of the North (right) bank of the Boise River; thence along said ordinary high water line of the North (right) bank of the Boise River to 5/8" iron pin monuments the following courses and distances:
North $13^{\circ}31'39''$ East 54.63 feet; thence
North $5^{\circ}06'39''$ East 237.81 feet; thence
North $15^{\circ}09'13''$ West 177.42 feet; thence
North $80^{\circ}09'11''$ West 70.03 feet; thence
North $47^{\circ}01'28''$ West 349.12 feet; thence
North $54^{\circ}21'53''$ West 71.40 feet; thence
North $55^{\circ}32'34''$ West 367.84 feet; thence
North $75^{\circ}17'00''$ West 132.39 feet; thence
North $69^{\circ}08'03''$ West 92.50 feet; thence
North $82^{\circ}45'14''$ West 25.67 feet to the intersection with the said North meander line; thence
South $19^{\circ}58'16''$ East (formerly described as South $20^{\circ}15'$ East in said GLO Survey Notes), 533.47 feet along said North meander line; thence
South $54^{\circ}43'16''$ East (formerly described as South $55^{\circ}00'$ East in said GLO Survey Notes), 702.73 feet along said North meander line returning to the **REAL POINT OF BEGINNING**.

AND EXCEPT

A tract of land, partially located in Sections 19 and 30, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Section corner common to Sections 19, 20, 29 and 30, Township 3 North, Range 3 East, Boise Meridian; thence
South $89^{\circ}55'$ West a distance of 290.5 feet to Station 1284+71 on the center line of the Union Pacific Railroad, Barber Spur; thence
North $64^{\circ}28'$ West a distance of 858.00 feet to Station 1276+13; thence
South $25^{\circ}32'$ West a distance of 475.00 feet to the **REAL POINT OF BEGINNING**; thence

South 25°32' West a distance of 432.40 feet to a point; thence
North 40°48' West a distance of 214.06 feet to a point; thence
North 44°30' West a distance of 306.90 feet to a point; thence
North 25°32' East a distance of 241.45 feet to a point; thence
South 64°28' East a distance of 486.00 feet to the REAL POINT OF BEGINNING.

AND EXCEPT

That portion of the South one-half Southeast Quarter of Section 19, and the North one-half Northeast Quarter of Section 30, both in Township 3 North, Range 3 East, Boise Meridian, described as follows:

COMMENCING at the Section corner common to Sections 19, 20, 29 and 30, Township 3 North, Range 3 East, Boise Meridian; thence
South 89°55' West 290.05 feet to a point on the center line of the Union Pacific Railroad, Barber Spur; thence
North 64°28' West 858.00 feet to a point; thence
South 25°31' West 50.00 feet to the REAL POINT OF BEGINNING; thence
South 25°32' West a distance of 425.00 feet to a point; thence
North 64°28' West a distance of 485.00 feet to a point; thence
North 25°32' East a distance of 425.00 feet to a point; thence
South 64°28' East a distance of 485.00 feet to the REAL POINT OF BEGINNING.

AND EXCEPT

A tract of land situated in portions of Sections 19 and 30, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, described as follows:

COMMENCING at a found brass cap monumenting the Southeast corner of said Section 19; thence along the Southerly line of said Section 19,
North 89°04'58" West a distance of 301.06 feet (formerly South 89°55' West a distance of 290.5 feet) to a point on the centerline of the Union Pacific Railroad, Barber Spur (from which a found brass cap monumenting the Southwest corner of the Southeast Quarter of the Southeast Quarter of said Section 19 bears
North 89°04'58" West a distance of 1020.31 feet); thence leaving said Southerly line along said centerline
North 64°28'00" West a distance of 301.74 feet (formerly 314.0 feet) to a set P.K. nail; thence leaving said centerline
South 25°32'00" West a distance of 50.00 feet to a set steel pin monumenting the most Easterly corner of that certain tract of land described in Instrument No. 878550 (records of Ada County, Idaho), said steel pin being the REAL POINT OF BEGINNING; thence along the Southeasterly line of said Instrument No. 878550,
South 25°32'00" West a distance of 160.00 feet to a set steel pin; thence leaving said Southeasterly line,
North 64°28'00" West a distance of 349.00 feet to a set steel pin; thence
North 50°26'00" West a distance of 103.08 feet to a set steel pin on the Southeasterly line of that certain tract of land described in Instrument No. 8044257 (records of Ada County, Idaho); thence along said Southeasterly line,
North 25°32'00" East a distance of 135.00 feet to a found steel pin; thence leaving said Southeasterly line along the Northeasterly line of that certain tract of land described in said Instrument No. 878550,

South 64°28'00" East a distance of 449.00 feet to the REAL POINT OF BEGINNING.

AND EXCEPT

A tract of land situated in portions of Sections 19 and 30, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, described as follows:

COMMENCING at a found brass cap monumenting the Southeast corner of said Section 19; thence along the Southerly line of said Section 19, North 89°04'58" West a distance of 301.06 feet (formerly South 89°55' West a distance of 290.5 feet) to a point on the centerline of the Union Pacific Railroad, Barber Spur (from which a found brass cap monumenting the Southwest corner of the Southeast Quarter of the Southeast Quarter of said Section 19 bears, North 89°04'58" West a distance of 1020.31 feet); thence leaving said Southerly line along said centerline, North 64°28'00" West a distance of 301.74 feet (formerly 314.0 feet) to a set P.K. Nail; thence leaving said centerline, South 25°32'00" West a distance of 50.00 feet to a set steel pin at the most Easterly corner of that certain tract of land described in Instrument No. 878550 (records of Ada County, Idaho); thence along the Southeasterly boundary of said Instrument No. 878550, South 25°32'00" West a distance of 160.00 feet to a set steel pin; said steel pin being the REAL POINT OF BEGINNING; thence continuing along the boundary of said Instrument No. 878550, the following courses: South 25°32'00" West a distance of 290.00 feet to a set steel pin; thence North 64°28'00" West a distance of 449.00 feet to a found steel pin at the Southeast corner of that certain tract of land described in Instrument No. 8044257 (records of Ada County, Idaho); thence leaving the boundary of said Instrument No. 878550 along the Southeasterly boundary of said Instrument No. 8044257, North 25°32'00" East a distance of 315.00 feet to a set steel pin; thence leaving said Southeasterly boundary, South 50°26'00" East a distance of 103.08 feet to a set steel pin; thence South 64°28'00" East a distance of 349.00 feet to the REAL POINT OF BEGINNING.

AND EXCEPT that portion thereof conveyed to County of Ada by deed recorded December 24, 1968 under Instrument No. 706437, of Official Records;

AND EXCEPT that portion thereof conveyed to Ada County Highway District by deed recorded September 18, 1980, under Instrument No. 8044258, of Official Records;

AND EXCEPT

A portion of Government Lot 9, of Section 30, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly described as follows:

COMMENCING at the North Quarter corner of said Section 30 from which the Northeast corner of said Section 30 bears South 88°37'14" East, 2642.54 feet; thence

South 76°05'32" East, 895.83 feet to the REAL POINT OF BEGINNING; thence 22.76 feet along the arc of a curve to the right having a radius of 102.00 feet, a central angle of 12°47'01", and a long chord which bears South 51°47'24" East, a distance of 22.71 feet; thence South 45°23'54" East, 161.44 feet; thence South 47°14'10" East, 124.29 feet; thence 35.28 feet along the arc of a non-tangent curve to the right having a radius of 212.50 feet, a central angle of 09°30'48", and a long chord which bears South 47°49'05" West, a distance of 35.24 feet; thence North 36°54'46" West, 180.34 feet; thence North 44°28'46" West, 130.98 feet to the REAL POINT OF BEGINNING.

AND EXCEPT

A portion of Government Lot 9, of Section 30, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly described as follows:

COMMENCING at the North Quarter corner of said Section 30 from which the Northeast corner of said Section 30 bears South 88°37'14" East, 2642.54 feet; thence South 65°25'32" East, 1,221.72 feet to the REAL POINT OF BEGINNING; thence 35.21 feet along the arc of a curve to the right having a radius of 149.50 feet, a central angle of 13°29'36", and a long chord which bears North 75°15'45" East, a distance of 35.13 feet; thence 2.86 feet along the arc of a compound curve to the right having a radius of 57.50 feet a central angle of 2°51'16", and a long chord which bears North 83°26'11" East, a distance of 2.86 feet; thence South 36°54'46" East, 61.90 feet; thence South 39°19'53" East, 258.15 feet; thence South 53°08'23" East, 164.43 feet; thence South 47°15'05" East, 143.30 feet; thence South 34°30'33" West, 35.00 feet; thence North 55°29'27" West, 2.52 feet; thence North 47°15'05" West, 144.02 feet; thence North 53°08'23" West, 166.87 feet; thence North 39°19'53" West, 263.13 feet; thence North 36°54'46" West, 77.34 feet to the POINT OF BEGINNING.

AND EXCEPT that portion thereof lying within the following described property:

A 35.00 foot wide strip of land being located in portions of Government Lots 8 and 9 of Section 30, and Government Lots 4 and 5 of Section 29, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly described as follows:

COMMENCING at the Northeast corner of said Section 30 from which the North Quarter corner of said Section 30 bears North 88°37'14" West, 2642.54 feet; thence South 49°59'58" West, 1391.89 feet to the REAL POINT OF BEGINNING of said 35.00 foot wide strip of land; thence South 55°29'27" East, 306.23 feet to reference Point A; thence continuing South 55°29'27" East, a distance of 402.67 feet; thence 198.95 feet along the arc of a curve to the left having a radius of 3,573.50 feet a central angle of 03°11'24", and a long

chord which bears South 57°05'09" East, a distance of 198.93 feet; thence 633.68 feet along the arc of a reverse curve to the right having a radius of 7,140.53 feet, a central angle of 05°05'05", and a long chord which bears South 56°08'18" East, a distance of 633.47 feet; thence 74.69 feet along the arc of a reverse curve to the left having a radius of 200.00 feet, a central angle of 21°23'54", and a long chord which bears South 64°17'43" East, a distance of 74.26 feet; thence 80.69 feet along the arc of a reverse curve to the right having a radius of 200.00 feet, a central angle of 23°06'53", and a long chord which bears South 63°26'13" East, a distance of 80.14 feet; thence South 51°52'47" East, 173.24 feet; thence 38.97 feet along the arc of a curve to the right having a radius of 35.00 feet, a central angle of 63°48'02", and a long chord which bears South 19°58'46" East, a distance of 36.99 feet; thence 589.70 feet along the arc of a reverse curve to the left having a radius of 606.50 feet, a central angle of 55°42'31", and a long chord which bears South 15°56'01" East, a distance of 566.74 feet; thence 190.25 feet along the arc of a reverse curve to the right having a radius of 548.41 feet a central angle of 19°52'35", and a long chord which bears South 33°50'58" East, a distance of 189.30 feet; thence 59.60 feet along the arc of a reverse curve to the left having a radius of 200.00 feet, a central angle of 17°04'26", and a long chord which bears South 32°26'54" East a distance of 59.38 feet; thence South 40°59'08" East, 152.72 feet; thence 38.55 feet along the arc of a curve to the right having a radius of 100.00 feet, a central angle of 22°05'14", and a long chord which bears South 29°56'30" East, a distance of 38.31 feet; thence South 18°53'53" East, 80.41 feet to a point on the curved Northerly right-of-way line of South Eckert Road said point also being the POINT OF TERMINUS of said 35.00 foot wide strip of land.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect a line bearing North 34°30'33" East at the point of beginning and the said curved Northerly right of way of South Eckert Road at the POINT OF TERMINUS.

Together with a 35.00 foot wide strip of land being more particularly described as follows:

BEGINNING at above said reference Point A; thence North 89°10'17" West, 215.46 feet to the intersection with the Easterly boundary of a Boise City park parcel and the POINT OF TERMINUS.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect the said Easterly boundary of a Boise City park parcel at the POINT OF TERMINUS.

Parcel F:

A tract of land, partially located in Sections 19 and 30, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Section corner common to Sections 19, 20, 29 and 30, Township 3 North, Range 3 East, Boise Meridian; thence South 89°55' West a distance of 290.5 feet to Station 1284+71 on the center line of the Union Pacific Railroad, Barber Spur; thence North 64°28' West a distance of 858.00 feet to Station 1276+13; thence South 25°32' West a distance of 475.00 feet to the REAL POINT OF BEGINNING;

thence

South 25°32' West a distance of 432.40 feet to a point; thence
North 40°48' West a distance of 214.06 feet to a point; thence
North 44°30' West a distance of 306.90 feet to a point; thence
North 25°32' East a distance of 241.45 feet to a point; thence
South 64°28' East a distance of 486.00 feet to REAL POINT OF BEGINNING.

Parcel I:

All that portion of Government Lots 4 and 5 of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying South and East of Barber Road and North of Highway No. 21.

EXCEPT that portion thereof conveyed to Ada County Highway District by Deed recorded February 12, 2009 as Instrument No. 109015741.

Parcel J:

All that portion of the Northeast Quarter Southeast Quarter of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying South of an Old Wagon Road commonly called Barber Road.

AND

All that portion of the South half, Southeast Quarter of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying North of State Highway No. 21.

EXCEPT that portion thereof conveyed to Ada County Highway District by Deed recorded April 17, 2009 as Instrument No. 109043680;

AND EXCEPT that portion thereof described as follows:

A parcel of land located in the Southeast Quarter of Section 19, and the West half of the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Southeast corner of said Section 19, from which the South Quarter corner of said Section 19 bears North 88°37'14" West, 2642.54 feet; thence North 25°32'37" East, 1199.44 feet to the beginning of a non-tangent curve to the left; thence 850.03 feet along the arc of said non-tangent curve to the left, having a radius of 1949.00 feet, a central angle of 24°59'20" and a long chord bearing North 77°32'48" West, 843.31 feet; thence
South 89°57'32" West, 278.98 feet to the REAL POINT OF BEGINNING.

