

David Hasegawa

From: Darrin <darrin.donithorne@gmail.com>
Sent: Monday, August 30, 2021 10:08 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Mayor McLean; Darrin Donithorne
Subject: [External] Harris Ranch CID Objection (#5...in a series)
Attachments: Letter of Objection No 5-Final.pdf

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.

Note: My estate lawyer (Bob Alridge, who works with Governor Little on various legislation) mentioned something to me last week. He pointed out proudly that he was a part of the influence in updating the law which fixed the historical issue of making an estate plan void -- which occurred on something as simple as a "signing error". He clearly stated that obviously the intent of the dead was clear in their documents and he was happy to have influenced the law so that such of minor error would not null and void the entire document. This reminds me somewhat / perhaps of what the definition of "front" was pointed out to me recently and it's relationship to the HRCID. It's interesting to me that the definition of "front" can be intended well by the city and by the developer, etc, etc -- yet perhaps be used as a way around the intent of those who actually "front" and pay for the infrastructure. Some knew in advance. Others did not. It doesn't pass the smell test. What has been kindly pointed out to me recently makes me reflect a bit more on the intent of the HR developer -- a bit more than prior. I will assume good intent -- although it's more and more -- not looking that way, nor for the Harris Family, and your constituents.

Regards,
Darrin and Tamara

Boise, ID

On Sun, Aug 29, 2021 at 12:43 PM Darrin <darrin.donithorne@gmail.com> wrote:

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.

Reference details are attached.

Note: I find it at least interesting that the Meetings on Aug 30 and Aug 31 are not open to any public comment. My perception is this seems to quiet the opinions of the very constituents you may claim to represent in such a matter. The very people who are paying for the CID -- who never had the ability to vote for such City Benefits. I look forward to a change in such policy, which seems both wrong, unethical, and even illegal.

Regards,
Darrin and Tamara
[REDACTED]
Boise, ID

On Fri, Aug 20, 2021 at 4:02 PM Darrin <darrin.donithorne@gmail.com> wrote:

Hello again,

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.

See attached.

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.

Regards,
Darrin and Tamara Donithorne
[REDACTED]
Boise, ID

On Thu, Aug 19, 2021 at 11:33 AM Darrin <darrin.donithorne@gmail.com> wrote:

Hello,

Attached is another letter of objection to the Harris Ranch CID. If "taxation without representation" is a valid concern for you (aka, like the US Constitution) -- then I hope to see you vote and influence appropriately. While I value Harris Ranch infrastructure -- it seems that those who pay the tax should have the right to vote on the tax. I value the HR infrastructure - although the more I learn -- the more I struggle with staying open-minded about this CID tax, its appropriateness, and perhaps the ethical correctness of those who administer it. I honestly don't feel that any of our complaints will matter - and this will need to go to court. We'll see.

Regards,

Darrin

Boise, ID

On Thu, Aug 12, 2021 at 6:49 PM Darrin <darrin.donithorne@gmail.com> wrote:

Hello,

At the last city meeting about the Harris Ranch CID you each voted to proceed. Now the work, the discussion occurs. I have taken the time to meet with LeNir / Doug Fowler -- once to simply get to know him, and another to understand the CID.

Please consider the attached my objection to the CID. It may be historically perceived as legal. I don't believe it is. There are people within Harris Ranch who have entire careers in the Government Bonds industry. Others I've become aware of this CID have careers in structural engineering, and others such as land and structural development. While I respect Doug, and I believe his heart is mostly coming from a good place -- although the bottom line to me -- is **the Harris Ranch CID is Taxation Without Representation**. Those that vote for or against the CID are not paying for the CID. This is wrong. This is an inconvenient truth to the city of Boise who saves time and money by outsourcing development payment process to a CID vs General Obligation bonds and constituents votes. Thus, please see the attached formal objection.

Secondly -- LeNir has hired Sentry Property Management, and recently it's also come to my attention that zero of the LeNir board members are members of the HOA -- aka, a person who is paying for HOA services. Thus they have ZERO incentive to represent the HOA members in any kind of a fiduciary manner.

I will remain open minded about both of these topics - although based on what I've personally experienced and researched -- the CID is not in fact legal - although I'll leave it to the pending formal submissions of legality to the Lawyers involved.

Thank you.

--

Regards,

Darrin

--

Regards,

Darrin

--

Regards,
Darrin

--

Regards,
Darrin

--

Regards,
Darrin

David Hasegawa

From: CAROL MARKHAM <markhamsweeney5@aol.com>
Sent: Monday, August 30, 2021 7:56 PM
To: Elaine Clegg; Holli Woodings; Boise Treasury; TJ Thomson
Subject: [External] Message from Taxpayers - August 30_2021.docx
Attachments: Message from Taxpayers - August 30_2021.docx

Sincerely, Carol Markham

[REDACTED]
Boise [REDACTED]

Sent from my iPhone

David Hasegawa

From: Dan Berumen <dberumen@gmail.com>
Sent: Monday, August 30, 2021 4:25 PM
To: Boise Treasury; Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] HRCID Payments
Attachments: Letter re Local Amenities.4.pdf

Hello,


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.
Dan Berumen

David Hasegawa

From: CAROL MARKHAM <markhamsweeney5@aol.com>
Sent: Saturday, August 21, 2021 10:17 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Message from Taxpayers - August 20_2021.docx
Attachments: Message from Taxpayers - August 20_2021.docx

Sent to you by:
Carol Markham


Sent from my iPhone

David Hasegawa

From: Dan Canfield <dancanfi@gmail.com>
Sent: Monday, August 30, 2021 8:30 PM
Subject: [External] LETTER OF OBJECTION

To whom it may concern,

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.

Thanks,
Dan Canfield

[REDACTED] Boise

David Hasegawa

From: CAROL MARKHAM <markhamsweeney5@aol.com>
Sent: Saturday, August 21, 2021 10:15 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Message from Taxpayers - August 20_2021.docx
Attachments: Message from Taxpayers - August 20_2021.docx

Sent from my iPhone

David Hasegawa

From: Dan Canfield <dancanfi@gmail.com>
Sent: Tuesday, August 17, 2021 8:44 PM
Subject: [External] Request for Action

To whom it may concern,

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 time and consideration.

Dan Canfield


David Hasegawa

From: Cassandra Muehlberg <cmuehlberg@hotmail.com>
Sent: Tuesday, August 31, 2021 10:54 AM
To: Boise Treasury
Subject: [External] HR CID TAX

Greetings,

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.

Sincerely,
Cassie Thompson

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

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

David Hasegawa

From: Christopher Sallas <chrissallas@yahoo.com>
Sent: Monday, August 30, 2021 11:38 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: me
Subject: [External] Harris Ranch Community Infrastructure District No. 1 ("HRCID")
Attachments: 2021 08 August 30.docx; 2021 08 Letter re Local Amenities.4.pdf

Please find attached a letter expressing concern and in support of a previously submitted letter from the HARRIS RANCH CID TAXPAYERS' ASSOCIATION dated August 27, 2021.

Thank for your diligence in reviewing the developer reimbursement process.

Christopher and Leah Sallas
Dallas Harris Estates

David Hasegawa

From: Chris Ford <cjfordvt@gmail.com>
Sent: Tuesday, August 31, 2021 8:29 AM
To: Boise Treasury
Subject: [External] HRCID

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.

Christopher Ford


David Hasegawa

From: Chris Ford <cjfordvt@gmail.com>
Sent: Monday, August 30, 2021 8:23 AM
To: Boise Treasury
Subject: [External] Harris Ranch CID

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.
Christopher Ford

David Hasegawa

From: Davey Williams <daw1984@gmail.com>
Sent: Monday, August 9, 2021 9:29 PM
To: Boise Treasury
Cc: Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] Harris Ranch CID Concerns

Good Evening Boise Treasury and Members of the Board-

I wanted to reach out to you again regarding the Harris Ranch CID. As you know, it was formed when almost no one, except those who would benefit significantly from the formation of a CID (the Harris Family) lived in the area. Since that time, hundreds of homes have been built with little to no disclosure regarding the significant extra tax that homeowners have for living in the area, while the Harris Family and Lenir, Ltd. have had the costs of the development heavily subsidized by the homeowners via city tax dollars. This comes without appropriate input or opportunity to object by the homeowners within the CID.

Don't get me wrong, infrastructure is important. However, it should be paid through the usual means, by the developer, not by placing an undue 30+year extra tax on the shoulders of homeowners.

Furthermore, I recently learned of millions of dollars of additional reimbursements requested by Lenir, Ltd. that appear to fall outside of the limits of the allowed reimbursement.

I would like to request the board to examine all reimbursements carefully. Larry Crowley and others suggest that many of the requests are outside of the bounds of the law. Additionally, I feel that those paying these taxes should have the opportunity to vote on the issuance of new bonds impacting our property taxes.

Thank you for advocating for the residents of the district. You really are our best chance to push back against these exorbitant, burdensome taxes.

David Williams

[REDACTED]

Boise, ID [REDACTED]

David Hasegawa

From: Cindy Pearson <cindypearson19@gmail.com>
Sent: Wednesday, August 11, 2021 10:35 PM
To: Elaine Clegg; Boise Treasury; TJ Thomson; Holli Woodings
Subject: [External] Objection to Additional Reimbursements Requested by the Developer

Dear Members of the Harris Ranch CID Board,

We are writing 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 therefore request that the Developer's two requests for reimbursement identified as Projects GO21-2 and GO21-3 be denied. And 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.

Thank you.

Sincerely,
Cindy and John Pearson

[Redacted]
Boise, ID [Redacted]

David Hasegawa

From: Conrad Johnston <conradajohnston@gmail.com>
Sent: Sunday, August 29, 2021 8:21 PM
To: TJ Thomson; Elaine Clegg; Boise Treasury; Holli Woodings
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Harris Ranch tax raising authority

To Whom It May Concern:

Please note our support of the Harris Ranch CID Tax Payers efforts to stop and return monies paid to the Harris Ranch developers who are expecting the Harris Ranch Homeowners to pay for infrastructure and other public facilities within the Harris Ranch area. This is a gross over reach by this body and none of the items listed in the Harris Ranch Taxpayers letter to you should be the responsibility of the homeowners within the Harris Ranch development.

These public facilities should be the responsibility if all the residents of Boise. Some of these facilities date from times prior to most of the homes in the area being built. It is clearly wrong that the homeowners should be paying for these items.

Sincerely,

Conrad and Katrina Johnston.

Sent from my iPhone

David Hasegawa

From: Davey Williams <daw1984@gmail.com>
Sent: Monday, August 16, 2021 10:40 PM
To: Boise Treasury
Cc: Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] Support of Objection to Harris Ranch CID Reimbursement

Boise Treasury and Board Members:

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.

David Williams

[REDACTED]
Boise, ID [REDACTED]

David Hasegawa

From: Davey Williams <daw1984@gmail.com>
Sent: Sunday, August 29, 2021 1:05 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.

David Williams

Boise, ID

On Fri, Aug 20, 2021, 9:33 PM Davey Williams <daw1984@gmail.com> wrote:

Good evening Council Members and Treasury-

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.

David Williams
[REDACTED]

Boise, ID 83716

On Mon, Aug 16, 2021, 10:39 PM Davey Williams <daw1984@gmail.com> wrote:

Boise Treasury and Board Members:

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.

David Williams
[REDACTED]

Boise, ID 83716

David Hasegawa

From: Dawn Hunter <hunterdawnr@gmail.com>
Sent: Sunday, August 29, 2021 1:33 PM
To: Boise Treasury
Subject: [External] Harris Ranch local Amenities

Hello Boise Treasury Member,

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.

Thank you,

Dawn & Sean Hunter

David Hasegawa

From: Dejan Nenov <d@panaton.com>
Sent: Monday, August 30, 2021 6:46 AM
To: Bruno Marques
Cc: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Harris Ranch CID Taxpayers
Subject: [External] Re: HRCID ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"

Thank you Sir!

Well said!



Dejan Nenov

Chairman
Sirma Group Inc. dba Panaton Software
202 N 9th Str. Ste 201 Boise, ID 83702

cell / mobile. +1-415-999-4450
+1-800-701-3710 ext. 101 | fax. +1-415-843-0483
videoconferencing: <https://zoom.us/j/4159994450>

available meeting times: <https://calendly.com/dejannenov>

On Sun, Aug 29, 2021 at 5:34 PM Bruno Marques <bruno@investmentcapital360.com> wrote:

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: Dawn Estrella <dawnestrella@gmail.com>
Sent: Sunday, August 8, 2021 2:02 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Victor Estrella
Subject: [External] Objection to Developer Request for CID reimbursement

Dear CID Committee Members-

I am a resident of Harris Ranch. My husband and I are both public school teachers who were fortunate enough to have scrimped and saved enough money to have bought our little house at the tail end of the last recession. At that time, we knew the CID was in place. What we did not know is that after 10 years, the extra tax burden would still be ours and could potentially be ours for the next 30 years.

The public improvements for which the developer seeks reimbursement are improvements that either benefit the entire Harris Ranch development or allow the developer to develop the land and make money off of it. Sometimes the improvements benefit the entire Barber Valley. It is an unfair tax burden on a few. The developer is making boatloads of money off of these developments, yet the improvements going in do nothing for my family, other than block views and create more traffic.

As a citizen of Boise who has voted for each and every one of you, I beg you to please reconsider this model of funding (a rich man's attempt at becoming richer). As we look toward retiring from our careers as educators, we realize that we may need to sell our home and move away if the tax burden continues to be unfair. In addition, the undue tax burden on us forces us to reconsider other tax levies that we have always supported, such as parks, schools, and social services... all things that are far more important to us than Doug Fowler padding his pockets.

Please say no to this unfair tax burden.

Regards,
Dawn (and Victor) Estrella

Sent from my iPhone

David Hasegawa

From: Dejan Nenov <d@panaton.com>
Sent: Wednesday, August 18, 2021 12:06 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID Taxpayers - Objection to Payment Requested by Developer for Conservation Easement
Attachments: Harris Ranch CID Letter of Objection-July_14_2021.pdf

Dear board members of the HRCID,

With the attached letter, I am writing to you with a very strong objection to the request by the developers for almost \$1.9 million for 6.4 acres of land owned by the developers that is required for the construction of access roads in the CID area of Harris Ranch.

The project is titled "Southern Half Roadways" and we have detailed our reasons for objecting to this project in the attached letter to the HRCID Board – please take the time to read the attached letter, we need your support for this issue.

