

To: The Board Members of the Harris Ranch Community Infrastructure District No. 1
From: David Hasegawa and Zechariah Taylor
CC: Rob Lockward, John McDevitt
Date: October 16, 2024
Re: Project Approval Meeting – October 22, 2024

I. Background

This report has been prepared by the staff of the Harris Ranch Community Infrastructure District, No. 1 (the “District”) to provide information and recommendations to the District Board relating to its consideration of resolution HRCID-13-2024 (see Exhibit A– Project Resolution). The purpose of this staff report is fourfold:

1. Provide the background of the District, including prior history of the community infrastructure projects that have previously been approved by the Harris Ranch Community Infrastructure District No. 1 Board (the “Board”).
2. Provide an overview of the projects that Harris Family Limited Partnership (“HFLP”) and Barber Valley Development, Inc. (“BVD”) on HFLP’s behalf (collectively, the “Developer”) have presented for purchase and acquisition by the District.
3. Summarize staff recommendations relating to the projects submitted by the Developer for consideration and acquisition by the District.
4. Present comments in support of, and against the projects submitted by the Developer for consideration and acquisition by the District.

The District has requested feedback from residents and stakeholders of the District (see Section V - Format of Board Meeting). Timely feedback will be incorporated and discussed in future updates to this document.

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III. Background of Harris Ranch CID

On April 2, 2010, a petition for the formation of the Harris Ranch Community Infrastructure District No. 1 (“the District”) was filed with the City of Boise City, Ada County, Idaho (the “City”) by the owners of all real property located within the proposed District. After notice was duly published and mailed and a public hearing was held on May 11, 2010, by the City Council of the City (the “City Council”), the formation was approved, and the District was formed pursuant to Resolution No. 20895 adopted by the City Council on May 11, 2010.

Issuance of the general obligation bonds supported by the levy was authorized by an election of the qualified electors within the District on August 3, 2010. The qualified electors voted unanimously to authorize the District to issue general obligation debt with a cumulative principal amount of \$50 million. The authority to issue was authorized for thirty years from the date of the election.

On September 20, 2010, notice of the District’s authority to issue general obligation bonds in one or more series up to \$50 million over thirty years was caused to be recorded by the District against all real property located within the District’s boundaries as Ada County, Idaho, Instrument No. 110087657. Additional background and overview of the District can be found in Exhibit B – Overview of the District attached hereto.

IV. Previously Approved Projects

Over the history of the District most of the project purchases have been approved via the bond resolution. Below is a list of the Board resolutions approving those project purchases as well as the exceptions where specific projects were approved or pre-approved.

On December 17, 2013, the Board approved resolution HRCID-8-13 which ratified authorization of the acquisition of certain community infrastructure projects within the District totaling approximately \$5.7 million, consisting of

- (i) consulting costs relating to the formation of the District,
- (ii) acquisition of a wetland conservation easement,
- (iii) the Warm Springs Realignment,
- (iv) the Warm Springs Ave. Segment C Right-of-Way,
- (v) Fire Station Land acquisition,
- (vi) Fire Station Road construction,
- (vii) Fire Station Right-of-Way

- (viii) Barber Valley Road Segment B,
- (ix) Parkway Roadway and Round-Abouts design,
- (x) Parkway Right-of-Way,
- (xi) North ½ of Barber Road improvements,
- (xii) Offsite Water and Sewer improvements,
- (xiii) certain Stormwater Ponds, and
- (xiv) Deflection Berm. Proceeds of the District's \$319,000 General Obligation Bond, Series 2013 issued pursuant resolution HRCID-3-2013 were used to pay for a portion of these eligible projects.

On August 20, 2015, the Board adopted resolution HRCID-13-2015 approving additional community infrastructure projects within the District totaling approximately \$1.5 million, including:

- (i) certain consulting costs relating to the issuance of general obligation bonds and the administration of the District,
- (ii) Wetland Improvements,
- (iii) Round-About Construction,
- (iv) Power Line relocation,
- (v) Warm Springs By-pass Fuel Remediation. Proceeds of the District's \$3,744,404 General Obligation Bonds, Series 2015A and 2015B issued pursuant resolution HRCID-8-2015 were used to pay for a portion of the approved eligible projects.

On April 5, 2016, the Board adopted resolution HRCID-7-2016 approving additional community infrastructure projects within the District totaling approximately \$1.8 million, including:

- (i) additional consulting costs,
- (ii) construction of the Parkway and 1st Round-About,
- (iii) additional Barber Valley Road Segment B improvements,
- (iv) additional Fire Station Road improvements, and
- (v) Bypass Roadway improvements. Proceeds of the District's \$1,331,390 General Obligation Bonds, Series 2016 issued pursuant to resolution HRCID-10-2016 that same year were used to pay for a portion of the approved eligible project.

On August 29, 2017, the Board adopted resolution HRCID-4-2017 which approved the issuance of the District's \$1,801,193 General Obligation Bonds, Series 2017A and Series 2017B (Taxable) to pay for the acquisition of:

- (i) the Warm Springs Bypass Road construction,

- (ii) a conservation easement approved by resolution HRCID 8-13, and
- (iii) certain consulting fees relating to the conservation easement, formation of the District and project eligibility review.

On August 20, 2018, the Board adopted resolution HRCID-4-2018 which approved the issuance of the District's \$1,979,736 General Obligation Bond, Series 2018 to pay for the acquisition of:

- (i) the land for the Alta Harris Park, and
- (ii) certain construction costs relating to the Warm Springs Bypass Road approved by HRCID-4-2017.

On August 10, September 2019, the Board adopted resolution HRCID-9-2019 which approved the issuance of the District's \$3,921,911 General Obligation Bonds, Series 2019 to pay for the acquisition of:

- (i) the Barber Road Sediment Basin Easement,
- (ii) the Warm Springs Creek Realignment Easement,
- (iii) the Warm Springs Avenue Storm Water Ponds Easement,
- (iv) the Barber Junction Storm Water Ponds Easement, and
- (v) certain construction costs relating to
 - a. the Warm Springs Bypass Road approved by resolution HRCID-4-2017,
 - b. certain Barber Road construction costs approved by HRCID-8-13,
 - c. certain sediment basin construction costs, and
 - d. certain construction costs relating to the Fire Station approved by resolution HRCID-13-2015.

On August 25, 2020, the Board adopted resolution HRCID-9-2020 which approved the issuance of the District's \$2,121,599 General Obligation Bond, Series 2020 to pay for the acquisition of:

- (i) the remaining acquisition price of the Warm Springs Avenue Storm Water Ponds Easement approved by resolution HRCID-9-2019,
- (ii) construction costs of the E. Parkcenter Roundabouts, and
- (iii) certain remaining construction and consulting costs relating to the Warm Springs Creek Realignment project.

On October 5, 2021, the Board adopted resolution HRCID-12-2021 which approved the projects below. The total approved project amount was: \$7,071,224.19.

- Project No. GO21-1 – Accrued Interest.
 - Description: The purchase amount of this project represents interest accrued between the time the project was completed and the time the project was purchased by the District.
 - Amount – the approved amount was: \$1,390,833.17.
- Project No. GO21-2 – Dallas Harris Estates Town Homes #9 (“DHETH #9”).
 - Description: This project is comprised of roadways, sidewalks, storm drains, sanitary sewer, streetlights, and other related costs within the DHETH #9 Subdivision.
 - Amount – the approved amount was: \$1,670,900.05.
- Project No. GO21-3 – Dallas Harris Estates Town Homes #11 (“DHETH #11”).
 - Description: This project comprises the construction of roadways, sidewalks, storm drains, sanitary sewer, streetlights, stormwater pond improvements, and other related costs within the DHETH #11 Subdivision.
 - Amount – the approved amount was: \$4,009,490.97.

Also on October 5, 2021, the Board approved resolution HRCID-13-2021 which authorized the issuance of general obligation bonds in a principal amount of up to \$5,200,000 to finance the acquisition of the projects approved under resolution HRCID-12-2021. No bonds have yet been issued by the District to purchase the approved projects. This is due to an ongoing legal challenge from the HRCID Taxpayer’s Association (the “Association”).

On February 21, 2023, the Board adopted resolution HRCID-1-2023, which approved the projects below. The total approved project amount was: \$4,606,304.14.

- Project No. GO22-1 –Haystack #1 and Utility Improvements
 - Work related to roadway improvements, sanitary sewer, and streetlights, and other related costs within the Haystack Subdivision #1
 - Amount – the approved amount was: \$1,428,172.44.
- Project No. GO22-2 – Dallas Harris South #1 and Utility Improvements
 - Work related to roadway improvements, sanitary sewer, and streetlights, and other related costs within the Dallas Harris South Subdivision #1
 - Amount – the approved amount was: \$1,660,319.34.
- Project No. GO22-3 – Dallas Harris South #2 and Utility Improvements
 - Work related to roadway improvements, sanitary sewer, and streetlights, and other related costs within the Dallas Harris South Subdivision #2
 - Amount – \$1,167,812.36
- Also approved were legal costs with a not-to-exceed amount of \$350,000.00.

Also on February 21, 2023, the Board approved resolution HRCID-2-2023 which authorized the issuance of general obligation bonds in a principal amount of up to \$9,000,000 to finance the acquisition of the projects approved under resolution HRCID-1-2023. No bonds have yet been issued by the District to purchase the approved projects. This is due to an ongoing legal challenge from the Association.

On January 30, 2024, the Board adopted resolution HRCID-1-2024, which approved the projects below.

- Project No. GO21-4 – Southern Half Roadway Parcels
 - This project was for the purchase price of the right-of-ways for property that was dedicated to ACHD for use as roadways in the southern half of the District.
 - Amount – the approved amount was \$1,874,000.00
- Project No. GO23-1 – Accrued Interest – Tranche II
 - The purchase amount of this project represents interest accrued between the time the project was completed and the time the project was purchased by the District.
 - Amount - \$312,458.10
- Also approved were legal costs with a not-to-exceed amount of \$350,000.00

A map of all previously purchased (reimbursed) projects can be found under Exhibit C– Map of Purchases to Date.

V. Format of Board Meeting

At the October 22, 2024, meeting, the Board will decide whether to approve in whole or in part Project GO20-7 – Conservation Easement (“Project GO20-7”).

The meeting will not be a public hearing. No oral testimony will be provided from the Developer, the HRCID Taxpayer’s Association (the “Association”), or the public. However, on Thursday, October 10, 2024, a notice (see Exhibit D – Website Notice) was posted on the District’s webpage¹ of the meeting date, time, location, the proposed projects that would be presented. Existing comments, concerns, and objections from the Association, the Developer, residents, and other interested parties were included in the notice. Additionally, the notice invited interested stakeholders to provide additional comment prior to Thursday, October 17, 2024.² Notices were

¹ <https://www.cityofboise.org/departments/finance-and-administration/city-clerk/harris-ranch-cid/>

² Note that the Association has had notice of, and has submitted objection letters concerning, the Conservation Easement proposed for reimbursement in Project GO20-7 since 2021. The Developer has submitted responses to the Association objections. All of the letters are included as exhibits herein.

also physically posted at each of the postal pavilions throughout the District on Saturday, October 12, 2024. Finally, the District sent a notice to the Idaho Statesman on Tuesday, October 15, 2024, and expects the notice to be published by Sunday, October 20, 2024. This notice also notifies the public of the meeting and inviting them to provide comments (see Exhibit E – Idaho Statesman Notice).

District staff will orally provide information relative to the decisions to be made by the Board and indicate whether they recommend Project GO20-7 for approval. Prior to the meeting the Board has been provided the following documentation.

1. The developer's purchase request for Project GO20-7 (Exhibit F – Developer's Purchase Request).
2. The developer's completeness letter for Project GO20-7 (Exhibit G - Developers Completeness Letter).
3. The developer's response to the HRCIDTA objections (Exhibit H - Developer Response to HRCIDTA).
4. A certificate of HFLP and BVD (Exhibit I – Certificate of HFLP and BVD).
5. A developer letter regarding the effective date of the conservation easement (Exhibit J - Developer Letter Regarding Effective Date of Conservation Easement).
6. The final appraisal review from Gregory Graybadger, MAI, RPRA, AI-GRS (Exhibit K – Final Appraisal Review).
7. Second addendum letter from Joe Corlett, MAI, SRA (Exhibit L – Appraiser - 2nd Addendum).
8. First addendum letter from Joe Corlett, MAI, SRA (Exhibit M – Appraiser - 1st Addendum)
9. The initial appraisal review from Gregory Graybadger, MAI, RPRA, AI-GRS (Exhibit N – Initial Appraisal Review).
10. This staff report.
11. A letter from the HRCIDTA objecting to Project GO20-7 (Exhibit O – HRCIDTA's Objection Letter).
12. A letter from the HRCIDTA arguing that the appraisal's use of hypothetical assumptions was inappropriate (Exhibit P – HRCIDTA's Objection Letter: Hypothetical Assumptions)
13. A letter from the HRCIDTA arguing that an easement does not fulfill the public ownership requirement of the CID Act (Exhibit Q – HRCIDTA's Public Ownership Objection Letter)
14. The development agreement between HFLP, Barber Mill Company and the Ada County Highway District ("ACHD") for the Parkcenter Blvd Extension (Exhibit R – Parkcenter Blvd Development Agreement)
15. The easement appraisal from Joe Corlett, MAI, SRA (Exhibit S – Easement Appraisal)

16. The first amendment to the development agreement (Exhibit T – 1st Amendment to Development Agreement)
17. The deed of conservation easement between the Harris Family Limited Partnership and the Idaho Foundation for Parks and Lands (Exhibit U – Deed of Conservation Easement)
18. The assignment and assumption agreement between the Idaho Foundation for Parks and Lands and the City of Boise (Exhibit V – Assignment and Assumption Agreement)
19. Letters and e-mails of objection from the residents (Exhibit W – Resident Letters)

The Association has been provided all materials in advance of the October 22, 2024, Board meeting (see Exhibit X – Correspondence with HRCIDTA).

- Developer’s purchase request: The purchase request for Project GO20-7 was provided to the Association in May 2021. This purchase request was also publicly available in the lead up to the District’s October 5, 2021, board meeting³. The purchase request already includes within it the following:
 - Developer’s completeness letter.
 - Assignment and assumption agreement.
 - Deed of conservation easement and Army permit.
 - The easement appraisal.
 - The development agreement and the first amendment to the development agreement.
- Developer’s completeness letter: This letter was made publicly available in the lead up to the District’s October 5, 2021, board meeting³.
- The developer’s response to the HRCIDTA objections. This letter was made publicly available in the lead up to the District’s October 5, 2021, board meeting³.
- The initial Appraisal Review and the Developer’s letter regarding the effective date of the deed of the conservation easement was provided via e-mail to the Association on December 4, 2023.
- The final Appraisal Review was provided via e-mail to the Association on October 8, 2024.
- All other materials were provided as part of the public noticing process as described above.

This format and information are intended to assist the Board in determining whether Project GO20-7 satisfies the requirements of the August 31, 2010, tri-party District Development Agreement No. 1 (“Development Agreement”, see Exhibit Y – District Development Agreement) and qualify as community infrastructure eligible for purchase under I.C. § 50-3102(2).

³ <https://www.cityofboise.org/departments/finance-and-administration/city-clerk/harris-ranch-cid/harris-ranch-cid-10-5-21-meeting/>

Under I.C. § 50-3102(2):

"Community infrastructure" means improvements that have a substantial nexus to the district and directly or indirectly benefit the district. Community infrastructure excludes public improvements fronting individual single family residential lots. Community infrastructure includes planning, design, engineering, construction, acquisition or installation of such infrastructure, including the costs of applications, impact fees and other fees, permits and approvals related to the construction, acquisition or installation of such infrastructure, and incurring expenses incident to and reasonably necessary to carry out the purposes of this chapter. Community infrastructure includes all public facilities as defined in section 67-8203(24), Idaho Code, and, to the extent not already included within the definition in section 67-8203(24), Idaho Code, the following:

- (a) Highways, parkways, expressways, interstates, or other such designation, interchanges, bridges, crossing structures, and related appurtenances;*
- (b) Public parking facilities, including all areas for vehicular use for travel, ingress, egress and parking;*
- (c) Trails and areas for pedestrian, equestrian, bicycle or other nonmotor vehicle use for travel, ingress, egress and parking;*
- (d) Public safety facilities;*
- (e) Acquiring interests in real property for community infrastructure;*
- (f) Financing costs related to the construction of items listed in this subsection;*
and
- (g) Impact fees.*

VI. Projects for Consideration & Staff Recommendations

A. Summary of the Project GO20-7 for Consideration.

The Developer originally submitted their purchase request for project GO20-7, 2007 Conservation Easement on November 1, 2015. A transfer of the easement to the City of Boise occurred on September 23, 2019, a necessary step for Project GO20-7's eligibility for purchase. The Developer later updated their purchase request on September 29, 2021 (see Exhibit F – Developer's Purchase Request).

This purchase request is for the value of land. Additional details on the nature of the value and the land associated with the purchase request will follow later in this report. Because the

purchase price is not associated with invoices for contracted work but rather rest upon an appraisal submitted with the purchase request, the District contracted with an independent appraiser to review the appraisal conducted on behalf of the Developer and contained in Project GO20-7.

On June 20, 2023, the Board approved resolution HRCID-12-2023 which engaged Gregory L. Graybadger’s services to review the appraisals for projects GO20-7 and for previously approved project GO21-4. Mr. Graybadger delivered an appraisal review for Project GO20-7 (the “Appraisal Review”, see Exhibit K – Final Appraisal Review).

In addition to the projects listed below District staff propose that the Board consider authorizing payment of accrued interest on Project GO20-7, as required pursuant to the Development Agreement, plus the costs of the legal defense of resolutions HRCID-13-2024 in an amount not-to-exceed \$350,000.00. A breakdown of the rational for including these legal costs is included later in this report.

Table 1 – Projects Pending Board Action (\$)

	Initial Requested Amount	Recommended Amounts
GO20-7 2007 Conservation Easement	\$1,979,000.00	\$1,979,000.00
Legal Costs (not-to-exceed)	N/A	350,000.00
Total Project Cost	N/A	<u><u>\$2,329,000.00</u></u>

B. Project GO20-7 – 2007 Conservation Easement

1. Project Description

This purchase request is for the appraised price of a conservation easement located along the north bank of the Boise River (see Figure 1). Additional details can be found in Exhibit F – Developer’s Purchase Request. The history of this purchase request extends back to 2005. Below is a breakdown of the history of this request as it relates to the holder of the conservation easement.

History

- July 29, 2005 – HFLP, the Barber Mill Company, and Ada County Highway District (“ACHD”) entered into a development agreement (see Exhibit R – Parkcenter Blvd Development Agreement) for the extension of Parkcenter Blvd to Warm Springs Ave and for the construction of the East Parkcenter

Bridge. Section 5.3 indicates that the Developer agrees to assist ACHD with any wetland mitigation requirements.

- The July 29, 2005, development agreement is amended (see Exhibit T – 1st Amendment to Development Agreement). Among other things, Section 3 indicates that the HFLP, “shall provide a conservation easement on acreage north of the Boise River”.
- November 12, 2007: Joe Corlett, MAI, SRA, from Mountain States Appraisal and Consulting completes an appraisal of the conservation easement for the HFLP (the “Appraisal”, Exhibit S – Easement Appraisal).
- November 28, 2007: A deed of conservation easement is entered into by HFLP, the Idaho Foundation for Parks and Lands⁴ (“IPFL”), and ACHD (see Exhibit U – Deed of Conservation Easement)
- December 23, 2008: The deed to the conservation easement was recorded with Ada County as instrument number 108117302 (see Exhibit F – Developer’s Purchase Request, p. 25).
- April 2010 – the conservation easement was amended to assign certain third-party enforcement rights to the Wetlands Group, LLC in connection with a U.S. Army Corps Clean Water Act 404 Permit for the project (see Exhibit F – Developer’s Purchase Request, p. 142).
- January 17, 2014 – the US Army Corps confirmed that the requirements of the permit were satisfied.
- September 23, 2019 – The City of Boise became the holder of the conservation through an assignment and assumption agreement where IFPL assigned its interest in the conservation easement (see Exhibit V – Assignment and Assumption Agreement).
- December 1, 2023: Gregory Graybadger, MAI, RPRA, AI-GRS completes the initial Appraisal Review of Joe Corlett’s Appraisal for the District (see Exhibit N – Initial Appraisal Review). The Appraisal Review notes outstanding issues with the Appraisal and requests additional materials from Joe Corlett to address these issues (more details follow below).
- June 20, 2024: Gregory Graybadger updates the Appraisal Review (see Exhibit K – Final Appraisal Review) based on two addendum letters from Joe Corlett (see Exhibit M – Appraiser - 1st Addendum and Exhibit L – Appraiser - 2nd Addendum). The updated Appraisal Review confirms the Appraisal from Joe Corlett and thus supports the appraisal amount \$1,979,000.00.

⁴ IPFL is an Idaho nonprofit: <https://idaholands.org/who-we-are/>

Appraisal Review

The final Appraisal Review analyzes the standards, principles, and appraisal methodology of the Appraisal. It concludes that the standards principles and appropriate appraisal methodology after corrections and explanations have been met. The Board can find that analysis on pages 18 – 26 of the Appraisal Review (see Exhibit K – Final Appraisal Review).

There is one technical matter that warrants further analysis. That matter is the effective date of the Appraisal and the analysis follows below.

- Effective Date of Appraisal
 - According to the Appraisal Review, for the Appraisal to be valid, the date of the Appraisal should match the date of conveyance. The date of the Appraisal is November 12, 2007. The deed of the conservation easement states that the conservation easement will be effective upon recording.
 - On November 12, 2007, the IFPL’s signature on the deed of the conservation easement was notarized. This is the date that HFLP delivered the deed for the land that is part of GO20-7. ACHD’s signature was later notarized on November 28, 2007.
 - On October 23, 2008, the deed of the conservation easement was recorded. As stated above, the deed contains a notarization of ACHD’s execution on November 28, 2007.
 - The Developer submitted a letter regarding the effective date issue dated August 13, 2024 (see Exhibit J - Developer Letter Regarding Effective Date of Conservation Easement).
 - District Staff Analysis
 - Before looking at an analysis it is helpful to understand the market conditions for November 2007, October 2008, and September 2019:
 - Data from Zillow Home Value Index (“ZHVI”)
 - Average home value in the Harris Ranch neighborhood in November 2007 according to ZHVI: \$365K
 - Average home value in the Harris Ranch neighborhood in October 2008 according to ZHVI: \$352K, a 3% decline in value from the November 2007 number.
 - Average home value in the Harris Ranch neighborhood in September 2019 according to ZHVI: \$515K, a 41% increase over the November 2007 value.

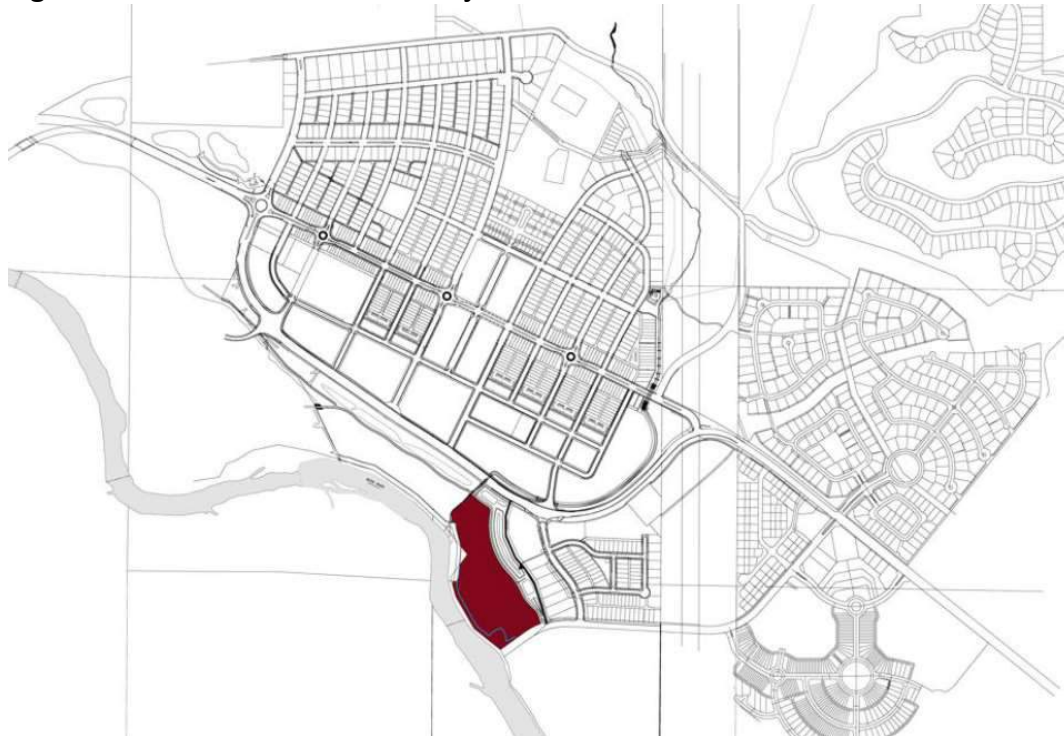
- Ada County's figures: The District was formed in 2010 and average property values are not available until 2011.
 - The average home's assessed value in 2011 was \$144K and rose to \$494K in 2019. This is a 244% increase. The discrepancy between Zillow and Ada County's figures likely stems from the fact that Ada County was considering properties without a house built on them and Zillow did not.
- One argument that could be made is that the Appraisal should have been dated as of the 2008 recording date instead of the date on which IFPL executed the deed of conservation easement in 2007. However, there is also language in the deed of conservation easement supporting an appraisal date at the time of execution. In addition, it is worth noting that a 3% reduction were applied to the \$1,979,000, the savings of \$59K, could quickly be eaten away by the interest that would accrue of \$16K per month during the several months it would take to conduct a new appraisal⁵. If an appraisal review and a new staff report were written, this would take several more months and additional cost.
- An alternative approach is to consider that the public ownership of the property ultimately occurred in September 2019 and that the District is paying far less than it would if it were to purchase the property valued as of September 2019. A conveyance to a non-profit such as IPFL which is not a subdivision of the State of Idaho would not make project GO20-7 eligible for purchase under the CID Act. Applying a 41% increase would result in a purchase price of \$2,790,390.
- It is the recommendation of District staff that the Board accept the November 12, 2007, effective date of the Appraisal. This is because there is language in the deed of conservation easement that supports this approach, and because the requirement for a new appraisal, review, and staff analysis would take several months to conduct and

⁵ This assumes a prime rate of 8.0% plus the 2.0% premium required by the development agreement.

has a high probability of costing more than the savings on the purchase price.

- Other deficiencies
 - In addition to the analysis of the effective date the Appraisal Review analyzes a handful of other minor issues that do not affect the Appraisal Review’s review of the ultimate value conclusion. These are found on pages 18 – 26 of the Appraisal Review (see Exhibit K – Final Appraisal Review). The Appraisal Review ultimately concludes that follows the “appropriates [s]tandards, principles, and appraisal methodology.”
- Conclusion
 - Based on the opinions and conclusions of the Appraisal Review and the analysis above of the Effective Date, the District staff recommend the Board accept the appraisal price of \$1,979,000 as presented by the Appraisal.

Figure 1 – Locations of GO20-7 Project



2. Summary of Staff Recommendation on Project.

The District staff recommend that the Board approve Project GO20-7 as the requirements of the Development Agreement and the CID Act have been met, and

accordingly recommend that the Board adopt resolution HRCID-13-2024, Section 1 (see Exhibit A– Project Resolution).