Thence continuing

South 89°57'32" West, 585.51 feet to the beginning of a curve to the right; thence 41.30 feet along the arc of said curve to the right, having a radius of 22.00 feet, a central angle of 107°33'36", and a long chord bearing North 36°15'40" West, 35.50 feet to the intersection with the Easterly right-of-way of East Warm Springs Avenue, a public

Parcel R

A parcel of land located in the South half of Section 19 and the Northeast Quarter of the Northeast Quarter of Section 30, Township 3 North, Range 3 East of the Boise Meridian, Ada County, Idaho, more particularly described to wit:

COMMENCING at the Section Corner common to Sections 19 and 30 of said Township 3 North, Range 3 East and Sections 24 and 25 of Township 3 North, Range 2 East, Boise Meridian; thence

South 87°18'52" East 2449.93 feet on the section line common to Sections 19 and 30 to the Quarter Section Corner common to said Sections 19 and 30; thence

South 88°37'00" East 1104.02 feet on the section line common to Sections 19 and 30 to a point; thence leaving said section line,

North 01°23'00" East 511.98 feet to a point on the Southerly boundary line of the Old Railroad right of way; thence

South 64°00'54" East 11.40 feet along the said Southerly railroad right of way to the INITIAL POINT of this description; thence

North 25°58'46" East 100.00 to a point on the Northerly line of said railroad right of way; thence

South 64°00'54" East 1637.04 feet along the Northerly line of said railroad right of way to a point; thence

South 00°16'45" West 110.98 feet to a point on the Southerly line of the said railroad right of way; thence

North 64°00'54" West 1685.17 feet along the said Southerly line of the railroad right of way to the INITIAL POINT of this description.

Parcel S:

All that portion of a tract of land in the Northwest Quarter of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, previously described in part by Instrument No. 8856669 and referencing Parcel 2 of said instrument more particularly described as follows:

COMMENCING at the Northwest corner of Section 29, Township 3 North, Range 3 East, Boise Meridian, a found brass monument in a concrete pillar; thence South along the Westerly boundary of the said Northwest Quarter of Section 29, approximately 84 feet, more or less, to the Northeasterly right of way of Boise City Railway and Terminal Company right of way, the REAL POINT OF BEGINNING; thence continuing South along the Westerly boundary of the said Northwest Quarter of Section 29, approximately 111 feet, more or less, to the Southwesterly right of way of the Boise City Railway and Terminal Company 100 foot right of way; thence Southeasterly along the said Southwesterly right of way approximately 2906 feet, more or less, to the intersection of the Northwesterly S. Old Eckert Road right of way; thence Northeasterly along the said Northwesterly S. Old Eckert Road right of way, approximately 100 feet, more or less, to the intersection of the Northeasterly right of way of the Boise City Railway and Terminal Company 100 foot right of way, which is also the Southwesterly right of way of Warm Springs Avenue; thence Northwesterly, approximately 2968 feet, along the Northeasterly right of way of the Boise City Railway and Terminal Company 100 foot right of way, which is also the Southwesterly right of way of Warm Springs Avenue to the POINT OF BEGINNING of this description.

Parcel T:

All of that certain strip of land heretofore acquired by Oregon Short Line Railroad Company from Intermountain Railway Company by Deed dated October 15, 1935, filed for record in Book 215 of Deeds at Page 235 of the Records of Ada County, Idaho, being described in said Deed as follows:

All the following described real estate situate in Ada County, State of Idaho, to-wit:
A tract of land in Section 29, Township 3 North, Range 3 East of the Boise Meridian, containing 1.38 acres, more or less, being more particularly described as follows:

A strip of land 60 feet in width, being 30 feet on each side of the centerline of the Intermountain Railway, which centerline is more particularly described as follows:

BEGINNING at a point on the Western boundary of the Northeast Quarter of Section 29, Township 3 North, Range 3 East, Boise Meridian and 1429.2 feet South of the North Quarter corner of said section; thence following the arc of a 2° curve to the right a distance of 377.6 feet to the point of tangent of said curve; thence South 51°43' East 622.4 feet.

ALSO, a triangular shaped parcel of land situate in the East half Northwest Quarter of Section 29, Township 3 North, Range 3 East of the Boise Meridian in Ada County, Idaho, being more particularly described as follows:

BEGINNING at the intersection of the North-South centerline of said Section 29 with the Northwest boundary line of that certain public road running Southwesterly across the Southeast Quarter Northwest Quarter of said Section 29 at a point that is 1384.79 feet distant Southerly, measured along said North-South centerline, from the North Quarter corner of said Section 29; thence South 43°19' West along said Northwest boundary line of said public road, a distance of 120.49 feet, more or less, to the Easterly corner of that certain parcel of land heretofore acquired by Oregon Short Line Railroad Company from Boise Payette, Inc., by Deed dated October 15, 1935, filed for record January 29, 1936, in Book 215 of Deeds at Page 238 of the Records of Ada County, Idaho, said point also being the beginning of a nontangent curve concave Southwesterly, having a radius of 1382.7 feet; thence Southeasterly along said curve, having a long chord that bears South 46°47'01" East a distance of 116.10 feet, through a central angle of 4°48'44", a distance of 116.13 feet, more or less, to said North-South centerline of Section 29; thence North 0°41' West along said North-South centerline, a distance of 167.18 feet, more or less, to the POINT OF BEGINNING.

EXHIBIT B

**FORM OF NOTICE INVITING BIDS
TO BE USED SHALL BE SUBSTANTIALLY IN THE FORM OF
NOTICE USED BY THE CITY OF BOISE FOR WORK BID PURSUANT TO
CHAPTER 28, TITLE 67 OF THE IDAHO CODE
AS MAY BE MODIFIED BY THE DISTRICT**

Sealed bids will be received by _____ until 10:00 a.m. MST, on _____, 20__ at _____. At this time, the bids will be publicly opened and read aloud and award will be made to the lowest responsible bidder. Each bid shall be accompanied by a cashier's check or a bid bond acceptable to _____ for a sum of not less than ten percent (10%) of the amount of the bid, made payable to _____.

No bid will be considered unless it is submitted on the provided bid form. _____ reserves the right to reject all or any part of any bid.

A Bid may not be withdrawn after the date and time specified for the opening of bids. Failure by the successful bidder to execute the contract may result in forfeiture of the bid bond.

Contact _____, Construction Coordinator, at _____ or _____, the District Engineer, for additional information.

Plans, specifications and bid forms may be obtained for the sum of \$ _____ from the Construction Coordinator, _____, or by calling _____. This fee is non-refundable. Construction documents will not be available before _____.

Objections to specifications or bidding procedures must be made in writing and must be received by the [clerk/secretary/authorized agent] of _____ at least three (3) business days before the date and time specified above for the opening of bids.

Any participating bidder objecting to the award of the contract shall respond in writing within seven (7) calendar days of the date of transmittal of the notice of award. Such written objection shall set forth the express reason or reasons that the award decision of _____ is in error.

For those interested in purchasing plans and specifications by mail, there will be an additional advance charge of \$ _____ to cover postage and handling. Therefore, a check made payable to _____ in the amount of \$ _____ should accompany the request. Please allow four to five days for delivery.

The infrastructure which is the subject of the bids is being bid and constructed pursuant to the terms of District Development Agreement No. 1 between the City of Boise, Idaho and Harris Ranch Community Infrastructure District No. 1. The successful contractor will not have recourse, directly or indirectly, to the City of Boise or Harris

Ranch Community Infrastructure District No. 1 for any costs under any construction contract or any liability, claim or expense arising therefrom.

A pre-bid conference will be held at _____,
_____, at 10:00 a.m. MST. The work consists of construction of:

(insert description of Project/Segment)

All bids received in response to this Notice Inviting Bids shall be in conformance with the applicable Idaho State Law.

EXHIBIT C

**CERTIFICATE OF THE ENGINEERS FOR CONVEYANCE
OF SEGMENT OF PROJECT**

(insert description of Project/Segment)

STATE OF IDAHO)
COUNTY OF ADA)
CITY OF BOISE) ss.
HARRIS RANCH COMMUNITY
INFRASTRUCTURE DISTRICT NO. 1

We the undersigned, being Professional Engineers in the State of Idaho and, respectively, the duly appointed District Engineer for Harris Ranch Community Infrastructure District No. 1 (hereinafter referred to as the "***District***"), and the engineer employed by Harris Family Limited Partnership (hereinafter referred to as the "***Owner***"), each hereby certify for purposes of the District Development Agreement, dated _____, 2010 (hereinafter referred to as the "***District Development Agreement***"), by and among the District, the City of Eagle, Idaho and the Owner that:

1. The Segment indicated above has been performed in every detail pursuant to the Plans and Specifications (as such term and all of the other initially capitalized terms in this Certificate are defined in the Agreement) and the Acquisition Project Construction Contract (as modified by any change orders permitted by the Agreement) for such Segment.
2. The Segment Price as publicly bid and including the cost of approved change orders, excluding financing costs and other eligible costs pursuant to Section 3.2(a) of the District Development Agreement for such Segment is \$ _____, as further described in the "Improvements Conveyed" portion of Exhibit A attached hereto.
3. The Owner provided for compliance with the requirements for public bidding for such Segment as required by the Agreement (including, particularly but not by way of limitation, Chapter 28, Title 67, Idaho Code, as amended) in connection with award of the Acquisition Project Construction Contract for such Segment.
4. The Owner filed all construction plans, specifications, contract documents, and supporting engineering data for the construction or installation of such Segment with the Municipality.
5. The Owner obtained good and sufficient performance and payment bonds in connection with such Contract.

DATED AND SEALED THIS DAY OF, 20.....

[P.E. SEAL]

By.....
_____, District Engineer

[P.E. SEAL]

By.....
_____, Engineer for City

Confirmed for purposes of Section 3.5 of the
District Development Agreement by

.....
_____, Manager for Harris
Ranch Community Infrastructure District
No.1

EXHIBIT A

Harris Ranch Community Infrastructure District No. 1
_____ Segment Conveyed

Improvements Conveyed

Section I				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section I \$ -

Improvements Paid Through _____

Bond 20 _____

Section II				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section II \$ -

Improvements Costs Remaining for Future CID Bond Issuances

Section III				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section III \$ -

CONVEYANCE OF SEGMENT OF PROJECT

STATE OF IDAHO)
COUNTY OF ADA)
CITY OF BOISE) ss.
HARRIS RANCH COMMUNITY
INFRASTRUCTURE DISTRICT NO. 1

Harris Family Limited Partnership (the "**Owner**"), for good and valuable consideration received by the Owner from Harris Ranch Community Infrastructure District No. 1, a community infrastructure district formed by the City of Boise, Idaho (the "**Municipality**"), and duly organized and validly existing pursuant to the laws of the State of Idaho (the "**District**"), to hereafter pay \$_____ combined with the promise to pay \$_____ exclusive of financing costs and other eligible costs pursuant to Section 3.2(a) of the Harris Ranch Community Infrastructure District No. 1, District Development Agreement, dated _____, 20____, (hereinafter referred to as the "**District Development Agreement**") and as further described in Exhibit A attached hereto, does by these presents grant, bargain, sell and convey to the District, its successors and assigns, all right, title and interest in and to the following described property, being the subject of the District Development Agreement, by and among the Owner, the Municipality and the District and more completely described in such District Development Agreement:

Together with any and all benefits, including warranties and performance and payment bonds, under the Acquisition Project Construction Contract (as such term is defined in such District Development Agreement) or relating thereto, all of which are or shall be located within utility or other public easements dedicated or to be dedicated by plat or otherwise free and clear of any and all liens, easements, restrictions, conditions, or encumbrances affecting the same, such subsequent dedications not affecting the promise of the District to hereafter pay the amounts described in such District Development Agreement, but subject to all taxes and other assessments, reservations in patents, and all easements, rights-of-way, encumbrances, liens, covenants, conditions, restrictions, obligations, leases, and liabilities or other matters as set forth on *Exhibit A* hereto.

TO HAVE AND TO HOLD the above-described property, together with all and singular the rights and appurtenances thereunto in anywise belonging, including all necessary rights of ingress, egress, and regress, subject, however, to the above-described exception(s) and reservation(s), unto the District, its successors and assigns, forever; and the Owner does hereby bind itself, its successors and assigns to warrant and forever defend, all and singular, the above-described property, subject to such exception(s) and reservation(s), unto the District, its successors and assigns, against the acts of the Owner and no other.

The Owner binds and obligates itself, its successors and assigns, to execute and deliver at the request of the District any other or additional instruments of transfer, bills of sale, conveyances, releases, or other instruments or documents which may be necessary or desirable to evidence more completely or to perfect the transfer to the District of the above-described property, subject to the exception(s) and reservation(s) hereinabove provided.

This conveyance is made pursuant to such District Development Agreement, and the Owner hereby agrees that the amounts specified above and paid or promised to be paid to the Owner hereunder upon final payment will satisfy in full the obligations of the District under such District Development Agreement and hereby releases the District from any further responsibility to make payment to the Owner under such District Development Agreement except as above provided.

The Owner, in addition to the other representations and warranties herein, specifically makes the following representations and warranties:

1. The Owner has the full legal right and authority to make the sale, transfer, and assignment herein provided.
2. The Owner is not a party to any written or oral contract which adversely affects this Conveyance.
3. The Owner is not subject to any bylaw, agreement, mortgage, lien, lease, instrument, order, judgment, decree, or other restriction of any kind or character which would prevent the execution of this Conveyance.
4. The Owner is not engaged in or threatened with any legal action or proceeding, nor is it under any investigation, which prevents the execution of this Conveyance.
5. The person executing this Conveyance on behalf of the Owner has full authority to do so, and no further official action need be taken by the Owner to validate this Conveyance.
6. The facilities conveyed hereunder are all located within property owned by the Owner or utility or other public easements dedicated or to be dedicated by plat or otherwise.

IN WITNESS WHEREOF, the Owner has caused this Conveyance to be executed and delivered this day of, 20__.

.....

By.....

By.....

Title:.....