For the reasons stated in the letter, we strongly object to its inclusion in the HRCID budget and consider this to be a serious abuse of the CID.



Respectfully,

Dejan Nenov

[REDACTED]
Boise, ID 83716
[REDACTED]

David Hasegawa

From: Dennis Catallo <dcatallo@atfaerospace.com>
Sent: Wednesday, August 18, 2021 9:59 AM
To: Boise Treasury
Subject: [External] FW: HRCID

Dear [Boise Treasury](#)

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.

Best Regards

Dennis E. Catallo

[REDACTED]

Boise Idaho, 83716

[REDACTED]

David Hasegawa


From: Darrin <darrin.donithorne@gmail.com>
Sent: Sunday, August 29, 2021 12:44 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Mayor McLean
Subject: [External] Re: Harris Ranch CID Objection (#5 / Local Amenities)
Attachments: Letter re Local Amenities.4.pdf

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.

Reference details are attached.

Note: I find it at least interesting that the Meetings on Aug 30 and Aug 31 are not open to any public comment. My perception is this seems to quiet the opinions of the very constituents you may claim to represent in such a matter. The very people who are paying for the CID -- who never had the ability to vote for such City Benefits. I look forward to a change in such policy, which seems both wrong, unethical, and even illegal.

Regards,
Darrin and Tamara

Boise, ID

On Fri, Aug 20, 2021 at 4:02 PM Darrin <darrin.donithorne@gmail.com> wrote:
Hello again,

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.

See attached.

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.

Regards,
Darrin and Tamara Donithorne
[REDACTED]
Boise, ID 83716

On Thu, Aug 19, 2021 at 11:33 AM Darrin <darrin.donithorne@gmail.com> wrote:
Hello,

Attached is another letter of objection to the Harris Ranch CID. If "taxation without representation" is a valid concern for you (aka, like the US Constitution) -- then I hope to see you vote and influence appropriately. While I value Harris Ranch infrastructure -- it seems that those who pay the tax should have the right to vote on the tax. I value the HR infrastructure - although the more I learn -- the more I struggle with staying open-minded about this CID tax, its appropriateness, and perhaps the ethical correctness of those who administer it. I honestly don't feel that any of our complaints will matter - and this will need to go to court. We'll see.

Regards,
Darrin
[REDACTED]
Boise, ID 83716

On Thu, Aug 12, 2021 at 6:49 PM Darrin <darrin.donithorne@gmail.com> wrote:
Hello,

At the last city meeting about the Harris Ranch CID you each voted to proceed. Now the work, the discussion occurs. I have taken the time to meet with LeNir / Doug Fowler -- once to simply get to know him, and another to understand the CID.

Please consider the attached my objection to the CID. It may be historically perceived as legal. I don't believe it is. There are people within Harris Ranch who have entire careers in the Government Bonds industry. Others I've become aware of this CID have careers in structural engineering, and others such as land and structural development. While I respect Doug, and I believe his heart is mostly coming from a good place -- although the bottom line to me -- is **the Harris Ranch CID is Taxation Without Representation**. Those that vote for or against the CID are not paying for the CID. This is wrong. This is an inconvenient truth to the city of Boise who saves time and money by outsourcing development payment process to a CID vs General Obligation bonds and **constituents votes**. Thus, please see the attached formal objection.

Secondly -- LeNir has hired Sentry Property Management, and recently it's also come to my attention that zero of the LeNir board members are members of the HOA -- aka, a person who is paying for HOA services. Thus they have ZERO incentive to represent the HOA members in any kind of a fiduciary manner.

I will remain open minded about both of these topics - although based on what I've personally experienced and researched -- the CID is not in fact legal - although I'll leave it to the pending formal submissions of legality to the Lawyers involved.

Thank you.

--

Regards,
Darrin

[REDACTED]

--

Regards,
Darrin

[REDACTED]

--

Regards,
Darrin

[REDACTED]

--

Regards,
Darrin

[REDACTED]

David Hasegawa

From: Dennis Catallo <dcatallo@atfaerospace.com>
Sent: Friday, August 27, 2021 11:21 AM
To: Boise Treasury
Subject: [External] FW: HARRIS RANCH CID TAXPAYERS - FORTH 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 \$1.2 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.

Harris Ranch CID Taxpayers' Association Summary of Letters of Objection to HRCID

Line No	Description	Date Filed	Amount
1	Letter of Objection No 1	14-Jul-21	
2	Southern Half Roadways		\$ 1,900,000
3	Letter of Objection No 2	7-Aug-21	
4	DHE Townhouses No 9		\$ 2,334,106
5	DHE Townhouses No 11		\$ 5,227,204
6	Letter of Objection No 3	#####	
7	Wetlands Easement		\$ 2,000,000
8	Letter of Objection No 4	#####	
9	Roundabouts - E Parkcenter Blvd		<u>\$ 1,200,000</u>
10	Totals as of August 20, 2021		\$ 12,661,310

Dennis E. Catallo

[REDACTED]

Boise Idaho, 83716

[REDACTED]

Dennis.catallo@gmail.com

David Hasegawa

From: Darrin <darrin.donithorne@gmail.com>
Sent: Thursday, August 19, 2021 11:34 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Mayor McLean
Subject: [External] Harris Ranch CID Objection (#3)
Attachments: Objection Letter.3.pdf

Hello,

Attached is another letter of objection to the Harris Ranch CID. If "taxation without representation" is a valid concern for you (aka, like the US Constitution) -- then I hope to see you vote and influence appropriately. While I value Harris Ranch infrastructure -- it seems that those who pay the tax should have the right to vote on the tax. I value the HR infrastructure - although the more I learn -- the more I struggle with staying open-minded about this CID tax, its appropriateness, and perhaps the ethical correctness of those who administer it. I honestly don't feel that any of our complaints will matter - and this will need to go to court. We'll see.

Regards,

Darrin

[REDACTED]
Boise, ID 83716

On Thu, Aug 12, 2021 at 6:49 PM Darrin <darrin.donithorne@gmail.com> wrote:

Hello,

At the last city meeting about the Harris Ranch CID you each voted to proceed. Now the work, the discussion occurs. I have taken the time to meet with LeNir / Doug Fowler -- once to simply get to know him, and another to understand the CID.

Please consider the attached my objection to the CID. It may be historically perceived as legal. I don't believe it is. There are people within Harris Ranch who have entire careers in the Government Bonds industry. Others I've become aware of this CID have careers in structural engineering, and others such as land and structural development. While I respect Doug, and I believe his heart is mostly coming from a good place -- although the bottom line to me -- is **the Harris Ranch CID is Taxation Without Representation**. Those that vote for or against the CID are not paying for the CID. This is wrong. This is an inconvenient truth to the city of Boise who saves time and money by outsourcing development payment process to a CID vs General Obligation bonds and **constituents votes**. Thus, please see the attached formal objection.

Secondly -- LeNir has hired Sentry Property Management, and recently it's also come to my attention that zero of the :eNir board members are members of the HOA -- aka, a person who is paying for HOA services. Thus they have ZERO incentive to represent the HOA members in any kind of a fiduciary manner.

I will remain open minded about both of these topics - although based on what I've personally experienced and researched -- the CID is not in fact legal - although I'll leave it to the pending formal submissions of legality to the Lawyers involved.

Thank you.

--

Regards,
Darrin

[REDACTED]

--

Regards,
Darrin

[REDACTED]

David Hasegawa

From: Dennis Catallo <dcatallo@atfaerospace.com>
Sent: Wednesday, August 11, 2021 9:28 AM
To: Boise Treasury
Subject: [External] FW: 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 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.

Best Regards
Dennis E. Catallo

[REDACTED]
Boise ID, 83716

[REDACTED]
Dennis.catallo@gmail.com

David Hasegawa

From: Darrin <darrin.donithorne@gmail.com>
Sent: Friday, August 20, 2021 4:02 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Mayor McLean
Subject: [External] Harris Ranch CID Objection (#4)
Attachments: HRCID Objection_4.pdf

Hello again,

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.

See attached.

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.

Regards,
Darrin and Tamara Donithorne
[REDACTED]
Boise, ID 83716

On Thu, Aug 19, 2021 at 11:33 AM Darrin <darrin.donithorne@gmail.com> wrote:
Hello,

Attached is another letter of objection to the Harris Ranch CID. If "taxation without representation" is a valid concern for you (aka, like the US Constitution) -- then I hope to see you vote and influence appropriately. While I value Harris Ranch infrastructure -- it seems that those who pay the tax should have the right to vote on the tax. I value the HR infrastructure - although the more I learn -- the more I struggle with staying open-minded about this CID tax, its appropriateness, and perhaps the ethical correctness of those who administer it. I honestly don't feel that any of our complaints will matter - and this will need to go to court. We'll see.

Regards,
Darrin
[REDACTED]
Boise, ID 83716

On Thu, Aug 12, 2021 at 6:49 PM Darrin <darrin.donithorne@gmail.com> wrote:

Hello,

At the last city meeting about the Harris Ranch CID you each voted to proceed. Now the work, the discussion occurs. I have taken the time to meet with LeNir / Doug Fowler -- once to simply get to know him, and another to understand the CID.


Please consider the attached my objection to the CID. It may be historically perceived as legal. I don't believe it is. There are people within Harris Ranch who have entire careers in the Government Bonds industry. Others I've become aware of this CID have careers in structural engineering, and others such as land and structural development. While I respect Doug, and I believe his heart is mostly coming from a good place -- although the bottom line to me -- is **the Harris Ranch CID is Taxation Without Representation**. Those that vote for or against the CID are not paying for the CID. This is wrong. This is an inconvenient truth to the city of Boise who saves time and money by outsourcing development payment process to a CID vs General Obligation bonds and **constituents votes**. Thus, please see the attached formal objection.

Secondly -- LeNir has hired Sentry Property Management, and recently it's also come to my attention that zero of the LeNir board members are members of the HOA -- aka, a person who is paying for HOA services. Thus they have ZERO incentive to represent the HOA members in any kind of a fiduciary manner.


I will remain open minded about both of these topics - although based on what I've personally experienced and researched -- the CID is not in fact legal - although I'll leave it to the pending formal submissions of legality to the Lawyers involved.

Thank you.


--

Regards,
Darrin


--

Regards,
Darrin


--

Regards,
Darrin


David Hasegawa

From: Dennis Catallo <dcatallo@atfaerospace.com>
Sent: Tuesday, August 31, 2021 9:06 AM
To: Boise Treasury
Subject: [External] FW: First Set of Objections to Certain Interest Payments Requested by the Developer

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.

Dennis E. Catallo

[REDACTED]
Boise Idaho , 83716

[REDACTED]
Dennis.catallo@gmail.com

David Hasegawa

From: Darrin <darrin.donithorne@gmail.com>
Sent: Thursday, August 12, 2021 6:49 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Darrin Donithorne
Subject: [External] Harris Ranch CID Objection
Attachments: Letter of Objection 2.4.pdf

Hello,

At the last city meeting about the Harris Ranch CID you each voted to proceed. Now the work, the discussion occurs. I have taken the time to meet with LeNir / Doug Fowler -- once to simply get to know him, and another to understand the CID.


Please consider the attached my objection to the CID. It may be historically perceived as legal. I don't believe it is. There are people within Harris Ranch who have entire careers in the Government Bonds industry. Others I've become aware of this CID have careers in structural engineering, and others such as land and structural development. While I respect Doug, and I believe his heart is mostly coming from a good place -- although the bottom line to me -- is **the Harris Ranch CID is Taxation Without Representation**. Those that vote for or against the CID are not paying for the CID. This is wrong. This is an inconvenient truth to the city of Boise who saves time and money by outsourcing development payment process to a CID vs General Obligation bonds and **constituents votes**. Thus, please see the attached formal objection.

Secondly -- LeNir has hired Sentry Property Management, and recently it's also come to my attention that zero of the LeNir board members are members of the HOA -- aka, a person who is paying for HOA services. Thus they have ZERO incentive to represent the HOA members in any kind of a fiduciary manner.

I will remain open minded about both of these topics - although based on what I've personally experienced and researched -- the CID is not in fact legal - although I'll leave it to the pending formal submissions of legality to the Lawyers involved.

Thank you.

--

Regards,
Darrin


David Hasegawa

From: Dennis Catallo <dcatallo@atfaerospace.com>
Sent: Monday, August 30, 2021 10:11 AM
To: Boise Treasury
Subject: [External] FW: ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"

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.

Dennis E. Catallo



Dennis.catallo@gmail.com

David Hasegawa

From: Davey Williams <daw1984@gmail.com>
Sent: Friday, August 20, 2021 9:34 PM
To: Boise Treasury
Cc: Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] Re: Support of Objection to Harris Ranch CID Reimbursement

Good evening Council Members and Treasury-

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.

David Williams

[REDACTED]
Boise, ID 83716

On Mon, Aug 16, 2021, 10:39 PM Davey Williams <daw1984@gmail.com> wrote:
Boise Treasury and Board Members:

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.

David Williams



Boise, ID 83716

David Hasegawa

From: Dawn Hunter <hunterdawnr@gmail.com>
Sent: Saturday, August 21, 2021 11:48 AM
To: Boise Treasury
Subject: [External] Fwd: Harris Ranch

Hello Member of the Bois Treasury ,
The situation with the developers in Harris Ranch needs to be addressed
. Home owners should not be paying the bill for the following builder
responsibilities. Please see the details below

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 roundabouts, 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 on fall 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,

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

Ron Lockwood, City of Boise

Amanda Brown, City of Boise

Given the length of the submission by the Developer, we may have missed the explanation. If so, we will appreciate being directed to it.

Although we are somewhat embarrassed to make the following point, we feel compelled to do so by the Developer's apparent justification for its reimbursement request. If you look at the roundabouts in question, you will see that, unlike properties at the corners of traditional street intersections, the lots at the corners abutting roundabouts do not have a "squared" corner. Rather, due to the large and circular nature of the "round"-abouts, the lots at the end of the blocks which have "round-about" intersections instead are broadly and continuously curved, from

E. Parkcenter Blvd. to the applicable cross-street. Thus, if you were to stand at each point along that curve of the property line facing outwards, you would find the entire round-about to be “in front of” you.