3. Development Agreement Requirements Have Been Satisfied.

Summary of Requirements: Section 3.3 of the Development Agreement (see Exhibit Y – District Development Agreement) provides the conditions for payment of a project. The table below indicates these conditions, which must be satisfied in a form and substance reasonably satisfactory to the District Engineer and staff.

- i. Certificate of Engineers
- ii. Evidence of public ownership
- iii. Environmental assessments
- iv. Conveyance to public entity
- v. Evidence of public ownership
- vi. Assignment of warranties
- vii. Acceptance letters
- viii. Other documents as requested by the District

Developer’s Position: On October 9, 2019, the Developer submitted the project purchase request for Project GO20-7 and requested that Project GO20-7 be queued up for purchase. The District approved various other projects from that date until now. In preparation for a project purchase the Developer submitted a Completeness Letter dated September 24, 2021 (see Exhibit G - Developers Completeness Letter) that asserted that all the conditions of the Development Agreement necessary for payment had been met (see Exhibit Y – District Development Agreement). The items that the Developer cited as satisfying the conditions for payment were submitted to the District in its Purchase Request.

Association’s Position: The Association submitted a letter dated August 14, 2021, objecting to the Developer’s request to purchase Project GO20-7 (see Exhibit O – HRCIDTA’s Objection Letter). However, the letter does not present any objections related to whether Project GO20-7 meets the requirements of the Development Agreement.

District Staff Analysis: The District staff have determined that the conditions for payment for Project GO20-7 have been met under the Development Agreement. The Developer has provided all the necessary documents to satisfy the requirements, or the requirements were not applicable (see Table 2).

(Remainder of page intentionally left blank.)

Table 2 – Development Agreement Requirements for GO20-7

Item	Description	Status	Reference
(i)	Certificate of Engineers	N/A	Exhibit G - Developers Completeness Letter, p.3
(ii), (v)	Evidence of public ownership	Assignment and Assumption Agreement – Effective September 23, 2019	Exhibit V – Assignment and Assumption Agreement
(iii)	Environmental assessments	N/A	Exhibit F – Developer’s Purchase Request, p. 35 and 54
(iv)	Conveyance to public entity	Assignment and Assumption Agreement – Effective September 23, 2019	Exhibit V – Assignment and Assumption Agreement
(vi)	Assignment of warranties	N/A	Exhibit V – Assignment and Assumption Agreement
(vii)	Acceptance letters	Assignment and Assumption Agreement – Effective September 23, 2019	Exhibit V – Assignment and Assumption Agreement
(viii)	Other documents as requested by the District	Letter regarding effective date of conservation easement	Exhibit J - Developer Letter Regarding Effective Date of Conservation Easement

4. The project meets the requirements of the CID Act.

a. The improvements have a substantial nexus to the District.

Requirement: As stated in Section V above, the CID Act requires that community infrastructure have a substantial nexus to the District.

Developer Position: The Developer asserts in its completeness letter (see Exhibit G - Developers Completeness Letter, p. 4) that because there is a direct connection between the real property in Project GO20-7 and with the development within the District and because the conservation

easement was required for the development to proceed this satisfies the requirement of substantial nexus is met.

Association Position: In its August 14, 2021, letter objecting to Project GO20-7 (see Exhibit O – HRCIDTA’s Objection Letter), the Association makes a single mention of the word nexus. However, that mention is part of an argument about the fair market value of the conservation easement. The Association does not make any arguments as to whether Project GO20-7 meets or does not meet the requirement for substantial nexus according the CID Act.

District Staff Analysis: District staff find that the Project GO20-7 improvements meet the requirement of having a substantial nexus to the District based on the plain language of the words “substantial”, and “nexus.” The term “substantial” has been defined as “important, essential, or considerable in quantity”⁶. The term “nexus” is defined as a connection, or link in the standard dictionary definition⁷, or “connection or link, often a causal one.”⁸

All of the conservation easement is located within the District; thus, it has a geographic connection or link to the District. Therefore, it is the opinion of the District staff that the question of nexus is met. The next question is to address whether the link to the District is a substantial one.

The District staff find that the requirement that the nexus be substantial is met through its causal connection as a requirement for the development of the District. That benefit is explored in greater depth in the analysis of whether there is a direct or indirect benefit in Section VI.B.4.b, below.

For these reasons, it is the District staff’s determination that the Project GO20-7 has a substantial nexus to the District.

b. The improvements directly or indirectly benefit the District.

Requirement: As stated in Section V above, the CID Act requires that community infrastructure “must directly or indirectly benefit the district”.

⁶ See, e.g., *Idaho Dep’t of Health & Welfare v. Doe*, 151 Idaho 605, 610 (Idaho Ct. App. 2011) (citing Merriam Webster Collegiate Dictionary 1174 (10th ed. 1994)).

⁷ Merriam-Webster.com dictionary, “nexus,” accessed October 14, 2024, <https://www.merriam-webster.com/dictionary/nexus>.

⁸ Black’s Law Dictionary (11th ed. 2019), “nexus.”

Developer Position: The Developer asserts in its completeness letter (see Exhibit G - Developers Completeness Letter) that the conservation easement was required to build the East Parkcenter Bridge and the bridge was required for development within the District. Therefore, the Developer argues the Conservation Easement directly benefited the District.

Association Position: In its August 14, 2021, letter objecting to Project GO20-7 (see Exhibit O – HRCIDTA’s Objection Letter) the Association does not make any argument for or against whether Project GO20-7 directly or indirectly benefits the District according to the requirements of the CID Act.

District Staff Analysis. In our analysis we will examine the plain language of “indirectly”, “directly” and “benefit” and whether project GO20-7 meets those criteria.

- Directly is an adverb that means “[i]n a straightforward manner”⁹ and “in a direct manner.”¹⁰
- Direct as an adjective is defined as “stemming immediately from a source,” “straightforward,” or “characterized by close logical, causal, or consequential relationship.”¹¹
- “Indirect” is the antonym of “direct” and means “not direct,” including “not directly aimed at or achieved.”¹²
- Benefit means “to be useful or profitable to.”¹³ It has also been defined as the “advantage or privilege something gives,” and “the helpful or useful effect something has,” and as a “profit or gain.”¹⁴

Because directly and indirectly are opposites, they demonstrate that either one is acceptable as long as the project creates a benefit for the District. Because the development within the District could not have moved forward without the East Parkcenter Bridge, and the bridge required the

⁹ Black’s Law Dictionary (11th ed. 2019), “directly.”

¹⁰ Merriam-Webster.com dictionary, “directly,” accessed October 14, 2024, <https://www.merriam-webster.com/dictionary/directly>.

¹¹ Merriam-Webster.com dictionary, “direct,” accessed October 14, 2024, <https://www.merriam-webster.com/dictionary/direct>.

¹² Merriam-Webster.com dictionary, “indirect,” accessed October 14, 2024, <https://www.merriam-webster.com/dictionary/indirectly>.

¹³ Merriam-Webster.com dictionary, “benefit,” accessed October 14, 2024, <https://www.merriam-webster.com/dictionary/benefit>.

¹⁴ Black’s Law Dictionary (11th ed. 2019), “benefit.”

conservation easement before it could be built, the District staff find that the conservation easement provides a direct benefit to the District. Therefore, it is the District staff's determination that the conservation easement directly or indirectly benefits the District.

c. The improvements do not front individual single family residential lots

Requirement: As stated in Section V above, the CID Act excludes "public improvements fronting individual single family residential lots".

Developer Position: The Developer asserts that "the 'fronting' standard is not applicable to this payment request", (see Exhibit G - Developers Completeness Letter).

Association Position: The Association does not make any mention of fronting in its August 14, 2021, objection letter (see Exhibit O – HRCIDTA's Objection Letter).

District Staff Analysis: There are no homes or structures of any kind that abut the conservation easement. Therefore, it is the District staff's determination that Project GO20-7 does not come within the fronting exclusion.

5. Identification of other issues raised by the Association.

August 14, 2021, Objection

In its August 14, 2021, letter (see Exhibit O – HRCIDTA's Objection Letter), the Association raises four objections:

1. **Donation:** The Association indicates that per the Parkcenter Bridge Agreement and Amendment, that the Developer agreed to donate the land to ACHD and because the land was donated, the Developer should not receive any compensation for the donated land.

Developer Position: In its August 30, 2021, letter titled, "Response to August 14, 2021 Harris Ranch CID Taxpayers' Association ('HRCIDTA') Letter", the Developer states the wording allowed for a "possible donation" that "did not ultimately occur" (see Exhibit H - Developer Response to HRCIDTA). The Developer also has certified the same (see Exhibit I – Certificate of HFLP and BVD).

District Staff Analysis: The District is not a party to the Parkcenter Bridge Agreement and is not able to deny the Developer's purchase request on the basis of a contract to which it is not a party and where that contract does not impact the eligibility for purchase. The contractual obligation of the Developer's agreement with ACHD may indeed be to deed the land without compensation, however, this does not preclude the Developer under the CID Act from requesting compensation from the District for the donated land. Furthermore, as the Appraisal Review states (see Exhibit K – Final Appraisal Review p. 19), the purpose of the Appraisal is not relevant to the value of the easement. Therefore, it is the conclusion of District staff that an intention or possible intention to donate the wetlands does not render Project GO20-7 ineligible for purchase by the District.

2. **Tax Deductions:** The Association argues that the Developer committed to using the appraisal report for "reporting a charitable non-cash donation". Therefore, Association argues that because a donation was planned the District should deny the purchase request for Project GO20-7.

Developer Position: In its August 30, 2021, letter, the Developer states that "no federal or state tax deduction was taken" and has also certified the same (see Exhibit H - Developer Response to HRCIDTA and Exhibit I – Certificate of HFLP and BVD).

District Staff Analysis: The District staff requested that the Developer certify a number of facts about the purchase request for Project GO20-7. The Developer provided the "Certificate of Harris Family Limited Partnership and Barber Valley Development, Inc." dated September 23, 2021 (the "Certificate", see Exhibit I – Certificate of HFLP and BVD). In the Certificate, the Developer certifies that neither HFLP nor BVD "have received a federal or state charitable income tax deduction associated with the Project or the real property included within the Project". The Association has not presented any proof to the District that the Developer took a tax deduction. Therefore, it is the conclusion of District staff that there is no basis to conclude that a tax deduction was taken and should therefore render Project GO20-7 ineligible for purchase by the District.

3. Prior Compensation from ACHD: The Association asserts that HFLP was already compensated \$1.3 million for interest in the real property of the Conservation Easement and that to approve the \$1.979 million would be a duplicate payment. They quote from the First Amendment to the Development Agreement (see Exhibit O – HRCIDTA’s Objection Letter), indicating that \$1.3 million was paid by ACHD to HFLP “[i]n exchange for providing the Conservation Easement and the construction and maintenance of the wetlands ... ”.

Developer Position: In its August 30, 2021, letter the Developer clarify that the approximately \$1.3 million payment to HFLP was not a “cash benefit for HFLP; instead it was to reimburse HFLP for the costs of wetlands mitigation that it arranged through the Wetlands Group Inc.” (see Exhibit H - Developer Response to HRCIDTA, p.2). The Developer also certified the same in their Certificate of Harris Family Limited Partnership and Barber Valley Development, Inc (see Exhibit I – Certificate of HFLP and BVD).

District Staff Analysis: In its August 14, 2021, letter, the Association fails to provide the fuller context of the quote they provide. The First Amendment to the Development Agreement goes on to say that, “Payment by ACHD to Harris Family Limited Partnership of such sum shall be made at such times as Harris Family Limited Partnership is required to make payments under the Services Agreement.” This statement helps to confirm the Developer’s assertion that the money was a reimbursement for payments made for the costs of the wetlands mitigation. It is the view of the District staff that the text of the First Amendment to the Development Agreement supports the Developer’s explanation that the \$1.3 million was reimbursement for costs of wetlands mitigation services and not a payment for the real property of the conservation easement. Therefore, the District staff’s conclusion is that the \$1.979 million would not be a duplicate payment to the Developer.

4. No Fair Market Value: In its August 14, 2021, letter the Association asserts that because the land in the conservation easement was “to be left undeveloped as wetlands and dedicated to the public” the fair market value of the land is “close to zero”. The Association argues that because the Conservation Easement

was required for development of housing within the District, that an appraisal value based on the “highest and best use of the subject property”, is inappropriate.

The Association further argues that the “City” was exercising police powers to require the conservation easement and because of case law that they cite, the “City” was entitled to impose the requirement of the conservation easement without compensating the Developer.

Developer Position: In its August 30, 2021, letter, the Developer notes that the Development Agreement and the First Amendment to the Development Agreement, predate the District and that the City of Boise is not a party to either agreement. Therefore, the requirement for the Conservation Easement was not an act of the power of the City of Boise. Furthermore, even the requirement for easement was an act of the City of Boise, it would not render the Conservation Easement ineligible under the CID Act.

District Staff Analysis: As stated above in Section VI.A – Summary of the Project, the District hired Gregory Graybadger to determine whether the District should accept the purchase price of \$1,979,000.00. As confirmed by the Appraisal Review, the price is reasonable and District Staff recommend that the Board accept the purchase price. Therefore, District staff reject the assertion that the fair market value of the Conservation Easement is “close to zero”. Furthermore, as defined within the CID Act, Idaho Code § 50-3102(2), the definition of community infrastructure does not exclude interest in real property that was required to be set aside for a conservation easement. Therefore, it is District’s staff’s conclusion that the requirement of the conservation easement does not invalidate the Developer’s request for the purchase of Project GO20-7.

July 14, 2021, Objection

Association Position: In its letter dated July 14, 2021, titled “Proposed HRCID Budget for Fiscal Year 2022” (see Exhibit P – HRCIDTA’s Objection Letter: Hypothetical Assumptions), the Association objects to the use of hypothetical assumptions for the appraisal of land value. In footnote 2, of this letter, the Association broadly states that they suspect the “2007 Wetlands Conservation Easement’ suffers from the same or similar infirmities as that for the ‘Southern Half Roadways’.

Developer Position: The Developer has not responded to this objection letter.

District Staff Analysis: See response above to “No Fair Market Value”

September 29, 2021, Objection

Association Position: In its letter dated September 29, 2021 (see Exhibit Q – HRCIDTA’s Public Ownership Objection Letter), the Association argues that an easement including those over wetland conservation easement do not constitute the public ownership that is required by the CID Act because the underlying land is still privately owned.¹⁵ The Association acknowledges that later in the CID Act it states that: “Community infrastructure other than personalty, may be located only in or on lands, easements or rights-of-way publicly owned by this state or a political subdivision thereof.¹⁶” The Association argues both sections of code taken together mean that the underlying land must be publicly owned, and the easement must be publicly owned.

Developer Position: The Developer has not responded to this objection letter.

District Staff Analysis: In the CID Act (Idaho Code § 50-3102(2)(e)) it states that the District may acquire interests in real property. Similarly, Idaho Code § 50-3105(1)(d) provides that the District may “[a]cquire interests in real property and personal property for community infrastructure....” Under Idaho law, easements are interests in real property. As stated above, the conservation easement was transferred from IFPL to the City of Boise. The City of Boise is a political subdivision of the State of Idaho as required by the CID Act. Therefore, it is District staff’s conclusion that the requirement for public ownership for the Wetlands Conservation Easement has been met under the CID Act.

See also Section VIII below.

C. Project GO20-7 Legal Expenses

1. Description of request.

As part of Project GO20-7, this request would allow the District to expend general obligation bond proceeds to reimburse legal expenses that may be incurred should the Board approve the Project GO20-7 via resolution HRCID-13-2024, thereafter resulting in legal challenges. The use of bond

¹⁵ Idaho Code § 50-3101(2).

¹⁶ Idaho Code § 50-3105(2).

proceeds to reimburse anticipated legal expenses would be limited to a maximum of \$350,000.00.

2. Summary of staff recommendation.

The District staff recommend that the Board approve this expenditure. The requirements of the Development Agreement and the CID Act have been met. Therefore, we recommend that Board adopt resolution HRCID-13-2024, Section 4 (see Exhibit A– Project Resolution)

3. The expenditure meets the requirements of the Development Agreement.

Section 1.2 of the Development Agreement allows the District to retain legal advisors “as may be necessary to assist the District in its operations.” In general, those expenses are considered administrative expenses, however, certain expenses “may be paid with the proceeds of Bonds”.

Section 6.1(b)(iii) of the Development Agreement indicates bonds may be sold “in an amount sufficient; ... to pay all relevant issuance costs related to the applicable series of the Bonds”.

Because overcoming a legal challenge via judicial review or other legal mechanism may be necessary in order for the District to be able to issue the bonds, District staff determined that this project meets the requirements of the Development Agreement.

4. The expenditure meets the requirements of the CID Act.

Idaho Code, Section 50-3102(2) defines “community infrastructure” to include “expenses incident to and reasonably necessary to carry out the purposes of this chapter.” Such incidental and reasonably necessary expenses include legal expenses necessary to defend the proper actions of the District when challenged. In other words, the requested legal expenses are a form of community infrastructure that can be funded by the District.

The purpose of the CID Act is “to encourage the funding and construction of regional community infrastructure in advance of actual developmental growth that creates the need for such additional infrastructure” and “to create additional financial tools and financing mechanisms that allow new growth to more expediently pay for itself.” I.C. § 50-3101(a) and (c).

Approving the acquisition of community infrastructure and issuance of bonds to finance such acquisition furthers these purposes by funding

construction of community infrastructure and requiring new growth through assessments to pay for such infrastructure. Challenges to the Board's final determinations to issue bonds to finance acquisition of community infrastructure delays and jeopardizes the ability of the District to carry out the purposes of the CID Act.

By incurring legal costs to participate in any judicial review proceeding that is brought and to defend the Board's final decisions approving acquisition of community infrastructure and related financing, the District is exercising its statutory powers to (i) implement the development of the District and carry out the purposes of the CID Act, (ii) incur legal expenses related to such implementation, and (iii) "prosecute and defend" final decisions of the Board (See I.C. §50-3105).

VII. Other Issues Raised by the Association

As of October 16, 2024, the Association and residents of the District have not submitted any additional comments. This section will be updated to provide analysis by the District as time allows.

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A. Exhibit A– Project Resolution

Placeholder for Project Resolution

B. Exhibit B – Overview of the District

INTRODUCTION

The Harris Ranch Community Infrastructure District No. 1 (“the District”) was created in 2010 to “encourage the funding and construction of regional community infrastructure in advance of actual developmental growth”¹ and “create additional financial tools and financing mechanisms that allow new growth to more expediently pay for itself”². **The goal of this overview is to provide a description of the District’s taxing powers and process and project acquisition functions.** This overview will focus on these topics and touch briefly on other topics only to support the explanation of taxing and project acquisition.

At its most basic level, the District’s operations focus on levying taxes to pay for existing and future municipal bond issues. The bonds are used to pay for eligible community infrastructure.

Before diving into the details, one quick disclaimer, this document is not a legal interpretation of the Idaho State Code or the Developer Agreement. This writing is prepared from the staff perspective of the operations of the District.

EXECUTIVE SUMMARY

- Primary Stakeholders:
 - The residents of the District
 - The Developer/Owner
 - The District Board of Directors
 - Staff and Contractors of the District
- Governance and Formation:
 - The District’s primary governing rules are from Idaho Code, Title 50, Chapter 31, and the District Development Agreement No. 1(the “Development Agreement”) among the City of Boise City, Idaho (the “City”), Harris Family Limited Partnership (the “Owner” or “HFLP”), and the District.
- Taxes Levies/Assessments:
 - The District has three forms of tax levies/assessments:
 - General obligation bond levy – based on property value
 - Administrative levy – based on property value
 - Special Assessment – based on property size (acreage)
 - General obligation bond levies are set based on a 2.85 mill levy rate. That means 0.285% of the market value of all property within the District less any exemptions. The authority to issue bonds was granted by vote of all property owners in August 2010.
 - The administrative levy covers regular operational costs of the District and is capped at 0.01% of the market value of the District less any exemptions.
 - Special Assessment
 - The special assessment is used to pay for debt service on the 2011 Special Assessment Bond.
 - Each year the properties in the assessment area are assessed based on the Assessment Roll.
- Bonds and Project Acquisition:

¹ See Idaho Code § 50-3101(a) – Purpose, Relationship with other Laws and Short Title

² See Idaho Code § 50-3101(c)

- Projects
 - Project eligibility is defined within Idaho State Code and the Developer Agreement. Projects must qualify as community infrastructure and benefit the District. Eligible project costs include planning, design, construction as well as other expenses.
 - All projects must follow the public bidding process.
 - The Developer submits an application for project approval. If the projects are eligible, then bonds are issued and proceeds used to acquire the projects.
- Bond Issuance Process - Bonds are generally privately placed. The selection of a purchaser is bid out and the award is based on the most favorable terms.
- Public Meetings and Budget:
 - The District holds at least four annual meetings to review and approve the budget as well as resolutions to support the tax levies and assessments and bond issuance process.
 - Although all meetings are open to the public to attend, only the Budget Public Hearing is currently set up to receive live resident testimony.
- Conclusion - This document is a high-level summary. If you have additional questions, please contact District staff: boisetreasury@cityofboise.org

PRIMARY STAKEHOLDERS

- The residents of the District – the residents are the beneficiaries of the community infrastructure.
- The Developer (Owner) – there are two parties who comprise the Developer:
 - The Harris Family Limited Partnership owns the land on which the community infrastructure projects are built. HFLP is primarily paid for transfer of land or other real property interests into public ownership benefiting the District.
 - Barber Valley Development Inc. (“BVD”) leads the development and construction of community infrastructure within the District on behalf of HFLP. BVD, on behalf of HFLP, is primarily paid for eligible community infrastructure project costs benefiting the District.
- District Board of Directors:
 - The District Board has three members. They are appointed by the City of Boise’s City Council and are all City Council members.³
- Staff for the District:
 - The District does not have any full-time staff. Instead, it contracts with the City of Boise and other publicly-bid contractors to support its operations.

GOVERNANCE and FORMATION

The District follows Idaho State Code and the Development Agreement among HFLP, the City, and the District.

- Idaho Code, Title 50 (Municipal Corporations), Chapter 31 (Community Infrastructure District Act)
- Development Agreement

On April 2, 2010, the four managing members of the Harris Family Limited Partnership filed a petition with the City to create the District. A public hearing on the petition was held by the City Council on May 11, 2010, and the District was formally created by Resolution No. 20895 adopted by the City Council on May 11, 2010. Resolution No. 20895 was recorded in the real estate records of Ada County, Idaho, as Instrument No. 110054253 on June 11, 2010.

On May 21, 2010, a petition requesting the addition of property to the District was filed with the City Clerk and the District Clerk. A public hearing on the petition to add non-contiguous property to the District was held by the City Council on June 22, 2010, and the modification to the District’s boundaries was formally approved by Resolution No. 20944 adopted by the City Council on June 22, 2010. Resolution No. 20944 was recorded in the real estate records of Ada County, Idaho, as Instrument No. 110067632 on July 23, 2010.

The District, the City, and the Developer entered into the Development Agreement on August 31, 2010. The Development Agreement details the process by which projects are constructed and acquired. The Development Agreement also covers matters related to the two types of bonds (general obligation bonds and special assessment bonds) issued by the District.

³ See Idaho Code § 50-3104(2) – District Organization

TAX LEVIES AND ASSESSMENTS

There are three types of levies/assessments present in the District:

- General obligation bond levy
- Administrative levy
- Special-assessment

The first two tax levies, the general obligation bond levy and the administrative levy, are calculated based on the property value. The property value includes both land and improvements (i.e., the home). These levies are combined as a single line item (Tax District 151) on the tax form you receive from Ada County (see example below).

Tax Districts		
Tax District	Levy	Description
1	0.002549212	ADA COUNTY
3	0.000121963	EMERGENCY MEDICAL
6	0.000771526	ADA COUNTY HIGHWAY DIST
7	0.004277232	SCHOOL DISTRICT NO. 1
14	0.005698506	BOISE CITY
43	0.000021765	MOSQUITO ABATEMENT
100	0.00012858	COLLEGE OF WESTERN IDAHO
151	0.002899964	CID HARRIS RANCH 1 ADMIN/BOND
Total Levy: 0.016468748000000002		

The third category is the assessment based on the acreage of your property. We'll go into more detail in a bit. Let's first look at the levies.

General Obligation Levy and Bond Authority

The tax levy that supports general obligation bonds is based on the value of the property that is being taxed. The levy has been historically set at 0.285%. That means that if a property is worth \$100,000 the owners will pay a tax of \$285, or a tax of \$1,425 for a \$500,000 property.

This approach to taxation is unique to the District. Most taxing districts, such as the City, Ada County, and the school districts tax based on a relatively stable budget. In contrast the District has a fixed levy and its budget expands or contracts with the change in the aggregate property values of the District. This means that as property values rise, the levy of most taxing districts will decrease while the District's levy will remain fixed. The implication of this is that year-over-year in an environment of rapidly increasing property values, the District's tax levy will become larger.

This can be mitigated if the primary increase in the value of the District comes from new construction rather than higher property values.

Each year, the District staff take the estimated value of the entire District and multiply it by 0.285%. We then subtract the amount that is currently used to pay for debt service on the District's bonds that are still outstanding. The remaining capacity is used to determine the size of the current year's bond issuance.

For example:

1. The estimated value of the District for 2020 was \$348,521,600
2. Multiply that by 0.285% and you get \$993,286.56
3. The debt service for outstanding bonds for 2020 was \$833,999
4. The difference between the two is \$159,287.14. This is the amount that is pledged for the annual payment towards new debt.

Issuance of the general obligation bonds that are supported by the levy was authorized by an election of the qualified electors within the District on August 3, 2010. The qualified electors voted unanimously to authorize the District to issue general obligation debt with a cumulative principal amount of \$50 million. The authority to issue was authorized for thirty years from the date of the election. Appendix A shows the amounts of general obligation debt that has been issued to date as well as how much of the \$50 million authorization is left.

On September 20, 2010, notice of the District's authority to issue general obligation bonds in one or more series up to \$50 million over thirty years was caused to be recorded by the District against all real property located within the District's boundaries as Ada County, Idaho, Instrument No. 110087657. Such recorded notice also describes the District's authority to issue special assessment bonds to be repaid from special assessments on the real property located within Assessment Area One.

Administrative Levy

The administrative levy is used "to reimburse or defray the administrative expenses of the district pursuant to a district development agreement."⁴ The levy is capped at 0.010% of the value of the District. As we noted above, it is combined with the general obligation bond levy on your property tax statement. For the Fiscal 2021 Budget, the Administrative Levy was set at \$15,100 or 0.004% of the estimated value of the District.

Special Assessment

Instead of being calculated on the value of the property, the Special Assessment is calculated based on a benefits-derived method and the acreage of the property being assessed pursuant to the Assessment Roll. The properties that are assessed for the special assessment are within the boundaries of Assessment Area One. While Assessment Area One falls entirely within the boundaries of the District, its area is smaller than that of the District.

The Special Assessment is used to support the debt service payments for the 2011 Special Assessment Bond and administrative costs. The District chose to issue a Special Assessment Bond because the market value of the District was too small to support meaningful community infrastructure acquisition using general obligation bonds. Because of the high administrative burden of this type of bond, the District and the Developer do not plan to issue another bond of this type.

⁴ See Idaho Code § 50-3113 – Cost of Administration

Each year the District Board approves the special assessment by resolution entered upon the minutes of the District Board and District certifies to the Ada County Board of County Commissioners the amount of special assessments to be collected in the same form and manner as property taxes are collected.

Unlike the general obligation bonding authority, no election is required for special assessments⁵. Instead, a petition from a minimum of two-thirds of the owners is submitted, a public hearing is held, and the District Board votes on a resolution approving the special assessment. The actual issuance of bonds is considered in a separate resolution. In that resolution, the District Board can approve the issuance of special-assessment bonds up to the amount that can be supported by the special-assessment.