STATE OF IDAHO)
) ss.
COUNTY OF ADA)

On this _____ day of _____, 20__, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, member of Harris Family Limited Partnership, an Idaho limited partnership, known or identified to me to be the Manager of Harris Family Limited Partnership, the limited liability partnership that executed the instrument, or the person who executed the instrument on behalf of said limited liability partnership, and acknowledged to me that such limited liability partnership executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Notary Public for

Residing at: _____

My commission Expires: _____

EXHIBIT A

Harris Ranch Community Infrastructure District No. 1
Segment Conveyed

Improvements Conveyed

Section I				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section I \$ -

Improvements Paid Through Bond 20

Section II				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section II \$ -

Improvements Costs Remaining for Future CID Bond Issuances

Section III				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section III \$ -

EXHIBIT E

**HARRIS RANCH
COMMUNITY INFRASTRUCTURE DISTRICT NO. 1
DISCLOSURE STATEMENT**

Buyer(s): _____
Development: _____
Parcel: _____
Lot: _____
County: _____
Date of Sale: _____
Homebuilder: _____

General CID Provisions

The home you are purchasing is within the Harris Ranch Community Infrastructure District (the "CID"). The CID was formed on _____, 20__ to finance the acquisition and construction of community infrastructure. The CID issues and/or will issue general obligation ("GO") and special assessment ("SA") to raise funds to pay for the acquisition and construction of these infrastructure improvements. The CID also obtains funds from ad valorem property taxes and special assessment(s) levied against all property located within the CID.

Ad Valorem Taxes of the CID

GO bonds and the CID's operational expenses are paid from ad valorem property taxes levied against all property within the CID. Currently 0.0031 (3 mills debt service, and .1 mills administration expenses) is added to the property tax rate; however, such adjustment to the tax rate could vary depending upon factors including the amount financed with GO bonds, the terms of financing, and the assessed valuation (i.e., for tax purposes) of property within the CID. Your share of the GO bond payments and expenses are included as part of your regular Ada County property tax statement and are shown separately. This tax is in addition to taxes levied by the City of Boise and other political subdivisions of the State of Idaho.

Special Assessments of the CID

SA bonds are paid from SA payments secured by an assessment lien on each benefited lot within a Special Assessment Area ("Special Assessment Area"). Special Assessment Areas are formed from time to time based on the public infrastructure improvements being constructed and/or acquired with proceeds from the SA bonds. The amount of the special assessment liens vary depending upon the size of the lot within the Special Assessment Area, the benefits estimated to be received by each such lot, the cost of the public infrastructure

improvements to be financed, and the financing terms of the applicable SA bonds. Twice a year the CID will send the bills for the SA payments, as well as the applicable administrative charges; these special assessment bills are different and separate from your regular Ada County property tax bill.

Initial Financing's Cost to Homeowner

At the request of the Developer, the prior owner of Parcel _____, the CID has formed a Special Assessment Area that includes Parcel _____ for the construction and/or acquisition of certain public infrastructure improvements. The CID has assessed each lot within Parcel _____ in the amount of \$ _____ (the annual "Assessment").

The following table illustrates estimated total annual CID taxes for CID maintenance and operation expenses, repayment of expected CID GO bonds, and repayment of the Assessments.

Harris Ranch Community Infrastructure District No. 1

Tax Liability

	(A)	(B)	(A) + (B)
<u>Estimated Home Price</u>	<u>Estimated Annual General Obligation & Expense Payment (1)</u>	<u>Estimated Annual Special Assessment Payment (2)</u>	<u>Estimated Total Annual CID Tax Payments (3)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Footnotes:

(1) Represents the repayment of CID general obligation bond indebtedness and CID expenses based upon a _____ increase in the ad valorem property tax rate.

(2) Based upon (a) special assessment lien of \$ _____ per lot and (b) special assessment bond terms of _____ % interest rate, _____-year amortization period, one year of capitalized interest, _____ % reserve fund, and issuance expenses. This figure *does not include* any administrative charges (estimated at _____ % per year), which may be charged by the District and/or third party administrators, if any.

(3) All of the taxes, assessments and charges described above are in addition to any taxes, fees and charges imposed by Ada County, the City of Boise or other political subdivisions and are in addition to any assessments or fees imposed by any homeowners association.

Homeowner's Acknowledgments

By signing this disclosure statement, you as a contract purchaser of a lot located within the CID and the Special Assessment Area:

- (i) acknowledge receipt of this Disclosure;
- (ii) agree that you have been granted an opportunity to review the material contained in this Disclosure; and
- (iii) agree that you accept an assessment lien of \$_____ against your lot that secures your share of the special assessments due for the Special Assessment Area. The Assessment will be paid by you, the owner of the assessed lot, in semiannual payments of principal and interest over the 29-year term of the bonds. If any semiannual payment is not paid, the CID has the right to institute proceedings to foreclose the assessment lien and sell your lot.

The obligation to retire the bonds will be the responsibility of the property owners in the CID through the payment of real property taxes and special assessments collected by the county treasurer that is in addition to all other property tax payments. All of the taxes and charges described above are in addition to any taxes, fees and charges imposed by the City of Boise, other political subdivisions and in addition to any assessments or fees imposed by the homeowner association.

In the event of the failure to maintain the tax rates, the tax rate on your parcel will increase, as needed to provide for bond payment.

Your signature below acknowledges that you have received, read and understood this document at the time you have signed our purchase contract and agree to its terms.

Delivery Instructions: After purchaser has reviewed, signed and acknowledged the CID disclosure statement, a complete copy must be sent to the District:

Harris Ranch Community Infrastructure No. 1
District (City of Boise, Idaho)
c/o City of Boise, Idaho
150 N Capitol Blvd
Boise, Idaho 83701-0500

[SIGNATURE PAGE TO FOLLOW]

[name]

[address]

[name]

[address]

(STATE OF IDAHO)

(_____)ss.

(County of Ada)

On the _____ day of _____, in the year of 20____, before me, the undersigned, a Notary Public, in and for the State of Idaho, personally appeared _____, know or identified to me to be person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.

Notary Public for

Residing at: _____

My commission Expires: _____

Petition-Exhibit E

**Harris Ranch Community Infrastructure District No. 1
Ada County Tax Assessor Information**

Harris Ranch
Community Infrastructure District No. 1
Ada County Tax Assessor Information

<u>Parcel Number</u>	<u>Owner</u>	<u>Acres</u>	<u>Valuation</u>
S0920212000	Harris Family Ltd Partnership	80.00	\$ 3,200
S0929315000	Harris Family Ltd Partnership	22.79	\$ 32,600
S0929326000	Harris Family Ltd Partnership	23.46	\$ 351,900
S0929233600	Harris Family Ltd Partnership	84.90	\$ 49,600
S0930110200	Harris Family Ltd Partnership	27.88	\$ 1,254,600
S0930120900	Harris Family Ltd Partnership	13.18	\$ 291,000
S0930120650	Alta M Harris/ Harris Family Ltd Partnership	3.75	\$ 90,100
S0920314810	Harris Family Ltd Partnership	106.97	N/A (1)
S0929212501	Harris Family Ltd Partnership	21.62	\$ 29,500
S0919449900	Harris Family Ltd Partnership	18.33	N/A (1)
S0919449250	Harris Family Ltd Partnership	23.09	N/A (1)
S0919449600	Harris Family Ltd Partnership	3.81	\$ 5,700
S0919417500	Harris Family Ltd Partnership	6.67	N/A (1)
S0919417400	Harris Family Ltd Partnership	2.46	N/A (1)
S0919317405	Harris Family Ltd Partnership	4.80	N/A (1)
S0929212630	Harris Family Ltd Partnership	1.53	N/A (1)
		445.24	\$ 2,108,200

FOOTNOTES:

Source: Ada County Assessor.

(1) Indicates a recent parcel split, no valuation data available.

Petition- Exhibit F

**Harris Ranch Community Infrastructure District No. 1
Ada County Elections Statement**

Matthew Look

From: carter.froelich@dpfg.com
Sent: Tuesday, February 16, 2010 1:08 PM
To: Matthew Look
Subject: Fw:
Attachments: DOC003.PDF

From: "Susan Kirkpatrick" <AUKIRKSM@adaweb.net>
Date: Tue, 16 Feb 2010 11:55:32 -0700
To: <carter.froelich@dpfg.com>
Subject:

Mr.. Froelich,
Per our earlier conversation, I have attached the copy of the form you gave me. There were 8 new parcels that needed to be checked the others had already been done back in January.
As of today February 16, 2010 there are no registered voters at any of the parcels you asked to have checked.

Susan Kirkpatrick
Election specialist
400 N Benjamin Lane
(208) 287-6862
Fax: (208) 287-6939
aukirksm@adaweb.net

3/23/2010



Date: January 13, 2010

Meuleman Mollerup, LLP
755 W Front St, Ste 200
Boise, ID 83702-5802
Attention: Richard Mollerup

250 S. 5th Street, Suite 100
Boise, ID 83702
Phone: (208) 947-9100
Fax: (208) 947-9199

Document ID: 500101442785131

Customer No.:
Our Order No.: 5000949486SRJ
Your Order No.:

Buyer/Seller: Gary Dallas Harris and Bonnie Jean Harris, husband and wife, and Harris Family Limited Partnership, an Idaho limited partnership, as to Parcels A and H; Alta M. Harris, as to a Life Estate, and Harris Family Limited Partnership, an Idaho limited partnership, as to the remainder, as to Parcel F; Gary D. Harris, a married man as his separate estate, and Harris Family Limited Partnership, an Idaho limited partnership, as to Parcel G; And Harris Family Limited Partnership, an Idaho limited partnership, as to Parcels B, C, D, E, I, J, K, L, M, N, O, P, Q-1, Q-2, R, S, and T VI

Legal Desc.: /

Property Add: Warm Springs Ave, Boise, ID 83716

Tax Parcel: S0917230000, S0919317405, S0919449250, S0919449900, S0919417400, S0919417500, S0930110200, S0919449565, S0919438502, S0930120650, S0919449600, S0920212000, S0920230000, S0920314810, S0920111000, S0920438400, S0921220000, S0928211010, S0929110010, S0929131452, S0929427850, S0929438710, S0929438800, S0929131200, S0929244250, S0929212600, S0929212501, S0929233600, S0929326000, S0929315000, S0929212630, S0930120900, S0930110200

Code	Description		Charges
	Title research at \$65 per hour	51 hr	3315.00
	\$25 per hour legal description	32 hr	800.00
SUBTOTAL			
Less Credits			0
BALANCE DUE			\$4115.00

DUE UPON RECEIPT

**Please remit payment to:
Alliance Title & Escrow Corp.
380 E. Parkcenter Boulevard, Suite 105
Boise, ID 83706**

Typed by: SJ

Silvia Rico

From: Susan Kirkpatrick [AUKIRKSM@adaweb.net]

Sent: Tuesday, January 26, 2010 8:18 AM

To: Silvia Rico

Subject: RE: Concerning Harris Ranch Development

Good morning Silvia,

I have checked all the parcels that you have sent to me. At this time our voter system does not show any registered voters on any of the parcels in question.

Thank you

Susan Kirkpatrick
Election specialist
400 N Benjamin Lane
(208) 287-6862
Fax: (208) 287-6939
aukirksm@adaweb.net

From: Silvia Rico [mailto:silvia.rico@dpfg.com]

Sent: Monday, January 25, 2010 11:59 AM

To: Susan Kirkpatrick

Subject: Concerning Harris Ranch Development

Susan,

On the 13th of this month Matthew Look and I had a conversation w/ Ms. Spencer from your office related to a letter and/or some type of proof that we have contacted the county regarding any qualified resident elector's on the parcels listed below/attached for the Harris Ranch development.

Per our conversation w/ Ms. Spencer your office can not provide a letter, but could send an e-mail instead stating that the parcels below/attached as of today and/or the date you reply that there are no qualified resident elector's at this time, this e-mail will suffice for our purposes.

Would you be able to provide such e-mail for the parcels below?

R1621740020
SO909131100
SO917230000
SO919214101
SO919411700
SO919438700
SO920111000
SO920212000
SO920314800
SO920438400
SO921220000
SO928211010

1/26/2010

SO929110010
SO929131452
SO929212501
SO929212630
SO929427850
SO930120650
SO919438502
SO919449565
SO920230000
SO929233600
SO919449600
SO929212630
SO929244250
SO929315000
SO929326000
SO929438710
SO929438730
SO929438800
SO930110200
SO930120900

Give me a call if you have any questions.

Thanks.

Silvia Rico
Senior Associate



DEVELOPMENT PLANNING & FINANCING GROUP, INC.

Tel: (602) 381-3226 ext. 13

Fax: (602) 381-1203

Email: silvia.rico@dpfg.com

The information contained in this email transmission is privileged and confidential information intended only for the review and use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any unauthorized dissemination, distribution, use or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone. Thank you.

From: Silvia Rico
Sent: Wednesday, January 06, 2010 12:52 PM
To: 'Susan Kirkpatrick'
Subject: FW: concerning Harris Ranch Development

Hello Susan,

As promised attached is the new parcel list.
Per our conversation last month, there are no qualified electors on these parcels.
I have attached a sample letter of what I'm looking for to adhere to the County statute.

1/26/2010

L. Exhibit L - Completeness Letter DHE TH #9 and #11

T. Hethe Clark
(208) 388-3327
hclark@clarkwardle.com

Via electronic mail (dhasegawa@cityofboise.org)

September 22, 2021

The Board of the Harris Ranch Community Infrastructure District No. 1 ("HRCID")
c/o David Hasegawa, District Manager
150 N. Capitol Blvd.
Boise, Idaho 83702

**Re: Completeness Letter – Dallas Harris Estates Townhomes Subdivision No. 9
 Dallas Harris Estates Townhomes Subdivision No. 11 and Storm Water
 Pond Improvements**

Dear Members of the Board:

This letter is a follow-up to a request received for a detailed analysis of how the above payment requests (collectively, the "**Payment Requests**") conform to both the requirements of Title 50, Chapter 31 of Idaho Code (the "**CID Act**") and the District Development Agreement No. 1 for the Harris Ranch Community Infrastructure District No. 1 (the "**Development Agreement**"). As noted below, the Payment Requests do meet the letter of the CID Act and the Development Agreement and are eligible for reimbursement.