The Developer certainly would not suggest, we hope, that “in front of” must be determined based on a spatial plane determined by the facade of the home in question, rather than the property line. Otherwise, the Developer could artificially create repeated street segments that didn’t “front” on single family homes by angling the facades of single-family homes across the street from each other, two opposite each other towards the left, and the next two opposite each other towards the right, continuing down each block.

David Hasegawa

From: Dawn Hunter <hunterdawnr@gmail.com>
Sent: Sunday, August 8, 2021 1:37 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID Taxpayer

Hello Boise City Treasury Member,

The situation in Harris Ranch is one of great concern too many homeowners.

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.

Thank you,

Dawn Hunter


David Hasegawa

From: Debbie Payn <payntd@gmail.com>
Sent: Saturday, August 7, 2021 5:26 PM
To: Boise Treasury
Subject: [External] CID Harris Ranch objection

I would like to add my support to the CID taxpayer associations objection to the abuse of CID dollars that require my property to be taxed additionally. As a member of the association, i am seeking resolution of this entire issue and to review and suspend the poorly written CID laws in the state of Idaho,

Tom Payn - Harris Ranch

David Hasegawa

From: Dejan Nenov <d@panaton.com>
Sent: Sunday, August 29, 2021 3:17 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"

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.

Dejan Nenov

Chairman
Sirma Group Inc. dba Panaton Software
202 N 9th Str. Ste 201 Boise, ID 83702

cell / mobile. +1-415-999-4450
+1-800-701-3710 ext. 101 | fax. +1-415-843-0483
videoconferencing: <https://zoom.us/j/4159994450>

available meeting times: <https://calendly.com/dejannenov>

David Hasegawa

From: Giuseppe Iasevoli <iasevoli@hotmail.com>
Sent: Saturday, September 11, 2021 11:48 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support for the August 27 letter
Attachments: Letter re Local Amenities.4.pdf

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 (please see the attached file). 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, Giuseppe Iasevoli

Giuseppe Iasevoli

[REDACTED]
Boise, Idaho 83716

David Hasegawa

From: Donna Decker <donnadecker006@gmail.com>
Sent: Tuesday, August 17, 2021 6:06 PM
To: TJ Thomson; Elaine Clegg; Holli Woodings; Boise Treasury
Subject: [External] HRCID Board of Directors

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.

Donna Decker, homeowner

[REDACTED]
Boise, ID 83716

David Hasegawa

From: Giuseppe Iasevoli <iasevoli@hotmail.com>
Sent: Sunday, August 15, 2021 5:05 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] 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, Giuseppe Iasevoli

Giuseppe Iasevoli

Boise, Idaho 83716

David Hasegawa

From: Edie Gummere <thegummers@yahoo.com>
Sent: Sunday, August 29, 2021 7:36 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Harris Taxpayers
Subject: [External] 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.

Sincerely,

Edie Gummere

Boise, ID. 83716

Sent from my iPad

David Hasegawa

From: Ron Gingerich <rginger48@icloud.com>
Sent: Sunday, August 29, 2021 5:18 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Larry Crowley
Subject: [External] We support the Association's request for recovery of payments already made to the developers

We are 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. 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 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.

Ron and Carole Gingerich

[REDACTED]

Boise, ID 83716

Sent from my iPad

David Hasegawa

From: Edie Gummere <thegummers@yahoo.com>
Sent: Friday, August 20, 2021 12:01 PM
To: Elaine Clegg; tjthompson@cityofboise.org; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Harris Ranch CID - Objection Letter 3
Attachments: Objection Letter.3.pdf

I concur and sign on to the attached letter, which is the third objection letter from the Executive Committee of Harris Ranch CID Taxpayers' Association, as I did their first two letters.

Sincerely,

Edie Gummere

[REDACTED]

Boise, ID. 83716

Sent from my iPad

David Hasegawa

From: Laura Spencer <spencl48id@gmail.com>
Sent: Tuesday, August 31, 2021 2:33 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] HRCID Taxpayers' Assoc. letter 8/30/21

HRCID Board Members:

We are writing today in support of the HRCID Taxpayers' Letter dated August 30, 2021 - Objections to Interest Payments Requested by Developer. We believe the letter succinctly outlines the issues and the grave concerns of the Harris Ranch homeowners. The research into the payments and requests by the developer and approved by the HRCID board has been diligent and honest. The homeowners appreciate this and trust that the HRCID board will take immediate and appropriate action to discontinue these flagrant abuses by the Developer and provide restitution where necessary.

Thank you,
Grant and Laura Spencer
[REDACTED], Boise, ID 83716

David Hasegawa

From: Edie Gummere <thegummers@yahoo.com>
Sent: Wednesday, August 25, 2021 12:55 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Harris Ranch CID

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,

Edie Gummere



Boise, ID 83716

Sent from my iPad

David Hasegawa

From: Laura Spencer <spencl48id@gmail.com>
Sent: Friday, August 20, 2021 10:29 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Harris Ranch CID

Members of the Board:

We are once again writing in support of the opposition to proposed payments to the developers of Harris Ranch as outlined in the letter dated August 16, 2021 (opposition to payment requested for Conservation Easement). It appears that the developers wish to have the homeowners pay for something they had, in written form, agreed to "donate" to the public, and for which they apparently had taken federal and state income tax deduction as a "charitable non-cash deduction" and have been paid by ACHD. They can't have it both ways - tax deduction or payment but certainly not both. And to then request another payment through the CID!

These continued abuses of the Harris Ranch CID must be thoroughly investigated and ceased. Additionally the homeowners affected by the bonds must have the opportunity to review and vote on any further bond issuances.

Thank you for your continued consideration of these matters,
Grant and Laura Spencer

[REDACTED], Boise, ID 83716

David Hasegawa

From: Edie Gummere <thegummers@yahoo.com>
Sent: Friday, August 13, 2021 11:48 AM
To: Elaine Clegg; tjthompson@cityofboise.org; Holli Woodings; Boise Treasury
Subject: [External] Letter of Objection 2.4.pdf
Attachments: Letter of Objection 2.4.pdf

Dear HRCID Board of Directors,

I want to state for the record that I concur with the attached letter of objection you have already received from the Executive Committee of the Harris Ranch CID Taxpayer's Association, as well as their original letter of objection to you. I am not going to regurgitate all the points in these letters, as I know you are all well aware of the objections and the reasons for them. I believe it is suffice for me to simply state that I sign on to these objections.

Sincerely,

Edie Gummere



Boise, ID 83716

Sent from my iPad

David Hasegawa

From: Laura Spencer <spencl48id@gmail.com>
Sent: Wednesday, August 25, 2021 8:35 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Letter of Opposition

Board Members of HRCID:

We are again writing to support the opposition to the proposed payment to the developers of Harris Ranch as outlined in the letter submitted by the Executive Committee of the Harris Ranch Taxpayers' Assoc. dated August 20, 2021. We urge the board to consider the arguments made in opposition to the developers' request for \$1.2 million for roundabouts and the premature CID designation for a portion of E Parkcenter Blvd. Please carefully consider the arguments made and the remedies proposed by the Association.

We also wish to express our dissatisfaction and serious concerns about the organization and management of the HRCID, and the significant and unfair tax burden the HRCID has imposed upon Harris Ranch homeowners by these very questionable developers' requests. We homeowners must have the ability to review and vote on the issuance of any future bonds that would affect our property taxes.

Thank you,
Grant and Laura Spencer
[REDACTED], Boise, ID 83716

David Hasegawa

From: Emily Pierce <esmall99@hotmail.com>
Sent: Saturday, August 7, 2021 6:38 PM
To: Boise Treasury
Subject: [External] HRCID

Good Evening,

I am writing to express my 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.

Emily Pierce

Sent from my iPhone

David Hasegawa

From: Laura Spencer <spencl48id@gmail.com>
Sent: Sunday, August 8, 2021 5:48 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] HR CID Taxpayers' Assoc. letter 8/7/2021


Members of the HRCID Board:

We are writing to express our 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 HR CID Taxpayer's Assoc. dated August 7, 2021. We urge the Board to carefully consider the arguments made in opposition to the developer's requests and the remedies proposed by the Association. We feel these additional reimbursement requests are an egregious abuse of the CID.

We are also writing to express our dissatisfaction and serious concerns about the organization, management and financial impacts of the Harris Ranch CID No. 1, and the significant and unfair tax burden this CID has imposed upon us and other homeowners in Harris Ranch.

We also request that before any new bonds are authorized or issued for 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 any bond issuance that would affect their property taxes. To deny the HR CID homeowners the basic right to vote on bonds that affect them financially is to deny those homeowners due process and equal protection under Idaho law.

Thank you,
Grant and Laura Spencer


Boise 83716

David Hasegawa

From: Fred Webster <fredwebster3@gmail.com>
Sent: Sunday, August 29, 2021 4:26 PM
To: TJ Thomson; Holli Woodings; Boise Treasury
Cc: Fred Webster
Subject: [External] Harris Ranch ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"

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.

Warm regards,

Fred Webster
[REDACTED]
Fredwebster3@gmail.com

Resident of Harris Ranch
[REDACTED]
Boise, ID 83716

David Hasegawa

From: Geof/Tom <ranchosands@gmail.com>
Sent: Monday, August 30, 2021 6:53 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID

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.

Sent from my iPad

David Hasegawa

From: Geof/Tom Stanley <ranchosands@gmail.com>
Sent: Friday, August 20, 2021 9:19 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID

To Whom it May Concern:

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.

Geof Stanley
Tom Simpson


Sent from my iPhone

David Hasegawa

From: George Moussalli <geomou@me.com>
Sent: Saturday, August 7, 2021 6:27 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] 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 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.

George Moussalli

David Hasegawa

From: hadwag@cableone.net
Sent: Wednesday, August 18, 2021 8:37 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

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.

Hadley and Lorna Wagner

[REDACTED]
Boise, ID 83716

David Hasegawa

From: Giuseppe Iasevoli <iasevoli@hotmail.com>
Sent: Saturday, September 11, 2021 12:00 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support for the August 16 letter by the Executive Committee of the Harris Ranch CID taxpayers' Association
Attachments: Objection Letter.3.pdf

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 (see attached file). 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.

Thank you for your consideration, Giuseppe Iasevoli

Giuseppe Iasevoli

[REDACTED]
Boise, Idaho 83716

David Hasegawa

From: Giuseppe Iasevoli <iasevoli@hotmail.com>
Sent: Saturday, September 11, 2021 11:52 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support for the August 30 letter
Attachments: Letter of Objection No 5-Final.pdf

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 (see the attached file). 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, Giuseppe Iasevoli

Giuseppe Iasevoli


Boise, Idaho 83716


David Hasegawa

From: Jeff <runbikerun@q.com>
Sent: Tuesday, August 31, 2021 6:40 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support for the Letter Submitted by HRCID Taxpayers' Association 8/30/21

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.

Regards,
Jeff Decker


Boise, Idaho
83716

David Hasegawa

From: H.J. de la Garrigue <airace2@yahoo.com>
Sent: Thursday, August 19, 2021 6:16 PM
To: Boise Treasury
Subject: [External] Harris Ranch

To whom it may concern,

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.

Henri de la Garrigue

[REDACTED]

Boise, ID 83716

[REDACTED]

David Hasegawa

From: H.J. de la Garrigue <airace2@yahoo.com>
Sent: Thursday, August 12, 2021 3:07 PM
To: Boise Treasury
Subject: [External] Harris Ranch

To whom it may concern,

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.

Henri de la Garrigue

Boise, ID 83716


David Hasegawa

From: Jeff <runbikerun@q.com>
Sent: Tuesday, August 17, 2021 6:00 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Opposition to Proposed Harris Ranch Developers Payment Request for Conservation Easement

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,
Jeff Decker


Boise, Idaho
83716

David Hasegawa

From: Gretchen Van Parys <gretchenvanparys@gmail.com>
Sent: Thursday, August 19, 2021 3:28 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID

Dear City of Boise 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.

Thank you for your consideration.

Sincerely,
Gretchen Van Parys

David Hasegawa

From: Jeff <runbikerun@q.com>
Sent: Friday, August 20, 2021 3:25 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Opposition to Proposed Harris Ranch Developers

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.

Regards,
Jeff Decker

[REDACTED]
Boise, Idaho
83716

David Hasegawa

From: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Sent: Monday, August 16, 2021 9:17 PM
To: TJ Thomson; Holli Woodings; Elaine Clegg
Cc: CityCouncil; David Hasegawa; Jayme Sullivan; Rob Lockward; Amanda Brown
Subject: [External] Third Letter of Objection to Developer's Request for Reimbursement
Attachments: Objection Letter.3.pdf

Dear members of the HRCID Board of Directors:

Attached please find the third letter of objection filed on behalf of the Harris Ranch CID Taxpayers' Association ("Association"). The purpose of the attached letter is to express our strong objection to one of the reimbursements requested by the Harris Ranch developers ("Developer") totaling approximately \$2.0 million for a wetlands easement identified as Project ID No. GO20-7. As detailed in our attached letter, we believe the costs of the referenced project should be borne by the developer.

Please note that this letter and our prior letters of objection do not include all our objections to prior, requested or proposed reimbursements to the Developer. We expect to provide additional objections to reimbursements as further information is made available and reviewed by the Association. We ask that the approval, let alone payment, of any further reimbursements to the Developer cease pending the resolution of the Association's multiple objections and any related legal issues.

Please let us know if you have any questions about the attached letter of objection, we look forward to your response.

Sincerely,

Larry Crowley
OBO - Executive Committee
The Harris Ranch CID Taxpayers' Association
[REDACTED]
Boise, ID 83716
[REDACTED]
[E-mail: hrcidtaxpayers@gmail.com](mailto:hrcidtaxpayers@gmail.com)

David Hasegawa

From: Guy Ausmus <guy.ausmus@gmail.com>
Sent: Thursday, September 2, 2021 2:41 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support for HRCID Taxpayers' Association letter of 8/30

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.

More generally, there needs to be change. The theory behind the CID is prudent. It has those that benefit from socialized assets pay for those assets gradually during their useful life. The reality, however, is that Harris Ranch property owners are now paying for a number of specious expenditures. That is a problem.

As you know, the August 30 letter is but one in a series of communications by the Harris Ranch CID Taxpayers' Association. As an impacted CID taxpayer, I have read these letters and have come away disappointed. Disappointed at the apparent lack of healthy skepticism and diligence on the part of the HRCID Board. The Board is the only "check" function in the entire reimbursement process. Today, it appears that the check function is broken, perfunctory, and subjecting Harris Ranch property owners to an ever growing debt and taxes with no say and no representation. I often ask myself what would happen if these transaction details and the names of the HRCID Board were on the front page of the Idaho Statesman. It's beyond embarrassing.