BONDS and PROJECT APPROVAL

Projects

The proceeds of both the general obligation and special-assessment bonds are used to pay the Developer for eligible community infrastructure. For full details on what constitutes community infrastructure, please reference Idaho Code § 50-3102(2). For the purposes of this overview, the key things to understand are:

- Improvements must have a substantial nexus to the District and be located within the boundaries of the District.
- Improvements cannot be fronting individual single-family residential lots.
- “Community infrastructure includes planning, design, engineering, construction, acquisition or installation of such infrastructure, including the costs of applications, impact fees, and other fees, permits and approvals related to the construction, acquisition or installation of such infrastructure”.

The Development Agreement adds other requirements that improvements must meet to be reimbursable:

- All infrastructure projects must follow the public bidding process according to Idaho Code⁶.
- The Developer/Owner submit applications requesting approval of community infrastructure. The District Board cannot unreasonably deny or refuse to consider these applications, approve them, or take action to issue bonds to fund the acquisition of the projects⁷.
- The District also pays the Owner for reasonable costs and expenses related to carrying out the purposes of the District⁸.
- Similarly, the District also reimburses the City of Boise and its vendors for costs and expenses related to the operations of the District⁹.

Each year the Developer submits applications for project approval and acquisition. The District staff reviews the applications to confirm that the requirements above have been met. Additionally, the District

⁵ See Idaho Code § 50-3109(1) – Special Assessments - Bonds

⁶ See Developer Agreement – Section 1.5 and Idaho Code § 67-5711C Construction of Public Projects

⁷ See Developer Agreement – Section 1.6

⁸ See Developer Agreement – Section 1.8

⁹ See Developer Agreement – Section 1.4, this is governed by Idaho Code § 50-3105

contracts with external bond counsel to review the applications to confirm that the projects meet IRS requirements for payment from tax-exempt bond proceeds.

One important note, until eligible projects are paid for from bond proceeds such projects accrue interest at a rate of prime plus two percent. The interest is simple interest.

The Developer/Owner is paid for eligible projects based on the size of the bonds. The size of the bonds is based on the amount of tax levy that can be used to support new issuances.

Bond Issuance Process

Because of the relatively small size of the District's bond issuance, the District generally sells the bonds directly to a single purchaser, rather than conducting a public sale. To select the purchaser of the bond, the District conducts a Request for Proposal (RFP) with potential buyers throughout the US. Each prospective purchaser provides a term sheet with its proposed lending terms. The District awards the bid based on the most favorable terms. Among the terms that the District has historically sought are those that will minimize the interest paid, allow for future flexibility to refinance, and longer lending terms in order to maximize the bond proceeds.

PUBLIC MEETINGS and BUDGET

Let's bring all this together. All of the items we've discussed are linked together through a budget and public meetings process, which we'll now review. At present, there are four meetings, all of which are open to the public. Only one meeting is a public hearing where residents can provide live comment.

1. **Service Agreements:** During the first meeting, the District Board reviews and approves the service agreements from the vendors that will support the bond issuance and special- assessment process.
2. **Budget Workshop:** In the second meeting, the District Staff presents a proposed budget for the next fiscal year. The District Board provides comments.
3. **Budget Public Hearing:** The third meeting is the opportunity for the residents to provide their comments to the proposed budget. The District Staff put a notice in the Idaho Statesman and post notices in the postal pavilions throughout the District. This is done a minimum of ten days prior to the meeting per Idaho Code¹⁰. After receiving resident testimony, the District Board votes on the budget.
4. **Bond Resolution / Assessment Roll Resolution / L-2 Resolution:** During the final meeting, the District Board votes on resolutions regarding the bonds, the special-assessment rolls, and the L-2.
 - a. **Bond Resolution:** The bond resolution acts as the agreement between the District and the purchaser, along with the formal bond purchase proposal. The bond resolution and bond purchase proposal provide the terms of the bonds, including repayment terms, loan covenants, and interest rates.
 - b. **Assessment Roll Resolution:** This is the Engineer's Report mentioned in the Special Assessment Discussion.
 - c. **L-2 Resolution:** The L-2 is the document submitted to Ada County that contains the dollar levy amounts that will be assessed for the general obligation bond levy and the administrative levy.

FREQUENTLY ASKED QUESTIONS

1. Why are there pockets within the District that do not pay the General Obligation tax levy?
 - a. In 2010, when the Owners voted to create the District, there were subdivisions that had already been built. Because the owners within those subdivisions did not join the District at its creation, they are not subject to any of the taxes of the District.
 - b. Idaho State law prevents those homeowners from being forced to join the District, they can only join voluntarily.
 - c. Because the bonding authority that the residents and Owners voted to authorize extends for 30 years (and up to \$50 million), anyone who purchases property within the District takes on the obligation pay debt issued within the framework of the bonding authority.

CONCLUSION

This overview is a high-level summary of the operational process that the District goes through each year in assessing taxes and issuing bonds for project reimbursement. If you have additional questions, please reach out to the District Staff: boisetreasury@cityofboise.org

APPENDIX A

General Obligation Bond Authorization Tracking

Series	New Bond Amount	Authorization Balance	Reimbursement
		\$50,000,000	
2010	\$75,000	\$49,925,000	60,052.00
2013	\$319,000	\$49,606,000	244,475.00
2014	\$77,000	\$49,529,000	52,000.00
2015	\$3,744,404	\$45,784,596	3,336,547.01
2016	\$1,331,390	\$44,453,206	1,188,582.81
2017	\$1,801,193	\$42,652,013	1,628,202.15
2018	\$1,979,736	\$40,672,277	1,884,712.85
2019	\$3,921,911	\$36,750,366	3,804,938.82
2020	\$2,121,599	\$34,628,767	2,029,759.87
Total	<u>\$15,371,233</u>		<u>14,229,271</u>
GO	\$15,371,233		\$14,229,271
SA	<u>\$3,920,000</u>		<u>\$2,726,851</u>
	\$19,291,233		\$16,956,121

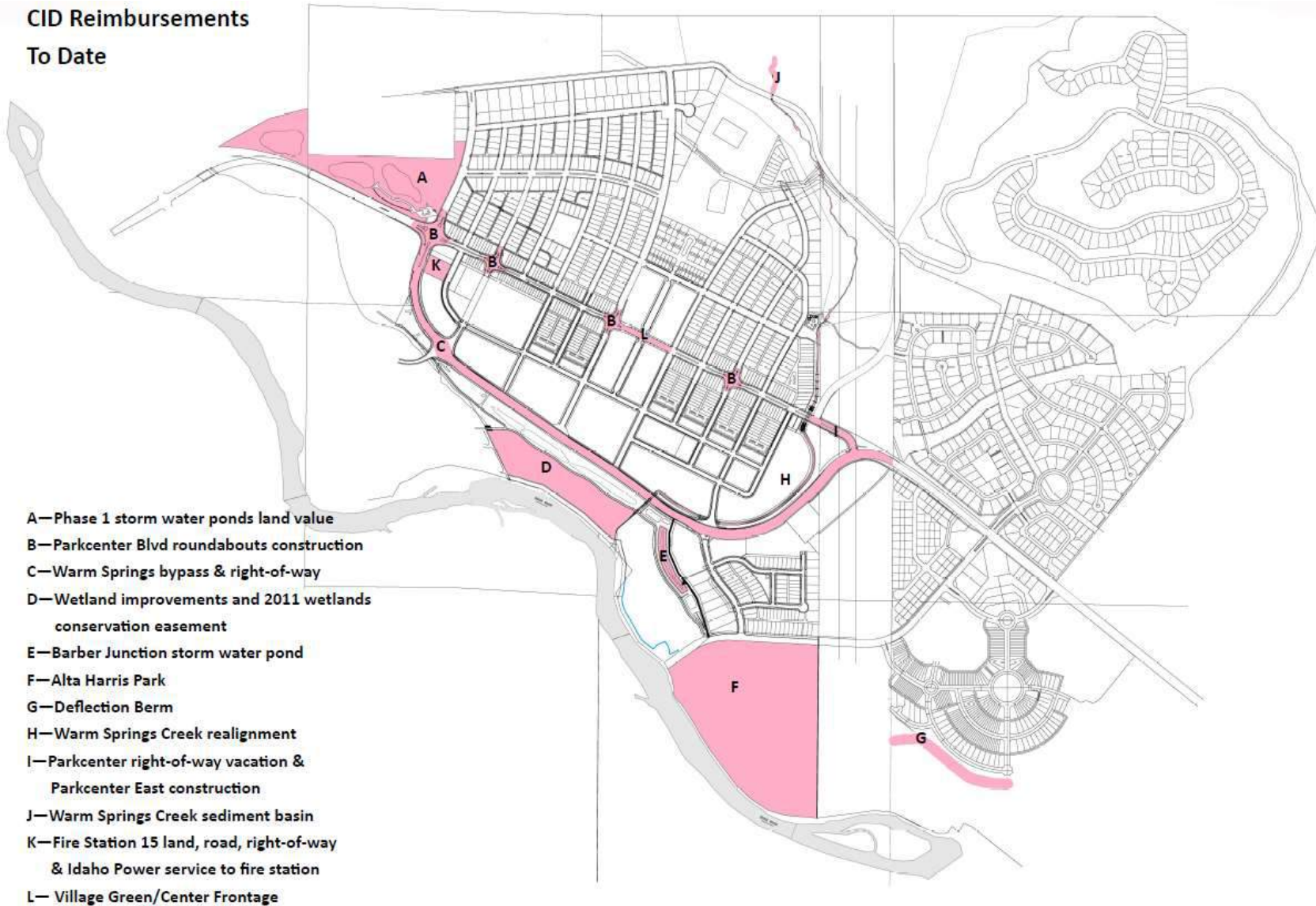
APPENDIX B

Bond Details

Series	Principal	Issuance Date	Maturity	Interest Rate	Total Interest	Total Debt Service
2010	\$75,000	10/6/2010	9/15/2015	7.00%	\$25,570	\$100,570
2011	-	-	-	-	-	-
2012	-	-	-	-	-	-
2013	319,000	8/29/2013	9/15/2018	3.57%	37,265	356,265
2014	77,000	9/4/2014	9/15/2015	2.56%	2,031	79,053
2015	3,744,404	8/18/2015	8/15/2045	3.44%	2,303,582	6,047,986
2016	1,331,390	8/25/2016	9/30/2036	2.19%	326,103	1,657,493
2017	1,801,193	9/15/2017	8/15/2037	2.74%	558,701	2,359,894
2018	1,979,736	9/12/2018	8/15/2033	3.71%	630,261	2,609,997
2019	3,921,911	9/24/2019	8/15/2039	2.80%	1,238,092	5,160,003
2020	2,121,599	9/10/2020	8/15/2039	2.24%	422,400	2,543,999
Totals	<u>\$15,371,233</u>			<u>2.97%</u>	<u>\$5,544,006</u>	<u>\$20,915,261</u>
GO	15,371,233			2.97%	5,544,006	20,915,261
SA	<u>3,920,000</u>			<u>9.00%</u>	<u>7,384,105</u>	<u>11,304,105</u>
	<u>\$19,291,233</u>			<u>4.20%</u>	<u>\$12,928,111</u>	<u>\$32,219,366</u>

C. Exhibit C– Map of Purchases to Date

CID Reimbursements
To Date



D. Exhibit D – Website Notice

Harris Ranch CID

The Harris Ranch Community Infrastructure District No. 1 ("District") is a separate and distinct legal entity from the City of Boise created in accordance with [Idaho Code Title 50 Chapter 31](#), which encourages the funding and construction of regional community infrastructure in advance of actual development growth. The District facilitates the cost of community infrastructure projects for Harris Ranch primarily through the issuance of municipal bonds.

Harris Ranch is a pedestrian-friendly 1,300-acre master-planned community in southeast Boise that embraces the concepts of Smart Growth, New Urbanism and seeks to strike a careful balance between new development and the protection of the environment, wildlife habitat and historic values in the Barber Valley.

[HARRIS RANCH WEBSITE](#)

On **Tuesday, October 22, 2024, at 3:00PM MST**, the District Board will meet to consider whether to issue a general obligation bond and whether to approve the purchase of a project from Barber Valley Development and the Harris Family Limited Partnership (collectively the "Developer"). The meeting will be held online and in-person at City Hall, 150 N Capitol Blvd, Boise Idaho, in the Maryanne Jordan City Council Chambers.

[Meeting Agenda](#) | [Meeting Details and Documentation](#)

▶ **October 22, 2024 Meeting**



District Boundaries

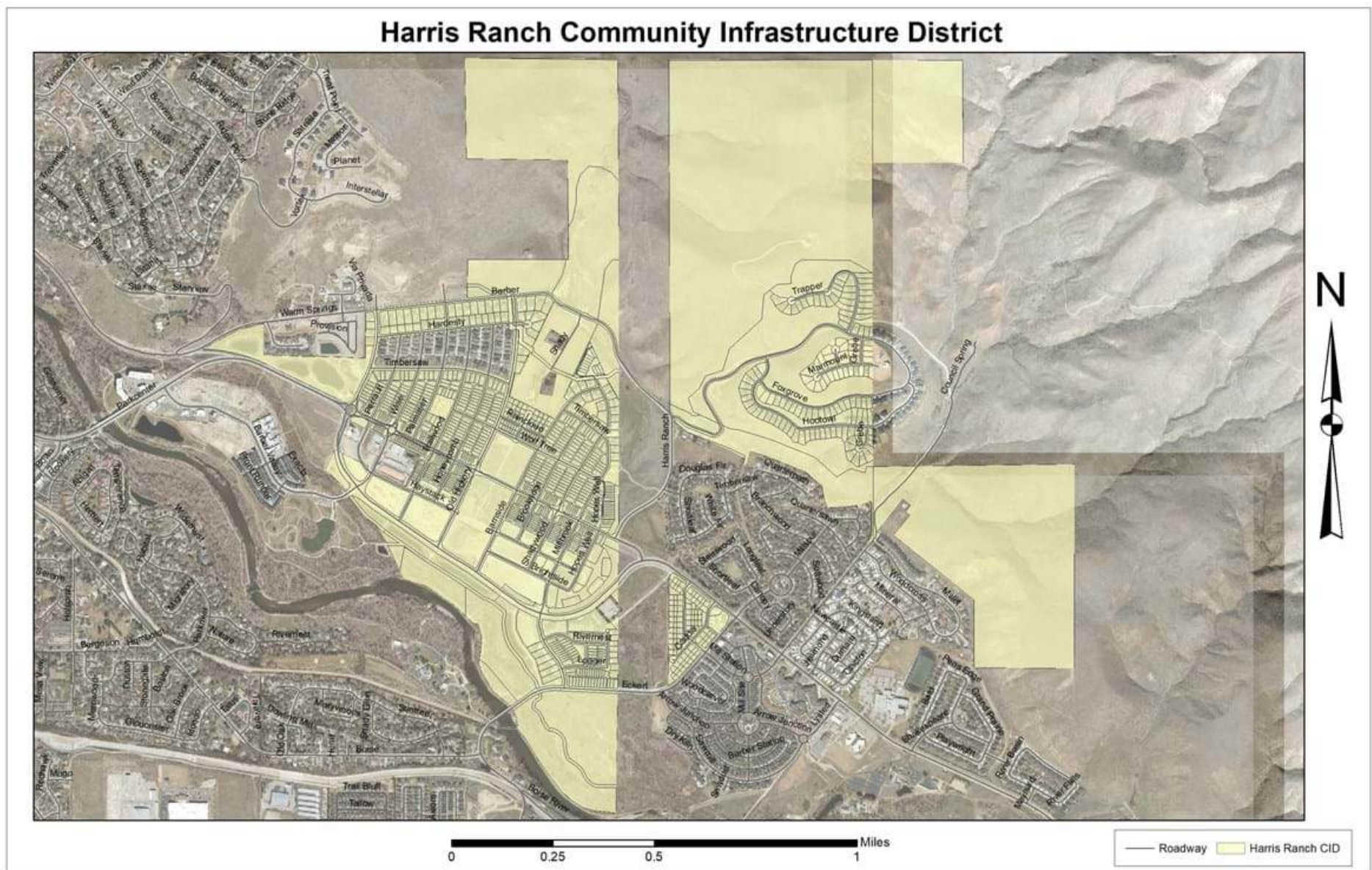
Land within the boundaries of the District is displayed in yellow. Property within the District's boundaries falls with the [Harris Ranch Specific Plan](#) ("SP-01") zoning. When the District was formed in 2010 only property owned by the Harris Ranch petitioners who created the district could be included within the District.

[VIEW MAP \(PDF\)](#)

Overview of the District's Taxes

The financial support for the District and the municipal bonds it issues come from three different forms of taxes. A general obligation bond levy tax, an administrative levy tax, and a special assessment. The first two are based on the value of the properties within the District. The third is based off the size of the properties within the District. To learn more about how these funding mechanisms work read the Overview of the District.

[OVERVIEW OF THE DISTRICT \(PDF\)](#)



Resources

[Idaho Code Title 50 Chapter 31](#)

[District Development Agreement No. 1](#)

[Overview of the District](#)

[Reimbursed Community Infrastructure Projects](#)

[Harris Ranch Community Infrastructure Financial Statements](#)

[FAQs](#)

Events

▶ **Agendas + Minutes**

Meeting agendas and minutes are housed on an external online system. Any minutes prior to 2010 must be requested through the City Clerk's office.*



**If the Agendas + Minutes link takes you to a different board or commission landing page, please select "Harris Ranch Community Infrastructure District No. 1" from the meeting group in the left column.*

Project and Bond Meeting Materials

Access the meeting materials submitted by HRCID Staff, residents, and the Developer.

▶ **January 30, 2024 Meeting**



▶ **February 21, 2023 Meeting**



▶ **October 5, 2021 Meeting**



Contact Information



Meredith Stead

Chairperson

[EMAIL MEREDITH](#)



Mike Strasser

Vice-Chairperson

[SEE MORE](#)



Jimmy Hallyburton

Board Member

[EMAIL JIMMY](#)



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City of Boise

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Boise, ID 83702



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Harris Ranch Community Infrastructure District No. 1

October 22, 2024 | 3:00 p.m.

Harris Ranch CID | October 22, 2024, Meeting

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Please note, after the vote on the meeting minutes, the Board will go into Executive Session. During that time, they will speak with the District's litigation attorneys. After the Executive Session the Board will return to the Council Chambers to deliberate on the project and bond resolutions. The District staff will prepare a report to assist the Board in their decision making and release the report prior to the meeting date.

The Developer requested the District purchase one project, the 2007 Wetlands Conservation Easement (Project GO20-7). The requested purchase amount is \$1.979 million. The Harris Ranch Community Infrastructure District Taxpayers Association ("HRCIDTA") has objected to the purchase of this project. The table below contains the Developer's purchase requests, the HRCIDTA's objection letter, a third-party appraisal conducted on behalf of the District, as well as administrative documents regarding the creation and transfer of the easement.

Developer Documents	Date
1. Developer's Purchase Request	September 29, 2021
2. Developer's Completeness Letter	September 24, 2021
3. Certificate of HFLP and BVD	September 23, 2021
4. Developer Letter Regarding Effective Date of Conservation Easement	August 13, 2024
District Staff Documents	
5. Final Appraisal Review	June 20, 2024
6. Initial Appraisal Review	December 1, 2023
7. Staff Report	Coming soon

Resident Letters

8. [HRCIDTA's Objection Letter](#) August 14, 2021

Administrative and Appraisal Documents

9. [Development Agreement](#) July 29, 2005

10. [Easement Appraisal](#) November 12, 2007

11. [First Amendment to Development Agreement](#) November 28, 2007

12. [Deed of Conservation Easement](#) November 28, 2007

13. [Assignment and Assumption Agreement](#) September 23, 2019

We invite you to send written comments to the Board for consideration by e-mailing your comments and/or questions to boisetreasury@cityofboise.org.

PLEASE PROVIDE WRITTEN COMMENTS BY THURSDAY, OCTOBER 17, 2024.

What is the Harris Ranch CID?

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[LEARN MORE](#)

DATES

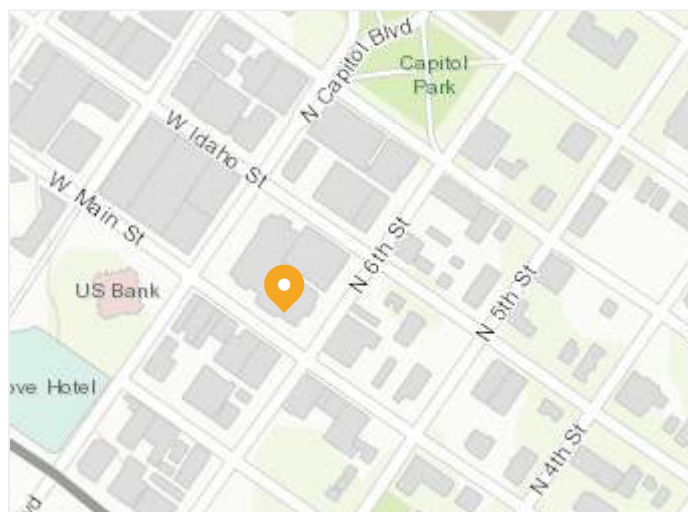
October 22, 2024

3:00 p.m.

LOCATION

City Hall

150 N Capitol Blvd



Leaflet | Powered by Esri | USGS, NOAA

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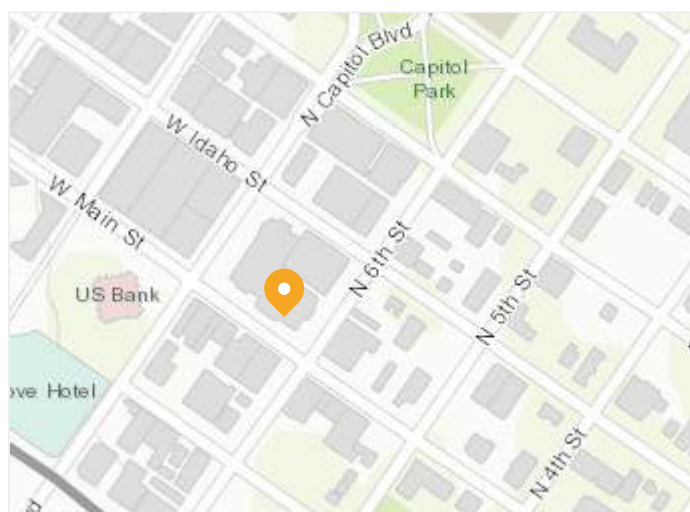
October 22, 2024

3:00 p.m.

LOCATION

City Hall

150 N Capitol Blvd



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11. [HRCIDTA's Objection Letter: Wetlands Conservation Easement](#) August 14, 2021

12: [HRCIDTA's Objection Letter: Hypothetical Assumptions](#) July 14, 2021

13. [HRCIDTA's Objection Letter: Public Ownership](#) September 29, 2021

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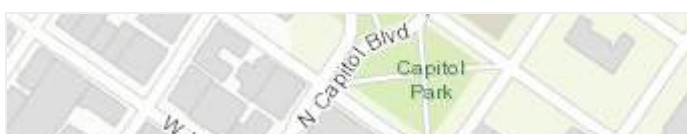
[LEARN MORE](#)

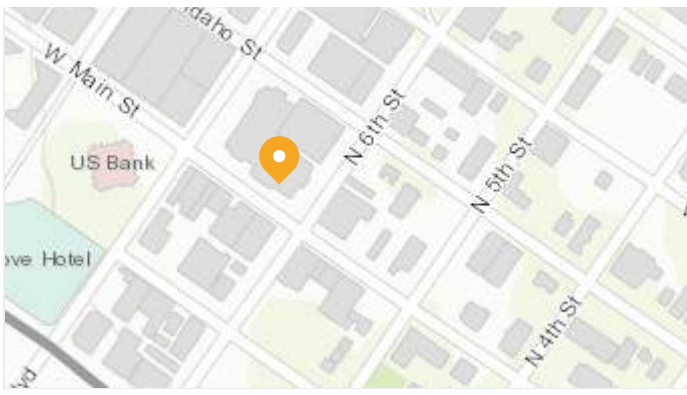
DATES

October 22, 2024
3:00 p.m.

LOCATION

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150 N Capitol Blvd





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E. Exhibit E – Idaho Statesman Notice

Placeholder until the Idaho Statesman provides proof of publication.

F. Exhibit F – Developer’s Purchase Request

**HARRIS RANCH
COMMUNITY INFRASTRUCTURE DISTRICT NO. 1**

2007 WETLANDS CONSERVATION EASEMENT

**UPDATED PROJECT SUBMITTED TO THE CITY OF BOISE
SEPTEMBER 29, 2021**

Table of Contents

For 2007 Wetlands Conservation Easement

- Submitted electronically on September 29, 2021, to David Hasegawa, City of Boise
 - Reimbursement Amount requested from Harris Ranch Community Infrastructure District #1 (HRCID)
 - Wire Instructions
- 1. Project Description and maps**
 - 2. Completeness Letter- to HRCID Board & District Manager, 9/24/2021**
 - 3. Certificate of Harris Family Limited Partnership and Barber Valley Development Inc.- 9/23/2021**
 - 4. Assignment and Assumption Agreement- signed 9/23/2019, recorded 10/08/2019, assignment of the Conservation Easement to the City of Boise**
 - 5. Deed of Conservation Easement and Department of the Army Permit, 11/28/2007**
 - 6. Development Agreement- Parkcenter boulevard Extension to Warm Springs Avenue including East Parkcenter Bridge, 7/29/2005**
 - 7. Appraisal of 10 +/- acres for the 2007 Wetlands Conservation Easement as of 11/12/2007**

2007 Wetlands Conservation Easement

HRCID #1 Reimbursement Requested

\$1,979,000.00

Wiring Instructions

Columbia Bank

Routing # [REDACTED]

Account # [REDACTED]

Harris Family Limited Partnership

Project Description

2007 Wetlands Conservation Easement

The easement of 10 +/- acres facilitates the preservation of wetlands adjacent to the Boise River.

The Conservation Easement was granted in connection to the development of Parkcenter Boulevard to Warm Spring Avenue including the East Parkcenter Bridge. The construction of East Parkcenter bridge allowed for development of the real property located within the Harris Ranch Community Infrastructure District No 1.

The wetlands provide open space and wildlife habitat and can be viewed and accessed by HRCID #1 residents.