Background

The Payment Requests are related to two improvement projects within the Harris Ranch Community Infrastructure District No. 1 (the "**HRCID**"): Dallas Harris Estates Townhomes Subdivision No. 9 ("**TH9**") and Dallas Harris Estates Townhomes Subdivision No. 11 and Storm Water Pond Improvements ("**TH11**"). The relative locations of TH9 and TH11 are shown on the map below and the reimbursement requests include roadways and utility improvements in right-of-way that is owned by the Ada County Highway District, which is a political subdivision of the State of Idaho. The TH11 project includes storm water pond improvements that serve only properties within the HRCID.

**Dallas Harris Estates Townhomes
Subdivision No. 9 Improvements**



**Dallas Harris Estates Townhomes Subdivision
No. 11 and Stormwater Pond Improvements**



Conformity with the Development Agreement

The Development Agreement provides the roadmap for reimbursement of eligible projects within HRCID. Article II of the Development Agreement provides for the manner by which eligible projects are to be constructed by the developer, and requires the following:

Compliance with Applicable Codes. Per Section 2.1(b) of the Development Agreement, each of the Payment Requests were built to the standards required by Ada County Highway District (“ACHD”) and the City of Boise (“City”) prior to acceptance. Each of the improvements required inspection prior to acceptance by ACHD or the City. TH9 roadway improvements were accepted by ACHD on February 11, 2021 while TH11 roadway improvements were accepted by ACHD on May 24, 2021. Sewer for TH9 was accepted by the City on January 14, 2020 and TH11 was accepted August 25, 2020.

Public Bidding. Section 2.2 requires conformity with public bidding requirements. The Payment Requests were both publicly bid in accordance with Idaho Code, including Section 67-2805. Notices of the opportunity to bid were published in The Statesman, with proof (affidavits) of publication provided to CID staff. Notices inviting bids include substantially the same information required in Section 1.5(b) of the Development Agreement, and the “limitation on recourse” language required in Section 1.5(d) is included in the Project Manual (see *Instruction to Bidders*, Para. 16). The lowest responsible bidder was, in each case, selected.

Cost Review. Sections 2.3 and 3.2(a) require that all project costs be submitted to the District Engineer for review. Mr. Pardy has reviewed each of these Payment Requests in great detail and has identified areas that were not eligible for reimbursement (e.g., domestic water facilities owned by Suez, a private entity) or other areas that required clarification. After multiple submissions to CID Staff, it is our understanding that the District Engineer has reviewed and approved the current costs associated with the Payment Requests.

Conditions for Payment. Section 3.3 includes a number of conditions for payment, outlined below:

Item	Description	Status
(i)	Certificate of Engineers	On file with CID staff
(ii) , (v)	Evidence of public ownership	All improvements are located in ACHD right-of-way and the Payment Requests include ACHD acceptance
(iii)	Environmental assessments	Not requested – no evidence of contamination
(iv)	Conveyance to public entity	All property conveyed via standard plat dedication
(vi)	Assignment of warranties	All work includes two-year warranty assigned to ACHD upon acceptance of the Work per the Construction Contract, Article XII
(vii)	Acceptance letters	ACHD and City of Boise acceptance letters are included in the Payment Request packet and are noted above
(viii)	Other documents requested by District Manager	None requested to developer’s knowledge

Conformity with the CID Act

The Payment Requests are also eligible for reimbursement per the CID Act, as shown below:

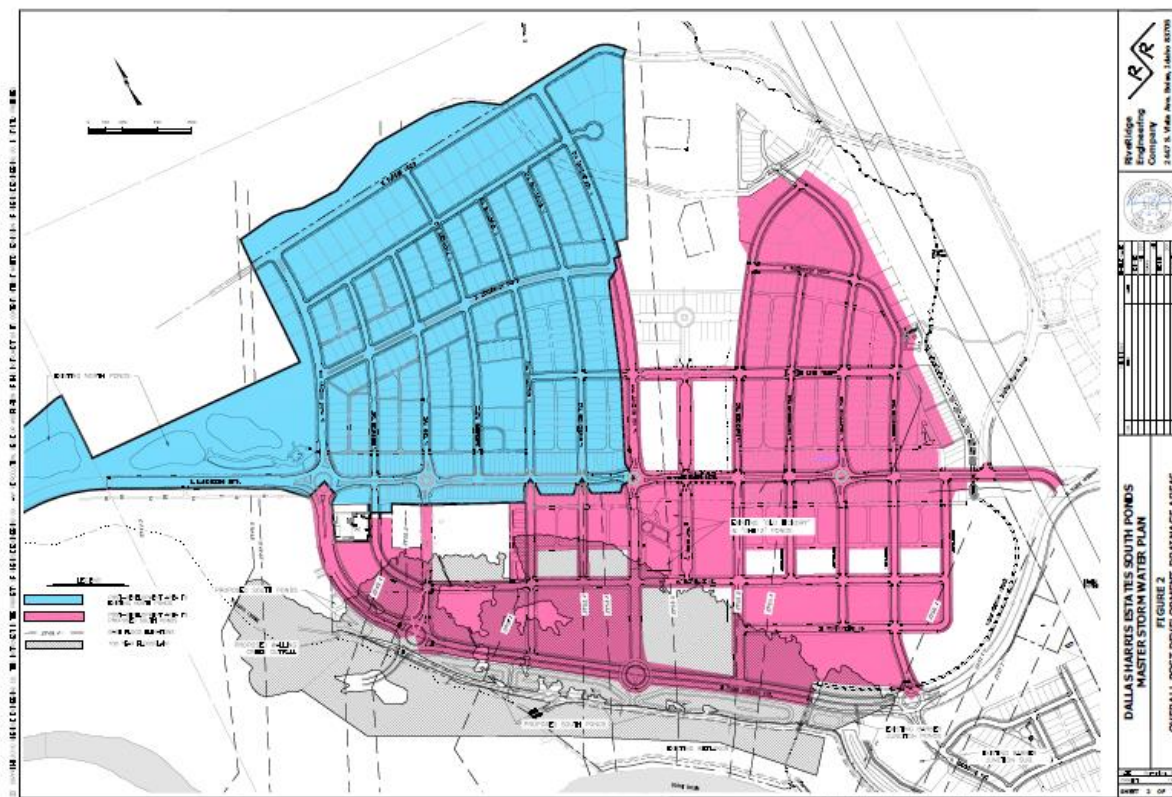
Public Ownership. Section 50-3101(2) requires that community infrastructure must be owned by the state or a political subdivision. The Payment Requests include road and utility improvements that are owned by a political subdivision of the state – in this case, the real property (roadways) are owned by ACHD and the reimbursed sewer facilities are owned by the City. The storm ponds associated with TH11 are subject to a permanent easement in favor of ACHD, recorded as Instrument No. 2019-113007, a copy of which is attached to the TH11 Payment Request. Per Section 50-3105(2), community infrastructure may be located in easements, meaning these ponds are eligible under the public ownership rule.

Definition of Community Infrastructure. All of the items included in the Payment Requests are eligible for reimbursement under the definition of community infrastructure. Roadways are the first identified category of reimbursement. The wastewater system and storm water improvements are also eligible under Idaho Code Section 67-8203(24) (internally referenced in Section 50-3102(2)), which includes “[w]astewater collection, treatment and disposal facilities” as well as “[s]tormwater collection, retention, detention, treatment and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements.”

Substantial Nexus and Direct or Indirect Benefit. Section 50-3102(2) requires that community infrastructure have a substantial nexus and a direct or indirect benefit to the district. The term substantial nexus is not defined in the CID Act; however, in its typical usage, this refers to the overlap between the development of the HRCID, the needs that development creates, and the role the project plays in satisfying those requirements. Whether there is a direct or indirect benefit is a very similar analysis. Here, the improvements can be generally categorized as roads, domestic sewer, and storm water ponds. Each has a benefit to the larger district. For example, as shown below the roads lead from E. Parkcenter Blvd. to the multi-family areas (shown in violet and pink), the park areas of the Village Green (green), the commercial areas that include the Village Center (dark purple), as well as the future elementary School (light blue). These amenities will be used by the entire HRCID and these roads provide that connection.



Domestic sewer and the storm water ponds are part of the larger network that serves the HRCID, with the ponds in question serving the areas shown below in pink:



These storm water ponds very clearly have a nexus and provide a direct benefit to the HRCID.

Fronting Individual Single-Family Residential Lots. As noted in prior correspondence with the Board, the term “fronting” is not defined in the CID Act but its everyday meaning comes from the zoning context. Per City Code and common usage of the term, fronting requires adjacency. Per Boise City Code, “Lot, Frontage” refers to “[t]hat portion of a lot that abuts a public right-of-way or other access.” (Boise City Code, Section 11-012-05 (emphasis added)). Another example: in order to have “street frontage” (and, in many instances, be eligible for a building permit), the City looks for the portion of a lot that “fronts upon a street or alley. *To constitute frontage, the subject street or alley must provide access to abutting properties.*” (Id. (emphasis added)). In other words, there is no access (and therefore no street frontage) if the street does not physically touch the property in question to allow access.

In this case, the property in question is separated by property designated on each of the relevant plats as common area. As a result, the roadway and utility improvements at no point touch on individual single-family residential lots. It should be noted that this exclusion only potentially applies to the townhome areas in the northern areas of these Payment Requests. The lower third of each block is taken up by single-lot condominium projects and the storm water ponds are located south of E. Warm Springs Ave. As a result, these improvements are not affected by the “fronting” limitation to any degree whatsoever.

Conclusion

As shown above, we believe that each of the elements of the Payment Requests are eligible for reimbursement under the CID Act and the Development Agreement. Each has been subject to intense review by CID staff. We look forward to hearing and ultimate approval of these items.

Very truly yours,

A handwritten signature in blue ink, appearing to read "T. Hethe Clark", followed by a horizontal line.

T. Hethe Clark
HC/bdb

c: CID Board Members
CID Staff (Jim Pardy (CID Engineer), Rob Lockward (CID Counsel))
Client

M. Exhibit M – Association Objection Letter to DHE TE #9 and #11

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

August 7, 2021

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

Re: Objection to Additional Reimbursements Requested by the Developer

Members of the HRCID Board:

The purpose of this letter is to express our objection to two more of the reimbursements recently requested by the Harris Ranch developers ("Developer") totaling more than **\$7.5 million**. The first is a requested payment of **\$5,227,204** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 11 (Project ID No. GO21-3). The second is a requested payment of **\$2,334,106** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 9 (Project ID No. GO21-2).

The Developer is requesting reimbursement for the costs of constructing:

- (1) local access streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage, all within several specified blocks south of Parkcenter Blvd. in the Harris Ranch development, and
- (2) a series of stormwater retention ponds south of the Warm Springs arterial bypass road.

We object to these payments for the following reasons:

- The facilities described in (1), above, are improvements the costs of which must be borne by the *developer* in every other real estate development in the City of Boise, past and present. Those costs thus should be borne by the Developer here, as well.

- The facilities described in (2), above, are improvements which benefit *all* the properties between the E. Parkcenter bridge over the Boise River, on the west, S. Eckert Road, on the east, and the foothills, to the north, which is an area many times the size of the Harris Ranch CID. Those improvements also benefit and protect the environmental health of the entire Boise River. The costs of those improvements thus should be borne by the City as a whole and not by the relatively few properties within the CID.
- Most of the facilities for which the Developer is requesting reimbursement are *expressly prohibited* by Idaho law from being financed by a CID.

We have separately addressed the first two points with you previously in our letter of objection dated July 14, 2021. We will thus elaborate here only on our third point.

The definition in the Idaho Community Infrastructure District Act of “community infrastructure”, the costs of which can be financed by a CID, provides in relevant part as follows:

Community infrastructure *excludes* public improvements *fronting individual single family residential lots*.

Idaho Statutes, Sec. 50-3102(2). (Emphasis added.) Thus, any improvements which “front” on single-family residential lots *cannot* be financed through a CID.

The improvements for which the Developer has requested reimbursement under (1), above, are located primarily on the first block south of E. Parkcenter Blvd. of the following north-south streets: Trailwood Way, Honeycomb Way, Old Hickory Way, Barnside Way, Brookridge Way, Shadywood Way, Millbrook Way, and Hopes Well Way. All those streets, as the names of those subdivisions suggest, consist primarily of single-family residential townhomes, each on their own individual lots. Therefore, substantially all those improvements “front” on individual single-family residential lots. Thus, *none* of those costs can be reimbursed to the Developer by the Harris Ranch CID.¹

The Developer apparently understood this limitation in the past. Thus, they have not previously sought reimbursement for the identical types of improvements along E. Parkcenter Blvd. in Harris Ranch, which consists entirely of single-family residential townhomes. Nor have they sought reimbursement for the identical types of improvements along the very same streets to the *north* of E. Parkcenter Blvd., which consist entirely of single-family residential homes.

¹ It is our understanding that the parcels at the end of each of these blocks, along Haystack Street, are slated for future multi-family rather than single-family residential construction. But a single contract was executed by the Developer for the improvements in each of these two subdivisions. Thus, there does not appear to be any way to accurately segregate what may be permissible expenditures under the CID Act from those which are not.

The Developer might argue that the sidewalks and/or narrow landscaping strips along the streets in question are owned by a homeowners' association, rather than by the individual homeowners (if that is the case). They thus might argue that the improvements for which they seek reimbursement do not "front" on the townhomes, but rather on the sidewalks or narrow landscaping strips. That would seem to be a difficult argument to make in good faith.

Under general rules of statutory construction, words used in statutes are to be given their plain, ordinary, generally understood meaning. The word "fronting" is generally understood to mean "in front of". There can be no question that the streets, water mains, sewer mains, stormwater mains, yard irrigation system facilities, and street lighting and signage in question are "in front of" single-family residential lots. If you are fortunate enough to own a home on Payette Lake in McCall, no-one would suggest that, because the land past the lake's high-water mark in front of your home is owned by the State, your home is not "lake-front" property. The Legislature obviously intended to prohibit local improvements primarily serving single family residences from being financed through a CID.

The lawyers for the Developer, in their transmittal letter, nonetheless argue that:

[T]hese roadways do not lead to individual homes but instead lead to multi-family [sic][homes], future commercial areas, and the future Village Green, meaning this is much more of a "regional" roadway system and these roadways will be used by residents from throughout the district ...