It's not enough to mitigate the past transactions. The HR CID Board needs to take prospective action, adding transparency, appropriate skepticism, and review to this reimbursement process. I don't expect developers or the Harris Family to restrain their requests unless/until this change occurs.

I would also request that before any new projects are approved for reimbursement, any 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, comment, and vote on the issuance of any bond that would affect their property taxes. They have skin in this game, the HRCID Board, does not. 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.

Guy H. Ausmus


David Hasegawa

From: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Sent: Thursday, September 9, 2021 11:08 AM
To: TJ Thomson; Holli Woodings; Elaine Clegg
Cc: CityCouncil; Boise Treasury; Jayme Sullivan; Rob Lockward; Amanda Brown
Subject: [External] Tax Exempt Status of CID Bonds & Federal Tax Law
Attachments: Letter re Federal Tax Law Issues.6.pdf

Dear members of the HRCID Board of Directors:

Attached please find our letter dated September 9 filed on behalf of the Harris Ranch CID Taxpayers' Association. The purpose of this letter is to express our concerns about the tax exempt status of the CID bonds, whether the proceeds from the CID bonds have been used entirely to finance publicly-owned improvements as required by Federal law, and to outline specific requests of the HRCID Board noted on page 5 of the attached letter. The specific requests are intended to address and protect the CID homeowners against any possible failures to comply with Federal tax law in connection with the CID Bonds and any penalties that might be applied because of such failures. Any potential penalties are certainly not the responsibility of the homeowners in the HRCID and we are requesting that certain steps or actions be taken to identify, address and resolve any possible tax-related failures. As we've previously noted, the HRCID is an extension of the City, as it was created by the City and is now overseen, controlled and staffed entirely by the City and, as such, should bear the sole responsibility of any possible failures.

Your consideration of these concerns and our specific action requests is appreciated. We look forward to your response. Thank you.

Larry Crowley
OBO - Executive Committee
The Harris Ranch CID Taxpayers' Association

Boise, ID 83716

[E-mail: hrcidtaxpayers@gmail.com](mailto:hrcidtaxpayers@gmail.com)

David Hasegawa

From: Stella Teo <stella2085@gmail.com>
Sent: Monday, August 30, 2021 2:09 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Mayor McLean
Subject: [External] Harris Ranch CID (HRCID) - support for more transparency

Hi,

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, and financial impacts of the 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 and consideration.

Best regards,
Stella Teo

[REDACTED]

Boise, ID, 83716

David Hasegawa

From: hadwag@cableone.net
Sent: Wednesday, August 18, 2021 8:42 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

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. 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.

Hadley and Lorna Wagner

[REDACTED]
Boise, ID 83716

David Hasegawa

From: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Sent: Tuesday, September 7, 2021 9:31 PM
To: TJ Thomson; Holli Woodings; Elaine Clegg
Cc: CityCouncil; Boise Treasury; Jayme Sullivan; Rob Lockward; Amanda Brown
Subject: [External] The Myth of Notice or Disclosure to CID Homeowners
Attachments: Letter re Notices.6.pdf

Dear members of the HRCID Board of Directors:

Attached please find a letter dated September 7 filed on behalf of the Harris Ranch CID Taxpayers' Association. The purpose of this letter is to respond to some of your recent public comments regarding the notice provided to purchasers of homes in the Harris Ranch CID. It is apparent from your comments that you believe that prospective purchasers of homes in the HRCID receive prior notice of the HRCID sufficient for them to make an informed, timely and considered decision regarding the HRCID, the projects financed by the CID, the bonds "voted" for, and the related special taxes and assessments imposed before those purchasers are contractually obligated to purchase their homes. Actual experience on the part of homeowners and Association members who purchased property in the Harris Ranch CID and the lack of notice is quite different from your public comments and is outlined in detail in the attached letter.

We believe it is important that you understand that (i) prospective purchasers of both new and existing homes in the Harris Ranch development have **not** been provided adequate and timely notice, as required by the CID Act and the Development Agreement, regarding the nature of the HRCID, the improvements being financed, the bonds that were "voted" on, or the special taxes and assessments that have been imposed, and (ii) that is a result of the failure of the Developer and the HRCID to do so, or to insure that it was done. Moreover, the failure to provide adequate notice, as required by law, calls into question the enforceability of the special taxes and assessments against homeowners. And in any event, contrary to the suggestions by some members of the HRCID Board, any notice that may have been provided does not somehow bar or preclude homeowners in the HRCID from contesting the fairness let alone the legality of those special taxes and assessments. We hope that this letter clarifies those facts and our position regarding the issue of prior notice to prospective purchasers of property in the CID.

We look forward to your response. Thank you.

Larry Crowley
OBO - Executive Committee
The Harris Ranch CID Taxpayers' Association

Boise, ID 83716

[E-mail: hrcidtaxpayers@gmail.com](mailto:hrcidtaxpayers@gmail.com)

David Hasegawa

From: hadwag@cableone.net
Sent: Monday, August 23, 2021 7:43 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

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.

Hadley and Lorna Wagner

[REDACTED]
Boise, ID 83716

David Hasegawa

From: Jae Ryu <chunrima@gmail.com>
Sent: Monday, August 9, 2021 4:10 PM
To: TJ Thomson; Elaine Clegg; Holli Woodings; Boise Treasury
Subject: [External] HRCID Tax Concern
Attachments: Message from Taxpayers - July 20_2021.pdf

Dear HRCID Board and Directors,

Please find the attached letter indicating my 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 Taxpayer's Association dated August 7, 2021.

If you have any questions or concerns, please do not hesitate to contact me.

Warm regards,

Jae Ryu

Boise, ID 83716

David Hasegawa

From: Jason Sunseri <jason.sunseri@gmail.com>
Sent: Thursday, August 26, 2021 10:54 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] My Support for the opposition of the requested reimbursement and to the CID

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.

Jason & Kelly Sunseri
Jason Sunseri
jason.sunseri@gmail.com
[REDACTED]

David Hasegawa

From: Jean McCabe <jmccabe288@gmail.com>
Sent: Monday, August 30, 2021 7:22 PM
To: Boise Treasury
Subject: [External] Message from Taxpayers - August 30_2021.docx
Attachments: Message from Taxpayers - August 30_2021.docx

Jean M. McCabe, Ph.D
Licensed Psychologist

David Hasegawa

From: Jean McCabe <jmccabe288@gmail.com>
Sent: Friday, August 20, 2021 5:26 PM
To: Elaine Clegg; Boise Treasury; TJ Thomson; Holli Woodings
Subject: [External] Message from Taxpayers - August 20_2021.docx
Attachments: Message from Taxpayers - August 20_2021.docx

Jean M. McCabe, Ph.D
Licensed Psychologist

David Hasegawa

From: Jean McCabe <jmccabe288@gmail.com>
Sent: Friday, August 20, 2021 5:25 PM
To: Boise Treasury
Subject: [External] Letter of Objection No 4_Final.doc
Attachments: Letter of Objection No 4_Final.doc

Jean M. McCabe, Ph.D
Licensed Psychologist

David Hasegawa

From: Jenny Pinson <pinson,jenny@gmail.com>
Sent: Sunday, August 22, 2021 10:26 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Letter of Objection 3

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,
Jenny Pinson


David Hasegawa

From: Jeff <runbikerun@q.com>
Sent: Sunday, August 29, 2021 3:28 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support for the Letter Submitted by HRCID Taxpayers' Association 8/27/21

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.

Regards,
Jeff Decker


Boise, Idaho
83716

David Hasegawa

From: Jenny Pinson <pinson.jenny@gmail.com>
Sent: Sunday, August 22, 2021 10:32 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Letter of Objection 4
Attachments: -2604845044176618051.jpg

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,
Jenny Pinson

David Hasegawa

From: Jenny Pinson <pinson,jenny@gmail.com>
Sent: Sunday, August 22, 2021 10:21 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] 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 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,
Jenny Pinson

David Hasegawa

From: jmeeding@comcast.net
Sent: Sunday, August 8, 2021 1:59 PM
To: John Meeding; Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; hrcidtaxpayers@gmail.com; Mayor McLean
Subject: [External] Concerns regarding Harris Ranch Developers' requests for reimbursement from CID

Dear members of the HRCID Board and other City of Boise officials,

I have an ever growing concern that the developer(s) and the Harris Family are not acting with the best interests in mind of the homeowners and tax payers in the Harris Ranch development. We've reached a point in time where oversight and rate payers' inputs need to be increased drastically. The various forums and processes are definitely not adequate as we enter into the final phases of this development. The conflicts of interests are becoming clear to see.

We all knew that this development vehicle was innovative, and therefore it calls for extra care in terms of oversight to ensure the opposing and aligned interests of the various parties are carefully considered. These most recent claims brings the issues in the spotlight.

I am therefore 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.

The entire Harris Ranch development, and the functioning of the various HOA's and the CID needs urgent external review, ideally requested by our mayor.

Thank you for your urgent consideration.

Sincerely,

John W Meeding
Harris Ranch Resident

 Boise ID 83716

David Hasegawa

From: Scott Boone <atravelingtexan@gmail.com>
Sent: Friday, August 20, 2021 5:56 PM
To: Boise Treasury; TJ Thomson; Holli Woodings; Elaine Clegg
Subject: [External] Harris Ranch CID Taxpayers' Association 4th Objection Letter
Attachments: Letter of Objection No 4_Final.doc

Dear Mr. Thomson, Ms. Woodings, Ms. Clegg, and the Boise City Treasurer,

I express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition (copy attached) 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 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 request, before any new bonds are authorized or issued on behalf of the Harris Ranch developers, 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,
Jerald Scott Boone
Harris Ranch Homeowner
[REDACTED]

David Hasegawa

From: john troeleman <john.troeleman@gmail.com>
Sent: Thursday, August 19, 2021 3:32 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID

Dear City of Boise 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.

Thank you for your consideration.

Sincerely,
Adrian John Troeleman

David Hasegawa

From: Jeremy Ames <Jeremy.Ames@guidantfinancial.com>
Sent: Wednesday, August 25, 2021 9:49 AM
To: Boise Treasury
Subject: [External] HRCID Objection

To Whom It May Concern,

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,

Jeremy Ames
Co-founder


guidantfinancial.com



David Hasegawa

From: Jeremy Ames <Jeremy.Ames@guidantfinancial.com>
Sent: Wednesday, August 18, 2021 4:24 PM
To: Boise Treasury
Subject: [External] HRCID Objection

To Whom It May Concern,

I own a home in Harris Ranch. 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,

Jeremy Ames
Co-founder


guidantfinancial.com



David Hasegawa

From: john troeleman <john.troeleman@gmail.com>
Sent: Sunday, August 8, 2021 3:17 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID

Dear City of Boise 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 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 can 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: downen julie <julie_d_downen@yahoo.com>
Sent: Tuesday, August 17, 2021 10:16 AM
To: Elaine Clegg
Cc: TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Opposition to Harris Ranch Developers

Good morning,

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,

*Julie Downen,
Harris Ranch homeowner*

David Hasegawa

From: Jerry Royster <jerry.royster.iv@gmail.com>
Sent: Sunday, August 15, 2021 9:06 PM
Subject: [External] Harris Ranch CID

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 me 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.

David Hasegawa

From: Lindsay Rice <lindsaym.rice@gmail.com>
Sent: Monday, August 30, 2021 11:36 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Jim Hickey
Subject: [External] Clarification Regarding Local Amenities Funded by the HRCID

To Whom IT May Concern;

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.

Regards,
Jim & Lindsay Hickey

David Hasegawa

From: Jessica Connaughton <jessconnaughton22@gmail.com>
Sent: Monday, August 30, 2021 10:06 PM
To: TJ Thomson; Holli Woodings; Boise Treasury; CC: Harris Ranch CID Taxpayers
Cc: CC: Harris Ranch CID Taxpayers
Subject: [External] Re: HRCID ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"

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.

<Letter re Local Amenities.4.pdf>

David Hasegawa

From: Jill Ames <jill.ames@mohrpartners.com>
Sent: Wednesday, August 18, 2021 10:53 AM
To: Boise Treasury
Subject: [External] A request from a family

Good Morning, 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.

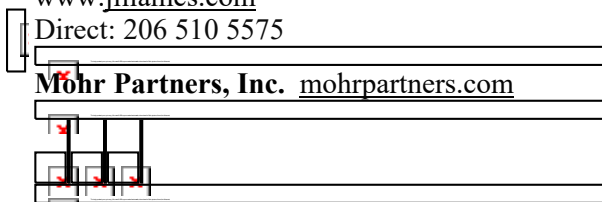
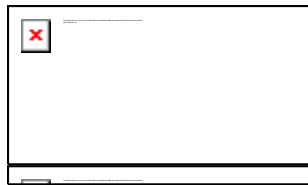
Jill Ames


Senior Associate | National Accounts

www.jillames.com

Direct: 206 510 5575

Mohr Partners, Inc. mohrpartners.com



 This message and its contents are confidential. If you received this message in error, do not use or rely upon it. Instead, please inform the sender and then delete it. Thank you.

David Hasegawa

From: Lindsay Rice <lindsaym.rice@gmail.com>
Sent: Wednesday, August 25, 2021 3:13 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Jim Hickey
Subject: [External] Re: Opposition to the Proposed Payments to the Developers by the HRCID


Ms. Clegg, Mr. Thomson, Ms. Woodings, and Boise City Treasurer,

Similar to my previous emails, 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.

As an additional note, it appears that under the current methodology and process, there is no limit to the amount of reimbursement the developer can request, and no recourse should the developer's request be denied. Said another way, the burden will always fall to the Harris Ranch CID to both fund those requests that are approved and work to defend those that should not. As such, there is no limit to the potential upside for the developer and no limit to the downside for the homeowner. It is up to us to interpret a law and an agreement that we had nothing to do with, and stand to lose much from, simply as a result of a choice to move into this particular community. It seems incredibly unfair, to the point of being abusive, for the burden to weigh so heavily on the homeowner. Would it not be but for a group of knowledgeable professionals who are willing to dedicate their time, for which they are not being paid, the homeowners would be in a position to be taken advantage of by the developer. The fact that we have no resources outside of this volunteer group, combined with the impression that our government has put us in a position where we are vulnerable and lacking in protection, seems, at the very least, unlawful.