Project reimbursement request submitted by Barber Valley Development, Inc. & Harris Family Limited Partnership, LLC

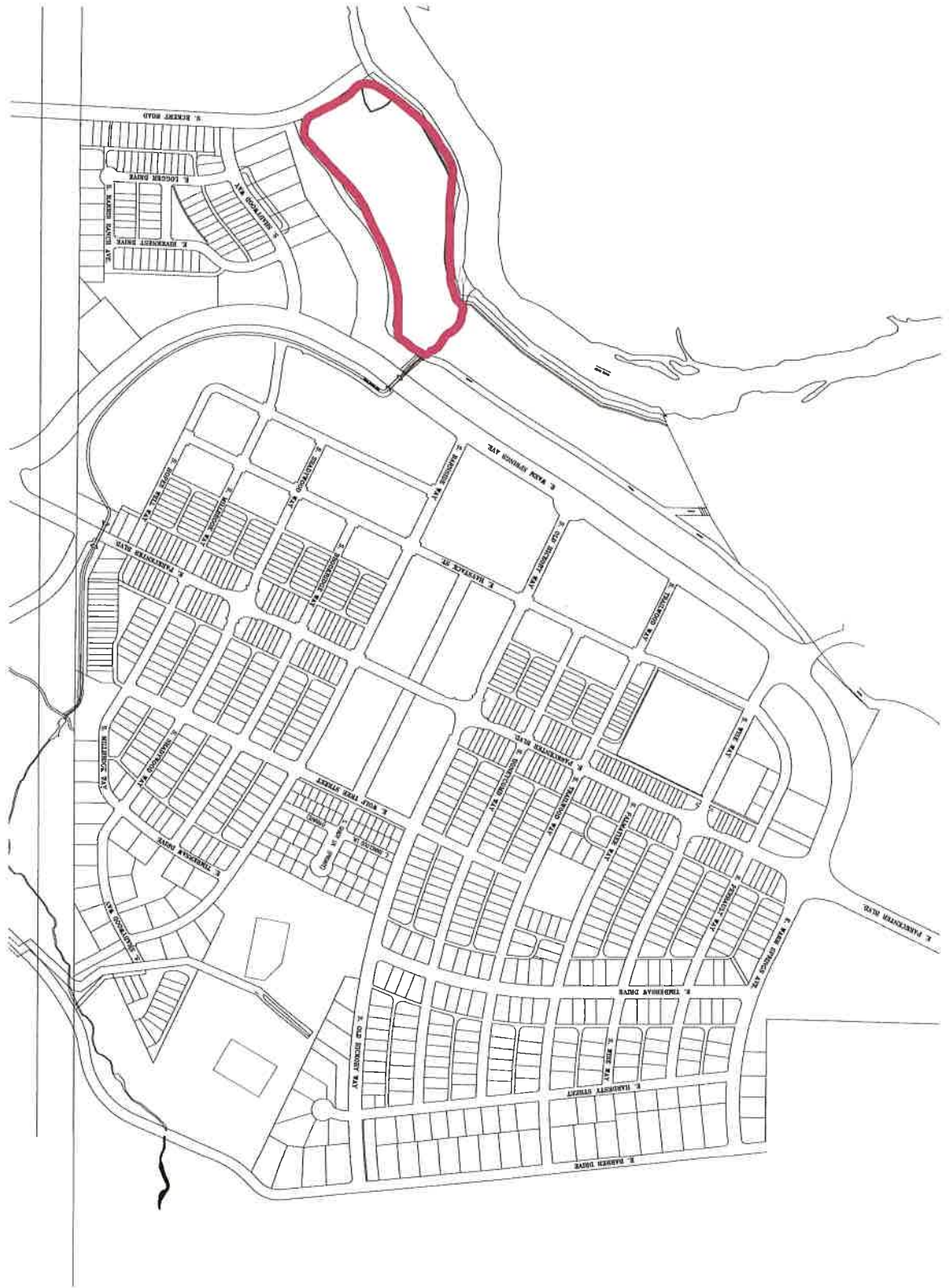


Doug Fowler

President Barber Valley Development

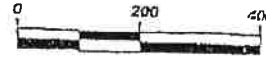


2007 Conservation Easement

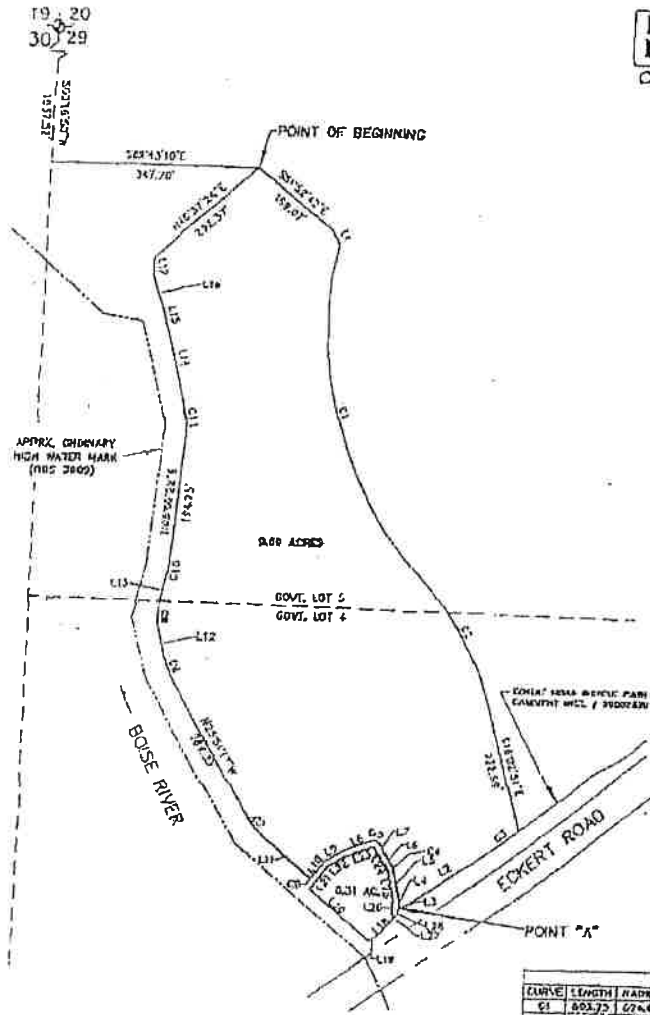




GRAPHIC SCALE



(IN FEET)
1 inch = 200 ft.



LINE	BEARING	LENGTH
L1	S20°51'11"W	24.38
L2	S22°24'08"W	185.76
L3	S8°52'39"W	16.12
L4	N16°02'47"W	18.87
L5	N13°29'32"W	45.20
L6	N15°32'41"W	18.38
L7	N00°34'11"W	17.07
L8	S49°33'01"W	53.70
L9	S28°32'16"W	33.70
L10	S38°48'03"W	33.03
L11	N15°23'37"W	108.04
L12	N12°22'46"W	43.81
L13	N12°31'22"E	49.08
L14	N15°52'38"W	127.70
L15	S08°04'41"W	75.80
L16	S16°22'41"W	62.83
L17	N14°22'49"W	30.83
L18	S17°31'21"W	48.74
L19	S45°10'04"W	17.05
L20	N21°23'07"W	135.87
L21	N28°28'07"E	40.75
L22	N29°24'10"E	20.63
L23	N12°23'01"E	57.40
L24	S32°11'40"E	47.44
L25	S12°02'32"E	7.04
L26	S82°42'42"E	70.66
L27	S17°35'27"E	4.47
L28	S52°07'43"W	17.82

CURVE	LENGTH	RADIUS	BEARING	CHORD BEO	CHORD
C1	863.75	224.40	S22°27'27"	311.04	287.6
C2	257.07	338.91	S22°27'27"	328.33	224.52
C3	34.68	1848.02	S27°00'	58.33	54.46
C4	3.72	11.00	S72°34'	N22°45'21"W	3.70
C5	15.38	11.00	S00°18'	N20°36'33"W	14.14
C6	5.20	4.00	S00°00'	N11°30'07"E	3.61
C7	35.30	34.00	S12°40'	N10°37'37"W	30.14
C8	46.02	164.00	S12°40'	N22°15'28"W	46.83
C9	47.41	164.00	S02°32'	N00°34'32"W	46.91
C10	30.74	206.00	S25°00'	N00°18'24"E	30.33
C11	72.81	204.00	S45°00'	N02°01'45"W	73.45

1904 W. Overland - Boise, ID 83705 - Phone (208) 342-0991 • Fax (208) 342-0992 • Email: quadrant@quadrant.cc
Civil Engineering • Surveying • Construction Management

LCCATION: 208 344 1148

RX TIME 11/30 '07 10:54

T. Hethe Clark
(208) 388-3327
hclark@clarkwardle.com

Via electronic mail (dhasegawa@cityofboise.org)

September 24, 2021

The Board of the Harris Ranch Community Infrastructure District No. 1 ("HRCID")
c/o David Hasegawa, District Manager
150 N. Capitol Blvd.
Boise, Idaho 83702

Re: Completeness Letter – 2007 Conservation Easement

Dear Members of the Board:

This letter is a follow-up to a request received for a detailed analysis of how the above payment request conforms to both the requirements of Title 50, Chapter 31 of Idaho Code (the "CID Act") and the District Development Agreement No. 1 for the Harris Ranch Community Infrastructure District No. 1 (the "Development Agreement"). As noted below, this request does meet the letter of the CID Act and the Development Agreement and is eligible for reimbursement.

Background

This payment request is associated with a conservation easement granted by Harris Family Limited Partnership (the "Partnership") dated November 28, 2007 and recorded as that certain Deed of Conservation Easement recorded in the records of Ada County as Instrument No. 108117302 on December 23, 2008 (the "Conservation Easement"). The Conservation Easement was granted in connection with that certain "Development Agreement Parkcenter Boulevard Extension to Warm Springs Avenue, Including the East Parkcenter Bridge dated July 29, 2005" (the "Bridge Agreement"), which permitted the construction of the East Parkcenter Bridge that, in turn, allowed for development of the real property located within the Harris Ranch Community Infrastructure District No. 1 (the "HRCID").

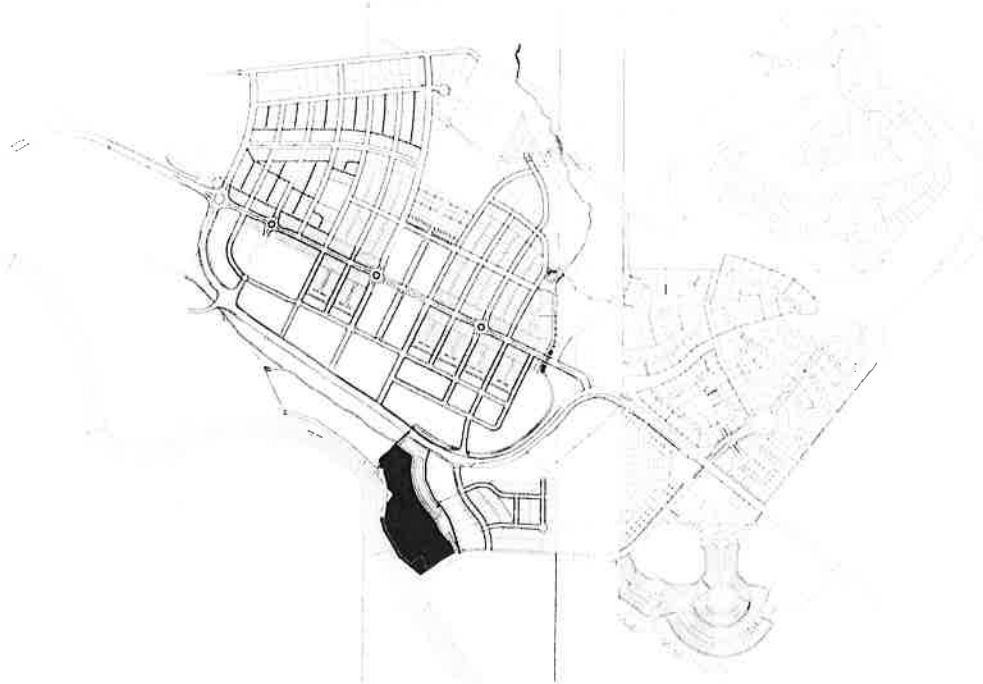
As noted in prior correspondence, the Bridge Agreement was a multi-party, public-private partnership that allowed for the construction of the East Parkcenter Bridge. Prior to that construction, vehicular access to the areas that include the HRCID was constrained and a traffic corridor in addition to E. Warm

Springs Ave. was required. In a nutshell, with the financial and real property contributions of the Partnership and the Barber Mill Company as identified in the Bridge Agreement, Ada County Highway District (“ACHD”) was able to move forward with the construction of the East Parkcenter Bridge. The Partnership’s contributions included a cash deposit of \$3,500,000 (ultimately repaid), as well as provision of certain wetlands areas required for wetlands mitigation for bridge construction.

As also noted in prior correspondence and in connection with certifications submitted with this letter:

- Neither the Partnership nor Barber Valley Development, Inc. (“BVD”) took state or federal income tax charitable deductions for the value of the real property subject to this payment request;
- Neither the Partnership nor BVD were repaid the \$7.00 per square foot reimbursement identified in Section 6.1(d) of the Bridge Agreement; and
- Neither the Partnership nor BVD retained any portion of the ~\$1,300,000 payment identified in Section 5.3 of the Bridge Agreement (as amended), with all of those payments (and more) going to a “Services Agreement” for wetlands development.

For reference, while this is not a scale drawing, the general location of the Conservation Easement is shown below:



Conformity with the Development Agreement

The Development Agreement provides the roadmap for reimbursement of eligible projects within HRCID. Much of the Development Agreement contemplates *construction* of projects; however, we know that the CID Act also permits the acquisition of real property interests. A review of the Development Agreement therefore must consider that there are no construction costs associated with this payment request – only the value of the real property.

Compliance with Applicable Codes. Per Section 2.1(b) of the Development Agreement, no construction was undertaken and no codes are applicable. Neither the Partnership nor BVD are aware of any construction or development code requirements that are implicated by the Conservation Easement.

Public Bidding. Section 2.2 requires conformity with public bidding requirements; however, because this is a request associated with an interest in real property, public bidding requirements do not apply.

Cost Review. Sections 2.3 and 3.2(a) require that all project costs be submitted to the District Engineer for review. No construction costs are part of this payment request; accordingly, there was no public bid and there is no cost review to be undertaken.

Prior Conveyance. The real property underlying the Conservation Easement remains in Partnership ownership; however, it is located in an easement in favor of a political subdivision of the State of Idaho. The Conservation Easement was originally conveyed to the Idaho Foundation for Parks and Lands (as “Holder”) with ACHD retaining third-party enforcement rights.¹ Thereafter, an Assignment and Assumption Agreement dated September 23, 2019 was executed and subsequently recorded on October 8, 2019 in Ada County as Instrument No. 2019-097428 (the “Assignment”).² This Assignment followed certification that the U.S. Army Corps had confirmed that The Wetlands Group, Inc. had completed its work and the requirements of the associated U.S. Army Corps Clean Water Act 404 Permit had been satisfied. As part of discussions to ensure permanent public interest and long-term maintenance, the Idaho Foundation for Parks and Lands assigned and the City of Boise accepted the rights of Holder pursuant to the Conservation Easement. Accordingly, the Conservation Easement is currently located in an easement in favor of a political subdivision of the State of Idaho. Per Sections 2.4 and 3.1(d) of the Development Agreement, any prior dedications are not a bar to reimbursement.

Conditions for Payment. Section 3.3 includes a number of conditions for payment, outlined below:

Item	Description	Status
(i)	Certificate of Engineers	Not applicable
(ii) , (v)	Evidence of public ownership	The Conservation Easement is located in an easement in favor of the City of Boise per the Assignment
(iii)	Environmental assessments	Not requested – no evidence of contamination; U.S. Army Corps has approved wetland construction
(iv)	Conveyance to public entity	Easement conveyed to City of Boise per the Assignment
(vi)	Assignment of warranties	Not applicable
(vii)	Acceptance letters	Assignment is executed by City of Boise, indicating its acceptance of the Conservation Easement
(viii)	Other documents requested by District Manager	None requested to developer’s knowledge

¹ A subsequent, unrecorded “Amendment No. 1 – Deed of Conservation Easement and Assignment of Third Party Enforcer” was executed, pursuant to which ACHD assigned its enforcement rights to The Wetlands Group, Inc. This document was not recorded and does not relate to ownership. A copy can be provided to CID Staff upon request.

² A true and accurate copy of the Assignment is attached as Exhibit A.

Conformity with the CID Act

This payment request is also eligible for reimbursement per the CID Act, as shown below:

Public Ownership. Section 50-3101(2) requires that community infrastructure must be owned by the state or a political subdivision. Per Section 50-3105(2), community infrastructure may be located in easements in favor of a political subdivision of the State of Idaho. Per the Assignment, the Conservation Easement is in favor of the City of Boise, meaning it is eligible under the public ownership rule.

Definition of Community Infrastructure. The Conservation Easement is eligible for reimbursement under the definition of community infrastructure. Section 50-3102(2) of the CID Act incorporates Section 67-8203(24), which includes “bank and shore protection and enhancement improvements,” as well as “[p]arks, open space and recreation areas...” The Conservation Easement qualifies under either definition.

Substantial Nexus and Direct or Indirect Benefit. Section 50-3102(2) requires that community infrastructure have a substantial nexus and a direct or indirect benefit to the district. The term substantial nexus is not defined in the CID Act; however, in its typical usage, this refers to the overlap between the development of the HRCID, the needs that development creates, and the role the project plays in satisfying those requirements. Whether there is a direct or indirect benefit is a very similar analysis.

In this case, the Conservation Easement is directly connected to the development of all of the real property located in the HRCID. Without the wetland mitigation provided by the Conservation Easement, the East Parkcenter Bridge could not have been constructed and development in the HRCID could not have gone forward—a direct nexus to the development of the HRCID and a clear benefit to the HRCID. In addition, because of the Conservation Easement’s location immediately south of E. Warm Springs Ave., it provides open space and wildlife habitat that is a direct benefit to the HRCID residents. The Conservation Easement is accessible via the Greenbelt and the Dallas Harris Legacy Pathway, shown below:



Source: Google Earth imagery


Ongoing benefit to the HRCID is ensured due to the easement in favor of the City of Boise that was provided with the Assignment, discussed above.

Fronting Individual Single-Family Residential Lots. The “fronting” standard is not applicable to this payment request.

Conclusion

We believe that the Conservation Easement is a clear benefit to the HRCID as it provides additional open space, trail areas, and wetland as well as wildlife habitat. It has a direct nexus to the development of HRCID in that it was part of the original agreement that allowed the HRCID to be developed in the first place. This request is eligible for reimbursement under the CID Act and the Development Agreement.

Very truly yours,



T. Hethe Clark

HC/bdb

c: CID Board Members
CID Staff (Jim Pardy (CID Engineer), Rob Lockward (CID Counsel))
Client

EXHIBIT A

After Recording, Return To:

ACCOMMODATION

FOR RECORDING INFORMATION

ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "**Assignment**"), dated effective as of 9/23 2019, (the "**Effective Date**") is made between the Idaho Foundation for Parks and Lands, Inc., an Idaho corporation ("**Assignor**"), and the City of Boise City, a body corporate and politic in the state of Idaho, by and through its Department of Parks and Recreation ("**Assignee**"). Assignor and Assignee may be referred to herein as a "Party" or "Parties", as the case may be.

RECITALS

A. On November 28, 2007, Assignor (as "Holder") entered into that certain Deed of Conservation Easement recorded on October 23, 2008 in the records of Ada County as Instrument No. 108117302 (the "**Conservation Easement**"), with Harris Family Limited Partnership, an Idaho limited partnership (as "**Grantor**") and the Ada County Highway District, a body corporate and politic ("**ACHD**"), having a third-party right of enforcement.

B. In April 2010, the parties to the Conservation Easement entered into an Amendment No. 1 to Deed of Conservation Easement and Assignment of Third-Party Enforcer (the "**First Amendment**"). The First Amendment assigned certain third-party enforcement rights to The Wetlands Group, LLC, an Idaho limited liability company (the "**Wetlands Group**") in connection with U.S. Army Corps Clean Water Act 404 Permit #NWW-2006-615 B01 (the "**Permit**").

C. By letter dated January 17, 2014, the U.S. Army Corps confirmed that the requirements under the Permit have been satisfied and Grantor has assumed long-term maintenance responsibility for the site.

D. Pursuant to Section V of the Conservation Easement, Holder of the Conservation Easement may assign its interest with thirty (30) days' prior written notice.

E. In connection with the arrangements associated with long-term maintenance of the Conservation Easement, Assignor now desires to assign its rights, title and interest in the Conservation Easement (as amended by the First Amendment), and Assignee desires to accept and assume said responsibilities, as of the Effective Date.

NOW, THEREFORE, for the recitals set forth above, which are incorporated herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties do hereby agree as follows:

1. Assignment. Pursuant to Section V of the Conservation Easement, Assignor hereby grants, conveys, assigns, and transfers to Assignee all of Assignor's right, title, and interest in the Agreement, together with any and all rights and appurtenances thereto in any way belonging to Assignor.

2. Acceptance and Assumption. Assignee hereby accepts and assumes all of Assignor's right, title and interest in the Conservation Easement and First Amendment and agrees to all of the restrictions, rights, and provisions set forth therein, and agrees to assume all liabilities of "Holder" under

After Recording, Return To



ACCOMMODATION

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ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "**Assignment**"), dated effective as of 9/23, 2019, (the "**Effective Date**") is made between the Idaho Foundation for Parks and Lands, Inc., an Idaho corporation ("**Assignor**"), and the City of Boise City, a body corporate and politic in the state of Idaho, by and through its Department of Parks and Recreation ("**Assignee**"). Assignor and Assignee may be referred to herein as a "Party" or "Parties", as the case may be.

RECITALS

A. On November 28, 2007, Assignor (as "Holder") entered into that certain Deed of Conservation Easement recorded on October 23, 2008 in the records of Ada County as Instrument No. 108117302 (the "**Conservation Easement**"), with Harris Family Limited Partnership, an Idaho limited partnership (as "**Grantor**") and the Ada County Highway District, a body corporate and politic ("**ACHD**"), having a third-party right of enforcement.

B. In April 2010, the parties to the Conservation Easement entered into an Amendment No. 1 to Deed of Conservation Easement and Assignment of Third-Party Enforcer (the "**First Amendment**"). The First Amendment assigned certain third-party enforcement rights to The Wetlands Group, LLC, an Idaho limited liability company (the "**Wetlands Group**") in connection with U.S. Army Corps Clean Water Act 404 Permit #NWW-2006-615 B01 (the "**Permit**").

C. By letter dated January 17, 2014, the U.S. Army Corps confirmed that the requirements under the Permit have been satisfied and Grantor has assumed long-term maintenance responsibility for the site.

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E. In connection with the arrangements associated with long-term maintenance of the Conservation Easement, Assignor now desires to assign its rights, title and interest in the Conservation Easement (as amended by the First Amendment), and Assignee desires to accept and assume said responsibilities, as of the Effective Date.

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1. **Assignment**. Pursuant to Section V of the Conservation Easement, Assignor hereby grants, conveys, assigns, and transfers to Assignee all of Assignor's right, title, and interest in the Agreement, together with any and all rights and appurtenances thereto in any way belonging to Assignor.

2. **Acceptance and Assumption**. Assignee hereby accepts and assumes all of Assignor's right, title and interest in the Conservation Easement and First Amendment and agrees to all of the restrictions, rights, and provisions set forth therein, and agrees to assume all liabilities of "Holder" under

ELECTRONICALLY RECORDED - DO NOT REMOVE THE COUNTY STAMPED FIRST PAGE AS IT IS NOW INCORPORATED AS PART OF THE ORIGINAL DOCUMENT.

said instruments. This Assignment shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, successors in interest, and assigns.

3. Additional Acts. The Parties agree to execute such other documents and perform such other acts as may be necessary to effectuate this Assignment.

4. Entire Agreement. This Assignment constitutes the entire agreement of the Parties relating to the subject matter hereof.

5. Counterparts. This Assignment may be executed in two or more counterparts, each of which shall be deemed an original copy, and all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, the Parties hereto have caused this Assignment to be effective as of the Effective Date.

ASSIGNOR:

IDAHO FOUNDATION FOR PARKS AND LANDS, INC.,
an Idaho corporation

By: Sharon Hubler
Name: Sharon Hubler
Title: Vice President

ASSIGNEE:

CITY OF BOISE CITY

David H. Bieter
David H. Bieter, Mayor

Attest:

Lynda Lowry
Lynda Lowry, Ex Officio City Clerk

[notary acknowledgments on following page]

STATE OF IDAHO)
) ss
County of Ada)

On this 15 day of July, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared Sharon Hubler, known or identified to me to be the Vice President of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



[Signature]
Notary Public for Idaho
Residing at Meredon, ID
My commission expires: 6/23/20

STATE OF IDAHO)
) ss.
County of Ada)

On this 23rd day of September, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared David H. Bieter and Lynda Riley, known or identified to me to be the Mayor and Ex-Officio City Clerk of Boise City Idaho, the individuals who executed the instrument on behalf of Boise City, and acknowledged to me that such persons executed the same

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Idaho
Residing at Boise, ID
My commission expires: 12/16/20

**CERTIFICATE OF HARRIS FAMILY LIMITED PARTNERSHIP
AND BARBER VALLEY DEVELOPMENT, INC.**

The undersigned, Harris Family Limited Partnership (the "Partnership") and Barber Valley Development, Inc. ("Barber Valley Development"), for purposes of the payment application requested identified as Project ID No. GO20-7 (the "Project"), hereby certify as follows:

1. The Partnership was a party to that certain Development Agreement – Parkcenter Boulevard Extension to Warm Springs Avenue, including the East Parkcenter Bridge, entered into July 29, 2005, as subsequently amended (the "Development Agreement"). Pursuant to the Development Agreement, the Partnership made certain financial contributions and commitments, as well as contributions of real property to allow for wetlands mitigation in association with the development of the East Parkcenter Bridge.

2. The Project was a result of efforts undertaken pursuant to the Development Agreement, which allowed the East Parkcenter Bridge to be constructed and in turn permitted development of property within Harris Ranch Community Infrastructure District No. 1.

3. Neither the Partnership nor Barber Valley Development have received a federal or state charitable income tax deduction associated with the Project or the real property included within the Project.

4. Neither the Partnership nor Barber Valley Development have undertaken vertical development within Harris Ranch subject to impact fees. Accordingly, neither the Partnership nor Barber Valley Development received impact fee credits from the Ada County Highway District ("ACHD") for the value of the real property associated with the Project.

5. Neither the Partnership nor Barber Valley Development received reimbursement at a rate of \$7.00 per square foot from ACHD for the real property that is associated with the Project. The Bridge project at the time was over budget and reimbursement would have put it in further jeopardy.

6. Neither the Partnership nor Barber Valley Development retained the approximately \$1,300,000.00 payment from ACHD identified in Section 5.3 of the Development Agreement, as amended by the First Amendment to Development Agreement dated November 28, 2007, which states: "Payment by ACHD to Harris Family Limited Partnership of such sum shall be made at such times as Harris Family Limited Partnership is required to make payments under the Services Agreement," referring to the agreement required for wetlands development. This agreement was ultimately entered into with The Wetlands Group, Inc. Pursuant to this agreement, the Partnership paid to The Wetlands Group, Inc. \$1,319,334.87, an amount in excess of what was identified in the Development Agreement and actually reimbursed by ACHD to the Partnership.

7. An initial contribution by the Partnership to ACHD of \$3,500,000.00 was provided in order help allow the East Parkcenter Bridge project to get underway. This amount was subsequently reimbursed by ACHD. No additional cash payments related to the Project were received by the Partnership or Barber Valley Development from ACHD.

(The remainder of this page is intentionally left blank.)

**CERTIFICATE OF THE HARRIS FAMILY LIMITED PARTNERSHIP AND
BARBER VALLEY DEVELOPMENT, INC. – Project ID No. GO20-7**

– Page 1

DATED as of the 23 day of September 2021.

HARRIS FAMILY LIMITED PARTNERSHIP

By: Harris Management, LLC

Its: General Partner

By: Felicia Burkhalter
Felicia Burkhalter, Member/Manager

By: Mildred H. Davis
Mildred H. Davis, Member/Manager

By: Brian R. Harris
Brian R. Harris, Member Manager

BARBER VALLEY DEVELOPMENT, INC.