This argument strikes us as disingenuous. These are all *local access* roads, not thoroughfares, and are the only means by which the owners of all those single-family residential townhomes can get to their properties. Using the Developer's lawyers' strange logic, every street in Harris Ranch could be considered to "lead to multi-family [homes], future commercial areas and the future Village Green", and thus to qualify for financing through the CID, even though bordered entirely by single-family residential homes.

We therefore request (and hope that we will not have to demand) that the Developer's two requests for reimbursement identified as Projects GO21-2 and GO21-3 be denied.

Please note, again, that this letter and our July 14, 2021 letter do not include all our objections to requested or proposed reimbursements to the Developer. We ask that the approval, let alone the payment, of any further reimbursements to the Developer cease pending the resolution of these and related legal issues.

We hope, again, that the HRCID understands that making payments under circumstances where you have reason to believe that such payments are or may be unlawful is a serious matter, both institutionally for the District and individually for its officials. And we again

hope that the Developer understands that submitting requests for payments from public funds to which they are not lawfully entitled is also a serious matter.

Sincerely,

p.p. */s/ A Crowley/*

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
Ron Lockwood, City of Boise
Amanda Brown, City of Boise

N. Exhibit N – DHE TH #9 Purchase Request

**HARRIS RANCH
COMMUNITY INFRASTRUCTURE DISTRICT NO. 1**

**DALLAS HARRIS ESTATES TOWNHOMES
SUBDIVISION NO. 9 IMPROVEMENTS**

PROJECT COMPLETION DATE: SEPTEMBER 15, 2020

**PROJECT SUBMITTED TO THE CITY OF BOISE: SEPTEMBER 7,
2021**

TABLE OF CONTENTS
for
DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9 IMPROVEMENTS

- Acknowledgement of Receipt
- Reimbursement Request Amount
- Wire Instructions

1. PROJECT DESCRIPTION

2. REIMBURSEMENT REQUEST EXPLANATION

3. ACCEPTANCES

- A. ACHD Acceptance for Ownership and Maintenance
- B. Sanitary Sewer Acceptance
- C. Street Lights Acceptance

4. BID DOCUMENTATION

- A. Public Bidding Advertisement
- B. Bid Tabulation
- C. Bid Proposal
- D. Notice of Award

5. SUMMARY OF REIMBURSEMENT REQUESTS

6. KNIFE RIVER CONSTRUCTION

- A. Construction Contract
- B. Recorded Construction Drawings
 - I. Sewer
 - II. Landscape
 - III. Pressurized Irrigation
- C. Recorded Subdivision Plat
- D. Change Orders
- E. Engineer's Payment Request Evaluations
- F. Pay Applications and Payments

7. RIVERIDGE ENGINEERING

- A. Contract
- B. Pay Applications and Payments

Dallas Harris Estates Townhomes Subdivision No. 9
Improvements

Construction of roadways for the benefit of the Harris
Ranch Community Infrastructure District

~~\$1,683,527.10~~
\$1,639,087.10

Wiring Instructions:
Columbia State Bank

Routing

Account

Barber Valley Development Inc.

Project Description

**Dallas Harris Estates Townhomes Subdivision No. 9 Improvements.
Infrastructure including roadways, streetlights, and sewer.**

The roadways and improvements are community infrastructure that benefits the District and are eligible for reimbursement.

**Project reimbursement request submitted by Barber Valley Development, Inc. & Harris Family
Limited Partnership, LLC**



Doug Fowler

President Barber Valley Development

Dallas Harris Estates Townhomes
Subdivision No. 9 Improvements



T. Hethe Clark
(208) 388-3327

hclark@clarkwardle.com

Via hand delivery

June 17, 2021

Jim Pardy, District Engineer
Harris Ranch Community Infrastructure District No. 1
150 N. Capitol Blvd.
Boise, Idaho 83702

**Re: Dallas Harris Estates Townhomes Subdivision No. 9
Reimbursement Request Explanation**

Dear Mr. Pardy:

As always, we appreciate all of your efforts and detailed review in connection with the Harris Ranch Community Infrastructure District No. 1 (the "HRCID"). As requested, this letter is intended to be an explanation and justification for the Dallas Harris Estates Townhomes Subdivision No. 9 ("TH9") reimbursement request.

The TH9 reimbursement request includes a few basic categories of improvements. Each of those categories with references to Title 50, Chapter 31 of Idaho Code (the "CID Act") is discussed below:

- **Public street improvements (Various Items):** Per Idaho Code Section 50-3102(2)(a), roadways are a specifically identified category of "community infrastructure," with such section including: "[h]ighways, parkways, expressways, interstates, or other such designation, interchanges, bridges, crossing structures, and related appurtenances." Each of the public street improvements are located in real property that is "publicly owned by this state or a political subdivision thereof..." (I.C. 50-3101(2)) as all roadway improvements have been dedicated to Ada County Highway District.

In past meetings, you asked about the difference between these roadways and those north of E. Parkcenter Blvd. First, these roadways are not fronted by "individual single-family residential lots" (I.C. 50-3102(2)) and, therefore, are not affected by the same exclusion. Second, these roadways do not lead to individual homes but instead lead to multi-family, future commercial areas, and the future Village Green, meaning this is much more of a "regional" roadway system

and these roadways will be used by residents from throughout the district; whereas, the roadways north of E. Parkcenter Blvd. are more likely to serve only local users. Furthermore, each of these roadways have been shown as "community infrastructure" and eligible for reimbursement since the inception of the District, as illustrated on Exhibits B and C of the approved *Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho) General Plan*.

- **Sanitary sewer improvements (Items 580-630):** Idaho Code Section 50-3102(2) cross-references Idaho Code Section 67-8203(24), which identifies certain categories of "public facilities" that also constitute "community infrastructure" for purposes of the CID Act. Section 67-8203(24) specifically identifies "[w]astewater collection, treatment, and disposal facilities." Each of these facilities are eligible for reimbursement given that they are part of a system owned by the City of Boise, which is, of course, a political subdivision of the State of Idaho.
- **Irrigation facilities (Items 810-980):** Although irrigation facilities are not specifically identified in the CID Act, these facilities certainly have a "substantial nexus to the district and directly or indirectly benefit the district" (I.C. 50-3102(2)) and qualify as part of the "[w]ater supply production, treatment, storage and distribution facilities" discussed in I.C. 67-8203(24)(a).

This letter is accompanied by an updated binder and a detailed response from the project engineer, Dave Powell. Please feel free to reach out to me or Mr. Powell with any follow-up questions.

Very truly yours,



T. Hethe Clark

HC/bdb

Public Street Improvements of Dallas Harris Estates Townhomes Subdivision No. 9
are owned by the Ada County Highway District.



Kent Goldthorpe, President
Dave McKinney, Vice-President
Jim D. Hansen, Commissioner
Mary May, Commissioner
Alexis Pickering, Commissioner

February 11, 2021

To: Barber Valley Development Inc
4940 E Mill Station Dr Ste 101-B
Boise, ID 83716

Re: **Dallas Harris Estates Townhomes Subdivision No. 9**
Project (Trakit) No. SUBP18-0117
Acceptance for Maintenance

You are hereby advised that construction of the public street improvements required of **Dallas Harris Estates Townhomes Subdivision No. 9** have been inspected by District personnel and said work has been satisfactorily completed to District Standards and the approved plans.

The Ada County Highway District hereby accepts the public street improvements constructed with **Dallas Harris Estates Townhomes Subdivision No. 9** for public maintenance.

An Inspection Deposit in the amount of **(\$7,400.00)** was provided prior to construction, with a total of **(\$5,176.10)** being charged for inspection costs. The balance of **(\$2,223.90)** is due the applicant under the terms of the inspection agreement and has been refunded with this letter.

This acceptance date of **September 15, 2020** is the date of commencement of all warranties and guarantees for the 24-month period stipulated in the subdivision construction permit.

If you have any questions please feel free to contact Mike Alexander at 387-6354 or malexander@achdidaho.org.

Sarah Fohn

Sarah Fohn
Development Services Intern

Mike Alexander

Mike Alexander
Engineering Tech II

Digitally signed by
Michael Alexander
Date: 2021.02.11
12:58:37 -0700

cc: Sherwin Pestka, ACHD Accounting
Ana Osborn, ACHD Accounting
Shelaine Starkey, ACHD Accounting
Laura McSherry, ACHD GIS Services
Scott Forrey & Susan Perry, ACHD Pavement Management
Scott Bennett & Ed Merrill, ACHD Utilities
Amanda Morse (amorse@adaweb.net) & Jean Schaffer (jschaffer@adaweb.net), Ada County
If roadways are over 6% grade- Lloyd Carnegie & Heather Tillitt, ACHD Maintenance



PUBLIC WORKS DEPARTMENT

MAYOR: Lauren McLean | DIRECTOR: Stephan Burgos

January 14, 2020

Doug Fowler
Barber Valley Development, Inc.
4940 E. Mill Station Drive, Ste. 101-B
Boise, ID 83716

RE: Project Acceptance

Project No.: DRI-1842

Project Description: Dallas Harris Estates Townhomes 9 & 10
SUB 18-00068 & SUB 19-00042

Dear Gentlemen:

The sewer system for the above referenced project has been inspected and is approved for acceptance and release of the bond(s). This project has been constructed in accordance with the approved plans.

The one year warranty period, as required in Chapter 9-20-08, D2, of the Boise City Subdivision Ordinance, will end one year after the above date. The City of Boise Public Works Department intends to make a further inspection of this project before the one year warranty period ends. If any problems are discovered, you will be notified.

Sincerely,

John Kellar
Inspector



Mike Sheppard, P.E.
Civil Engineer

JK/tjl

cc:

Kevin Ryan, P.E., DEQ kevin.ryan@deq.idaho.gov email

Lori Badigian & Mike Reno, Central District Health Dept., lbadigian@cdhcd.idaho.gov email

Jim Pickard, ACHD Construction Services jpickard@achdidaho.org email

I:\PWA\Project Program\DRI\DRI 1800s\1842\Project Acceptance ltr.docx

Barber Valley Development, DRI-1842

RE: **Project Acceptance**

January 14, 2020

Page 2

Rich Wiebe, P.E., Asst. City Engineer, City of Boise Public Works - email
Steve Comish, West Boise WWTF, City of Boise Public Works - email
Gary Laughlin, West Boise WWTF, City of Boise Public Works - email
Céline Acord, Planning Manager, City of Boise PDS - email
Brent Moore, Subdivision Review, City of Boise PDS - email
Rita DeYoung, Sewer Rating, City of Boise Public Works - email
Morgan Webb, Angela Hardy, Sewer Rating, City of Boise Public Works - email
Carrie Kirkpatrick, Accounting, City of Boise Public Works - email
Brent Carver, Accounting, City of Boise Public Works - email
David Hostetler, Survey, City of Boise Public Works - email
April Wing, GIS Analyst, City of Boise Public Works - email
Knife River 5450 W. Gowen Road Boise, ID 83709
RiverRidge Engineering 2447 S. Vista Ave. Boise, ID 83705

DRI-1842 2.6





PUBLIC WORKS DEPARTMENT

MAYOR: Lauren McLean | DIRECTOR: Stephan Burgos

February 23, 2021

Doug Fowler
Barber Valley Development, Inc.
4940 E. Mill Station Drive, Ste. 101-B
Boise, ID 83716

RE: Final Acceptance

Project No: DRI-1842

Project Description: Dallas Harris Estates Townhomes 9 & 10
SUB18-00068 & SUB19-00042

Dear Gentlemen:

The one year sanitary sewer warranty inspection for Dallas Harris Estates Townhomes 9 & 10 has been completed and no deficiencies have been observed. This project is approved for Final Acceptance. The one year warranty ends on the above date.

Sincerely,

John Kellar
Inspector

JK/tjl

cc: Mike Sheppard, P.E., Civil Engineer, City of Boise Public Works - email
Steve Comish, West Boise WWTF, City of Boise Public Works - email
Gary Laughlin, West Boise WWTF, City of Boise Public Works - email
Beatrix Raubenheimer, PW Utilities Asset Manager, City of Boise Public Works - email
Carrie Kirkpatrick, Accounting, City of Boise Public Works - email
Brent Carver, Accounting, City of Boise Public Works - email
Knife River 5450 W. Gowen Road Boise, ID 83709

DRI-1842 .2.6



PUBLIC WORKS DEPARTMENT

MAYOR: Lauren McLean | DIRECTOR: Stephan Burgos

19 May 2020

RE: **Street Light Acceptance**

SUB18-00021

Dallas Harris Estates Townhomes # 9

Everyone:

The street light system for the above referenced project has been inspected and is approved for acceptance. This project has been constructed in accordance with the approved plans.

The one year warranty period, as required in Chapter 9-20-08, D2, of the Boise City Subdivision Ordinance, will end one year after the above date. The City of Boise Public Works Department intends to make a further inspection of this project before the one year warranty period ends. If any problems are discovered, you will be notified.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Marshall".

Tom Marshall
Municipal Lighting Technician
City of Boise, Public Works Dept.

NOTICE OF ADVERTISEMENT TO BID

for

**HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 –
DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9 IMPROVEMENTS**

(December 7, 2018)

Barber Valley Development, Inc. invites you to submit a sealed bid for HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 – DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9 IMPROVEMENTS (the "**Project**"). Bids will be prepared per the following Instructions to Bidders. Hard copy bid packets are available at Bidder's cost from:

RiveRidge Engineering Company
2447 S. Vista Ave.
Boise, Idaho 83705

The construction of the Project will include, but not be limited to, the following work elements:

1. Roadway improvements for S. Trailwood Way, S. Honeycomb Way, S. Old Hickory Way, and E. Haystack Street.

A pre-bid conference will be held at the following address on December 13, 2018 at 1:30pm. Attendance at said pre-bid conference does not affect the obligation of each Bidder to perform its own investigation of the Project.

RiveRidge Engineering Company
2447 S. Vista Ave.
Boise, Idaho 83705

Bids shall be submitted to RiveRidge Engineering at the foregoing address by 4:00 p.m. on December 19, 2018.