Thank you for your consideration.

Regards,
Jim & Lindsay Hickey

Boise, ID 83716

On Tue, Aug 17, 2021 at 9:07 AM Lindsay Rice <lindsaym.rice@gmail.com> wrote:

Ms. Clegg, Mr. Thomson, Ms. Woodings, and 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.

Thank you for your consideration.

Regards,

Jim & Lindsay Hickey

[REDACTED]

Boise, ID 83716

--

Lindsay

[REDACTED]

David Hasegawa

From: Jillian Gresk <jillianashlee35@gmail.com>
Sent: Monday, August 9, 2021 3:57 PM
To: Boise Treasury; TJ Thomson; Holli Woodings; Elaine Clegg
Subject: [External] HRCID Concerns

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.

Best,

Jillian Gresk
Barber Junction Resident

David Hasegawa

From: Lindsay Rice <lindsaym.rice@gmail.com>
Sent: Tuesday, August 17, 2021 9:08 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Jim Hickey
Subject: [External] Opposition to the Proposed Payments to the Developers by the HRCID

Ms. Clegg, Mr. Thomson, Ms. Woodings, and 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.

Thank you for your consideration.

Regards,

Jim & Lindsay Hickey

[REDACTED]

Boise, ID 83716


David Hasegawa

From: Jeff <runbikerun@q.com>
Sent: Tuesday, August 10, 2021 5:01 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Opposition to Proposed Harris Ranch Developers Payment Request

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.

Regards,
Jeff Decker


Boise, Idaho
83716

David Hasegawa

From: Jim Verdolini <jim.verdolini@gmail.com>
Sent: Tuesday, August 31, 2021 9:41 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HR CID abuse

Members of the HRCID Board.

I am writing in support of the Harris Ranch CID Taxpayers' Association letter dated 30 August. I cannot believe the HRCID board actually approved payments for activity that happened before the CID even existed and the project was simply a twinkle in the eyes of the developer. To add insult to injury, now they want interest!

Please stop the madness. My family does not have unlimited resources to pay for every whim the powers that be inflict on our wallets. Act honorably, hire a real appraiser, and take a good look at each reimbursement submitted to insure it meets the standards under Idaho Law.

Thank You for your consideration.

Jim & Lucille Verdolini

[REDACTED]

Boise Id 83716

[REDACTED]

[Jim.verdolini@gmail.com](mailto:jim.verdolini@gmail.com)

David Hasegawa

From: James Reilly <jenningskelly@sbcglobal.net>
Sent: Monday, August 30, 2021 11:11 PM
To: Elaine Clegg; Holli Woodings; TJ Thomson; Larry Crowley; Chad Hooker; Eric Dickelman; Doyle Bill; Terndrup Dana; Carlson Steve; Carlson Tim; Boise Treasury
Subject: [External] Harris Ranch CID Taxpayers Letters of Objection
Attachments: Letter of Objection No 5-Final (3).pdf

Members of the HRCID Board #1
City of Boise
150 N. Capitol Blvd.
Boise, ID 83702

I am writing to express my support for the letters 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.

Attached is the comprehensive letter providing details of the inequities to date.

Thank you for your consideration.

Jim Reilly
HRCID Taxpayers Association
[REDACTED]
Boise, ID 83716

David Hasegawa

From: jules <julesukgirl@gmail.com>
Sent: Wednesday, August 18, 2021 12:59 PM
To: Boise Treasury
Subject: [External] Fwd: Objection to Harris Ranch CID
Attachments: Message from Taxpayers - August 18 2021.docx

Please see attached and confirm receipt. i would also appreciate being kept informed on all relevant discussions on the Harris Ranch CID

Julie Watson

--

Jules

David Hasegawa

From: Sullivan, Jim <Jim.Sullivan@novusint.com>
Sent: Tuesday, August 17, 2021 8:51 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

Board Members and City Treasurer,
We live in the Harris Ranch neighborhood (Harris Crossing).

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.

Thank you,

Jim Sullivan, Ph.D.

Executive Manager Ruminant Sales-North America

[REDACTED]

Boise, ID 83716

[REDACTED]

| E: jim.sullivan@novusint.com

The information contained in this message may be privileged and/or confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, please be advised that any reading, review, forwarding, dissemination, distribution or copying, of this communication or any attachment(s) are strictly prohibited. If you have received this email in error, please so notify the sender immediately. Also, please delete it and all attachments from any servers or other hard drives.

David Hasegawa

From: McElhinny, John <john.mcelhinny@siemens.com>
Sent: Monday, August 30, 2021 7:33 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com; Angela McElhinny; cheyenne Clark
Subject: [External] HRCID Tax Issues

To Whom it May Concern,

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.

With best regards,
John B. McElhinny

SIEMENS Smart Infrastructure

Control Products and Circuit Protection Regional Manager - North

5555 New King Dr.

Troy, MI 48098, USA

Mobile: +1 858 226 4395

<mailto:john.mcelhinny@siemens.com>

David Hasegawa

From: JHruby <JHruby@soar-usa.com>
Sent: Sunday, August 8, 2021 3:21 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings
Cc: Boise Treasury
Subject: [External] Harris Ranch CID Taxpayers' Association

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. 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.

John Hruby

[REDACTED]

Boise, ID 83716

[REDACTED]

David Hasegawa

From: Kate Ashbrook <kate.ashbrook@gmail.com>
Sent: Monday, August 30, 2021 12:34 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com; Mayor McLean
Subject: [External] HRCID

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, and financial impacts of the 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 and consideration.

Kate

David Hasegawa

From: Kelly Means <means.kellyl@gmail.com>
Sent: Sunday, August 29, 2021 12:17 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Oppose payments to Harris Ranch Developers

Hello,

As a Harris Ranch homeowner, 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.

Thank you,
Kelly Canfield

David Hasegawa

From: Julie Mercado <julie.mercado@hotmail.com>
Sent: Tuesday, August 17, 2021 11:06 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID reimbursement request

To the 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 (none of which was mentioned to us prior to purchasing our home).

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,

Julie M. Mercado, Ph.D, CPA (OK, AL)

David Hasegawa

From: Kelly Means <means.kellyl@gmail.com>
Sent: Sunday, August 29, 2021 12:22 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Object to reimbursements & CID

Hello,

As a homeowner in Harris Ranch, 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.

Thank you,
Kelly Canfield

David Hasegawa

From: Kelly Means <means.kellyl@gmail.com>
Sent: Monday, August 30, 2021 9:00 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support - 8/30 Letter Submitted by Harris Ranch CID Taxpayers' Association

Hello,

As a Harris Ranch homeowner, I'm 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.

Thank you for your consideration and understanding,
Kelly Canfield

David Hasegawa

From: Krista Berumen <kristalynn12@gmail.com>
Sent: Tuesday, August 10, 2021 10:29 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

Good Morning,

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.

Krista Berumen



kristalynn12@gmail.com

David Hasegawa

From: Conrad Johnston <conradajohnston@gmail.com>
Sent: Monday, August 30, 2021 9:30 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Harris Ranch CID Taxpayers
Subject: [External] Harris Ranch CID Taxpayers' Association's grievances against the property developers funding requests

To Whom It may Concern:

Having read the document prepared by the HRCID Board, it is becoming more and more clear that there are actions being taken by the developers that are not only illegal, but highly unethical. To expect the property owners to be responsible for infrastructure costs (some of the items dating back to 2007) prior to most of the property owners having bought their homes is a stretch of what should be expected by the developers.

I don't imagine that the property owners along Eagle Road, or other areas of development have paid for infrastructure to adjoining land just because homes and businesses abutted these infrastructure projects.

All the areas itemized in the HRCID letters have been used by the general public and are certainly not used exclusively by the Harris Ranch homeowners. Does this mean the fire station can only service Harris Ranch? This would be ridiculous! The mentioned clean up of an oil spill on Harris Ranch land, prior to development, is another example of something for which the current property owners should bear no responsibility.

We strongly support the HRCID Taxpayers' Association efforts to have this resolved for the benefit of the homeowners and not for the benefit of a company, which has certainly capitalized on the sales of land and homes in the area.

Sincerely,

Conrad and Katrina Johnston.

David Hasegawa

From: Kelly Means <means.kellyl@gmail.com>
Sent: Sunday, August 29, 2021 12:13 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Support of recovery of payments with interest

Hello,

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.

Thank you,
Kelly Canfield

David Hasegawa

From: Laura Busch <burpee.laura@gmail.com>
Sent: Monday, August 30, 2021 3:47 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Adam Busch
Subject: [External] Harris Ranch CID Objection #4

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.

Laura and Adam Busch


David Hasegawa

From: Kelsey Printz <kprintz@comcast.net>
Sent: Monday, August 30, 2021 1:56 PM
To: Boise Treasury; Holli Woodings; TJ Thomson; Elaine Clegg
Subject: [External] Regarding the Myth of "Local Amenities"

Hello,

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 therecovery 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.

Best,

Kelsey and Tim Diehl

 Boise ID 83716

Please excuse brevity and typos. Sent from my iPhone.

David Hasegawa

From: Laura Busch <burpee.laura@gmail.com>
Sent: Wednesday, August 18, 2021 8:53 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Adam Busch
Subject: [External] Harris Ranch CID Letter of Objection #3

HRCID Board of Directors,

In addition to the below note, I do want to express my sincere concern regarding the funds flow through the CID. Whether or not there has been errors in payments, I do want the Board to understand that there is an overall lack of trust between the Harris Ranch community and the developer. I do feel that the community deserves at a minimum, increased scrutiny and due diligence around these payments. For most of us, we are talking multiple thousands of dollars a year in increased taxation; we deserve increased transparency.

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.

Laura and Adam Busch


Boise, ID 83716

David Hasegawa

From: Kelsey Printz <kprintz@comcast.net>
Sent: Friday, August 20, 2021 2:36 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; CityCouncil; hrcidtaxpayers@gmail.com
Subject: [External] Letter of Opposition: Proposed HRCID Budget

Hello,

I could have just copied and pasted my previous email as this appears to be the exact same issues. 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.

Furthermore, could you please add me to your list for updates? My mother, who also lives in Harris Ranch, forwarded me emails regarding these issues. I would like to be involved and stay up-to-date. I live at [REDACTED] [REDACTED] [REDACTED] Boise ID 83716.

Best,

Kelsey Diehl

David Hasegawa

From: Laura Busch <burpee.laura@gmail.com>
Sent: Thursday, August 12, 2021 11:55 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Adam Busch
Subject: [External] Harris Ranch CID

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.

Laura and Adam Busch

David Hasegawa

From: kevin averill <kjaverill@hotmail.com>
Sent: Sunday, August 29, 2021 4:00 PM
To: Boise Treasury
Subject: [External] 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.

Regards,
Kevin Averill




David Hasegawa

From: kevin averill <kjaverill@hotmail.com>
Sent: Monday, August 23, 2021 8:39 AM
To: Boise Treasury
Subject: [External] CID Issue

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.


Regards,
Kevin Averill

Boise, ID 83716

David Hasegawa

From: kevin averill <kjaverill@hotmail.com>
Sent: Wednesday, August 18, 2021 9:35 AM
To: Boise Treasury
Subject: [External] Harris Ranch CID

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,
Kevin Averill

Boise, ID 83716

David Hasegawa

From: kevin averill <kjaverill@hotmail.com>
Sent: Thursday, August 12, 2021 10:06 AM
To: Boise Treasury
Subject: [External] HRCID budget

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.

Regards,
Kevin Averill

Boise, ID 83716

David Hasegawa

From: Julie Mercado <julie.mercado@hotmail.com>
Sent: Friday, August 20, 2021 5:55 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID reimbursement objection

I am writing, yet again, to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in another (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,
Julie Mercado, Ph.D., CPA

David Hasegawa

From: Kevin Wilson <kevinwil2016@gmail.com>
Sent: Monday, August 30, 2021 7:21 PM
To: Boise Treasury
Subject: [External] Fwd: HARRIS RANCH CID TAXPAYERS - FIFTH LETTER OF OBJECTION
Attachments: Letter of Objection No 5-Final.pdf; Message from Taxpayers - August 30_2021.docx

I am in agreement regarding this letter and information enclosed. Sincerely Kevin Wilson

Sent from my iPad

Begin forwarded message:

From: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Date: August 30, 2021 at 6:46:04 PM MDT
To: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Subject: HARRIS RANCH CID TAXPAYERS - FIFTH LETTER OF OBJECTION

Attached is a copy of the fifth letter of objection filed today by the Executive Committee of the Harris Ranch CID Taxpayers' Association (Association) with the HRCID Board of Directors and Boise City Council. In summary, the purpose of today's 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 time 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. We have conducted an initial and comprehensive 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, and therefore any interest, under either or both the Idaho Community Infrastructure District Act ("CID Act") and/or the Development Agreement between the City of Boise and the Harris Ranch developers.

The attached letter of objection was again prepared by Bill Doyle, a member of the Executive Committee of the Association and CID homeowner. Bill has spent many hours researching this request for interest, reviewing documents and preparing this letter. We are again asking for your support as we continue to seek remedies for this unjust tax. As we stated previously, if the HRCID Board approves the request for reimbursement, the Board then must approve a bond resolution for the sale of general obligation bonds the proceeds of which will be used to reimburse the developer's requests. These general obligation bonds will be secured by our properties and paid for through additional CID property taxes imposed on our properties for the term of the bonds – normally 30 years without our vote to approve the bonds and related taxes.

The HRCID board meeting scheduled to review the Developer's requests for reimbursement and any related bond issues has been postponed again while the HRCID continues its review of our letters and objections. That HRCID meeting may be pushed out until October. In the meantime, we will continue our review of requests for reimbursement from the Developers and other issues about the CID that merit your attention. Part of that effort means keeping the emails and objections going to the HRCID board so that they are all included in the agenda packet for the HRCID meeting

and that our objections become part of the record for the HRCID meeting when it occurs.

So please take the time to read the attached letter, we know it's lengthy, but we need your continued support for the specific objections detailed in the letter. For the reasons stated in the letter, we are requesting 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 you agree, please send an email to the HRCID Board members and the city treasurer (email addresses provided below) expressing your support for our objections to the requested interest reimbursements and to the CID in general. In addition, please forward this email and attachments to your neighbors in Harris Ranch who may not be receiving these emails or may not be aware of our efforts to address the CID issue. We would also appreciate your help in getting email addresses from those homeowners.**

Finally, attached is some suggested language for your use in writing to the HRCID board.