By: Douglas E. Fowler
Douglas E. Fowler, President

**CERTIFICATE OF THE HARRIS FAMILY LIMITED PARTNERSHIP AND
BARBER VALLEY DEVELOPMENT, INC. – Project ID No. GO20-7**

– Page 2

After Recording, Return To:

ACCOMMODATION

FOR RECORDING INFORMATION

ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "**Assignment**"), dated effective as of 9/23, 2019, (the "**Effective Date**") is made between the Idaho Foundation for Parks and Lands, Inc., an Idaho corporation ("**Assignor**"), and the City of Boise City, a body corporate and politic in the state of Idaho, by and through its Department of Parks and Recreation ("**Assignee**"). Assignor and Assignee may be referred to herein as a "Party" or "Parties", as the case may be.

RECITALS

A. On November 28, 2007, Assignor (as "Holder") entered into that certain Deed of Conservation Easement recorded on October 23, 2008 in the records of Ada County as Instrument No. 108117302 (the "**Conservation Easement**"), with Harris Family Limited Partnership, an Idaho limited partnership (as "**Grantor**") and the Ada County Highway District, a body corporate and politic ("**ACHD**"), having a third-party right of enforcement.

B. In April 2010, the parties to the Conservation Easement entered into an Amendment No. 1 to Deed of Conservation Easement and Assignment of Third-Party Enforcer (the "**First Amendment**"). The First Amendment assigned certain third-party enforcement rights to The Wetlands Group, LLC, an Idaho limited liability company (the "**Wetlands Group**") in connection with U.S. Army Corps Clean Water Act 404 Permit #NWWW-2006-615 B01 (the "**Permit**").

C. By letter dated January 17, 2014, the U.S. Army Corps confirmed that the requirements under the Permit have been satisfied and Grantor has assumed long-term maintenance responsibility for the site.

D. Pursuant to Section V of the Conservation Easement, Holder of the Conservation Easement may assign its interest with thirty (30) days' prior written notice.

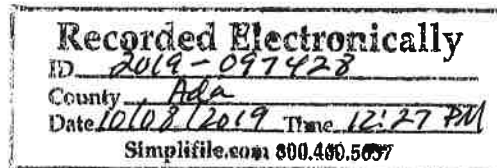
E. In connection with the arrangements associated with long-term maintenance of the Conservation Easement, Assignor now desires to assign its rights, title and interest in the Conservation Easement (as amended by the First Amendment), and Assignee desires to accept and assume said responsibilities, as of the Effective Date.

NOW, THEREFORE, for the recitals set forth above, which are incorporated herein, and *other* good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties do hereby agree as follows:

1. Assignment. Pursuant to Section V of the Conservation Easement, Assignor hereby grants, conveys, assigns, and transfers to Assignee all of Assignor's right, title, and interest in the Agreement, together with any and all rights and appurtenances thereto in any way belonging to Assignor.

2. Acceptance and Assumption. Assignee hereby accepts and assumes all of Assignor's right, title and interest in the Conservation Easement and First Amendment and agrees to all of the restrictions, rights, and provisions set forth therein, and agrees to assume all liabilities of "Holder" under

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E. In connection with the arrangements associated with long-term maintenance of the Conservation Easement, Assignor now desires to assign its rights, title and interest in the Conservation Easement (as amended by the First Amendment), and Assignee desires to accept and assume said responsibilities, as of the Effective Date.

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2. Acceptance and Assumption. Assignee hereby accepts and assumes all of Assignor's right, title and interest in the Conservation Easement and First Amendment and agrees to all of the restrictions, rights, and provisions set forth therein, and agrees to assume all liabilities of "Holder" under

ELECTRONICALLY RECORDED - DO NOT REMOVE THE COUNTY STAMPED FIRST PAGE AS IT IS NOW INCORPORATED AS PART OF THE ORIGINAL DOCUMENT.

STATE OF IDAHO)
) ss.
County of Ada)

On this 15 day of July, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared Sharon Hubler, known or identified to me to be the Vice President of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



[Signature]
Notary Public for Idaho
Residing at Meridian, ID
My commission expires: 12/23/20

STATE OF IDAHO)
) ss.
County of Ada)

On this 23rd day of September, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared David H. Bieter and Jade Riley, known or identified to me to be the Mayor and Ex-Officio City Clerk of Boise City, Idaho, the individuals who executed the instrument on behalf of Boise City, and acknowledged to me that such persons executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Idaho
Residing at Boise, ID
My commission expires: 12/16/20

said instruments. This Assignment shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, successors in interest, and assigns.

3. Additional Acts. The Parties agree to execute such other documents and perform such other acts as may be necessary to effectuate this Assignment.

4. Entire Agreement. This Assignment constitutes the entire agreement of the Parties relating to the subject matter hereof.

5. Counterparts. This Assignment may be executed in two or more counterparts, each of which shall be deemed an original copy, and all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, the Parties hereto have caused this Assignment to be effective as of the Effective Date.

ASSIGNOR:

IDAHO FOUNDATION FOR PARKS AND LANDS, INC.,
an Idaho corporation

By: Sharon Hubler
Name: Sharon Hubler
Title: Vice President

ASSIGNEE:

CITY OF BOISE CITY

David H. Bieter
David H. Bieter, Mayor

Attest:

Lynda Lowry
Lynda Lowry, Ex Officio City Clerk

[notary acknowledgments on following page]



DEED OF CONSERVATION EASEMENT

To all future owners of the property described herein located in Ada County, Idaho:

This DEED OF CONSERVATION EASEMENT ("Conservation Easement") is made and entered into this 28th day of November, 2007, by and between Harris Family Limited Partnership, an Idaho limited liability partnership ("Grantor"), whose address is c/o LeNir, Ltd. 4940 Mill Station Drive, Boise, Idaho 83716 and the Idaho Foundation for Parks and Lands, Inc., an Idaho nonprofit corporation ("Holder"), whose address is 5657 Warm Springs Avenue, Boise, Idaho 83716, and the Ada County Highway District, a body corporate and politic in the state of Idaho ("ACHD"), whose address is 3775 N. Adams Street, Garden City, Idaho 83714-6499.

RECITALS

A. The development of the East ParkCenter Bridge in Ada County, Idaho is subject to the regulatory jurisdiction of the United States Army Corps of Engineers (the "Corps").

B. The Army Corps Clean Water Act (the "CWA") 404 Permit #NWW-2006-615-B01 (the "Permit"), a copy of which is attached hereto and incorporated herein by reference as Exhibit A, authorizes certain activities that affect waters of the United States.

C. The Permit requires that ACHD preserve and protect the wetland functions of certain real property identified in the Permit by keeping it in substantially the condition that is specified by the East ParkCenter Bridge Wetlands Mitigation Plan and required by the Permit (the "Permitted Condition").

D. Grantor is the owner of real property more particularly described in Exhibit B attached hereto and incorporated herein (the "Property").

E. Grantor has agreed with ACHD pursuant to that certain Development Agreement dated July 29, 2005, as amended by that certain First Amendment to Development Agreement dated November 28, 2007 and consideration therein, that Grantor will convey to Holder a conservation easement placing certain limitations on the use of the Property and affirmative obligations on the Holder for the protection of the wetlands functions of the Property, and in order that the Property shall remain substantially in its Permitted Condition forever as may be modified in accordance with the Permit or a Corps-approved mitigation plan.

F. Holder, as a charitable corporation organized under the laws of the state of Idaho, and possessing the authority to hold this easement, desires to accept the conservation easement, including covenants and agreements, on, over, under and across the Property.

G. ACHD, as the holder of the Permit, desires a third-party right of enforcement of this Conservation Easement pursuant to Idaho Code Section 55-2103 (1)(c).

H. The state of Idaho has recognized the importance and validity of conservation easements by its enactment of the Uniform Conservation Easement Act, Idaho Code Sections 55-2101 through 2109, under which this Conservation Easement is created.

GRANT

NOW THEREFORE, for the foregoing consideration, and in further consideration of the restrictions, rights and agreements herein, Grantor conveys to Holder a conservation easement on, over, under, and across the Property, together with access, in perpetuity, consisting of and subject to the rights, conditions, and restrictions enumerated below and those interests of record as of the date of this Conservation Easement first written above. Holder accepts the Conservation Easement and agrees to all attendant terms and conditions as further provided herein:

I. **PURPOSES/RIGHTS OF HOLDER.** It is the purpose of this Conservation Easement to assure that the Property will be retained forever substantially in its Permitted Condition and to prevent any use of the Property that will impair or interfere with the existing wetland functions on the Property. To carry out this purpose, the following rights are conveyed to the Holder:

A. To identify, preserve, and protect wetlands, and in consultation with Grantor, to enhance the natural and ecological features of the Property, including without limitation topography, soil, hydrology, vegetation, and wildlife;

B. To enter upon the Property at reasonable times to enforce the rights herein granted and to observe, study, and make scientific observation of the Property, upon prior notice to the Grantor, its heirs, successors, or assigns, in a manner that will not unreasonably interfere with the use and quiet enjoyment of the Property by Grantor, its heirs, successors or assigns at the time of entry; and

C. To enjoin any activity on or use of the Property that is inconsistent with the purpose of this Conservation Easement and to enforce the restoration of such areas or features of the Property that may be damaged by any inconsistent activity or use.

II. **RESTRICTIONS.** This Conservation Easement prohibits and limits the following activity on, over, under, and across the Property, except as otherwise provided herein and by the Permit or a Corps-approved mitigation plan:

A. Changing, disturbing, altering, or impairing the natural riparian ecosystem and other natural, ecological or wildlife features or values;

B. Construction or placing buildings, roads, signs, billboards, or other advertising, utilities, or other structures;

C. Dumping or placing of soil or other substances or material as landfill, or dumping or placing trash, waste, or other unsightly or offensive materials;

D. Removal or destruction of live trees, shrubs, or other vegetation, except for the removal of noxious or exotic invasive plant species;

E. Excavation, dredging, or removal of loam, peat, gravel, soil, rock, or other material substance in such manner as to affect the surface;

F. Agricultural use, industrial use, or commercial use;

G. Using herbicides or pesticides without prior consent of Holder or designated third-party; and

H. Any other use of, or activity on, the Property that is or may become inconsistent with the purposes of this grant, the Permit, a Corps-approved mitigation plan, the preservation of the Property substantially in its Permitted Condition, or the protection of its environment is prohibited.

III. USES AND PRACTICES CONSISTENT WITH THE CONSERVATION EASEMENT. The following uses and practices upon the Property, though not exhaustive, are consistent with and shall be permitted by this Conservation Easement, except for the requirement of prior approval by the Holder or its successors where such requirement is expressly provided herein:

A. Landscaping to prevent severe erosion or damage to the Property, provided that such landscaping is consistent with preserving the Permitted Condition of the Property. Landscaping shall be coordinated with and approved by Holder, or performed in accordance with a mitigation plan approved by the Corps;

B. Pruning trees and shrubs to prevent health and safety hazards, including but not limited to fire hazards, site obstructions, and road obstructions. Pruning shall be coordinated with and approved by Holder, or performed in accordance with a Corps-approved mitigation plan;

C. Any and all construction and maintenance work required by a mitigation plan approved by the Corps; and

D. All other acts or uses not prohibited by this Conservation Easement, which are consistent with the conservation purposes of this grant.

IV. ENFORCEMENT.

A. Grantor intends that enforcement of the Permit and provisions of this Conservation Easement shall be at the discretion of Holder, and that Holder's failure to exercise its right under this Conservation Easement in the event of any breach of this Conservation Easement by the Grantor shall not be deemed or construed to be a waiver of Holder's enforcement rights under this Conservation Easement in the event of any subsequent breach.

B. If Grantor violates the terms of this Conservation Easement, Holder shall have all remedies available at law and equity, including without limitation the right to seek an injunction with respect to such activity and to cause restoration to that portion of the Property affected by such activity to the condition that existed prior to the undertaking the prohibited activity.

C. Holder will pay all costs associated with its obligation to preserve and protect in perpetuity the natural, ecological, open space and wetland values of the Property, including costs associated with monitoring compliance with the terms of this Conservation Easement, but excluding costs associated with bringing the Property into compliance with the Permit and achieving a success point pursuant to the Permit or a Corps-approved mitigation plan, which shall be the sole responsibility of Grantor. Grantor, however, intends that any costs incurred by Holder in enforcing, judicially or otherwise, the terms and restrictions of this Conservation Easement against Grantor, its successors, assigns, or authorized agents, shall be born by Grantor, its successors, assigns, or authorized agents.

D. ACHD shall have a third-party right of enforcement under this Conservation Easement as provided in Idaho Code § 55-2102(2) and § 55-2103(1) (c), and may bring an enforcement action against Grantor, its heirs, successors, or assigns, or the Holder, its heirs, successors, or assigns, for any actions by the respective party for any violation of this Conservation Easement, the Permit, or applicable law. Without limiting the foregoing, in the event of a violation of this Conservation Easement by either Grantor or by Holder, ACHD shall immediately have the right to take all steps reasonably and necessary to ensure compliance with the Permit and/or a Corps-approved mitigation plan for the Property, including, without limitation, taking temporary possession of the Property to enable ACHD to secure any maintenance required to be in compliance with the Permit and/or a Corps-approved mitigation plan. In connection with the foregoing, in the event of notice by the Corps to ACHD that the Property is not in compliance with the Permit and/or a Corps-approved mitigation plan, Grantor or Holder, as appropriate and necessary, shall grant a power of attorney to ACHD authorizing ACHD to take any steps necessary to secure any maintenance or construction required to bring the Property into compliance with this Conservation Easement, the Permit, and/or a Corps-approved mitigation plan for the Property. In addition to all other remedies set forth in this Section, if Grantor or Holder violate the terms of this Conservation Easement, ACHD shall have all other remedies available at law and equity, including without limitation the right to seek an injunction with respect to such activity and to cause restoration to that portion of the Property affected by any activity to the condition that existed prior to the undertaking the prohibited activity.

V. **ASSIGNMENT.** Holder may assign its interest in this Conservation Easement to any qualified holder as defined under Idaho Code, Section 55-2101(2), but only upon 30 (thirty) days prior written notice to Grantor, ACHD and the Corps. As a condition of such transfer, the transferee shall agree to all of the restrictions, rights, and provisions herein, shall fully assume all liabilities of Holder hereunder, and shall continue to carry out the purpose of this Conservation Easement. In the event that Holder is voluntarily or involuntarily dissolved without having assigned this Conservation Easement, all of Holder's right, title, and interest in and to this Conservation Easement shall be deemed automatically transferred and assigned to ACHD, which shall, in turn, be obligated to either (i) assume in writing all of Holder's obligations and responsibilities under this Conservation Easement, or (ii) assign the Conservation Easement to a qualified holder as defined in Idaho Code § 55-2101(2).

VI. GRANTOR'S TRANSFER OF THE PROPERTY.

A. This Conservation Easement shall run with and burden title to the Property in perpetuity for the benefit of the Holder or its assigns and successors, and shall bind Grantor's heirs, successors or assigns.

B. If Holder, its heirs, successors, or assigns, acquire fee title to the Property from Grantor, its heirs, successors, or assigns, it is agreed that the easement will not merge into the dominant estate. Rather, the restrictions, responsibilities, and rights of the Grantor will pass to the Holder upon taking title to the Property. This instrument will continue to be a conservation deed restriction on the Property, subject to all rights, restrictions, and purposes described herein.

C. Grantor shall be responsible for construction, monitoring, and maintenance, consistent with the Corps-approved mitigation plan and Permit until the wetlands have met its performance standards as specified in the mitigation plan. After that time, Holder will assume long-term maintenance of the site.

VII. REVOKE, RELEASE, ALTER, AMEND. This Conservation Easement may be amended, altered, released, or revoked only by written agreement between the parties, their heirs, assigns, or successors. Such an agreement shall be filed in the public records of Ada County, Idaho.

VIII. EXTINGUISHMENT AND PROCEEDS. Upon the recordation hereof, this Conservation Easement constitutes a real property interest immediately vested in Holder. In the event that a subsequent unexpected change in the conditions surrounding the Property make impossible or impracticable the continued use of all or a portion of the Property for the conservation purposes established herein, such that the conservation restrictions contained in this Conservation Easement are extinguished for all or such portion of the Property by judicial proceeding, and all or such portion of the Property is sold, exchanged or involuntarily converted following extinguishment (including but not limited to the exercise of eminent domain), Holder shall use its share of any proceeds it receives to purchase substitute conservation lands, to the extent such proceeds allow, which shall be subject to the same terms and conditions of the this Conservation Easement and Permit.

IX. TAXES AND OTHER ASSESSMENTS. Grantor shall pay all real property taxes and other assessments levied by competent authority on the Property.

X. WARRANTY. This Conservation Easement is made with general warranty of title. Grantor owns the unencumbered Property in fee simple, and has all requisite power and authority to convey the interest herein.

XI. SEVERABILITY. If any part of this Conservation Easement is found to be void or unenforceable by a court of competent jurisdiction, the remainder shall continue in full force and effect.

XII. NOTICES. Any notice required to be given hereunder shall be in writing and shall be deemed effectively given: (a) upon personal delivery to the party to be notified, (b) when sent by confirmed electronic mail or facsimile if sent during normal business hours of the recipient; if

not, then on the next business day, (c) four (4) days after having been sent by prepaid registered or certified mail, or (d) one (1) day after deposit with a nationally recognized overnight courier, specifying next day delivery, with written verification of receipt. All communications shall be to the following addresses:

If to Grantor: Harris Family Limited Partnership
Attn: Doug Fowler, LeNir, Ltd.
4940 Mill Station Drive
Boise, ID 83716
Telephone: (208) 344-1131
Facsimile: (208) 344-1148

If to ACHD: Ada County Highway District
Attn: Director
3775 N. Adams Street
Garden City, Idaho 83714-6499
Telephone: (208) 387-6180
Facsimile: (208) 387-6393

If to the Holder: Idaho Foundation for Parks and Lands, Inc.
Attn: Sharon Hubler
5657 Warm Springs Avenue
Boise, ID 83716
Telephone: (208) 344-7141
Facsimile: (208) 344-5910

All notices provided to Grantor shall be provided with a copy of notice to ACHD, and all notices provided to ACHD shall be provided with a copy of notice to Grantor.

XIII. EFFECTIVE UPON RECORDING. This Conservation Easement shall be effective upon recording. The Holder shall record this instrument in a timely fashion in the official records of Ada County, Idaho, and may re-record it at any time as may be required to preserve Holder's rights in this Conservation Easement.

[Signature page follows.]

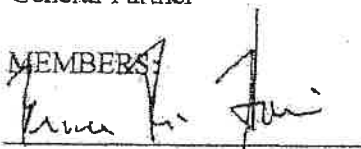
IN WITNESS WHEREOF, the parties have executed this Conservation Easement as of the date first written above.

GRANTOR


HARRIS FAMILY LIMITED
PARTNERSHIP, an Idaho limited partnership

By: Harris Management Company, LLC, its
General Partner


MEMBERS



Brian R. Harris
Class A



Mildred H. Davis
Class B

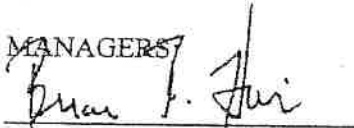


Felicia H. Burkhalter
Class C

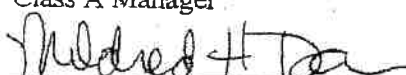


Alta M. Harris
Class D

MANAGERS



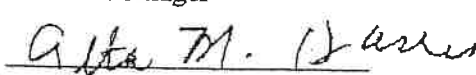
Brian R. Harris
Class A Manager



Mildred H. Davis
Class B Manager



Felicia H. Burkhalter
Class C Manager



Alta M. Harris
Class D Manager

HOLDER

Idaho Foundation for Parks and Lands, Inc.

By: [Signature]
Its: President

ACHD

Ada County Highway District

By: [Signature]
Its: President

[Notary acknowledgments follow.]

STATE OF IDAHO)
) ss.
County of Ada)

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Brian R. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

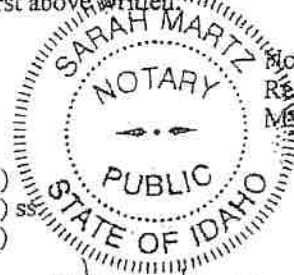
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Mildred H. Davis, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

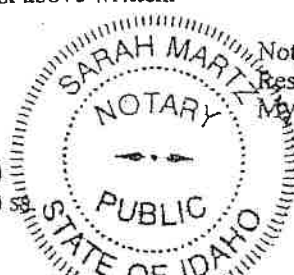


Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
) ss.
County of Ada)

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Felicia H. Burkhalter, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



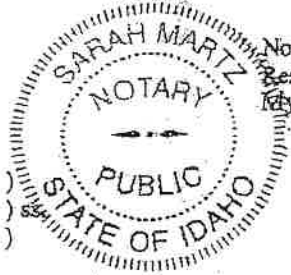
Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)

County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Alta M. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

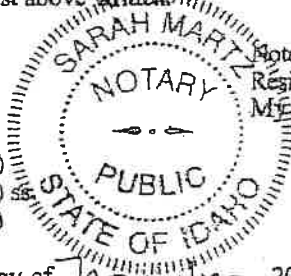


Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Don K. Weilmunster known or identified to me to be the President of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

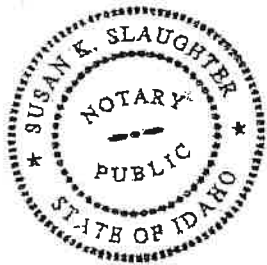


Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
County of Ada)

On this 28th day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared John S. Franco known or identified to me to be the President of the Ada County Highway District, a body corporate and politic, who executed the instrument on behalf of said entity, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Susan K. Slaughter
Residing at Boise, Idaho
My commission expires: 4-8-2009

DEPARTMENT OF THE ARMY PERMIT

Permittee: Ada County Highway District

Permit Number: NWW-2006-615-B01

Issuing Office: Walla Walla District

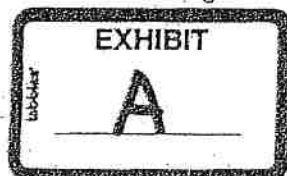
NOTE: The term "you" and its derivatives, as used in this permit, means the permittee or any future transferee. The term "this office" refers to the appropriate district or division office of the Corps of Engineers having jurisdiction over the permitted activity or the appropriate official acting under the authority of the commanding officer.

You are authorized to perform work in accordance with the terms and conditions specified below.

Project Description:

Discharge 15,125 cubic yards of concrete, rock riprap, gravel fill, pit run fill, native dirt fill, bedding gravel, asphalt and structural steel into 2.40 acres of wetlands (emergent 0.9 acre; scrub/shrub 0.9 acre; forested 0.60 acre) adjacent to Logger's Creek, the Boise River and Walling Ditch. Work would also impact 0.04 acre of open channel on Logger's Creek and temporary fills from the construction of equipment pads would impact 0.21 acre of open water in the Boise River. Project is to construct the East Park Center Bridge. Specific discharges authorized for this project are as follows:

- Discharge 557 cubic yards of concrete, rock, earth fill and structural steel into Logger's Creek (0.04 acre open water) and adjacent wetlands (0.03 acre) to install a 36- by 178-foot pre-cast Con/Span arch culvert. Discharge 338 cubic yards of gravel fill material with two 48- by 50-foot culverts into Logger's Creek to install a temporary equipment access road. This temporary access road would be located in the same location as the proposed arch culvert.
- Discharge 120 cubic yards of pre-cast concrete into the Boise River to install two temporary construction tower fills, one measuring 24.5- by 80-feet and the other measuring 20- by 75-feet (open water impacts 0.09 acre; 0.02 acre wetlands). Discharge 910 cubic yards of gravel fill material in the Boise River to construct a temporary crane equipment pad (50- by 80-feet and 15- by 75-feet) along the north bank of the river (open water 0.12 acre; 0.01 acre wetlands). The fill would be contained within either a steel sheet pile wall or a concrete barrier wall.
- Discharge 250 cubic yards of concrete, earthen fill material, rock riprap and structural steel into 0.02 acre of scrub-shrub wetlands to construct Bridge Abutment #2, as shown on Sheet 6 of the drawings.
- Excavate 1,300 cubic yards of native fill material from 0.5 acre of scrub/shrub and forested wetlands and discharge 300 cubic yards of reinforced turf into the same wetland area to create an overflow channel.
- Discharge 519 cubic yards of gravel fill and concrete into wetlands (0.07 acre) to construct pathway F, as shown on Sheet 7 of the drawings.
- Discharge 350 cubic yards of gravel fill material into wetlands (0.04 acre) to construct pathway G, as shown on Sheet 7 of the drawings.



- Discharge 2,796 cubic yards of gravel fill and asphalt into wetlands (0.35 acre) to construct pathway H, as shown on Sheets 8 and 9 of the drawings.
- Discharge 500 cubic yards of native dirt fill into 0.81 acre of wetlands associated with the realignment and back filling of 850 linear feet of Walling Ditch.
- Discharge 583 cubic yards of concrete, rock riprap and pit run fill material into 0.06 acre of wetlands associated with the construction of a 101- by 76-foot span bridge with concrete abutments and wing walls over the re-aligned Walling Ditch.
- Discharge 500 cubic yards of bedding gravel and native dirt fill into 0.04 acre of wetlands to install a buried sewer line. Wetlands disturbed would be restored to pre-construction conditions.
- Discharge 150 cubic yards of gravel fill material into 0.04 acre of wetlands to install a temporary equipment construction access in the Walling Ditch.
- Discharge 8,500 cubic yards of pit run fill material and asphalt into 0.52 acre of wetlands to construct the roadway from the new Walling Ditch Bridge to the connection with existing Warm Springs Avenue.
- Discharge 4 cubic yards of native dirt fill and rock riprap to install a storm water outfall along the south bank of the Boise River.
- Discharge 30 cubic yards of native dirt fill and concrete into an unnamed ditch to replace an existing 36-inch diameter culvert on Warm Spring Avenue with twin 36-inch diameter culverts with concrete headwalls.

THE PROJECT SHALL BE CONSTRUCTED ACCORDING TO THE ENCLOSED PLANS AND DRAWINGS (SHEETS 1 THROUGH 12)

Project Location:

Loggers Creek, Boise River, Walling Ditch, unnamed drainage ditch and adjacent wetlands, in the SW ¼ of Section 19, Township 3 North, Range 3 East, approximately 5 miles east of Boise, in Ada County, Idaho.

Permit Conditions:

General Conditions:

1. The time limit for completing the work authorized ends on October 26, 2010. If you find that you need more time to complete the authorized activity, submit your request for a time extension to this office for consideration at least one month before the above date is reached.
2. You must maintain the activity authorized by this permit in good condition and in conformance with the terms and conditions of this permit. You are not relieved of this requirement if you abandon the permitted activity, although you may make a good faith transfer to a third party in compliance with General Condition 4 below. Should you wish to cease to maintain the authorized activity or should you desire to abandon it without a good faith transfer, you must obtain a modification from this permit from this office, which may require restoration of the area.

3. If you discover any previously unknown historic or archeological remains while accomplishing the activity authorized by this permit, you must immediately notify this office of what you have found. We will initiate the Federal and state coordination required to determine if the remains warrant a recovery effort or if the site is eligible for listing in the National Register of Historic Places.
4. If you sell the property associated with this permit, you must obtain the signature of the new owner in the space provided and forward a copy of the permit to this office to validate the transfer of this authorization.
5. If a conditioned water quality certification has been issued for your project, you must comply with the conditions specified in the certification as special conditions to this permit. For your convenience, a copy of the certification is attached if it contains such conditions.
6. You must allow representatives from this office to inspect the authorized activity at any time deemed necessary to ensure that it is being or has been accomplished with the terms and conditions of your permit.