Each sealed bid package shall be marked "HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 – DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9 IMPROVEMENTS." A 5% bid bond shall be required with the bid. All bidders shall have, at the time of bid opening, the proper Public Works Licensing for the intended construction.

INSTRUCTIONS TO BIDDERS

for

HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 – DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9 IMPROVEMENTS

1. **General.** This proposal is for work set forth in the plans and specifications for the Project (the “**Proposal**”).

2. **Specifications and Documents.** Prospective bidders (hereafter, “**Bidders**”) who intend to make a Proposal may obtain copies of the Specifications and Plans, each as defined in the Construction Contract (Section 2.0 of the Project Manual) from the entity identified on the Notice of Advertisement to Bid at Bidder’s expense. Refunds will not be made to Bidders.

3. **Fixed Price.** The contract for which Proposals will be submitted is a fixed-price contract. The Schedule of Values shall not in any way change the nature of the contract from its lump sum, fixed-price basis. Price proposals shall be submitted on the Bid Schedule forms. All pricing and payment shall be in United States dollars.

4. **Proposals.** The original and three copies of each Proposal shall be prepared and submitted in accordance with these Instructions to Bidders. Proposals which are not prepared and submitted in accordance with these instructions will be considered irregular and may be rejected. The Bidder shall submit the Proposal and shall complete the Bid Schedule, including alternatives, if any, and Schedule of Values which are attached hereto. The Schedule of Values for each Proposal shall be used primarily for progress payments and as a basis for pricing changes in the work.

- a. **Preparation.** Proposals shall be prepared using the forms included. Proposals shall be typed or legibly written in black or blue ink. All prices should be stated in figures only. Bidders shall acknowledge receipt of all addenda issued for the specifications and documents in the space provided in the Proposal form.
- b. **Exceptions.** Each Bidder shall list in the space provided on the Proposal form all exceptions or conflicts between its Proposal and any of the Specifications or Plans. If more space is required, additional pages may be added. In case of conflicts not identified by Bidder (as discussed in more detail below), the requirements of the Specifications and Plans shall govern.

Bidders shall be responsible for requesting in writing and receiving written clarification to all questions prior to submitting bids. If the Bidder takes exception to any element of the Contract Forms or any of the Specifications or Plans, all such exceptions shall be specific in nature and carefully referenced to the applicable page number, article number, and article title of the specifications and documents. If the Bidder proposes deletion of specification language and substitution of revised language, such deletion and substitution shall be carefully presented by typing complete paragraphs or articles of the original specification language and incorporating the substitute language. Proposed deletions shall be set off by brackets (i.e., “[delete this language]”) and proposed substitute language shall be indicated by underlining (i.e., “substitute this language”). Exceptions that are general, which make reference to the Bidder’s standard

terms and conditions, or that make reference to the Bidder's descriptive information as a whole will not be acceptable. Proposals that do not comply with these requirements for the presentation of exceptions may be rejected in Owner's sole discretion. If a proposal includes express or implied exceptions that are not listed as required, the requirements of the Specifications and Plans shall govern. The Bidder shall not alter any part of the Specifications or Plans in any way, except by stating its exceptions.

- c. Signatures. Each Bidder shall sign its Proposal with an authorized signature and shall provide its full business address. The Bidder's name stated on the Proposal shall be the exact legal name of the Bidder's entity. The names of all persons signing shall also be typed or printed below the signature.

Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished. Bidding corporations, limited liability companies, and partnerships, shall designate the state in which they are formed or registered and the address of their principal office.

- d. Submittal. Proposals shall be submitted not later than the date and time stipulated in the Notice of Advertisement. The original and three copies shall be delivered to Owner at the following address:

Barber Valley Development, Inc.
c/o RiveRidge Engineering Company
2447 S. Vista Ave.
Boise, Idaho 83705
Ph. 208-344-1180
Fax 208-344-1182

A single proprietary interest shall not submit multiple proposals for the Project even though the individual proposals are submitted under different names. Owner reserves the right to reject all proposals so submitted.

5. Withdrawal. A Bidder's proposal may be withdrawn, altered, or resubmitted at any time prior to the time set for receiving the proposals. Proposals may not be withdrawn, altered, or resubmitted thereafter.

6. Information to be Submitted with the Proposal. In addition to any other information requested, each Bidder shall submit with its Proposal, unless otherwise stated, pertinent information concerning proposed organization and proposed schedule, as further described below:

- a. Schedule of Values. A Schedule of Values for all of the work that includes quantities and prices of items which when added together equal the Contract Price and subdivides the Project into component parts in sufficient detail to serve as the basis for progress payments during performance of the Project.
- b. Bidder's Schedule Letter. Each Bidder shall submit a schedule for construction of the improvements to meet the scheduled completion date of the Contract. The following dates are to be incorporated into the schedule:

Construction Notice to Proceed – **January 4, 2019**
Substantial Completion (Road segment opened) – **July 2, 2019**
Final Completion – **July 19, 2019**

The Bidder shall submit the following with its Proposal:

- i. A construction plan, including preliminary schedule, in writing. The plan shall indicate the sequence of activities including the definition of the various areas which will be worked in parallel and first areas that the Bidder intends to start. The scope of the Bidder's construction plan shall contain sufficient detail to include all major components of the Project, the allowances for other contractors, and activities discrete enough to evaluate on a weekly basis; and
 - ii. A statement verifying that the Bidder can meet the schedule;
 - c. Bidder's Field Organization. An organization chart showing the names of field management, supervisory, and technical personnel, and the details of the management, supervisory, and technical organization that Bidder proposes to be used for this Project. The successful Bidder's organization will be subject to the review and acceptance of Owner. The experience records of the bidder's required field personnel shall be submitted with the bid. Bidder's organization shall include the name of the superintendent who will be on-site throughout the course of the Project.
 - d. List of Subcontractors. Each Bidder shall submit with its Proposal a list of subcontractors, including the value of the subcontract, what is to be supplied, and experience records (on comparable work) of the subcontractors, field personnel.
 - e. Quality Control Program. Each Bidder shall submit, with its Proposal, a copy or written description of its quality control program.
7. Warranty. All work associated with the Project shall have a warranty period of two (2) years from the date of Project completion.
8. Local Conditions. Each Bidder shall visit the site of the Project or otherwise thoroughly inform itself of all conditions and factors which would affect the prosecution and completion of the Project, including, but not limited to, weather and seasonal runoff, the arrangement and condition of existing or proposed structures affecting or which are affected by the Project; the availability and cost of labor, water, materials and supplies; and facilities for transportation, handling, and storage of materials and equipment. By submitting a Proposal, Bidder agrees that all factors have been properly investigated and considered in the preparation of its Proposal. No claims for financial adjustment or extension of time to any contract awarded for the Project will be permitted by Owner that are based on the lack of such prior information or its effect on the cost of the Project.
- a. Subsurface Conditions. Each Bidder shall be responsible for determining the types of subsurface materials that will be found in connection with the Project. Bidder will be provided with a copy of a geotechnical evaluation provided by ALLWEST Testing & Engineering, dated April 26, 2018, reference ALLWEST

Project No. 518-165G). As further set forth in Section 2.02 of the Construction Contract, each Bidder is responsible for making its own interpretation of any data. There is no express or implied guarantee of any subsurface data provided.

- b. Site Conditions that may Affect Sequence of Work. Site conditions such as ground elevations, groundwater depths, existing underground and overhead utilities, on site debris, weather, seasonal runoff, etc. may affect Bidder's work. Bidder is responsible for the means, manner, and method of addressing known or unknown site conditions.

Bidder shall receive approval by Owner or Owner's Representative prior to visiting the Site and shall indemnify, defend, and hold the Owner and Owner's representative harmless for any damages or claims associated with Bidder or Bidder's employees, agents, or representatives activities associated with such site visits. Any disturbance of the Site shall be immediately repaired by Bidder at Bidder's sole cost.

9. Interpretation and Addenda. If any Bidder is in doubt as to the true meaning of any part of the proposed contract documents, such Bidder may submit to Owner and Engineer a written request for an interpretation. Each Bidder submitting the request will be responsible for its prompt delivery. Any interpretation of the proposed documents will be made only by addendum transmitted to each party receiving a set of such documents. Owner or Engineer will not be responsible for any other explanations or interpretations of the proposed documents. All questions will be answered in writing. It shall be each Bidder's responsibility to advise Owner and Engineer, before the time specified for receipt of proposals, of conflicting requirements or omissions of information that require clarification. Those questions not resolved by addenda shall be listed in the space provided on the proposal form, together with statements of the basis upon which the proposal is made as affected by each question. Written questions may be directed to individual bidders by Owner or Engineer to clarify their proposals and references provided by Bidders will be contacted for recommendations before a Contractor is selected.

10. Objections. Any objections to specifications or bidding procedures must be presented to Owner and Engineer in writing at least three (3) business days prior to the date and time upon which bids are scheduled to be opened.

11. Bond. A bid bond in the amount of 5% is required. Failure by the successful Bidder to execute the contract may result in forfeiture of the bid bond. The successful Bidder, upon entering into an agreement with Owner, will also be required to furnish a performance bond and a payment bond, each for not less than one hundred percent (100%) of the Contract Price, as adjusted by authorized change order, in accordance with the Contract.

12. Taxes, Permits, and Licenses. Each Bidder shall be responsible for determining the applicable taxes, permits, and licenses. If the Bidder is in doubt as to whether or not a tax, permit, or license is applicable, Bidder shall state in his proposal whether this item has been included in its Proposal and the amount of the tax, permit, or license in question.

13. Time of Completion. Time is of the essence for completion of the Project. The Proposal shall be based upon completion of the Project in accordance with the specified schedule. It will be necessary for Bidder to satisfy Owner of its ability to complete the Project within the identified time.

14. **Acceptance and Rejection of Proposals.** Owner reserves the right to reject Proposals, to waive irregularities and informalities in any Proposal that is submitted, and to award the Project to other than the low bidder if such bids are not responsive. Bidders not selected for award will be notified as soon as a winning Bidder has been selected. A selection will be made as soon as possible without compromising the selection process. Bidders are requested not to inquire regarding the status of the bid evaluation.

15. **Property of Owner.** All proposals shall become the property of Owner.

16. **Harris Ranch Community Infrastructure District No. 1.** The Project is being bid and constructed pursuant to the terms of District Development Agreement No. 1 between the City of Boise, Idaho and Harris Ranch Community Infrastructure District No. 1. The successful Bidder will not have recourse, directly or indirectly, to the City of Boise or Harris Ranch Community Infrastructure District No. 1 for any costs under any construction contract or any liability, claim, or expense arising therefrom.

Idaho Statesman

Keeping you connected | IdahoStatesman.com

AFFIDAVIT OF PUBLICATION

Account #	Ad Number	Identification	PO	Amount	Cols	Depth
263310	0003987944	LEGAL NOTICE ADVERTISEMENT FOR BID Se	L NOTICE ADVERTISEMENT FO	\$179.60	1	10.89 In

Attention: Shari Gallivan

CLARK WARDLE LLP
PO BOX 639
BOISE, ID 83701

VICTORIA RODELA, being duly sworn, deposes and says: That she is the Principal Clerk of The Idaho Statesman, a daily newspaper printed and published at Boise, Ada County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in The Idaho Statesman, in conformity with Section 60-108, Idaho Code, as amended, for:

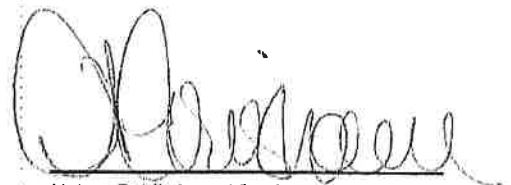
2 Insertions

Beginning issue of: 12/07/2018

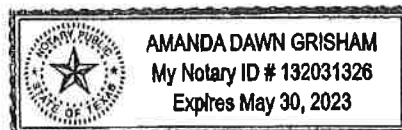
Ending issue of: 12/14/2018


(Legals Clerk)

On this 11th day of September in the year of 2019 before me, a Notary Public, personally appeared before me Victoria Rodela known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.



Notary Public in and for the state of
Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!