If you have any questions or comments, please do not hesitate to contact us at hrcidtaxpayers@gmail.com. Thank you for your continued support and help.

HRCID Board of Directors:

Elaine Clegg – eclegg@cityofboise.org

TJ Thomson, Chair – tjthomson@cityofboise.org

Holli Woodings, Vice Chair – hwoodings@cityofboise.org

Boise City Treasurer – boisetreasury@cityofboise.org

Larry Crowley
OBO - Executive Committee
The Harris Ranch CID Taxpayers' Association

Boise, ID 83716

E-mail: hrcidtaxpayers@gmail.com

David Hasegawa

From: Kevin Wilson <kevinwil2016@gmail.com>
Sent: Sunday, August 8, 2021 11:38 AM
To: Boise Treasury
Subject: [External] Message from Taxpayers - July 20_2021.docx
Attachments: Message from Taxpayers - July 20_2021.docx

Sent from my iPad

David Hasegawa

From: Cable One <LLSkawinski@cableone.net>
Sent: Tuesday, August 17, 2021 8:05 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID Objection To Proposed Payments To Developers Of Harris Ranch

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,

Lawrence Skawinski



Boise, ID 83716

Sent from my iPhone

David Hasegawa

From: Kimberly Fall <kim.fall@hotmail.com>
Sent: Wednesday, August 18, 2021 2:48 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID Taxpayers - Objection to Payment Requested by Developer for Conservation Easement
Attachments: Harris Ranch CID Letter of Objection-July_14_2021.pdf; Harris Ranch CID Letter of Objection-July_14_2021.doc

Dear board members of the HRCID,

With the attached letter, I am writing to you with a very strong objection to the request by the developers for almost \$1.9 million for 6.4 acres of land owned by the developers that is required for the construction of access roads in the CID area of Harris Ranch.

The project is titled "Southern Half Roadways" and we have detailed our reasons for objecting to this project in the attached letter to the HRCID Board – please take the time to read the attached letter, we need your support for this issue.

For the reasons stated in the letter, we strongly object to its inclusion in the HRCID budget and consider this to be a serious abuse of the CID.

Respectfully,

Kimberly Fall

[REDACTED]
Boise ID 83716
[REDACTED]

David Hasegawa

From: Lindsay Lee <saylindslee@gmail.com>
Sent: Tuesday, August 17, 2021 8:18 PM
To: Boise Treasury
Subject: [External] Concerns about reimbursement request

Dear Boise City Treasurer,

My name is Lindsay Lee, and I have lived in East Boise for over 6 years with my husband and son. Over the past year, I have learned quite a bit about the CID property taxes imposed on my property, and I have some concerns and requests that I'd like to share with you and the HRCID Board of Directors today.

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 am also requesting 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, and for taking the time to read this letter.

Lindsay Lee

David Hasegawa

From: Kris Robinson <KRobinson@promoshopboise.com>
Sent: Tuesday, August 17, 2021 2:32 PM
To: Boise Treasury; Holli Woodings; TJ Thomson; Elaine Clegg
Cc: hrcidtaxpayers@gmail.com
Subject: [External] objection to HARRIS RANCH tax increases
Attachments: Message from Taxpayers - July 20_2021[5].docx

Please see attached for comments and consideration. Thank you.



kris robinson | executive vice president
PromoShop | ecopromos.com™
The Creative Merchandise Agency™
[2212 W. Main Street](#) | [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 HOT NEW IDEAS CATALOG



[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.

David Hasegawa

From: lucilla martini <lucilla44@yahoo.com>
Sent: Sunday, August 29, 2021 3:05 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; lauren@mcleanforboise.com
Subject: [External] Harris Ranch CID Taxpayers - Objection to Payment Requested by Developer for Conservation Easement
Attachments: Letter re Local Amenities.4.pdf

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 and understanding that we are not only taxpayers but voters.

Thank you.

Lucilla and Silvio Martini

David Hasegawa

From: Krista Berumen <kristalynn12@gmail.com>
Sent: Monday, August 30, 2021 10:22 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

Good Morning,

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.

Krista Berumen

Harris Ranch: [REDACTED] Boise Idaho 83716

[REDACTED]
kristalynn12@gmail.com

David Hasegawa

From: Cable One <LLSkawinski@cableone.net>
Sent: Monday, August 30, 2021 8:05 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HARRIS RANCH CID TAXPAYER'S ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"

Dear Harris Ranch CID 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 therecovery 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 alsowriting 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,

Lawrence Skawinski



Boise, ID 83716

Sent from my iPhone

David Hasegawa

From: Krista Berumen <kristalynn12@gmail.com>
Sent: Wednesday, August 18, 2021 11:01 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

Good Morning,

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.

Krista Berumen



kristalynn12@gmail.com

David Hasegawa

From: Havener, Madeleine <madeleine.havener@wincofoods.com>
Sent: Thursday, August 19, 2021 8:05 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; hrcidtaxpayers@gmail.com
Subject: [External] 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.



Madeleine (Matti) Havener
Vice President General Merchandising
WinCo Foods, LLC
650 N. Armstrong Place
Boise, Idaho 83704
Office 208-672-3389 Ext 3389
Fax 208-377-0474
Madeleine.Havener@wincofoods.com

WinCo Foods
An Employee Owned Company!



David Hasegawa

From: Rivernest Drive <rivernestdrive@gmail.com>
Sent: Thursday, August 19, 2021 4:06 PM
To: Elaine Clegg; TJ Thomson; Boise Treasury; Holli Woodings
Subject: [External] CID - Opposition

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.

Mike Walton & Arnie Bautista
CID taxpayers

David Hasegawa

From: Neil Grant <grant.neil@yahoo.com>
Sent: Wednesday, August 18, 2021 8:58 AM
To: TJ Thomson; Elaine Clegg; Holli Woodings; Boise Treasury
Subject: [External] HRCID
Attachments: Objection Letter.3.pdf

To Whom It May Concern:

Harris Ranch CID board please find the attached objection.

My address is [REDACTED], Boise ID 83716.

Thank you,

Neil Grant

Sent from my iPhone

David Hasegawa

From: MARK BOLTON <mbsurfcity@aol.com>
Sent: Monday, August 16, 2021 9:37 PM
To: Boise Treasury; tjthompson@cityofboise.org; Holli Woodings; Elaine Clegg
Cc: Jill BB
Subject: [External] Harris Ranch CID

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.

Mark Bolton
&
Jill Bolton

Sent from my iPhone MBSurfCity

Sent from my iPhone MBSurfCity

David Hasegawa

From: Oliver Cheng <oac002@gmail.com>
Sent: Friday, August 20, 2021 11:33 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Objection to Payment Requested by Developer for Conservation

Easement 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 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,
Oliver Cheng

David Hasegawa

From: MARK BOLTON <MBSurfcity@aol.com>
Sent: Sunday, August 29, 2021 3:49 PM
To: Boise Treasury; Holli Woodings; Elaine Clegg; TJ Thomson
Cc: Jill BB
Subject: [External] Harris Ranch CID

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.

Mark Bolton
& Jill Bolton

Sent from my iPhone MBSurfCity

David Hasegawa

From: oliverwthompson64@gmail.com
Sent: Saturday, August 21, 2021 10:16 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings
Cc: Boise Treasury; thompsonvictoria06@gmail.com
Subject: [External] Harris Ranch CID

To: Elaine Clegg, TJ Thomson, Holli Woodings

CC: Boise City Treasurer, Victoria Thompson

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.

A handwritten signature in black ink that reads "Oliver Thompson". The signature is written in a cursive, flowing style.

Oliver Thompson

David Hasegawa

From: Marshall Simmonds <msimmonds@gmail.com>
Sent: Tuesday, August 17, 2021 3:53 PM
To: Boise Treasury
Subject: [External] Harris Ranch Community Infrastructure District No 1 (HRCID)

Hello,

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.

-Marshall Simmonds

[REDACTED]

Boise, Idaho
83716

David Hasegawa

From: PAMELA PRINTZ <pjprintz@comcast.net>
Sent: Sunday, August 29, 2021 6:06 PM
To: Boise Treasury; Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] Support for August 27 letter from Harris Ranch CID Taxpayers Association

Dear HRCID 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.

Pamela and Michael Printz

[REDACTED]

Boise, ID 83716

David Hasegawa

From: Marshall Simmonds <marshall@definemg.com>
Sent: Monday, August 9, 2021 8:07 AM
To: Boise Treasury
Subject: [External] HRCID budget reimbursement requests

Hello,

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.

-Marshall Simmonds

[REDACTED]

Boise, Idaho
83716

David Hasegawa

From: PAMELA PRINTZ <pjprintz@comcast.net>
Sent: Tuesday, August 17, 2021 5:15 PM
To: Boise Treasury; Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] 3rd letter of objection!!! Here we go again!

August 17, 2021

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

Dear Members of the Board,

We are writing **(again)** 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 **(again)** 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 **(again)** 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 my family and other homeowners in Harris Ranch.

We would also request **(yet again)** 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, always!

Pamela and Michael Printz
[REDACTED]
Boise, ID 83716

David Hasegawa

From: Michael Walton <michaelwalton@gmail.com>
Sent: Sunday, August 29, 2021 2:14 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID Board of Directors

Dear HRCID Board Members:

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.

Michael Walton
Barber Junction

David Hasegawa

From: Michael Walton <michaelwalton@gmail.com>
Sent: Tuesday, August 31, 2021 6:20 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID Board of Directors

Dear HRCID Board Members,

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.

Michael Walton
Barber Junction

David Hasegawa

From: Web <web@pt13.me>
Sent: Saturday, August 14, 2021 12:03 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Disturbing news about CID tax request from developers of Harris Ranch

August 14, 2021

HRCI Board of Directors:

We are writing to express our 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. We urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. 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,

Penelope Traylor and Tim Tower

David Hasegawa

From: Michael Walton <michaelwalton@gmail.com>
Sent: Monday, August 16, 2021 10:21 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Letter of Objection and Request for Action

Dear HRCID Board of Directors,

I am writing to express my 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 Walton
Barber Junction

David Hasegawa

From: Michael Walton <michaelwalton@gmail.com>
Sent: Friday, August 20, 2021 5:03 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID Board of Directors

Dear Board Members,

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 Walton
Barber Junction

David Hasegawa

From: Rachel Murphy <hoovermurphy@gmail.com>
Sent: Wednesday, August 25, 2021 9:16 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Fourth opposition to the proposed payments to the developers of Harris Ranch

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.

Rachel Anne Murphy

[REDACTED]

Boise, Idaho 83716

[REDACTED]

hoovermurphy@gmail.com

David Hasegawa

From: Michael Walton <michaelwalton@gmail.com>
Sent: Saturday, August 7, 2021 12:32 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID Board of Directors

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. 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,

Michael Walton, [REDACTED], Boise ID

David Hasegawa

From: Rachel Murphy <hoovermurphy@gmail.com>
Sent: Tuesday, August 17, 2021 10:58 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Opposition to the proposed payments to the developers of Harris Ranch

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.

Rachel Anne Murphy

[REDACTED]
Boise, Idaho 83716

[REDACTED]
hoovermurphy@gmail.com

David Hasegawa

From: Mike Arbon <r.mike@arbon.life>
Sent: Monday, August 9, 2021 2:54 PM
To: Boise Treasury
Subject: [External] Support for Opposition
Attachments: Letter of Objection 2.4.doc; Message from Taxpayers - July 20_2021.docx

Dear HRCID Board Member,

RE: **Objection to the inclusion of certain Developer projects costs in the HRCID budget**
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).

Please see the attached Letter of Objection, of which I'm sure you are now familiar, and our voice as well included in the attached Message from Taxpayers.

Regards,

Robert M. Arbon

[REDACTED]

[REDACTED] Boise ID 83716

David Hasegawa

From: Rebecca Stern <rsternlmt@gmail.com>
Sent: Monday, August 16, 2021 9:31 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Lisa Sanchez; Patrick Bageant; Jimmy Hallyburton
Cc: jwardengelking@senate.idaho.gov; irubel@house.idaho.gov; bgreen@house.idaho.gov; Stephen Nold
Subject: [External] Support of Third Letter of Objection, Harris Ranch CID
Attachments: Objection Letter.3.pdf

To All Whom it May Concern,

For the third time, 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 which was submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. We have attached the latest Objection Letter for ease of referral.

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 increasing 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.

Most Sincerely,

Rebecca Stern and Stephen Nold

David Hasegawa

From: Rick Rutherford <rickarutherford@gmail.com>
Sent: Tuesday, August 17, 2021 2:50 PM
To: Boise Treasury
Subject: [External] Third Letter Of Objection & Call 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.

Rick Rutherford
HRCID Taxpayer

David Hasegawa

From: Rebecca Stern <rsternlmt@gmail.com>
Sent: Saturday, August 7, 2021 6:34 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Lisa Sanchez; Patrick Bageant; Jimmy Hallyburton
Cc: jwardengelking@senate.idaho.gov; irubel@house.idaho.gov; bgreen@house.idaho.gov; Stephen Nold
Subject: [External] Regarding Letter of Objection, Harris Ranch CID
Attachments: Letter of Objection 2.4.doc

To All Whom it May Concern,

We are writing again to express our 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. We urge the board to carefully consider the arguments made in opposition to the developer's request 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.

For those who have not already seen or received the letter, the Letter of Objection to which we refer has been attached.

Sincerely,

Rebecca Stern and Stephen Nold

 Boise, ID 83716

David Hasegawa

From: Charlie <msfeb14@aol.com>
Sent: Saturday, August 7, 2021 7:56 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] CID

It is with great displeasure that those in the special CID area of Harris Ranch pay the highest amount in property taxes with little to no show for the additional expense in taxes. We are a retired couple on a fixed income and these additional taxes, that are only levied on those in particular areas, are utterly unfair to us. When we purchased our home, we found that our taxes were far above others in the area, but we adjusted our spending and bought last year. At well over twelve hundred a month now, any additional amount could impact us significantly. We bought this home with the intent of spending the last quarter of our lives in this home. However, if these additional taxes are enforced upon a select few in the Harris Ranch group, we will have to rethink our retirement plans. That in itself, is detrimental to us.
If you have any questions, please do not hesitate to call us at 425-501-3264.