Special Conditions:

1. The permittee shall implement the May 2007 mitigation plan entitled "East Park Center Bridge Wetland Mitigation Site, Boise, Idaho" concurrent with project construction to compensate for the loss of 2.4 acres of wetlands.
2. The permittee shall accomplish the following regarding the conservation easement:
 - a. Provide the Corps of Engineers with a copy of the draft conservation easement and obtain written approval of the draft from the Corps of Engineers.
 - b. Submit a copy of the Corps-approved conservation easement signed by Idaho Foundation for Parks and Lands, Inc., the landowner, and the permittee, and recorded with Ada County within 60 days of the date the Corps of Engineers signs the Department of the Army permit.
 - c. The permittee shall not amend, alter, or terminate the conservation easement, or transfer the holder of the conservation easement to another holder, without prior written approval from the Corps of Engineers.
 - d. The permittee shall enforce the terms of the conservation easement. The signed, Corps-approved conservation easement and terms contained therein are incorporated by reference into this permit.
3. The permittee shall close the Chatburn Weir when the temporary equipment access road is installed into Logger Creek and when it is removed to minimize the transport of sediment downstream into Loggers Creek and the Boise River. The Chatburn Weir shall be open when the temporary equipment access road is in place to maintain flows downstream and avoid adverse effects to the resident fishery.
4. The permittee may not install the temporary crane tower pads and the equipment pad fill along the north bank of the Boise River in the river unless river flows are equal to or less than 400 cfs. This is to minimize scour effects on the south bank Boise River and prevent damage to the

Chatburn Weir. If flows are predicted to reach 500 cfs after the temporary fill is installed, the permittee shall hold an on-site meeting with the Corps of Engineers and contractor to determine if flows are adversely affecting the south river bank and the weir. If the Corps of Engineers determines the equipment pad and crane tower pads will result in an adverse affect to the river bank or the weir, the permittee shall remove the temporary pad fills from the Boise River. If flows are predicted to exceed 500 cfs, the permittee shall remove the temporary equipment pad and crane tower pads from the river.

5. The permittee shall implement the conservation measures and construction sequencing measures as outlined in Attachment E-Biological Assessment and Section 7 Consultation to minimize impacts to wintering bald eagles. A bald eagle monitoring plan based on the programmatic Biological Assessment for Bald Eagles (Moroz, P. and R.A. House, 1998) shall be developed and coordinated directly with the US Fish and Wildlife Service.

6. The permittee shall remove the temporary equipment pad fill and temporary crane pad fill from the river and restore the river bottom to pre-construction contours, to minimize impacts to current and circulation patterns in the Boise River.

Further Information:

1. Congressional Authorities. You have been authorized to undertake the activity described above pursuant to:

Section 10 of the Rivers and Harbors Act of 1899 (33 U.S.C. 403).

Section 404 of the Clean Water Act (33 U.S.C. 1344).

Section 103 of the Marine Protection, Research and Sanctuaries Act of 1972 (33 U.S.C. 1413).

2. Limits of this authorization.

a. This permit does not obviate the need to obtain other Federal, state, or local authorizations required by law.

b. This permit does not grant any property rights or exclusive privileges.

c. This permit does not authorize any injury to the property or rights of others.

d. This permit does not authorize interference with any existing or proposed Federal project.

3. Limits of Federal Liability. In issuing this permit, the Federal Government does not assume any liability for the following:

a. Damages to the permitted project or uses thereof as a result of other permitted or unpermitted activities or from natural causes.

b. Damages to the permitted project or uses thereof as a result of current or future activities

undertaken by or on behalf of the United States in the public interest.

c. Damages to persons, property, or to other permitted or unpermitted activities or structures caused by the activity authorized by this permit.

d. Design or construction deficiencies associated with the permitted work.

e. Damage claims associated with any future modification, suspension, or revocation of this permit.

4. **Reliance on Applicant's Data.** The determination of this office that issuance of this permit is not contrary to the public interest was made in reliance on the information you provided.

5. **Reevaluation of Permit Decision.** This office may reevaluate its decision on this permit at any time the circumstances warrant. Circumstances that could require a reevaluation include, but are not limited to, the following:

a. You fail to comply with the terms and conditions of this permit.

b. The information provided by you in support of your permit application proves to have been false, incomplete, or inaccurate (See 4 above).

c. Significant new information surfaces which this office did not consider in reaching the original public interest decision.

Such a reevaluation may result in a determination that it is appropriate to use the suspension, modification, and revocation procedures contained in 33 CFR 325.7 or enforcement procedures such as those contained in 33 CFR 326.4 and 326.5. The referenced enforcement procedures provide for the issuance of an administrative order requiring you to comply with the terms and conditions of your permit and for the initiation of legal action where appropriate. You will be required to pay for any corrective measure ordered by this office, and if you fail to comply with such directive, this office may in certain situations (such as those specified in 33 CFR 209.170) accomplish the corrective measures by contract or otherwise and bill you for the cost.

6. **Extensions.** General condition 1 establishes a time limit for the completion of the activity authorized by this permit. Unless there are circumstances requiring either a prompt completion of the authorized activity or a reevaluation of the public interest decision, the Corps will normally give you favorable consideration to a request for an extension of this time limit.

Your signature below, as permittee, indicates that you accept and agree to comply with the terms and conditions of this permit.

(PERMITTEE)

(DATE)

This permit becomes effective when the Federal official, designated to act for the Secretary of the Army, has signed below.

for (DISTRICT COMMANDER)

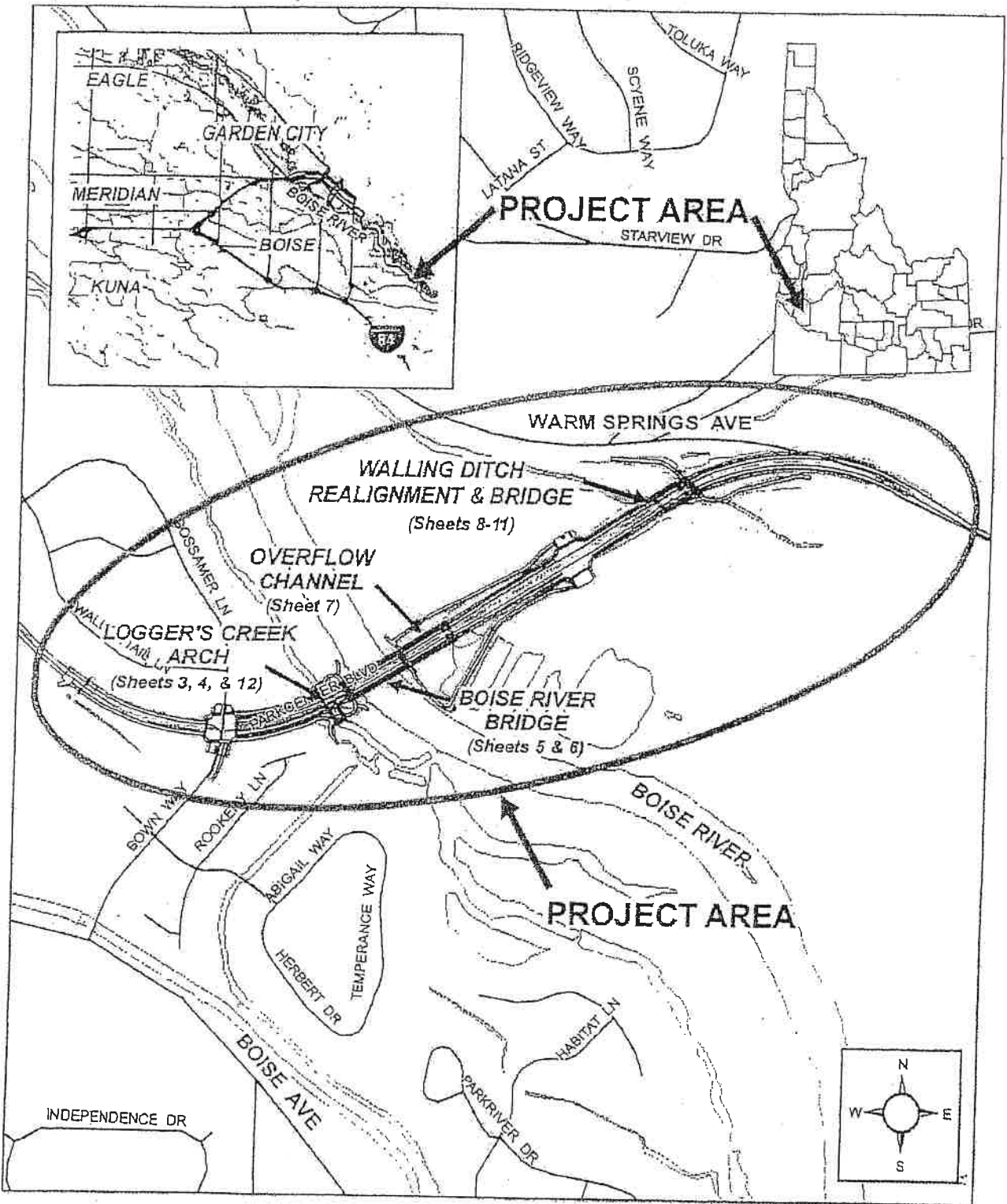
(DATE)

A. Bradley Daly
Chief, Regulatory Division

When the structures or work authorized by this permit are still in existence at the time the property is transferred, the terms and conditions of this permit will continue to be binding on the new owner(s) of the property. To validate the transfer of this permit and the associated liabilities associated with compliance with its terms and conditions, have the transferee sign and date below.

(TRANSFEE)

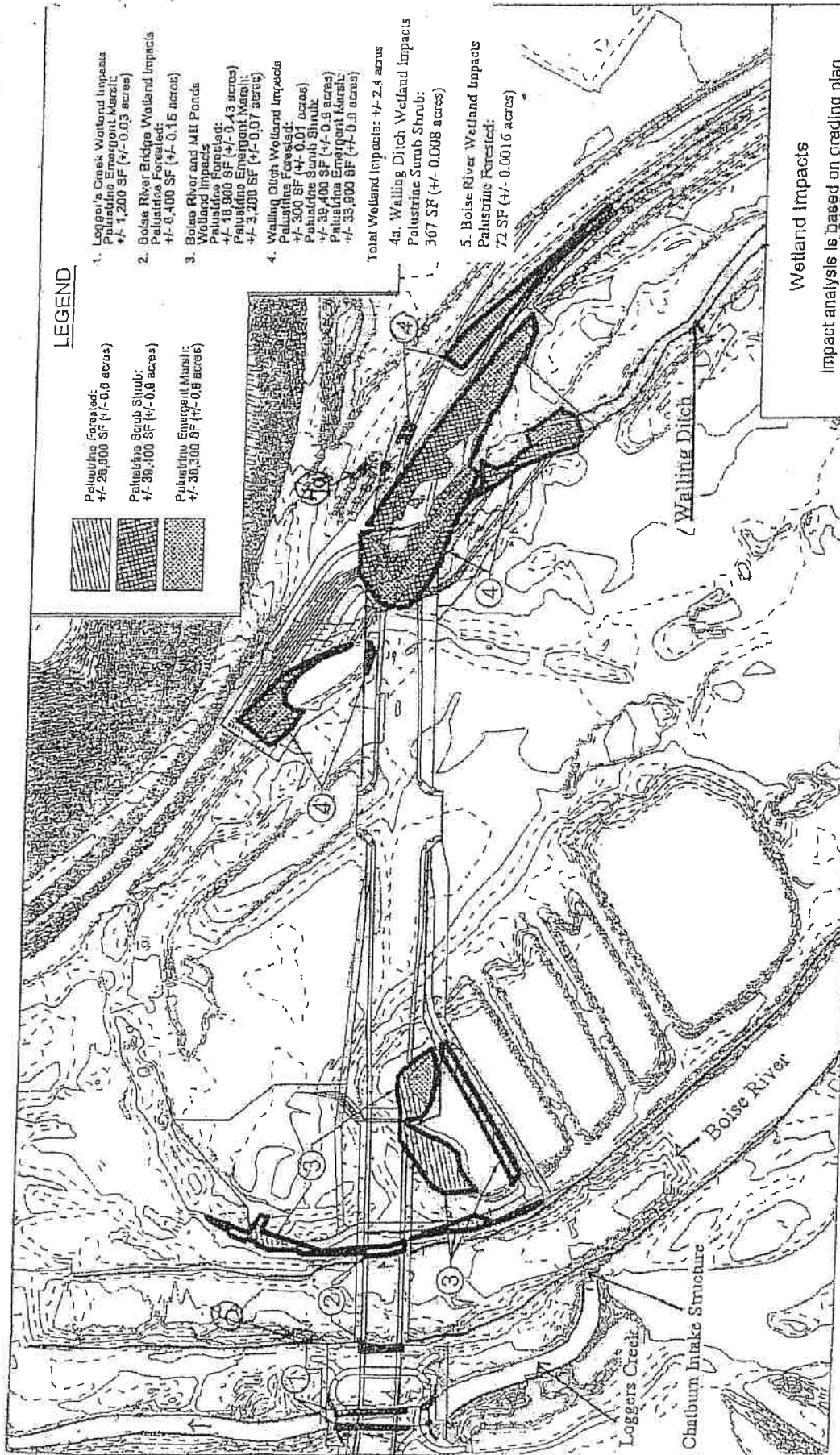
(DATE)



Ada County Highway District
**PROPOSED EAST PARKCENTER
 RIVER CROSSING**

Project No. 60079
 Sec. 19, T. 3 N., R 3 E., B.M.

File No. NWW-2006-615-BOI
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek,
 and Walling Ditch
 Ada County / Idaho
 Sheet 1 of 12
 Date: May 11, 2007
 (Updated: Oct. 3, 2007)



LEGEND

- Palustrine Forested:
+/- 25,000 SF (+/- 0.8 acres)
- Palustrine Scrub Shrub:
+/- 39,100 SF (+/- 0.8 acres)
- Palustrine Emergent Marsh:
+/- 30,300 SF (+/- 0.8 acres)

1. Logger's Creek Wetland Impacts
Palustrine Emergent Marsh:
+/- 1,200 SF (+/- 0.03 acres)
2. Boise River Backlog Wetland Impacts
Palustrine Forested:
+/- 6,400 SF (+/- 0.15 acres)
3. Boise River and Mill Ponds
Wetland Impacts:
Palustrine Forested:
+/- 18,900 SF (+/- 0.43 acres)
Palustrine Emergent Marsh:
+/- 3,200 SF (+/- 0.07 acres)
4. Walling Ditch Wetland Impacts
Palustrine Forested:
+/- 300 SF (+/- 0.01 acres)
Palustrine Scrub Shrub:
+/- 39,400 SF (+/- 0.9 acres)
Palustrine Emergent Marsh:
+/- 33,500 SF (+/- 0.8 acres)

Total Wetland Impacts: +/- 2.4 acres
 4a. Walling Ditch Wetland Impacts
 Palustrine Scrub Shrub:
 367 SF (+/- 0.008 acres)

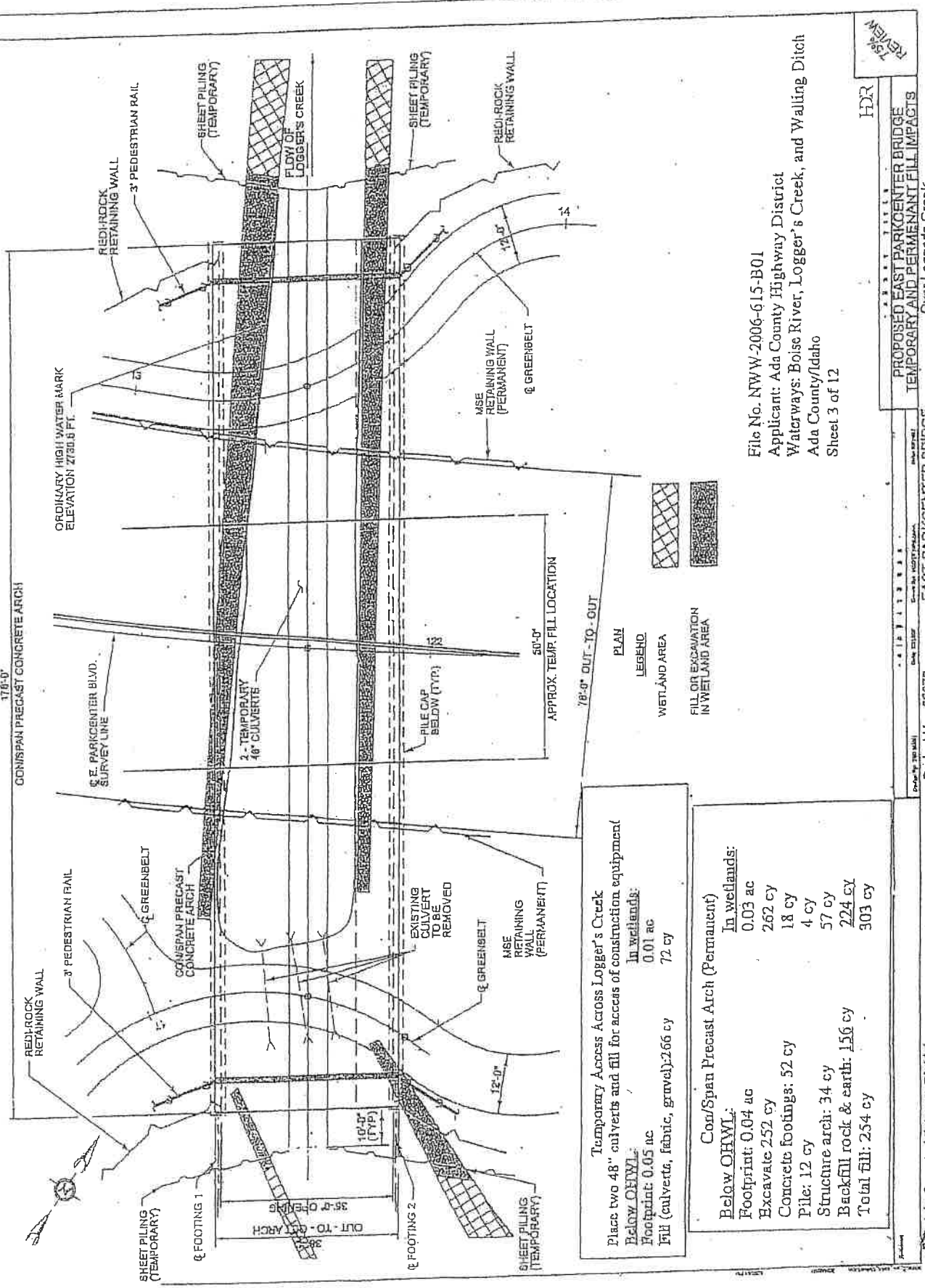
5. Boise River Wetland Impacts
 Palustrine Forested:
 72 SF (+/- 0.0016 acres)

Wetland Impacts

Impact analysis is based on grading plan
 as of 04-03-07

File No. NWW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek,
 Walling Ditch
 Ada County/Idaho
 Sheet 2 of 12

Ada County Highway District
EAST PARKCENTER RIVER CROSSING
 Project No. 60079
 Sec. 19, T. 3 N., R. 3 E., B.M.



Temporary Access Across Logger's Creek
 Place two 48" culverts and fill for access of construction equipment
 Below OHWL: In wetlands: 72 cy
 Footprint: 0.05 ac 0.01 ac
 Fill (culverts, fabric, gravel): 266 cy

Con/Span Precast Arch (Permanent)	
Below OHWL:	In wetlands:
Footprint: 0.04 ac	0.03 ac
Excavate: 252 cy	262 cy
Concrete footings: 52 cy	18 cy
Pile: 12 cy	4 cy
Structure arch: 34 cy	57 cy
Backfill rock & earth: 156 cy	224 cy
Total fill: 254 cy	303 cy

File No. NW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 3 of 12

PROPOSED EAST PARKCENTER BRIDGE
 TEMPORARY AND PERMANENT FILL IMPACTS
 Over Logger's Creek

FAST PARKCENTER BRIDGE
 Pinned No. 60079

1st Edition: 10/24/06, 10/24/07
 12/15/07

12/15/07

12/15/07

12/15/07

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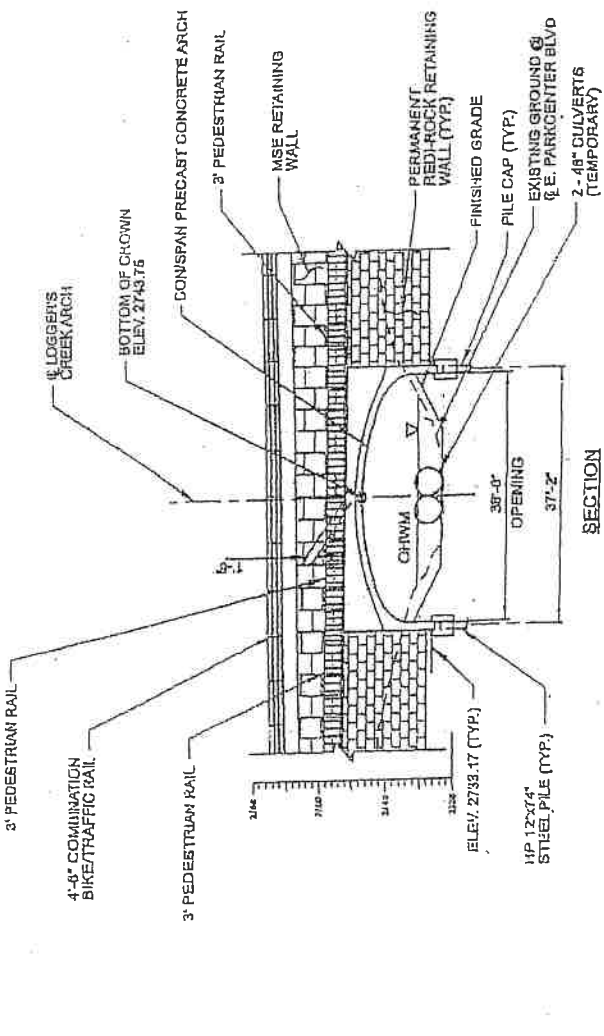
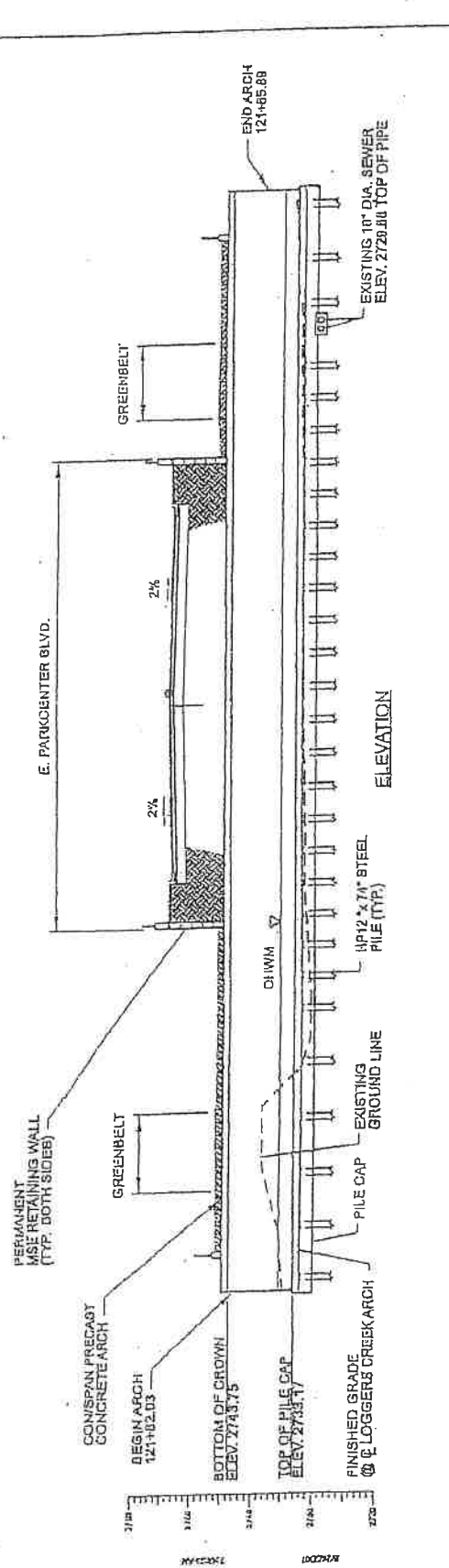
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12/15/07



File No. NWW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 4 of 12

15% REVIEW

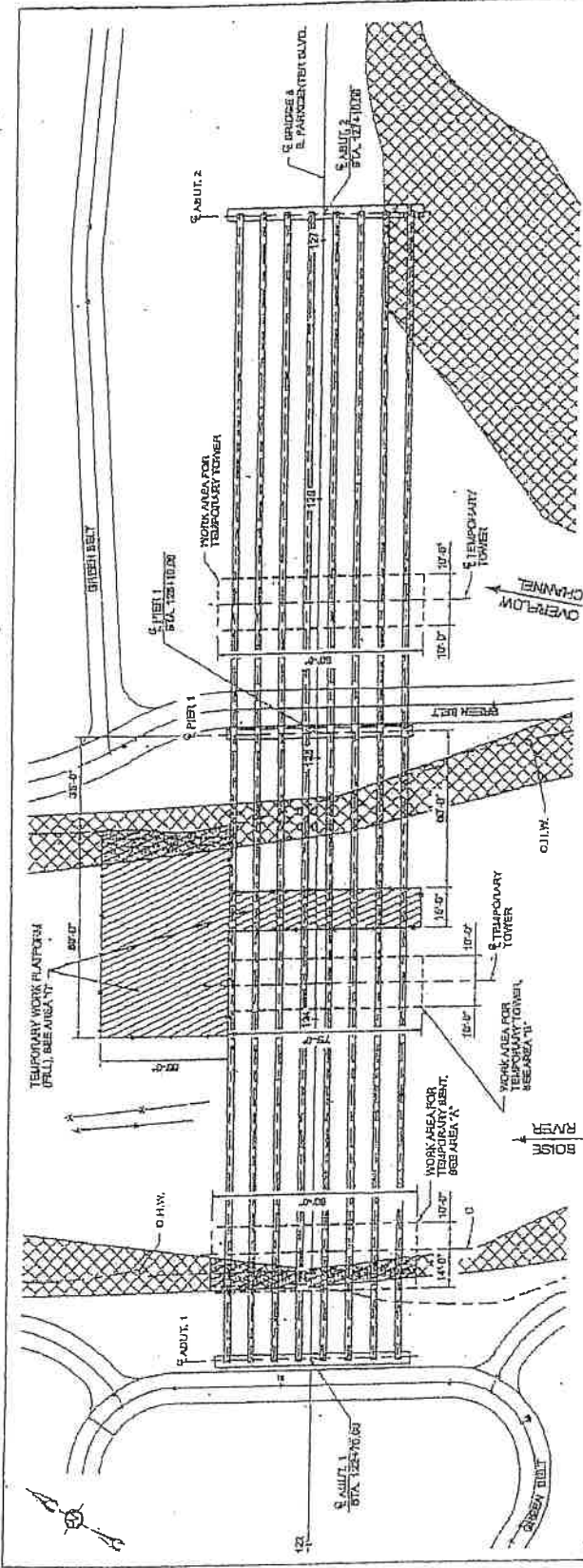
HDR

PROPOSED EAST PARKCENTER BRIDGE
LOGGERS CREEK BRIDGE

EAST PARKCENTER BRIDGE

Project No. 60078

Ada County Highway District

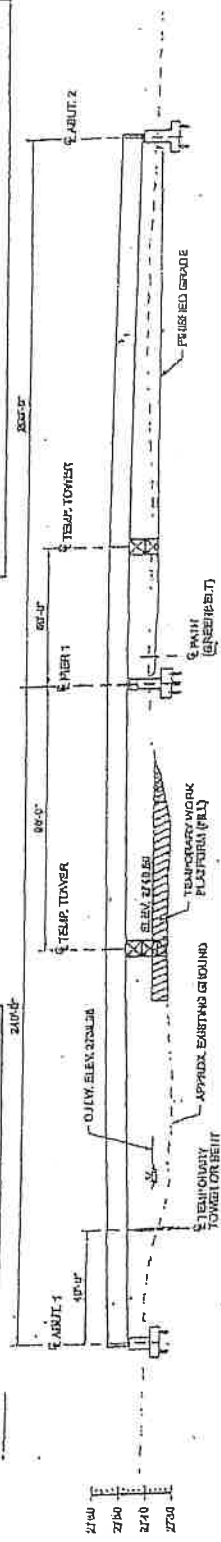


PLAN VIEW

Area "A" (Temporary Tower or Bent)
 Excavate and temporary construct tower (wet)
 Below OHWL:
 Footprint: 0.05 ac
 Excavation: 60 cy (level bottom)
 Fill (concrete pad): 60 cy