LEGAL NOTICE ADVERTISEMENT
FOR BID Sealed bids will be received by Barber Valley Development, Inc. ("BVD") in connection with Harris Ranch Community Infrastructure District No. 1 ("HR CID No.1") for the construction of roadway and utility infrastructure improvements in connection with the construction of Dallas Harris Estates Townhomes No. 9 (the "Project"), which includes roadway improvements for S. Trailwood Way, S. Honeycomb Way, S. Old Hickory Way, and E. Haystack Street. Elements related to these roadways are anticipated to include roadway curbs, gutters, sidewalks, and complete pavement section, installation of roadway markings, signage and street lighting, landscaping and pressure irrigation improvements within the roadside planter strips, site grubbing and placement of roadway embankments, installation of sanitary sewer mains and services, domestic water mains, hydrants and services, storm water collection piping, inlets, storage, treatment and discharge, and groundwater underdrain conveyance piping as detailed on the approved construction drawings and further detailed in the contract document, all as further set forth in the Project documents. Bids will be received at the office of RiverRidge Engineering Company, 2447 S. Vista Avenue, Boise, Idaho 83702, no later than 4:00pm on December 19, 2018 and will be opened at that time. All questions or clarifications concerning this invitation to bid or the content and requirements of the bid and contract documents must be submitted in writing by 4:30pm on December 17, 2018. Address all questions or clarification requests in writing to Dave Powell, RiverRidge Engineering Company, 2447 S. Vista Avenue, Boise, Idaho 83702 (dpowell@rirdg.com). Project documents will be available in hard copy and electronically (PDF format) at a cost of \$50.00 per set beginning December 7, 2018. There will be a pre-bid conference at the office of RiverRidge Engineering Company for all interested bidders on December 13, 2018 at 1:30pm. Work will be awarded under one (1) general contract and will include all related work. All bids must be a lump-sum basis; segregated bids will not be accepted. Bids will be opened and publicly read aloud at the time and place stated for

LEGAL NOTICE ADVERTISEMENT
FOR BID Sealed bids will be received by Barber Valley Development, Inc. ("BVD") in connection with Harris Ranch Community Infrastructure District No. 1 ("HR CID No.1") for the construction of roadway and utility infrastructure improvements in connection with the construction of Dallas Harris Estates Townhomes No. 9 (the "Project"), which includes roadway improvements for S. Trailwood Way, S. Honeycomb Way, S. Old Hickory Way, and E. Haystack Street. Elements related to these roadways are anticipated to include roadway curbs, gutters, sidewalks, and complete pavement section, installation of roadway markings, signage and street lighting, landscaping and pressure irrigation improvements within the roadside planter strips, site grubbing and placement of roadway embankments, installation of sanitary sewer mains and services, domestic water mains, hydrants and services, storm water collection piping, inlets, storage, treatment and discharge, and groundwater underdrain conveyance piping as detailed on the approved construction drawings and further detailed in the contract document, all as further set forth in the Project documents. Bids will be received at the office of RiveRidge Engineering Company, 2447 S. Vista Avenue, Boise, Idaho 83702, no later than 4:00pm on December 19, 2018 and will be opened at that time. All questions or clarifications concerning this invitation to bid or the content and requirements of the bid and contract documents must be submitted in writing by 4:30pm on December 17, 2018. Address all questions or clarification requests in writing to Dave Powell, RiveRidge Engineering Company, 2447 S. Vista Avenue, Boise, Idaho 83702 (dpowell@rvrdg.com). Project documents will be available in hard copy and electronically (PDF format) at a cost of \$50.00 per set beginning December 7, 2018. There will be a pre-bid conference at the office of RiveRidge Engineering Company for all interested bidders on December 13, 2018 at 1:30pm. Work will be awarded under one (1) general contract and will include all related work. All bids must be a lump-sum basis; segregated bids will not be accepted. Bids will be opened and publicly read aloud at the time and place stated for

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9
CID Eligible Bid Tabulation
December 4, 2018

No.	Description	Unit	KNIFE RIVER			GRANITE EXCAVATION, INC.		
			Quantity	Unit Cost	Extended Cost	Quantity	Unit Cost	Extended Cost
1	Mobilization	LS	1	\$ 150,570.00	\$150,570.00	1	\$ 6,660.37	\$6,660.37
2	Bonds	LS	1	\$ 11,130.00	\$11,130.00	1	\$ 40,951.89	\$40,951.89
3	Insurance	LS	1	\$ 1,590.00	\$1,590.00	1	\$ -	\$0.00
SUBTOTALS					\$165,290.00			\$47,612.26
General Site Work								
4	Traffic Control	LS	1	\$7,200.00	\$7,200.00	1	\$9,416.38	\$9,416.38
5	Clear and Grub	AC	7	\$2,440.00	\$17,080.00	9.2	\$6,820.11	\$62,745.01
6	Topsoil Strip/Stockpile	CY	11650	\$4.05	\$47,182.50	707	\$4.01	\$2,835.07
7	Trench Backfill / Borrow (Onsite)	CY	7254	\$15.00	\$108,810.00	11146	\$0.73	\$8,136.58
8	Mass Excavation and Embankment / Borrow	CY	40500	\$7.50	\$303,750.00	49153	\$11.53	\$566,734.09
9	Overexcavate & Recompact Test Pits	LS	1	\$0.00	\$0.00	1	\$12,180.51	\$12,180.51
10	Overexcavate & Recompact Test Pits	LS	1	\$20,309.80	\$20,309.80	1	\$52,537.56	\$52,537.56
11	Relocated Rocks and Concrete	LS	1	\$3,960.00	\$3,960.00	1	\$1,116.05	\$1,116.05
12	Abandon Existing Well & Remove Attached Piping & Shed	LS	1	\$3,900.00	\$3,900.00	1	\$3,971.35	\$3,971.35
13	Fence Removal	LF	2900	\$0.85	\$2,465.00	2606	\$1.17	\$3,049.02
14	Construct New Fence	LF	1450	\$7.20	\$10,440.00	1450	\$11.48	\$16,646.00
15	Construction Surveying (Owner Furnished)	LS	1	\$0.00	\$0.00	1	\$7,464.20	\$7,464.20
SUBTOTALS					\$525,097.30			\$746,831.82
Roads, Driveways, and Storm Drainage								
16	Road & Sidewalk Subgrade Compact & Prep	SY	14,500	\$0.85	\$12,325.00	10,001	\$1.97	\$19,701.97
17	6" Minus Uncrushed Aggregate Subbase (Imported)	CY	3,692	\$25.65	\$94,699.80	5,909	\$16.35	\$96,612.15
18	3/4" Minus Crushed Aggregate Base Course	CY	945	\$38.85	\$36,713.25	1,263	\$22.57	\$28,505.91
19	2.5" Asphalt Concrete	SY	5,700	\$10.20	\$58,140.00	6,061	\$11.88	\$72,004.68
20	3" Asphalt Concrete	SY	1,960	\$12.25	\$24,010.00	2,681	\$14.16	\$37,962.96
21	Type "A" Asphalt Repair	SY	368	\$78.75	\$28,980.00	176	\$26.45	\$4,655.20
22	Type "C" Gravel Repair	SY	812	\$10.05	\$8,160.60	79	\$16.35	\$1,291.65
23	Alley Approach With 3/4" Minus Crushed Aggregate Base	EA	4	\$1,440.00	\$5,760.00	4	\$2,411.51	\$9,646.04
24	Standard 6" Vertical Curb and Gutter	LF	3,746	\$15.60	\$58,437.60	3,722	\$17.80	\$66,251.60
25	3/4" Minus Base for Curb and Gutter	CY	126	\$112.00	\$14,112.00	269	\$32.28	\$8,683.32
26	6" Concrete Sidewalk - 5" Thick	LF	1,918	\$21.85	\$41,908.30	1,821	\$21.70	\$39,515.70
27	3/4" Minus Base for 6" Sidewalks	CY	154	\$69.65	\$10,726.10	175	\$28.09	\$4,915.75
28	1.5" Concrete Sidewalk 5" thick	LF	1,268	\$34.00	\$68,472.00	1,297	\$54.26	\$70,375.22
29	3/4" Minus Base for 1.5" Sidewalk	CY	338	\$60.15	\$20,330.70	312	\$28.09	\$8,764.08
30	Truncated Domes	EA	60	\$180.00	\$10,800.00	30	\$1,090.93	\$32,727.90
31	Handicap Ramps	EA	10	\$600.00	\$6,000.00	22	\$1,378.01	\$30,316.22
SUBTOTALS					\$499,575.35			\$551,950.35
Storm Drain								
32	12" HDPE or PVC Storm Drain Pipe	LF	1,184	\$32.90	\$38,953.60	734	\$31.55	\$23,157.70
33	15" HDPE or PVC Storm Drain Pipe	LF	351	\$49.00	\$17,199.00	349	\$44.95	\$15,687.55
34	18" HDPE or PVC Storm Drain Pipe	LF	1,283	\$52.45	\$67,293.35	1,057	\$62.46	\$66,020.22
35	12" Metal End Section With Trash Rack	EA	5	\$441.00	\$2,205.00	4	\$706.15	\$2,824.60
36	18" Metal End Section With Trash Rack	EA	2	\$713.00	\$1,426.00	2	\$760.64	\$1,521.28
37	Type I Catch Basin	EA	10	\$1,020.00	\$10,200.00	10	\$1,435.43	\$14,354.30
38	Diversion Box	EA	2	\$4,200.00	\$8,400.00	2	\$3,617.70	\$7,235.40
39	Storm Drain Manhole, 48 inch	EA	13	\$2,580.00	\$33,540.00	13	\$2,871.68	\$37,331.84
40	Connect New 48" Manhole to Existing Pipe	EA	1	\$2,360.00	\$2,360.00	1	\$525.89	\$525.89
41	Inlet Protection Aeron With Office Plate	EA	1	\$3,720.00	\$3,720.00	1	\$2,102.92	\$2,102.92
42	Overflow Weir	LS	1	\$14,650.00	\$14,650.00	1	\$1,768.59	\$1,768.59
43	Rin Rap Pipe Inlet/Outlet Protection	SY	6	\$312.00	\$1,872.00	404	\$25.17	\$10,168.68
44	Remove Existing Storm Drain Manhole, 48 inch	EA	1	\$293.00	\$293.00	1	\$387.76	\$387.76

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9
CID Eligible Bid Tabulation
December 4, 2018

		KNIFE RIVER			GRANITE EXCAVATION, INC.		
No.	Description	Unit	Unit Cost	Extended Cost	Quantity	Unit Cost	Extended Cost
45	Remove 12" Storm Drain and Gout Opening	LF	\$5.50	\$852.50	262	\$10.41	\$2,727.42
46	Remove 15" Storm Drain	LF	\$8.35	\$1,336.00	163	\$15.39	\$2,508.57
47	Coredrill Opening in Exst. SD MH or Sand & Grease Trap	EA	2	\$990.00	2	\$568.08	\$1,136.16
48	Construct Drainage Ditch	LF	\$930	\$1,660.00	897	\$5.15	\$4,619.55
49	Construct Forebay	LS	1	\$9,050.00	1	\$4,628.61	\$4,628.61
50	Construct 14" Wide Storm Drain Pond Gravel Access Road	LS	1	\$45,110.00	1	\$3,725.05	\$3,725.05
51	Construct Primary Drainage Pond	LS	1	\$40,320.00	1	\$82,054.48	\$82,054.48
52	12" PVC Underdrain Pipe	LF	\$53.20	\$1,865.60	387	\$24.94	\$9,651.78
53	24" PVC Underdrain Pipe	LF	\$942	\$57,038.10	1,871	\$45.85	\$85,785.35
54	30" HDPP Underdrain Pipe and Connection to Existing Pipe	LF	20	\$74.20	20	\$88.79	\$1,775.80
55	Underdrain Manhole, 48 Inch	EA	5	\$2,870.00	5	\$2,573.97	\$12,869.85
56	Connect New 48" Underdrain Manhole to Existing Pipe	EA	1	\$2,360.00	1	\$3,863.04	\$3,863.04
57	Underdrain Manhole, 60 Inch	EA	1	\$3,900.00	1	\$3,033.81	\$3,033.81
SUBTOTALS				\$381,756.15			\$401,466.20
Sanitary Sewer							
58	8" Sanitary Sewer Main	LF	2,384	\$45.30			
59	48" Std. Manhole	EA	10	\$3,180.00	2,381	\$27.86	\$66,334.66
60	Connect MH to Existing Sewer Trunkline	EA	1	\$4,200.00	12	\$3,016.10	\$36,193.20
61	Connect to Existing Sewer Manhole	EA	1	\$4,200.00	1	\$4,456.66	\$4,456.66
62	Modify Existing Sewer Manhole Channelling	EA	2	\$568.00	1	\$4,717.87	\$4,717.87
63	Construct Gravel Sewer Access Road and Install Gate	LS	1	\$51,940.00	2	\$431.31	\$862.62
64	4" Sanitary Sewer Connection	EA	34	\$806.00	1	\$13,995.98	\$13,995.98
65	4" Sanitary Sewer Pipe	EA	32	\$27,404.00	32	\$229.67	\$7,349.44
SUBTOTALS		LF	1,180	\$4.90	1,300	\$17.22	\$22,386.00
SUBTOTALS							
Domestic Water							
66	16" Ductile Iron Water Main w/Restrained Joints	LF	1,530	\$96.90			
67	16" Ductile Iron Fittings	LS	1	\$22,560.00	1,530	\$94.59	\$144,722.70
68	16" Connect to Existing	EA	1	\$6,270.00	1	\$12,475.01	\$12,475.01
69	16" Butterfly Valve	EA	3	\$3,600.00	2	\$7,508.58	\$15,017.16
70	8" PVC Water Main	LF	1,335	\$25.10	3	\$1,858.84	\$5,576.52
71	8" Gate Valve	EA	6	\$1,330.00	1,335	\$21.43	\$28,609.05
72	8" Water Main Fittings	LS	1	\$2,750.00	6	\$1,397.59	\$8,385.54
73	Connect to Existing 8" Water Main	EA	3	\$472.00	1	\$2,288.41	\$2,288.41
74	8" x 2" Blow-off	EA	2	\$1,160.00	3	\$834.29	\$2,502.87
75	16" x 2" Blow-off	EA	1	\$1,290.00	2	\$689.79	\$1,378.58
76	6" Fire Hydrant Assembly	EA	5	\$4,270.00	1	\$961.43	\$961.43
77	Construct Suez Access Road and Gate	LS	1	\$62,250.00	5	\$4,454.64	\$22,273.20
78	3/4" Dual Water Service	EA	16	\$1,290.00	1	\$62,311.35	\$62,311.35
79	2" Water Service	EA	2	\$3,440.00	16	\$2,067.01	\$33,077.16
80	6" Fire Service	EA	2	\$3,980.00	2	\$3,904.36	\$7,808.72
SUBTOTALS				\$356,231.50	1	\$3,215.36	\$3,215.36
SUBTOTALS							
Integration							
81	4" PVC Pipe (Includes Control Wire)	LF	4,306	\$10.95			
82	4" Gate Valve	EA	27	\$203.00	4,031	\$11.52	\$46,437.12
83	Air/Vac Valve	EA	0	\$0.00	26	\$574.92	\$14,947.92
84	3" Landscape Tap	EA	6	\$1,110.00	0	\$0.00	\$0.00
85	Mainline Drain	EA	1	\$6,660.00	6	\$643.98	\$3,863.88
86	Bends, Tees, Reducers & Misc. In. Fittings	EA	1	\$950.00	1	\$937.16	\$937.16
SUBTOTALS		LS	1	\$16,860.00	1	\$3,644.60	\$3,644.60
SUBTOTALS				\$350,598.06			\$350,598.06

DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9
CID Eligible Bid Tabulation
December 4, 2018