Roger and Charlene Valentine

[REDACTED]

Boise, ID 83716

David Hasegawa

From: PAMELA PRINTZ <pjprintz@comcast.net>
Sent: Sunday, August 8, 2021 11:10 AM
To: Boise Treasury; Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] Proposed HRCID budget---It just keeps getting better, doesn't it!

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: Proposed HRCID Budget for Fiscal Year 2022

Members of the HRCID Board

We are emailing you today to join in opposition to the proposed payments to the Harris Ranch developers included in the proposed HRCID budget for FY 2022.

We just received the updated request for \$7.5 million bond request from the developers of Harris Ranch. This just keeps getting better doesn't it! We could cut and paste the letter we emailed to you last month because the argument remains the same. The roads and infrastructure built by the developers was required as a condition of development. In addition, adding these costs to the CID budget is something that we homeowners have a right to vote on.

Thank you for your consideration and time in this matter.

Pamela and Michael Printz
[REDACTED]
Boise, ID83716

David Hasegawa

From: Ron Gingerich <rginger48@icloud.com>
Sent: Tuesday, August 17, 2021 1:20 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Larry Crowley
Subject: [External] Opposition to the Proposed Payments to Developers of Harris Ranch

Follow Up Flag: Follow up
Flag Status: Completed

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 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,
Ron and Carole Gingerich
[REDACTED]
Boise, ID 83716

Sent from my iPad

David Hasegawa

From: patricia skawinski <larpat73@icloud.com>
Sent: Monday, August 30, 2021 6:55 PM
To: Boise Treasury
Subject: [External] Message from Taxpayers - August 30_2021.docx
Attachments: Message from Taxpayers - August 30_2021.docx

Sent from my iPad

David Hasegawa

From: Ron Gingerich <rginger48@icloud.com>
Sent: Saturday, August 21, 2021 8:16 PM
To: Elaine Clegg; TJ Thomson; Boise Treasury; Holli Woodings
Cc: Larry Crowley
Subject: [External] Objection to Reimbursements Requested by and Paid to the Developer

We are writing to express our 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. We 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. 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.

Ron and Carole Gingerich

[REDACTED]

Boise, ID 83716

Sent from my iPad

David Hasegawa

From: patricia skawinski <larpat73@icloud.com>
Sent: Sunday, August 22, 2021 7:57 AM
To: Boise Treasury
Subject: [External] Message from Taxpayers - August 20_2021.docx
Attachments: Message from Taxpayers - August 20_2021.docx

Sent from my iPhone

David Hasegawa

From: Ron Gingerich <rginger48@icloud.com>
Sent: Sunday, August 8, 2021 6:12 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Larry Crowley
Subject: [External] Objection to Additional Reimbursements Requested by the Developer

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.

Lastly, when my wife and I purchased our home we were never made aware of or had it explained to us that the developer could receive these types of reimbursements which could result in additional tax charges to us.

Thank you for your consideration.

Sincerely,
Ron and Carole Gingerich
[REDACTED]
Boise, ID 83716

Sent from my iPad

David Hasegawa

From: Web <web@pt13.me>
Sent: Tuesday, September 7, 2021 2:30 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Web
Subject: [External] Our support for the August 30 letter

HRCID Board of Directors:

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

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,

Penelope Traylor and Tim Tower

David Hasegawa


From: Rory O'connor <roc73105@gmail.com>
Sent: Wednesday, August 18, 2021 9:48 PM
To: Boise Treasury
Subject: [External] HR CID

Mr. Kasegwa,

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.

Rory O'connor


David Hasegawa

From: Penny Traylor <pennykay13@gmail.com>
Sent: Tuesday, August 17, 2021 2:33 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Tim Tower
Subject: [External] Opposition to the proposed payments to the developers of Harris Ranch

HRCID Board of Directors,

We are 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.

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.

Penelope Traylor and Tim Tower

David Hasegawa


From: Rory O'connor <roc73105@gmail.com>
Sent: Wednesday, August 18, 2021 9:40 PM
To: Boise Treasury
Subject: [External] I object to further taxes at Harris Ranch CID

Mr. Kasegwa,

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.

Rory O'connor


David Hasegawa

From: Penny Traylor <pennykay13@gmail.com>
Sent: Tuesday, August 24, 2021 8:05 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Objection to unfair taxation of home owners

Dear HRCID Board of Directors,

We 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. We 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. 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,

Penelope Traylor and Tim Tower

David Hasegawa

From: Rory's Gmail <roryp777@gmail.com>
Sent: Monday, August 30, 2021 9:32 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Chelsea Goldade
Subject: [External] Local Amenities CID Objection

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.

--

Rory Patterson

[REDACTED]

roryp777@gmail.com

David Hasegawa

From: Ryan Marquez <ryan.marquez5@gmail.com>
Sent: Monday, August 30, 2021 8:00 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID - August 27 Letter

Hello,

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.

Thanks,
Ryan Marquez



David Hasegawa

From: Rory's Gmail <roryp777@gmail.com>
Sent: Tuesday, August 31, 2021 9:57 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Chelsea Goldade
Subject: [External] Harris Ranch CID Interest Payment 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.

--

Rory Patterson

[REDACTED]


roryp777@gmail.com

David Hasegawa

From: Richard Hubert DePalma <hubertinvestments@hotmail.com>
Sent: Monday, August 9, 2021 8:29 AM
To: Boise Treasury
Subject: [External] CID HARRIS RANCH

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

Richard Hubert DePalma ,EA, CRPC,LUTCF,IAR,CHFC
Hubert Investments

FX-909-494-4299


David Hasegawa

From: Ryan Marquez <ryan.marquez5@gmail.com>
Sent: Tuesday, August 31, 2021 7:40 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID - August 30 Letter

Hello,

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.

Thanks,
Ryan Marquez



David Hasegawa

From: Richard Hubert DePalma <hubertinvestments@hotmail.com>
Sent: Monday, August 30, 2021 2:41 PM
To: Boise Treasury
Subject: [External] Harris Ranch CID

Importance: High

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.

Richard Hubert DePalma ,EA, CRPC,LUTCF,IAR,CHFC
Hubert Investments

FX-909-494-4299

David Hasegawa

From: Ryan Marquez <ryan.marquez5@gmail.com>
Sent: Monday, August 23, 2021 6:45 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Objection #3

Hello,

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.

Thanks!

Ryan Marquez


David Hasegawa

From: Samantha Smitchko <sdsmitcho@gmail.com>
Sent: Wednesday, August 18, 2021 7:57 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] THIRD LETTER OF OBJECTION & REQUEST FOR ACTION

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.

Samantha Smitchko
HRCID Taxpayer

--


David Hasegawa

From: Ryan Marquez <ryan.marquez5@gmail.com>
Sent: Monday, August 23, 2021 8:00 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID Objection #4

Hello,

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.

Thanks!
Ryan Marquez


David Hasegawa

From: Sandra Jussel <sandrajussel@cableone.net>
Sent: Tuesday, August 10, 2021 7:20 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID
Attachments: Sandra letter 8-10-21.pdf

Thank you Sandra Jussel

David Hasegawa

From: Rory's Gmail <roryp777@gmail.com>
Sent: Saturday, August 21, 2021 11:15 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Chelsea Goldade
Subject: [External] Harris Ranch - Roundabout 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 \$1.2 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.

--

Rory Patterson



roryp777@gmail.com

David Hasegawa

From: Sarah Berg <sarahbergidaho@gmail.com>
Sent: Sunday, August 29, 2021 3:10 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

Dear HRCID Board of Directors,

First and foremost thank you for being responsive to my letters. I appreciate your willingness to reply and acknowledge receipt.

I am writing to express my support for the August 27, 2021 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 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.

Sarah

Sarah Kaisler Berg

[REDACTED]
Boise, ID 83716

David Hasegawa

From: Rory's Gmail <roryp777@gmail.com>
Sent: Saturday, August 7, 2021 12:53 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Chelsea Goldade
Subject: [External] Message from Harris Ranch Homeowners

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.

--

Rory Patterson

[REDACTED]

roryp777@gmail.com

David Hasegawa

From: Sarah Berg <sarahbergidaho@gmail.com>
Sent: Saturday, August 21, 2021 12:04 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch - Roundabouts CID

Dear 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.

Sarah

Sarah Kaisler Berg

[REDACTED]

Boise ID 83716

David Hasegawa

From: Russ <rkite2000@yahoo.com>
Sent: Friday, August 20, 2021 2:24 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Mayor McLean
Subject: [External] opposition to HRCID Project ID No. GO20-7
Attachments: Objection Letter.3.pdf

We do not support the latest submission by the developer to the HRCID for (Project ID No. G020-7) and believe that they appear to be part of a concerning pattern by this developer around submissions to the HRCID. Of the 12 households on my street that I have talked too, none of them support any of the 3 request and were shocked these kinds of things could even be submitted for consideration in increasing our already high property taxes. If the HRCID denies the 3 submissions, the developer will still develop the land, they won't sit on it, they are making record profits and outside of the identified developer, they all pay for this in their business model already. These developments are not designed to bring low income or affordable houses to boise, they won't help the housing problem, why should the developer be subsidized for them?

We support the legal review that was completed, and will continue to support the review future, current and prior submissions by the developer and approvals by the HRCID board to ensure homeowners and voters have visibility when they need to make decisions, contact their council representatives and vote. I don't believe my private property and home should be used as bond leverage to fund a subsidy program for for profit developers.

Look forward to the August 31st, September 7th and future meetings that the homeowners can actively participate in.

Thank you for your time and consideration

Russell & Cristina Kite



Boise ID 83716

David Hasegawa

From: Sarah Berg <sarahbergidaho@gmail.com>
Sent: Saturday, August 21, 2021 12:02 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch Wetlands - CID

Dear 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.

Sarah

Sarah Kaisler Berg



Boise ID 83716

David Hasegawa

From: Russ <rkite2000@yahoo.com>
Sent: Friday, August 13, 2021 9:52 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: BGreen@house.idaho.gov; IRubel@house.idaho.gov; JWardEngelking@senate.idaho.gov; lauren@mcleanforboise.com
Subject: [External] HRCID Project ID No. GO21-3 and Project ID No. GO21-2 Objection
Attachments: Letter of Objection 2.4.pdf

Members of the HRCID board-

Please excuse the lack of a polished statement as seen in the attached letter of objection from the Harris Ranch Taxpayers Association, that is their job, my job as a voter and taxpayer impacted by this is to voice my thoughts and concerns about the HRCID decisions.

Honestly I am shocked that in Idaho a homeowner would even need to do something like this, have to oppose more taxation of my land being piled onto the already double taxation I have to pay in order to further subsidize for profit developers at the time they are making record profits. This while the governor in the news touting how they are sending money back to homeowners that are overtaxed, a developer wants a handful of homeowners to give them \$9M though special taxing of my property. \$9M for a couple of streets and sidewalks. There are 4 developers outside of the HRCID able to build the required infrastructure to sell the property they are developing 400 feet from my front door, accomplishing that without requiring me to pay for it. It is not like the Harris ranch developer won't develop the properties and build the houses and still make record profits if we don't subsidize them, they will. Proof is right across the street from me.

Our property taxes are approximately twice what they should be right now based on the current state assessed value, almost \$1000 a month right now because of HRCID decisions to subsidize developers, what will they be if we are required to continue to subsidize developers in barber valley every time they want \$5m to build a street?

We support the Harris Ranch CID Taxpayers association objection to the outlined request for funding below and any other project where the CID is being asked or used in a similar manner to subsidize private businesses for what is considered normal operational business costs in their industry.

"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). In every other real estate development in the City of Boise, past and present, these costs are borne by the developer and should be borne by the Harris Ranch developers here as well."

We don't plan on moving anytime soon and believe the developer is knowingly requesting funds to which they are not lawfully entitled so we will fully support the Harris Ranch Taxpayers Association and/or any independent group of barber valley homeowners impacted by the HRCID board in any legal review, recourse and/or remedy that is reasonable.

Thank you for your time.

Russell and Cristina Kite

[REDACTED]

Boise Id 83716

David Hasegawa

From: Sarah Shneider <shneidersarah@gmail.com>
Sent: Monday, August 30, 2021 10:49 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

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.

Sarah Shneider


Boise, Idaho 83716

David Hasegawa

From: Russ <rkite2000@yahoo.com>
Sent: Friday, September 3, 2021 1:09 PM
To: Elaine Clegg; TJ Thomson; Boise Treasury; Holli Woodings
Cc: Mayor McLean
Subject: [External] HRCID decisions and objections
Attachments: Letter of Objection No 5-Final.pdf

I attended the HRCID meeting in person monday and wanted to bring something to your attention and hope that it sparks some self reflection in the board members job performance. I witnessed a meeting where 3 city officials fully admitted on the record to making multimillion dollar tax decisions for hundreds of families to levy thousands of dollars each year for every family without even knowing what they were doing and now believe it is the time to hire lawyers, only because homeowners started asking questions, not because they believed their decisions were right, they admitted they were not even sure. Where is the stewardship of fiscal responsibility in your leadership decisions?

Using words like “novel” and “squishy” when explaining why the HRCID board after decade is now going to hire lawyers to advise you to make sure you are getting it right, it tells us that you have put little effort into the board position.

Please don't make jokes about lawyers on the record, tax paying homeowners are not looking for levity to cover a lack of familiarity or as a substitute for accountability for your decisions.

If you are not up to the task, please resign from the HRCID board so that future decisions can be made by more invested and qualified people.

Thank you for your time.

Russell Kite

David Hasegawa

From: Sarah Shneider <shneidersarah@gmail.com>
Sent: Monday, August 30, 2021 10:51 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

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 therecovery 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 alsowriting 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.

Sarah Shneider


Boise, Idaho 83716

David Hasegawa

From: Russ <rkite2000@yahoo.com>
Sent: Sunday, August 29, 2021 2:46 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; lauren@mcleanforboise.com
Cc: BGreen@house.idaho.gov; IRubel@house.idaho.gov; JWardEngelking@senate.idaho.gov
Subject: [External] homeowner and voter objection to payments requested by developers and HRCID management concerns
Attachments: Letter re Local Amenities.4.pdf

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.

We are voters looking to our elected representatives to recognize their constituents and their concerns.

Thank you for your consideration.
Russell Kite

David Hasegawa

From: Ryan Marquez <ryan.marquez5@gmail.com>
Sent: Monday, August 9, 2021 6:51 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Objection to Additional Reimbursements Requested by the Developer

Hello,

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.