Area "B" (Temporary Tower)
 Below OHWL:
 Footprint: 0.04 ac
 Excavation: 60 cy (leveling)
 Fill (concrete pad by crane): 60 cy

Area "C" (Temporary Work Platform)
 Install sheet pile or concrete barrier, place geotextile fabric,
 fill with natural rock and fines, chain link fence (wetlands),
 Below OHWL:
 Footprint: 0.12 ac
 Fill (barrier, fabric, rock/fines): 850 cy



ELEVATION

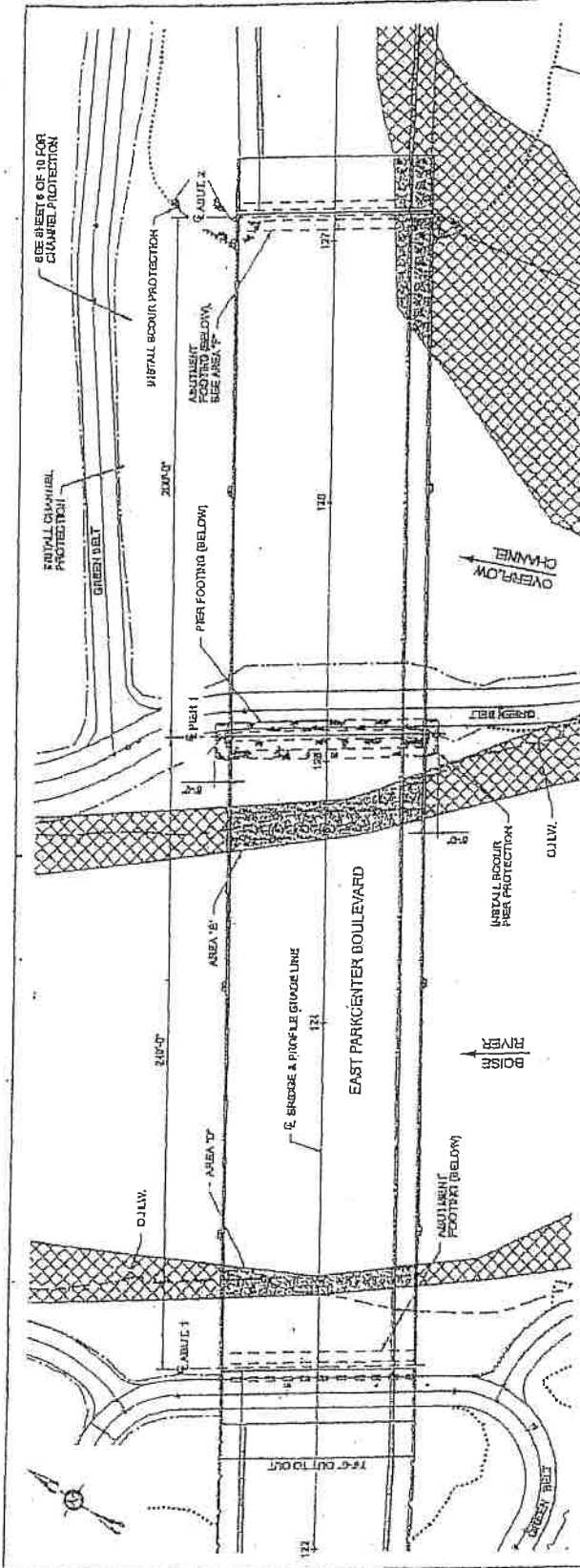


LEGEND

**PROPOSED EAST
 PARKCENTER BRIDGE
 TEMPORARY FILL AND IMPACTS**

File No. NW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho

FOR BOISE RIVER BRIDGE AND OVERFLOW CHANNEL

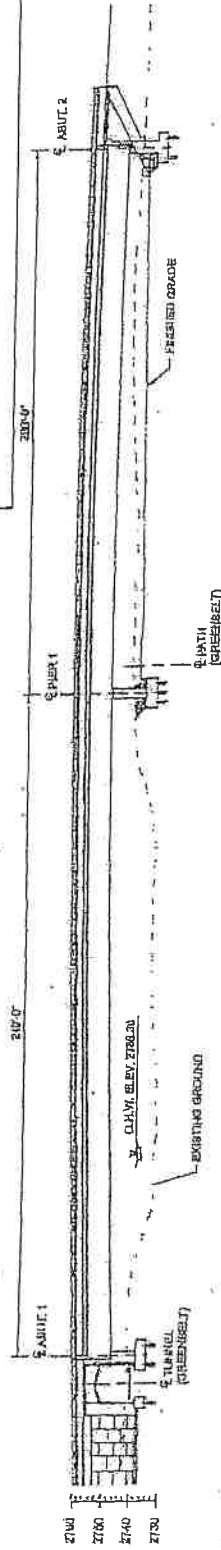


PLAN VIEW

Area "D" (Bridge Deck over wetland, shading impact)
In Wetland:
Footprint: 0.02 ac

Area "E" (Bridge Deck over wetland, shading impact)
In Wetland:
Footprint: 0.03 ac

Area "T" (Abutment 2 with Scour protection)
In Wetland:
Excavation (temp): 200 cy
Fill (piling, foundation, backfill, rip-rap): 250 cy



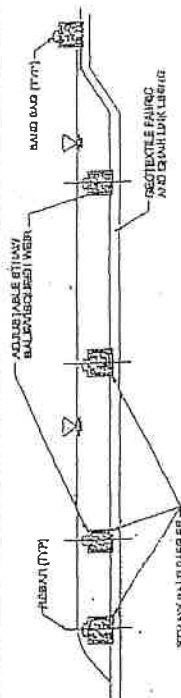
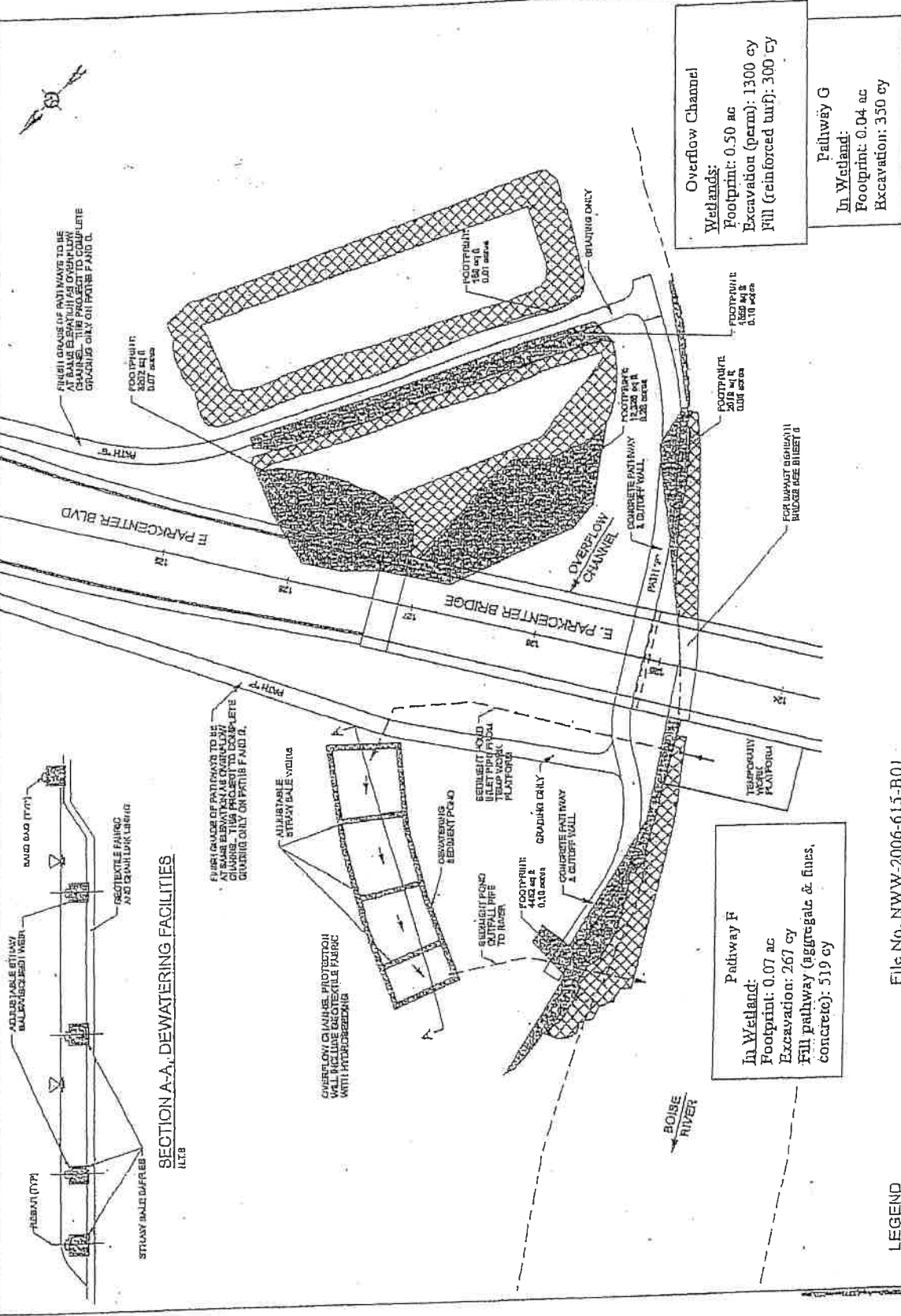
ELEVATION

LEGEND

	WETLAND AREA		LIMIT OF CHANGE PROTECTION
	PERMANENT IMPACT W.		WETLAND BOUNDARY
	WETLAND AREA		BOISE RIVER (D.U.W.)

PROPOSED EAST PARKCENTER BRIDGE
PERMANENT FILL AND IMPACTS FOR SCORE RIVER BRIDGE AND OVERFLOW CHANNEL

File No. NWW-2006-615-B01
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, and Walling Ditch
Ada County/Idaho
Sheet 6 of 12



SECTION A-A, DEWATERING FACILITIES
1/23

Overflow Channel
Wetlands:
Footprint: 0.50 ac
Excavation (perm): 1300 cy
Fill (reinforced turf): 300 cy

Pathway G
In Wetland:
Footprint: 0.04 ac
Excavation: 350 cy

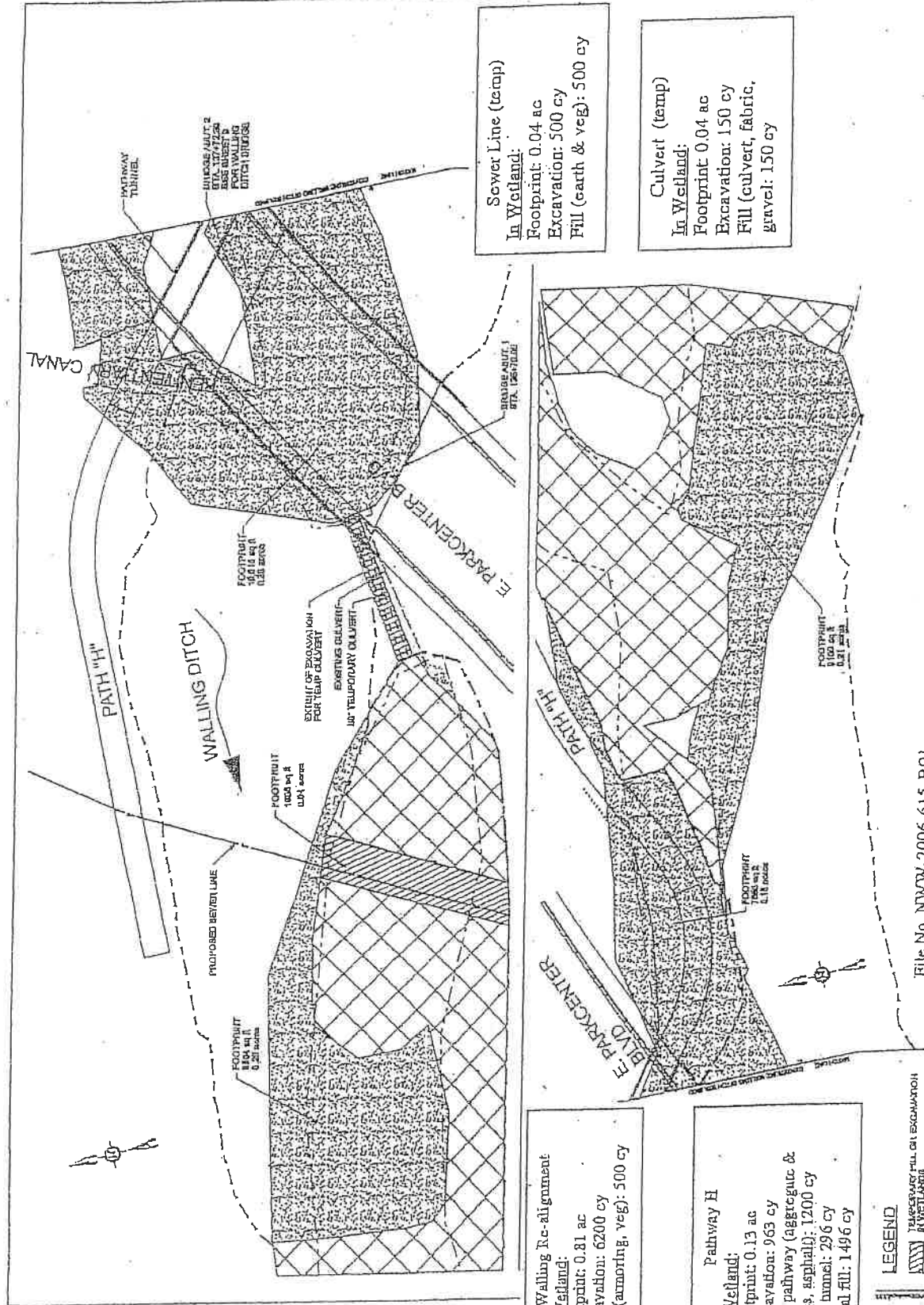
Pathway F
In Wetland:
Footprint: 0.07 ac
Excavation: 267 cy
Fill pathway (aggregate & fines, concrete): 519 cy

- LEGEND
- REINFORCED FILL ON EXCAVATION IN WETLANDS
 - WETLAND AREA
 - BOISE RIVER (2015)

PROPOSED EAST PARKCENTER BRIDGE
FLOOD CHANNEL WETLAND IMPACTS

File No. NWW-2006-615-B01
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, and Walling Ditch
Ada County/Idaho
Sheet 7 of 12

CH2M HILL



Sewer Line (temp)
 In Wetland:
 Footprint: 0.04 ac
 Excavation: 500 cy
 Fill (earth & veg): 500 cy

Culvert (temp)
 In Wetland:
 Footprint: 0.04 ac
 Excavation: 150 cy
 Fill (culvert, fabric, gravel): 150 cy

Walling Re-alignment
 In Wetland:
 Footprint: 0.81 ac
 Excavation: 6200 cy
 Fill (armorng, veg): 500 cy

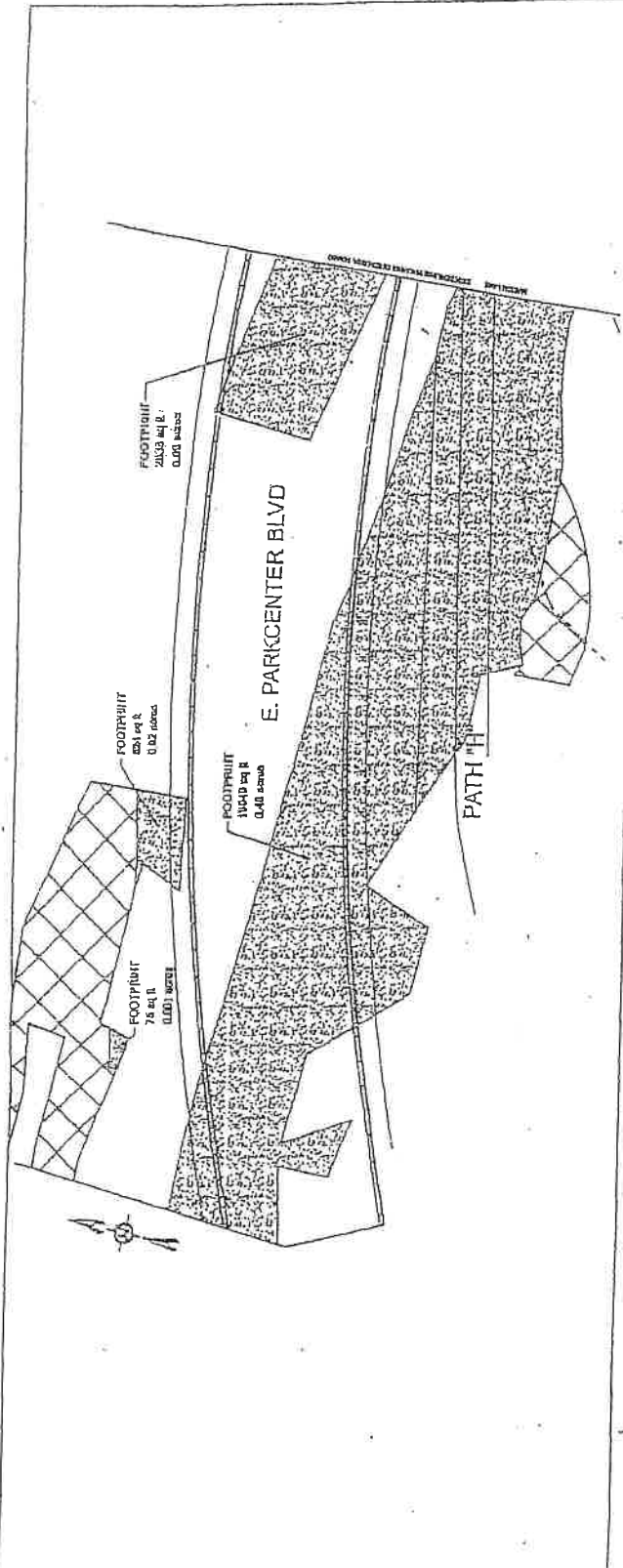
Pathway H
 In Wetland:
 Footprint: 0.13 ac
 Excavation: 963 cy
 Fill pathway (aggregate & fines, asphalt): 1200 cy
 Fill tunnel: 296 cy
 Total fill: 1496 cy

- LEGEND**
- TEMPORARY FILL OR EXCAVATION BY WETLANDS
 - PERMANENT FILL OR EXCAVATION BY WETLANDS
 - WETLAND AREA
 - EDGE OF EXISTING WALLING DITCH
 - EDGE OF PROPOSED WALLING DITCH

File No. NW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 8 of 12

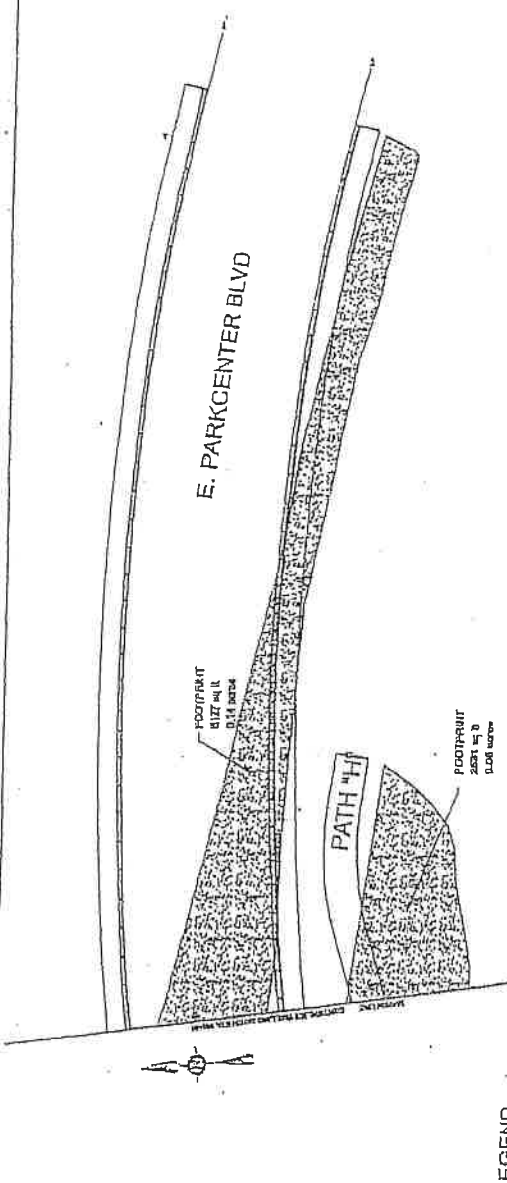
**PROPOSED EAST PARKCENTER BRIDGE
 WALLING DITCH WETLAND IMPACTS**

CH2MHILL



Roadway
 In Wetland:
 Footprint: 0.52 ac
 Excavation: 750 cy
 Fill road (aggregate & fines, asphalt): 8500 cy

Pathway H
 In Wetland:
 Footprint: 0.22 ac
 Excavation: 300 cy
 Fill pathway (aggregate & fines, asphalt): 1300 cy



LEGEND
 [Symbol] FILL ON EXCAVATION
 [Symbol] WETLANDS
 [Symbol] WETLAND AREA

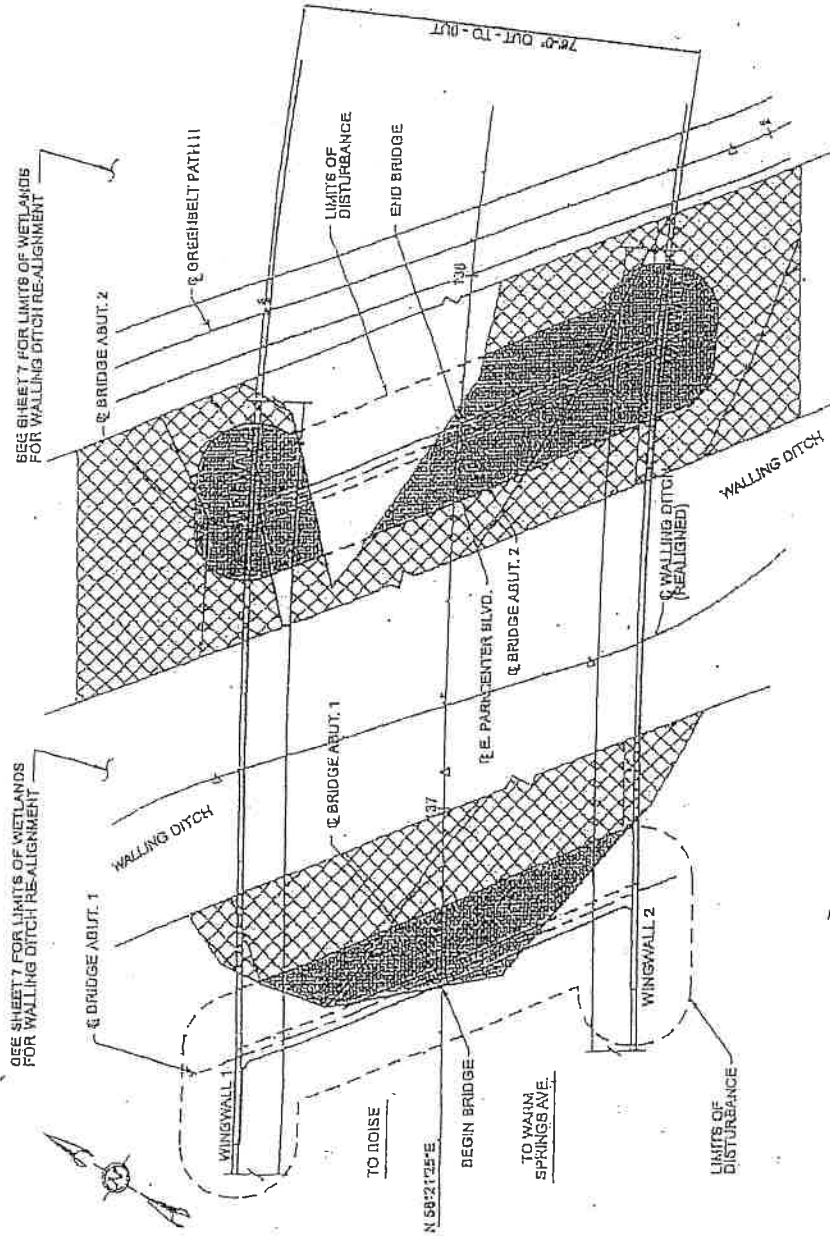
File No. NW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 9 of 12

PROPOSED EAST PARKCENTER BRIDGE
 WARM SPRINGS AVE. WETLAND IMPACTS

CH2MHILL

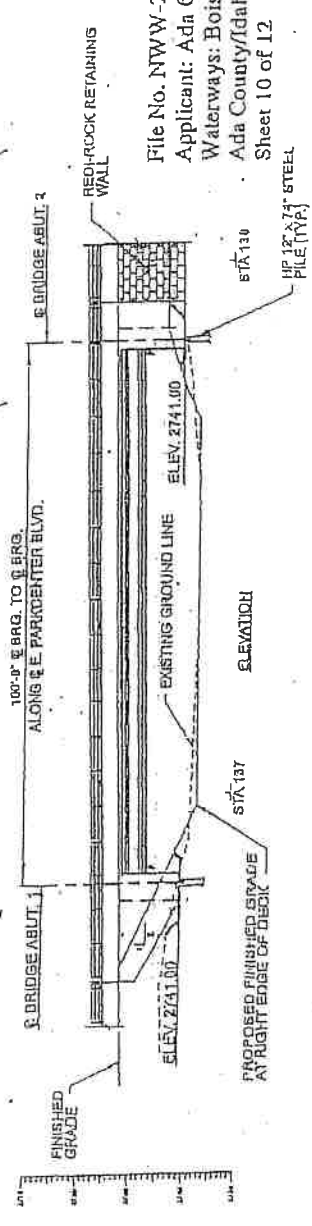
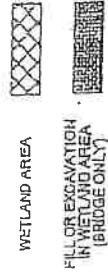
SEE SHEET 7 FOR LIMITS OF WETLANDS FOR WALLING DITCH RE-ALIGNMENT

SEE SHEET 7 FOR LIMITS OF WETLANDS FOR WALLING DITCH RE-ALIGNMENT



Walling Bridge (Permanent)
 In Wetland:
 Footprint: 0.06 ac
 Structure: 131 cy
 Pile: 8 cy
 Backfill: 444 cy
 Total Fill: 583 cy

LEGEND



File No. NWV-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 10 of 12

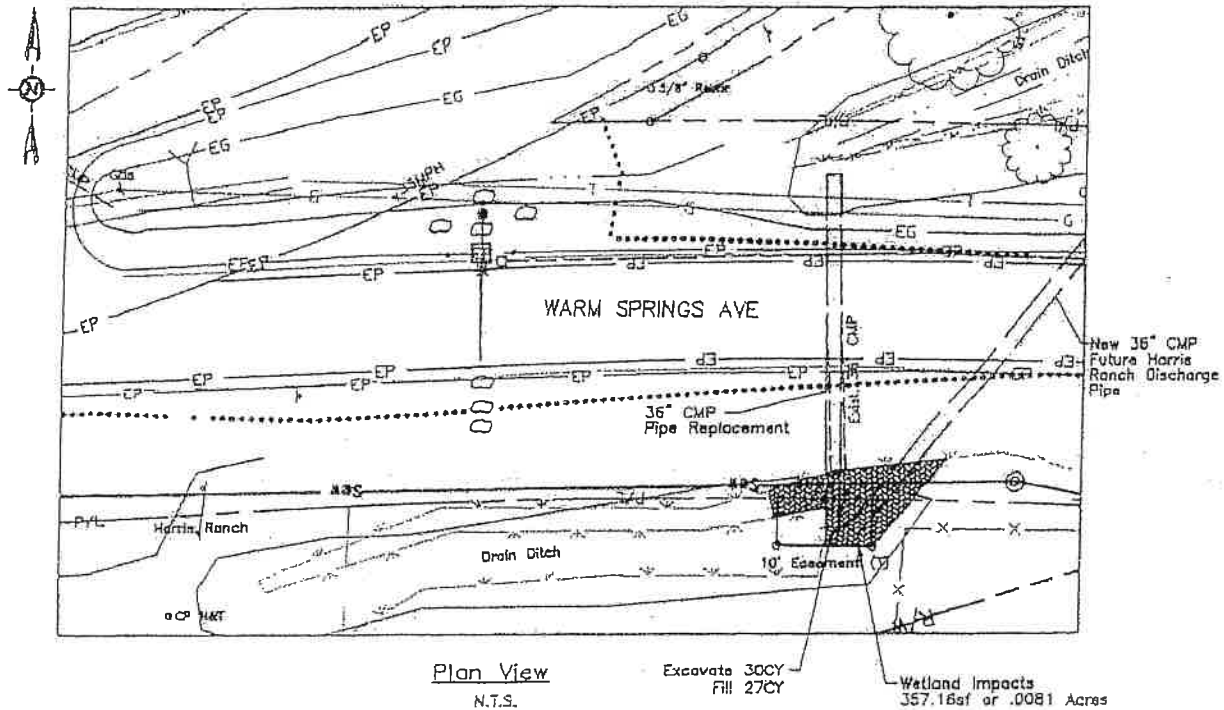
REVIEW

HDR

PROPOSED EAST PARKCENTER BRIDGE
 PERMANENT FILL AND IMPACTS FROM BRIDGE
 (Over Walling Ditch)

EAST PARKCENTER BRIDGE
 Project No. 80079

Ada County Highway District



General Notes

There Is One Existing 36" CMP Drain Pipe To Be Replaced In Kind And At The Same Elevations. Harris Ranch Wishes To Add A Second 36" CMP Drain Pipe Crossing At Similar Elevations As Original 36" CMP. The Total Headwall Area Is 357.16sf Or .0081 Acres.