No.	Description	Unit	KNIFE RIVER			GRANITE EXCAVATION, INC.		
			Quantity	Unit Cost	Extended Cost	Quantity	Unit Cost	Extended Cost
87	8" sleeve	LF	543	\$13.80	\$7,493.40	513	\$13.79	\$7,074.27
88	6" sleeve	LF	708	\$9.10	\$6,442.80	0	\$0.00	\$0.00
89	2" sleeve	LF	205	\$3.35	\$686.75	640	\$1.54	\$985.60
90	2-Wire Control Wire	LF	4,306	\$0.95	\$4,090.70	4,031	\$2.00	\$8,062.00
91	Connection to existing system	EA	2	\$944.00	\$1,888.00	3	\$417.14	\$1,251.42
SUBTOTALS					\$97,703.35			\$97,703.35
Landscaping and Fine Landscape Irrigation								
92	Fine Irrigation Mainline	LF	1	\$25,310.00	\$25,310.00	1	\$29,564.00	\$29,564.00
93	Hunter Pro Spray Pop-up	EA	1	\$2,400.00	\$2,400.00	50	\$25.26	\$1,263.00
94	Hunter Remote Control Valving	EA	1	\$2,400.00	\$2,400.00	1	\$7,464.20	\$7,464.20
95	Amended Topsoil	CY	237	\$23.05	\$5,462.85	707	\$34.45	\$24,356.15
96	Lawn	SF	15,076	\$0.75	\$11,307.00	15,076	\$0.49	\$7,387.24
97	Trees	EA	44	\$540.00	\$23,760.00	44	\$2,938.18	\$130,159.92
98	Flowering plants in Planter Pots	LS	1	\$11,370.00	\$11,370.00	1	\$5,179.01	\$5,179.01
99	Street Side Trash Receptical	EA	4	\$2,090.00	\$8,360.00	4	\$1,998.12	\$7,992.48
SUBTOTALS					\$90,369.85			\$213,566.00
Signs and Streetlights								
100	Street Signs	LS	1	\$3,130.00	\$3,130.00	1	\$2,998.71	\$2,998.71
101	Type II Barricade	EA	6	\$360.00	\$2,160.00	6	\$344.50	\$2,067.00
102	Type III Barricade	EA	12	\$480.00	\$5,760.00	12	\$459.34	\$5,512.08
103	Street Lights - 25 ft / 97 W LED	EA	3	\$6,780.00	\$20,340.00	3	\$10,335.06	\$31,005.18
104	Street Light Electrical Conduit & Wire	LS	1,200	\$8.40	\$10,080.00	1	\$10,335.06	\$10,335.06
105	Benchies along Haystack	EA	8	\$3,260.00	\$26,080.00	8	\$2,400.09	\$19,200.72
106	Planter Pots along Haystack	EA	16	\$1,390.00	\$22,240.00	16	\$1,376.33	\$22,021.28
107	Tree Gates Along Haystack	EA	16	\$6,580.00	\$105,280.00	16	\$5,223.79	\$83,580.64
SUBTOTALS					\$195,070.00			\$175,920.19
Striping								
108	Stripes and Symbols	LS	1	\$2,370.00	\$2,370.00	1	\$2,264.81	\$2,264.81
SUBTOTALS					\$2,370.00			\$2,264.81
SWPPP								
109	Prepare ACHD ESC Plan, EROI, Responsible Person	LS	1	\$1,660.00	\$1,660.00	1	\$3,445.02	\$3,445.02
110	Inlet Sediment Protection	EA	14	\$60.45	\$846.30	10	\$229.67	\$2,296.70
111	Silt Fence	LF	650	\$2.40	\$1,560.00	2,000	\$3.44	\$6,880.00
112	Inspect and Maintain BMP's	LS	1	\$3,420.00	\$3,420.00	1	\$3,582.82	\$3,582.82
SUBTOTALS					\$7,486.30			\$16,204.54
Total Cost of Construction Schedule					\$2,553,407.00			\$2,754,694.53

BIDDER'S PROPOSAL

PROJECT IDENTIFICATION: HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT
NO. 1 - DALLAS HARRIS ESTATES TOWNHOMES
SUBDIVISION NO. 9 IMPROVEMENTS

CONTRACT IDENTIFICATION NUMBER: 18008

THIS BID IS SUBMITTED TO OWNER: Barber Valley Development, Inc.
c/o RiveRidge Engineering Company
2447 S. Vista Ave.
Boise, Idaho 83705

1. The undersigned Bidder proposes and agrees, if this Proposal is accepted, to enter into an agreement with Owner in the form included in the Contract Documents to complete all Work as specified or indicated in the Contract Documents for the Contract Price and within the Contract Time indicated in this Proposal and in accordance with the Contract Documents.

2. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including, without limitation those dealing with the disposition of Bid Security. Bidder will sign the agreement contained as Item 2.0.A (the "Contract") and submit the contract security and other documents required by the Contract Documents within 7 days after the date of the Notice of Award (Item 2.0.B). Any and all capitalized terms are as defined in the Contract.

3. In submitting this Proposal, Bidder represents, as more fully set forth in the Agreement, that:

- a. Bidder acknowledges receipt and has examined copies of all the Contract Documents, including the Notice of Advertisement and Instructions to Bidders (Item 1.0.A) and the following addenda:

Addendum Date:

Number of Addendum:

12/19/18

1 - 101

- b. Bidder has examined the site and locality where the Work is to be performed, the legal requirements (Federal, State and local laws, ordinances, rules and regulations) and the conditions affecting cost, progress or performance of the Work and has made such independent investigations as Bidder deems necessary;
- c. This Proposal is genuine and not made in the interest of, or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Bidder has not directly or indirectly induced or solicited any other bidder to submit a false or sham Proposal; Bidder has not induced any person, firm or a corporation to refrain from bidding; and Bidder has not sought by collusion to obtain for himself any advantage over any other bidder or over Owner; and

- d. Bidder and all subcontractors to be associated with the Project currently possess or will be able to obtain the appropriate Idaho contractor's license prior to execution of the Agreement.

Bidder's Public Works Contractors License No. PWC-023799-U-1-Z-3

4. **Bid Schedules.**

- a. Bidder shall complete Bid Schedules for each of the five segments identified in the Notice of Advertisement to Bid.
- b. If awarded, Bidder shall complete the Work per the price(s) established in the submitted Bid Schedule(s).
- c. Bids shall include sales and other applicable taxes or fees.
- d. Quantities shown are estimates and subject to change during construction. Bidder agrees to perform all work described in the Contract Documents at the unit price identified in the Bid Schedule(s).

5. **Bidder agrees:**

- a. To provide a project superintendent to be on site at all times of construction and for the full duration of the Agreement. Bidder also agrees that said superintendent is to be approved by Owner prior to construction.
- b. Work will reach Substantial Completion and Final Completion on or before the dates or within the number of calendar days indicated in the Notice of Advertisement to Bid.
- c. To accept the provisions of the Contract as to liquidated damages in the event of failure to complete the Work by the date stipulated in the Notice of Advertisement to Bid.

6. **Additional Documents.** The following documents are made a condition of and shall be submitted with this Proposal:

- a. Bid Schedule;
- b. Contractor's Schedule of Values;
- c. Supplemental Equipment Rate Schedule;
- d. Bidder's Schedule Letter;
- e. Field Organization Chart;
- f. List of Subcontractors;
- g. Bid Bond in the amount of 5% of the Contract Price.

7. **Defined Terms.** The terms used in this Proposal which are defined in the Contract have the meanings assigned to them in the Contract, as the same may be amended.

[end of text – Bidder's signature on following page]

By: Knife River Corporation - Mountain West, an Delaware corporation
(Corporation Name)

Phone No. (208) 362-6152

By: (Limited Liability Company Name), an _____ limited liability company

Phone No. _____

By: _____, an _____ partnership
(Firm Name)

Phone No. _____

By: _____
(Individual's Name)

Phone No. _____

BID SCHEDULE

for

**HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 –
DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9 IMPROVEMENTS**

Bidder's lump-sum bid price for the construction of the Project in accordance with the Contract Documents. All Bidders shall complete this form. The total lump-sum bid price of this Bid Schedule will be used for the determination of the lowest responsible, responsive Bidder, and will be evaluated as a factor in the award of the Project.

Item No.	Description	Measured Unit	Amount
1.	H.R. CID No. 1 -- Dallas Harris Estates Townhomes Subdivision No. 9 Improvements	L.S.	\$ <u>2,553,407.00</u>



Verification of Bid Schedule by Bidder:

Bidder Name: Knife River Corporation

By: Jessee Rosin

Its: Authorized Agent

CONTRACTOR'S SCHEDULE OF VALUES

for

**HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 –
DALLAS HARRIS ESTATES TOWNHOMES SUBDIVISION NO. 9 IMPROVEMENTS**

[SEE FOLLOWING PAGES]

No.	Description	Unit	Quantity	Unit Cost	Extended Cost
1	Mobilization	LS	1	\$ 150,570.00	\$ 150,570.00
2	Bonds	LS	1	\$ 11,130.00	\$ 11,130.00
3	Insurance	LS	1	\$ 1,590.00	\$ 1,590.00
	SUBTOTALS			\$	163,290.00
	General Site Work				
4	Traffic Control	LS	1	\$ 7,200.00	\$ 7,200.00
5	Clear and Grub	AC	7	\$ 2,440.00	\$ 17,080.00
6	Topsoil Strip/Stockpile	CY	11,650	\$ 4.05	\$ 47,182.50
7	Trench Backfill / Borrow (Onsite)	CY	7,254	\$ 15.00	\$ 108,810.00
8	Mass Excavation and Embankment / Borrow	CY	40,500	\$ 7.50	\$ 303,750.00
9	Overexcavate & Recompect Test Pits	LS	1	\$ -	\$ -
10	Overexcavate & Recompect Exist. Drainage Ponds & Ditches	LS	1	\$ 20,309.80	\$ 20,309.80
11	Relocated Rocks and Concrete	LS	1	\$ 3,960.00	\$ 3,960.00
12	Abandon Existing Well & Remove Attached Piping & Shed	LS	1	\$ 3,900.00	\$ 3,900.00
13	Fence Removal	LF	2,900	\$ 0.85	\$ 2,465.00
14	Construct New Fence	LF	1,450	\$ 7.20	\$ 10,440.00
15	Construction Surveying (Owner Furnished)	LS	1	\$ -	\$ -
	SUBTOTALS			\$	525,097.30
	Roads				
16	Road & Sidewalk Subgrade Compact & Prep	SY	14,500	\$ 0.85	\$ 12,325.00
17	6" Minus Uncrushed Aggregate Subbase (Imported)	CY	3,692	\$ 25.65	\$ 94,699.80
18	3/4" Minus Crushed Aggregate Base Coarse	CY	945	\$ 38.85	\$ 36,713.25
19	2.5" Asphalt Concrete	SY	5,700	\$ 10.20	\$ 58,140.00
20	3" Asphalt Concrete	SY	1,960	\$ 12.25	\$ 24,010.00
21	Type "P" Asphalt Repair	SY	368	\$ 78.75	\$ 28,980.00
22	Type "C" Gravel Repair	SY	812	\$ 10.05	\$ 8,160.60
23	Alley Approach With 3/4" Minus Crushed Aggregate Base	EA	4	\$ 1,440.00	\$ 5,760.00
24	Standard 6" Vertical Curb and Gutter	LF	3,746	\$ 15.60	\$ 58,437.60
25	3/4" Minus Base for Curb and Gutter	CY	126	\$ 112.00	\$ 14,112.00
26	6' Concrete Sidewalk - 5" Thick	LF	1,918	\$ 21.85	\$ 41,908.30
27	3/4" Minus Base for 6' Sidewalks	CY	154	\$ 69.65	\$ 10,726.10
28	15' Concrete Sidewalk 5" thick	LF	1,268	\$ 54.00	\$ 68,472.00
29	3/4" Minus Base for 15' Sidewalk	CY	338	\$ 60.15	\$ 20,330.70
30	Truncated Domes	EA	60	\$ 180.00	\$ 10,800.00
31	Handicap Ramps	EA	10	\$ 600.00	\$ 6,000.00
	SUBTOTALS			\$	499,575.35
	Storm Drain				
32	12" HDPE or PVC Storm Drain Pipe	LF	1,184	\$ 32.90	\$ 38,953.60
33	15" HDPE or PVC Storm Drain Pipe	LF	351	\$ 49.00	\$ 17,199.00
34	18" HDPE or PVC Storm Drain Pipe	LF	1,283	\$ 52.45	\$ 67,293.35
35	12" Metal End Section With Trash Rack	EA	5	\$ 441.00	\$ 2,205.00
36	18" Metal End Section With Trash Rack	EA	2	\$ 713.00	\$ 1,426.00
37	Type I Catch Basin	EA	10	\$ 1,020.00	\$ 10,200.00
38	Diversion Box	EA	2	\$ 4,200.00	\$ 8,400.00
39	Storm Drain Manhole, 48 Inch	EA	13	\$ 2,580.00	\$ 33,540.00
40	Connect New 48" Manhole to Existing Pipe	EA	1	\$ 2,360.00	\$ 2,360.00
41	Inlet Protection Apron With Orifice Plate	EA	1	\$ 3,720.00	\$ 3,720.00
42	Overflow Weirs	LS	1	\$ 14,650.00	\$ 14,650.00
43	Rip Rap Pipe Inlet/Outlet Protection	SY	6	\$ 312.00	\$ 1,872.00
44	Remove Existing Storm Drain Manhole, 48 Inch	EA	1	\$ 293.00	\$ 293.00
45	Remove 12" Storm Drain and Grout Opening	LF	155	\$ 5.50	\$ 852.50
46	Remove 15" Storm Drain	LF	160	\$ 8.35	\$ 1,336.00
47	Coredrill Opening in Exist. SD MH or Sand & Grease Trap	EA	2	\$ 445.00	\$ 890.00
48	Construct Drainage Ditch	LF	930	\$ 1.60	\$ 1,488.00
49	Construct Forebay	LS	1	\$ 9,050.00	\$ 9,050.00
50	Construct 14' Wide Storm Drain Pond Gravel Access Road	LS	1	\$ 45,110.00	\$ 45,110.00
51	Construct Primary Drainage Pond	LS	1	\$ 40,320.00	\$ 40,320.00
52	12" PVC Underdrain Pipe	LF	53	\$ 35.20	\$ 1,865.60