Thanks!

Ryan Marquez


David Hasegawa

From: salporter6@gmail.com
Sent: Sunday, August 29, 2021 5:37 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

August 29, 2021

RE: Harris Ranch CID

To: HRCID Board of Directors

Elaine Clegg – eclegg@cityofboise.org
TJ Thomson, Chair – tjthomson@cityofboise.org
Holli Woodings, Vice Chair – hwoodings@cityofboise.org
Boise City Treasurer – boisetreasury@cityofboise.org

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 an 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.

Saliesh Porter

Saliesh Porter
Homeowner in Harris Ranch, paying CID taxes

Saliesh Porter


David Hasegawa

From: Shane Wright <stacey.wright40@me.com>
Sent: Tuesday, August 17, 2021 9:32 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Opposition to payments to the developers

Board Members of 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.

Sincerely,

Shane Wright

David Hasegawa

From: salporter6@gmail.com
Sent: Monday, August 23, 2021 6:14 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HR CID taxpayers

August 23, 2021

RE: Harris Ranch CID

To: HRCID Board of Directors
Elaine Clegg – eclegg@cityofboise.org
TJ Thomson, Chair – tjthomson@cityofboise.org
Holli Woodings, Vice Chair – hwoodings@cityofboise.org
Boise City Treasurer – boisetreasury@cityofboise.org

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 an 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.

Saliesh Porter

Saliesh Porter
Homeowner in Harris Ranch, paying CID taxes

David Hasegawa

From: Sarah Shneider <shneidersarah@gmail.com>
Sent: Monday, August 16, 2021 9:05 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch Developer 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 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

Sarah Shneider

[REDACTED]
Boise, Idaho 83716

David Hasegawa

From: Sam Agris <samagris@gmail.com>
Sent: Monday, August 30, 2021 4:06 PM
To: Boise Treasury; Elaine Clegg; Holli Woodings; TJ Thomson
Subject: [External] Harris Ranch Bond Issuance / CID

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, and financial impacts of the 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 and consideration.

Sam

David Hasegawa

From: Sasha Pettinger <sasha.pettinger@gmail.com>
Sent: Tuesday, August 17, 2021 3:46 PM
To: Boise Treasury
Subject: [External] Harris Ranch Taxes

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.

We're not all rich folks. My husband and I shed blood, sweat and tears fixing up our homes and selling them to afford to live in Harris Ranch.

Sasha Pettinger

David Hasegawa

From: Michelle DeLacy <mmdelacy@rmeinc.net>
Sent: Tuesday, September 14, 2021 2:06 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Sean DeLacy
Subject: [External] HRCID

Good Afternoon,

We are writing to express our support for the August 27th 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 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.

Sean and Michelle DeLacy

[REDACTED]
Boise, ID 83716

David Hasegawa

From: Sam Agris <samagris@gmail.com>
Sent: Sunday, August 8, 2021 9:00 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: hrcidtaxpayers@gmail.com
Subject: [External] Harris Ranch CID Tax Proposal

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.

Sam Agris


David Hasegawa

From: Michelle DeLacy <mmdelacy@rmeinc.net>
Sent: Tuesday, September 14, 2021 2:04 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Sean DeLacy
Subject: [External] HRCID

Good Afternoon,

We are writing to express our support for the August 30th letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). We 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, we 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. 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.

Sean and Michelle DeLacy

[REDACTED]
Boise, ID 83716

David Hasegawa

From: Michelle DeLacy <mmdelacy@rmeinc.net>
Sent: Monday, August 23, 2021 3:22 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Sean DeLacy
Subject: [External] HRCID

Good Afternoon,

We are writing to express our support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the second and fourth letters of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7th and August 20th, 2021. We urge the board to carefully consider the arguments made in opposition to the developer's requests 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.

Sean and Michelle DeLacy

[REDACTED]
Boise, ID 83716

David Hasegawa

From: Michelle DeLacy <mmdelacy@rmeinc.net>
Sent: Wednesday, August 18, 2021 9:59 AM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: Sean DeLacy
Subject: [External] HRCID

Good Morning,

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.

Sean and Michelle DeLacy

David Hasegawa

From: shaneandstacey <shaneandstacey@cableone.net>
Sent: Tuesday, August 17, 2021 9:27 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] HRCID

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 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,

Stacey Wright

David Hasegawa


From: Sergei Kashirny <skashirny95@hotmail.com>
Sent: Tuesday, August 31, 2021 8:02 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] LETTER OF OBJECTION # 5

Dear Board,

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.

I also would like to add. Over the last 7 years I was puzzled how Harris Ranch CID work and was approved in the first place. The only explanation I have is a government corruption. How come homeowners on one side of the street (for instance, E Hardesty str) pay CID taxes and on the opposite side are not? They both use the same facilities/projects paid by CID taxes. When I called and spoke with the Ada county assessor and treasurer offices they confirmed it is unfair but it is a way to be and I have to accept it. Sad, how the government works.

Respectfully,
Sergei Kashirny



David Hasegawa

From: Sergei Kashirny <skashirny95@hotmail.com>
Sent: Tuesday, August 31, 2021 8:35 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,
Sergei Kashirny


David Hasegawa

From: shhjelle@comcast.net
Sent: Monday, August 30, 2021 12:41 PM
To: Boise Treasury
Subject: [External] SUPPRTINNG THE ASSOCIATION LETTER ADDRESSING THE MYTH OF "LOCAL AMENITIES"

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,
Steinar Hjelle


David Hasegawa

From: Sergei Kashirny <skashirny95@hotmail.com>
Sent: Friday, August 20, 2021 3:48 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Cc: ELENA KASHIRNY
Subject: [External] LETTER OF OBJECTION # 4
Attachments: Letter of Objection No 4.doc

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 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.

Respectfully,
Sergei Kashirny


David Hasegawa

From: shhjelle@comcast.net
Sent: Tuesday, August 31, 2021 6:18 PM
To: Boise Treasury
Subject: [External] HARRIS RANCH CID TAXPAYERS - 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.

Kind regards,
Steinar Hjelle

David Hasegawa

From: Sergei Kashirny <skashirny95@hotmail.com>
Sent: Monday, August 16, 2021 11:57 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] LETTER OF OBJECTION & REQUEST FOR ACTION
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.

Sergei Kashirny


David Hasegawa

From: shhjelle@comcast.net
Sent: Wednesday, August 18, 2021 6:21 PM
To: Boise Treasury
Subject: [External] FW: Harris Ranch CID 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 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.

Kind regards,

Steinar Hjelle

[REDACTED]

Boise, ID 83716

David Hasegawa

From: shhjelle@comcast.net
Sent: Friday, August 20, 2021 3:44 PM
To: Boise Treasury
Subject: [External] Objection to Reimbursements Requested by and Paid to the Developer

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.

Kind regards,
Steinar Hjelle


Boise, ID 83716

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

[REDACTED]
Boise, ID 83716
[REDACTED]

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



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


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

[REDACTED]
Boise, ID 83716
[REDACTED]

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



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


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 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

[REDACTED]

Boise, ID 83716

--

Steve Carlson

[REDACTED]

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

[REDACTED]
Boise, ID 83716

--
Steve Carlson
[REDACTED]

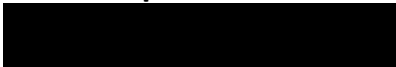
David Hasegawa

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

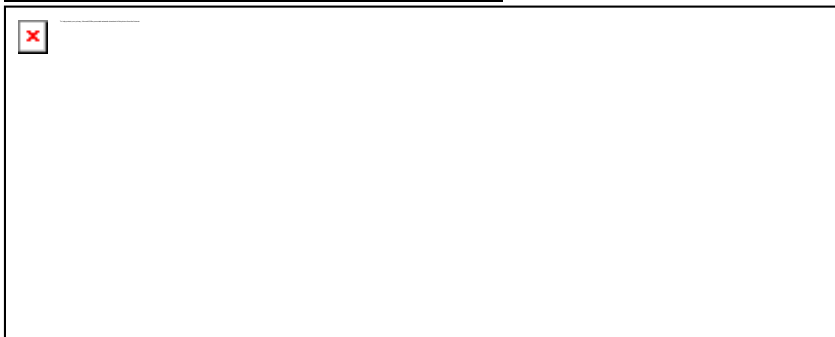
I am writing this letter since I own two homes in the HRCID, but also as a real estate broker and developer. I find how the city has used the HRCID funds to be unconscionable and irresponsible. Perhaps, as we find out more, much stronger adjectives should be used. I firmly support the August 30 letter 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



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

[REDACTED], Boise, ID 83716

star_garnet@msn.com

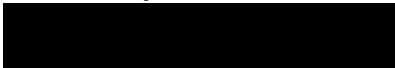
David Hasegawa

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

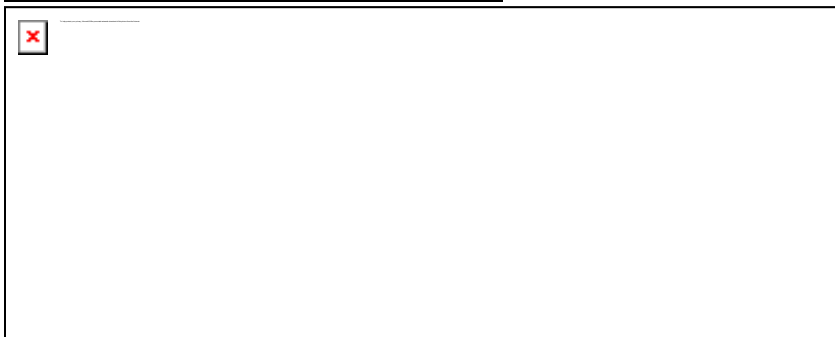
I own two homes in the HRCID and I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for 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



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

[REDACTED]

Boise ID 83716

[REDACTED]

[Jim.verdolini@gmail.com](mailto: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

[REDACTED]

Boise ID 83716

[REDACTED]

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

[REDACTED]

Boise ID 83716

[REDACTED]

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


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


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



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
[REDACTED]
Boise, ID 83716
[REDACTED]
[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

[REDACTED]
Boise, ID 83716
[REDACTED]

[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  **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.

[REDACTED]

admin@lenirltd.com

[REDACTED]

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)
[REDACTED] 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)

 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)

 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)

 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

[REDACTED]

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

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

[REDACTED]

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

[REDACTED]

Boise, Idaho 83716

[REDACTED]

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

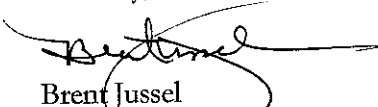
I am writing to express my strong opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition dated August 7, 2021 submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge you to carefully consider the arguments against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

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

[REDACTED]
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
[REDACTED]
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
[REDACTED]
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

[REDACTED]

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

[REDACTED]
83716
[REDACTED]

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

83716

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 on fall 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

[REDACTED]

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



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



Investment Capital 360°

950 W Bannock St, Ste 1100
Boise, ID 83702

O: 208.319.3562 ext.3560 [REDACTED] **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 [REDACTED] **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

[REDACTED]
Boise, ID 83716
[REDACTED]

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

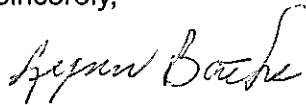
Members of the HRCID Board:

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,



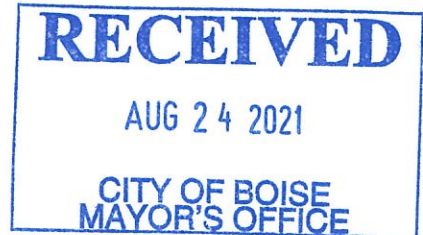
Lynn Bathe

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



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

A handwritten signature in black ink, appearing to be "M.L.", written over a horizontal line.

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?

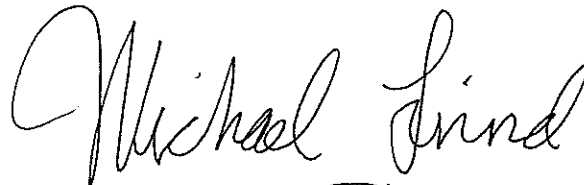
We therefore request (and hope that we will not have to demand) that the Developers be required to submit a new appraisal that is based on the revised assumption that the land on which the roadways lie *cannot* be used for residential development, but instead is limited to use as roadways and must be 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

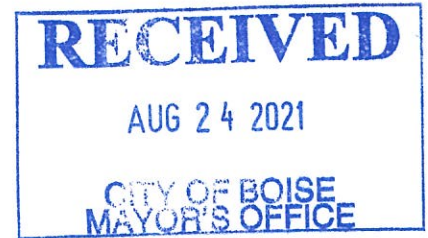
Cc: The Honorable Lauren McLean, Mayor, the City of Boise
Council Member Liza Sanchez, Council Pro Tem
Council Member Patrick Bageant
Council Member Jimmy Hallyburton
David Hasegawa, City of Boise

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

[REDACTED]

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*

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



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.



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 “[*in 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

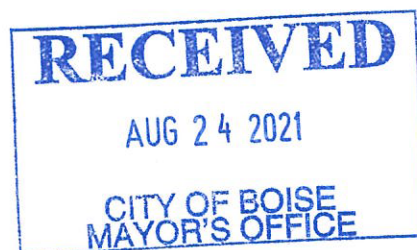
Michael Linel

Boise Id 83716

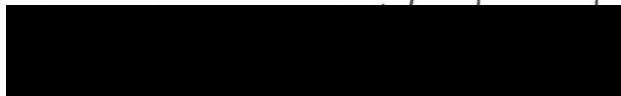
⁹ We expect that the Developer at some point will also seek to be paid interest on its “donation,” dating from 2008, pursuant to Sec. 3.2(a) of the Development Agreement. That may amount to \$1.5 million or more. We would object to any such payment for the same reasons set forth in this letter.

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

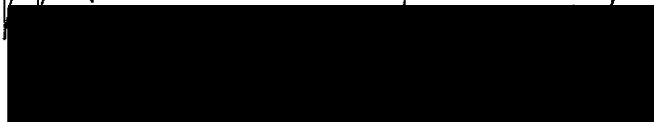


Boise Id 83716

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



Borse 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 Lind


Borse 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.

[REDACTED]
admin@lenirltd.com

[REDACTED]
Boise, ID 83702

David Hasegawa

From: Gretchen Walsh <gwalshnt@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

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



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


FX-909-494-4299