1. Location Shown On Sheet 2 Of 12 As 4a.
2. (2) 36" CMP Pipe Crossings
One Is Future Harris Ranch Discharge.
3. Existing Pipe Crossing To Be Replaced In Kind And At Existing Invert Elevations.

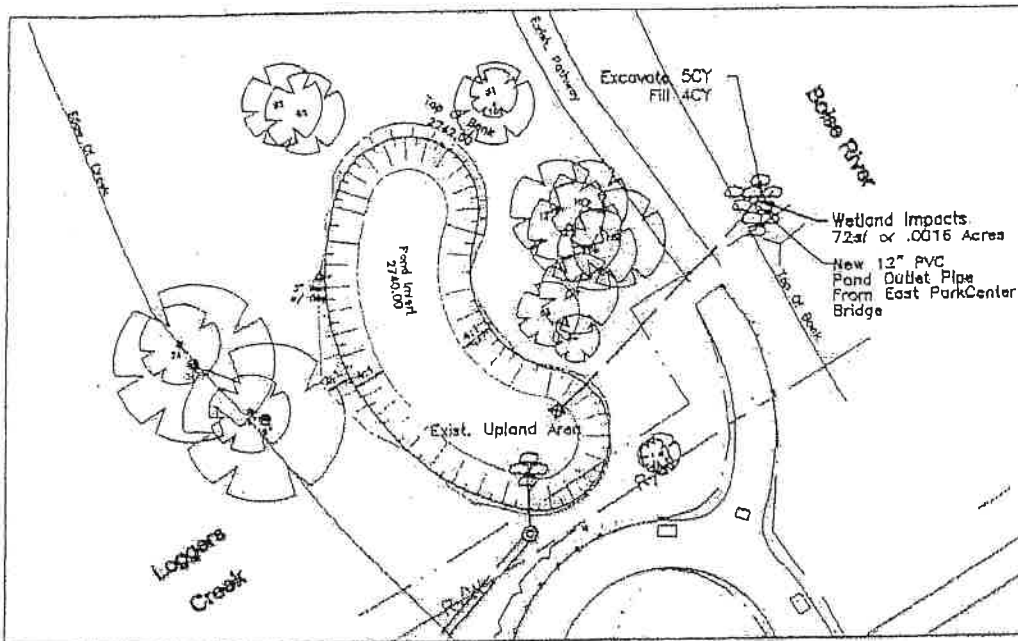
New 36" CMP Pipe For Harris Ranch Discharge Will Hold Similar Elevations As Existing Pipe Crossing.

4. Total Wetland Vegetation Impacted .0081 Acres This Sheet Only.
5. Excavate 30CY
Fill 27CY

Proposed East ParkCenter Bridge

Permanent Fill And Impacts For Walling Ditch

File No. NWW-2006-615-B01
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, & Walling Ditch
Ada County / Idaho



Plan View
N.T.S.

General Notes

Proposed East ParkCenter Bridge Storm Drain Outfall To The Boise River.

1. Location Shown On Sheet 2 Of 12 As 5.
2. (1) 12" PVC Discharge Pipe From Detention Pond To Boise River.
3. Total Wetland Vegetation Impacted .0018 Acres This Sheet Only.
4. Excavate 5CY
Fill 4CY

Proposed East ParkCenter Bridge

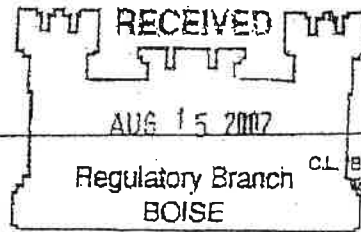
Permanent Fill And Impacts
Relocate Logger's Creek Outfall To Boise River

File No. NWW-2006-615-901
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, & Walling Ditch
Ada County / Idaho



STATE OF IDAHO
DEPARTMENT OF
ENVIRONMENTAL QUALITY

1445 North Orchard • Boise, Idaho 83708 • (208) 373-0550



C.L. Blitch* Otter, Governor
Moni Hardesty, Director

August 13, 2007

Kent Brown, P.E.
Ada County Highway Department
3775 Adams Street
Garden City, ID 83714

Re: Reference No. 2006-615-B01
East Park Center Bridge Over Boise River

Dear Mr. Brown:

The Department of Environmental Quality (Department) has considered water quality certification for construction related to the referenced project. We have reviewed the subject application and have the following comments and conditions.

General

If dewatering is required during construction, a short-term activity exemption must be obtained from this office. Please contact Craig Shepard at 373-0557 for further information if necessary.

If this proposed project contains a direct or indirect discharge to the Boise River or its tributaries, please be advised that a Total Maximum Daily Load (TMDL) allocation has been developed for water quality limited water bodies in the Lower Boise River watershed for pollutants of concern. This may affect your proposed project as your discharge must provide for a no net increase in pollutants of concern. In addition, the TMDL could require a further reduction in pollutant discharge from this proposed project.

Fills

Material may not be placed in excess of the minimum needed for erosion protection. All temporary fills shall be removed in their entirety on or before the completion of construction.

Material may not be placed in any location or in any manner so as to impair surface or subsurface water flow into or out of any wetland area. Placement of fill material in existing vegetated wetlands shall be minimized to the greatest extent possible.

Fill material shall be free of organic and easily suspendable fine material. The fill material to be placed shall include clean earth fill, sand, and stone only.

Whenever practicable, discharges of dredged or fill material shall be conducted during low flow periods, during periods when spawning is not occurring and during periods when recreational use is relatively low.

Kent Brown, P.E.
Ada County Highway Department
Page 2

Structural fill or bank protection shall consist of materials that are placed and maintained to withstand predictable high flows in the watercourse.

Discharges of dredged or fill material in excess of that necessary to complete the project shall not be permitted.

Erosion Control

Disturbance of the existing channel bottom and native vegetation shall be kept to a minimum. Areas disturbed by a project which are suitable for vegetation shall be seeded or revegetated to prevent subsequent soil erosion.

Sediment that is the result of this activity must be mitigated to prevent violations of the turbidity standard as stipulated under Section 58.01.02 of the Idaho Water Quality Standards and Wastewater Treatment Requirements. Any violation of this standard must be reported to this office immediately.

Permanent erosion and sediment control measures shall be installed at the earliest practicable time consistent with good construction practices and shall be maintained as necessary throughout the operation of the project. One of the first construction activities shall be the placement of permanent and temporary erosion and sediment control measures around the perimeter of the project or initial work areas to protect the project water resources.

Construction Activities

Work in open water is to be kept at a minimum and only when necessary. Equipment shall not enter the stream channel unless absolutely necessary to complete the work. Fording of the channel is not permitted. Temporary bridges or other structures shall be built if crossings are necessary.

Equipment and machinery must be removed from the area of waterway prior to refueling, repair and/or maintenance. Measures shall be taken to prevent spilled fuels, lubricants, or other toxic materials from entering the watercourse.

Heavy equipment working in wetlands shall be placed on mats or suitably designed pads to prevent damage to the wetlands.

Construction operations in watercourses and water bodies shall be restricted to areas specified in the application for the federal license or permit.

Measures shall be taken to prevent the entrance of wet concrete into the watercourse when placed in forms and/or from washing of trucks.

To the extent reasonable and cost-effective, the activity submitted for certification shall be designed to minimize subsequent maintenance.

Kent Brown, P.E.
Ada County Highway Department
Page 3

If construction is completed and mitigation implemented in accordance with the information provided in the application and the comments and conditions above, the Department certifies under Clean Water Act Section 401 that the construction of the project will comply with applicable requirements of Sections 301, 302, 303, 306 and 307 of the federal Clean Water Act (PL92-500), as amended, and will not violate Idaho Water Quality Standards and Wastewater Treatment Requirements (IDAPA 58.01.02). This certification shall remain in effect until December 31, 2009, at which time construction must be completed.

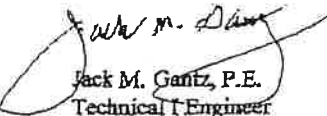
Water quality certification provided herein shall be revoked for failure of the permittee to comply with the conditions of this certification or the terms and conditions of the referenced permit. Revocation shall become effective upon written notice to the permittee, and all activities permitted under the referenced permit shall immediately cease until the permittee obtains another water quality certification from the Department.

This Section 401 Water Quality Certification and associated conditions may be appealed by submitting a request in writing within 35 days for a hearing, pursuant to Title 67, Chapter 52, Idaho Code and the Rules of Administrative Procedure before the Board of Environmental Quality, IDAPA 58.01.23. The request for a hearing must be filed with the hearing coordinator at the following address:

Hearing Coordinator
Department of Environmental Quality
1410 N. Hilton
Boise, ID 83706

Please contact me at (208) 373-0599 if you have any questions or further information to present.

Sincerely,



Jack M. Gantz, P.E.
Technical Engineer

JMG:vee

cc: Greg Martinez, COE, Boise
Source File #20, Reading File

**NOTIFICATION OF ADMINISTRATIVE APPEAL OPTIONS AND PROCESS AND
REQUEST FOR APPEAL**

Applicant: Ada County Highway District File Number: NWW-2006-615-B01 Date: October 19, 2007

Attached is: See Section Below

<input checked="" type="checkbox"/>	INITIAL PROFFERED PERMIT (Standard Permit or Letter of Permission)	A
<input type="checkbox"/>	PROFFERED PERMIT (Standard Permit or Letter of Permission)	B
<input type="checkbox"/>	PERMIT DENIAL	C
<input type="checkbox"/>	APPROVED JURISDICTIONAL DETERMINATION	D
<input type="checkbox"/>	PRELIMINARY JURISDICTIONAL DETERMINATION	E

SECTION I: The following identifies your rights and options regarding an administrative appeal of the above decision. Additional information may be found at http://usace.army.mil/mel/functions/cw/cacwo/reg/ar_Corps_regulations_at_33_CFR_Part_331.

A: INITIAL PROFFERED PERMIT: You may accept or object to the permit.

ACCEPT: If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations (JD) associated with the permit.

OBJECT: If you object to the permit (Standard or LOP) because of certain terms and conditions therein, you may request that the permit be modified accordingly. You must complete Section II of this form and return the form to the district engineer. Your objections must be received by the district engineer within 60 days of the date of this notice, or you will forfeit your right to appeal the permit in the future. Upon receipt of your letter, the district engineer will evaluate your objections and may: (a) modify the permit to address all of your concerns, (b) modify the permit to address some of your objections, or (c) not modify the permit having determined that the permit should be issued as previously written. After evaluating your objections, the district engineer will send you a proffered permit for your reconsideration, as indicated in Section B below.

B: PROFFERED PERMIT: You may accept or appeal the permit.

ACCEPT: If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations associated with the permit.

APPEAL: If you choose to decline the proffered permit (Standard or LOP) because of certain terms and conditions therein, you may appeal the declined permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

C: PERMIT DENIAL: You may appeal the denial of a permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

D: APPROVED JURISDICTIONAL DETERMINATION: You may accept or appeal the approved JD or provide new information.

ACCEPT: You do not need to notify the Corps to accept an approved JD. Failure to notify the Corps within 60 days of the date of this notice, means that you accept the approved JD in its entirety, and waive all rights to appeal the approved JD.

APPEAL: If you disagree with the approved JD, you may appeal the approved JD under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

E: PRELIMINARY JURISDICTIONAL DETERMINATION: You do not need to respond to the Corps regarding the preliminary JD. The Preliminary JD is not appealable. If you wish, you may request an approved JD (which may be appealed), by contacting the Corps district for further instruction. Also you may provide new information for further consideration by the Corps to reevaluate the JD.

SECTION II - REQUEST FOR APPEAL OR OBJECTIONS TO AN INITIAL PROFFERED PERMIT

REASONS FOR APPEAL OR OBJECTIONS: (Describe your reasons for appealing the decision or your objections to an initial proffered permit in clear concise statements. You may attach additional information to this form to clarify where your reasons or objections are addressed in the administrative record.)

ADDITIONAL INFORMATION: The appeal is limited to a review of the administrative record, the Corps memorandum for the record of the appeal conference or meeting, and any supplemental information that the review officer has determined is needed to clarify the administrative record. Neither the appellant nor the Corps may add new information or analyses to the record. However, you may provide additional information to clarify the location of information that is already in the administrative record.

POINT OF CONTACT FOR QUESTIONS OR INFORMATION:

If you have questions regarding this decision and/or the appeal process you may contact:
District Engineer
ATTN: A. Bradley Daly
Regulatory Division Walla Walla District
201 North 3rd Avenue
Walla Walla, Washington 99362-1876
Telephone (509) 527-7150

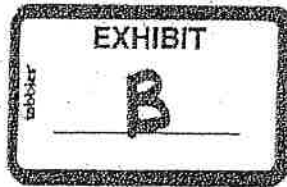
If you only have questions regarding the appeal process you may also contact:
U.S. Army Corps of Engineers
Northwestern Division
Attn: Karen Kochenbach, Regulatory Program Manager
P.O. Box 2870
Portland, Oregon 97208-2870
Telephone (503) 808-3333

RIGHT OF ENTRY: Your signature below grants the right of entry to Corps of Engineers personnel, and any government consultants, to conduct investigations of the project site during the course of the appeal process. You will be provided a 15 day notice of any site investigation, and will have the opportunity to participate in all site investigations.

Signature of appellant or agent

Date:

Telephone number



November 28, 2007

**EAST PARKCENTER BRIDGE
WETLANDS MITIGATION SITE**

A parcel of land situated in a portion of Government Lots 4 and 5 located in the Northwest $\frac{1}{4}$ of Section 29, Township 3 North, Range 3 East, Boise Meridian, being more particularly described as follows:

Commencing at the Northwest corner of said Section 29, thence South $0^{\circ}16'50''$ West 1837.52 feet along the West line of said section to a point, thence leaving said West line, South $89^{\circ}43'10''$ East 347.70 feet to the POINT OF BEGINNING, thence

South $51^{\circ}52'42''$ East 169.07 feet, thence

South $20^{\circ}51'16''$ East 24.98 feet, thence

Along a curve to the left 603.25 feet, said curve having a radius of 624.00 feet, a delta angle of $55^{\circ}23'27''$ and a chord bearing South $16^{\circ}05'23''$ East 530.04 feet, thence

Along a curve to the right 257.03 feet, said curve having a radius of 530.91, a delta angle of $27^{\circ}44'20''$ and a chord bearing South $29^{\circ}55'01''$ East 254.53 feet, thence

South $16^{\circ}02'51''$ East 222.99 feet to a point on the Northwesterly line of a "Public Bicycle Path Easement", Instrument Number 99002820, Ada County records, thence tracing said Northwesterly line the following 4 courses:

Along a curve to the right 54.96 feet, said curve having a radius of 1849.82 feet, a delta angle of $1^{\circ}42'08''$ and a chord bearing South $53^{\circ}19'05''$ West 54.96 feet, thence

South $55^{\circ}54'06''$ West 165.26 feet, thence

South $64^{\circ}37'30''$ West 15.12 feet to POINT "A", thence leaving said Northwesterly line

North $06^{\circ}06'57''$ West 16.97 feet, thence

North $13^{\circ}07'55''$ West 48.39 feet, thence

Along a curve to the left 3.72 feet, said curve having a radius of 11.00 feet, a delta angle of $19^{\circ}22'54''$ and a chord bearing North $22^{\circ}49'22''$ West 3.70 feet, thence

North $33^{\circ}21'41''$ West 28.28 feet, thence

North $30^{\circ}36'11''$ West 17.67 feet, thence

Along a curve to the left 15.36 feet, said curve having a radius of 11.00 feet, a delta angle of $80^{\circ}00'48''$ and a chord bearing North $70^{\circ}36'35''$ West 14.14 feet, thence

South $69^{\circ}23'01''$ West 53.78 feet, thence

South $59^{\circ}12'18''$ West 33.91 feet, thence

South $38^{\circ}36'03''$ West 33.03 feet, thence

Along a curve to the right 6.28 feet, said curve having a radius of 4.00 feet, a delta angle of $90^{\circ}00'00''$ and a chord bearing South $83^{\circ}36'03''$ West 5.66 feet, thence

North $51^{\circ}23'57''$ West 108.06 feet, thence

Along a curve to right 35.35 feet, said curve having a radius of 94.00 feet, a delta angle of $21^{\circ}32'40''$, and a chord bearing North $40^{\circ}37'37''$ West 35.14 feet, thence

North $29^{\circ}51'17''$ West 264.33 feet, thence



November 28, 2007

Along a curve to the right 49.02 feet, said curve having a radius of 194.00 feet, a delta angle of $14^{\circ}28'37''$ and a chord bearing North $22^{\circ}36'59''$ West 48.89 feet, thence North $15^{\circ}22'40''$ West 45.66 feet, thence
 Along a curve to the right 47.41 feet, said curve having a radius of 94.00 feet, a delta angle of $28^{\circ}54'02''$ and a chord bearing North $00^{\circ}55'39''$ West 46.91 feet, thence North $13^{\circ}31'22''$ East 47.06 feet, thence
 Along a curve to the left 30.26 feet, said curve having a radius of 206.00 feet, a delta angle of $8^{\circ}25'00''$ and a chord bearing North $09^{\circ}18'52''$ East 30.23 feet, thence North $05^{\circ}06'22''$ East 194.75 feet, thence
 Along a curve to the left 72.86 feet, said curve having a radius of 206.00 feet, a delta angle of $20^{\circ}15'52''$ and a chord bearing North $05^{\circ}01'34''$ West 72.48 feet, thence North $15^{\circ}09'30''$ West 132.70 feet, thence
 North $16^{\circ}04'41''$ West 25.90 feet, thence
 North $18^{\circ}22'41''$ West 62.63 feet, thence
 North $04^{\circ}32'29''$ West 30.63 feet, thence
 North $46^{\circ}37'24''$ East 232.37 feet to the **POINT OF BEGINNING**.

Said parcel contains 422,050 square feet or 9.69 acres, more or less.

TOGETHER WITH:

A parcel of land situated in a portion of Government Lot 4 located in the Northwest $\frac{1}{4}$ of Section 29, Township 3 North, Range 3 East, Boise Meridian, being more particularly described as follows:

Commencing at said **POINT "A"** thence South $23^{\circ}07'47''$ West 17.86 feet to the **POINT OF BEGINNING**, thence

South $42^{\circ}04'23''$ West 40.74 feet, thence
 South $54^{\circ}10'04''$ West 17.05 feet, thence
 North $51^{\circ}23'57''$ West 136.93 feet, thence
 North $38^{\circ}36'03''$ East 49.25 feet, thence
 North $59^{\circ}12'18''$ East 30.63 feet, thence
 North $69^{\circ}23'01''$ East 52.80 feet, thence
 South $33^{\circ}21'59''$ East 47.44 feet, thence
 South $13^{\circ}07'55''$ East 47.98 feet, thence
 South $02^{\circ}43'45''$ East 28.66 feet, thence
 South $47^{\circ}55'37''$ East 4.47 feet to the **POINT OF BEGINNING**.

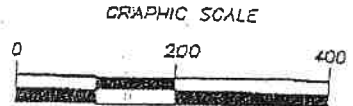
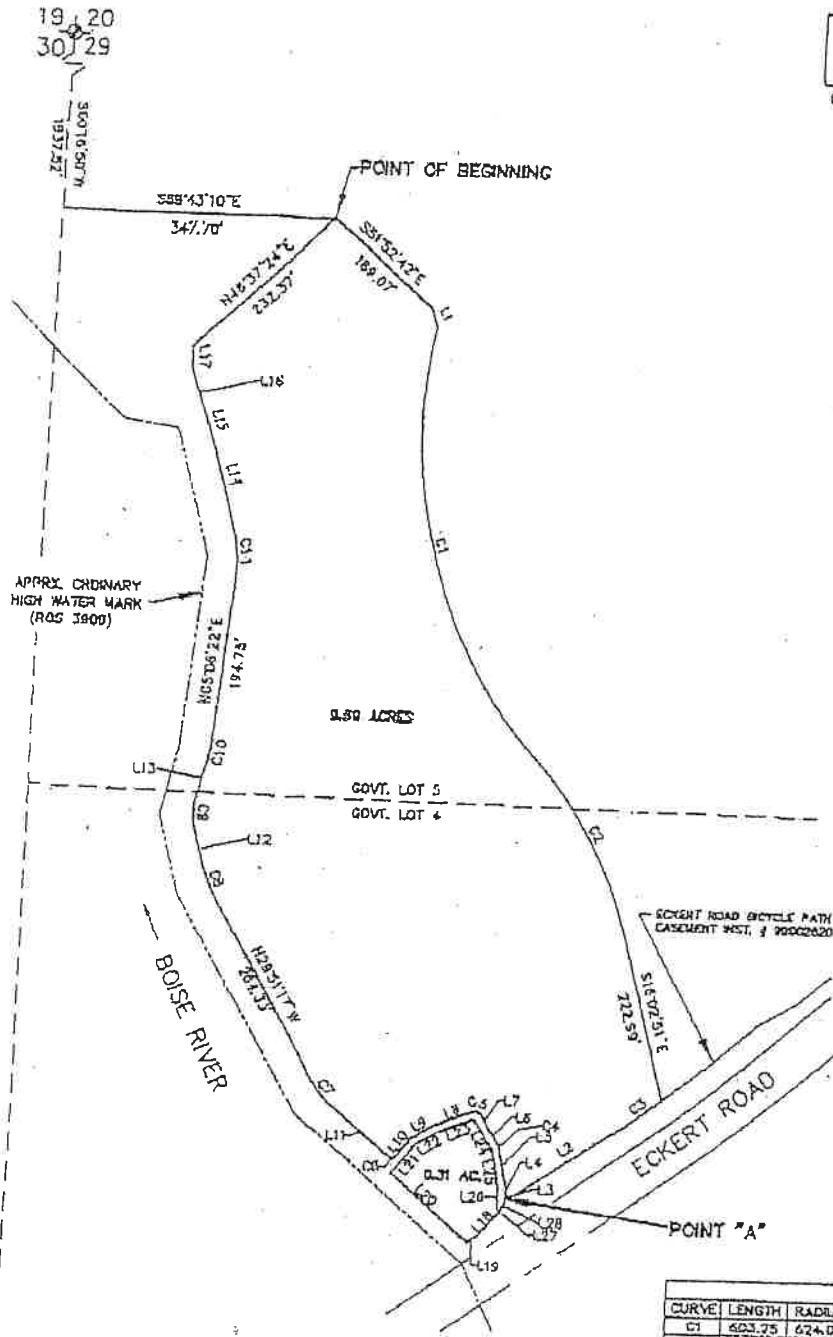
Said parcel contains 13,582 square feet or 0.31 acres, more or less.



1904 W. Overland • Boise, ID 83705 • Phone (208) 342-0091 • Fax (208) 342-0092 • Email: quadrant@quadrant.cc
 Civil Engineering • Surveying • Construction Management

LOCATION: 208 344 1148

RX TIME 11/30 '07 10:54



(IN FEET)
1 inch = 200 ft.

LINE	BEARING	LENGTH
L1	S20°31'18"E	24.36
L2	S22°54'06"W	165.78
L3	S64°57'29"W	16.12
L4	N08°08'52"W	16.97
L5	N13°07'55"W	48.39
L6	N33°21'41"W	28.28
L7	N58°28'11"W	17.07
L8	S40°23'01"W	53.78
L9	S09°12'18"W	33.01
L10	S38°28'02"W	33.63
L11	N51°23'57"W	108.06
L12	N16°22'40"W	45.66
L13	N13°31'22"E	47.06
L14	N18°02'30"W	132.70
L15	N16°04'41"W	25.90
L16	N18°22'41"W	62.83
L17	N04°32'29"W	30.63
L18	S42°04'23"W	40.74
L19	S54°10'04"W	17.05
L20	N51°13'57"W	135.89
L21	N18°35'03"E	46.25
L22	N79°12'18"E	50.63
L23	N89°23'01"E	57.60
L24	S33°21'58"E	47.44
L25	S13°07'55"E	47.98
L26	S02°43'45"E	28.66
L27	S47°35'37"E	4.47
L28	S23°07'47"W	17.86

CURVE	LENGTH	RADIUS	DELTA	CHORD BRG.	CHORD
C1	603.75	624.00	82°33'22"	S16°08'28"E	380.04
C2	257.03	530.91	27°44'20"	S20°59'01"E	254.53
C3	84.96	1848.02	1°42'02"	S83°19'08"W	54.96
C4	3.72	11.00	18°22'54"	N22°40'22"W	3.70
C5	15.36	11.00	80°00'48"	N70°36'36"W	14.14
C6	6.28	4.00	90°00'00"	N81°28'03"E	5.08
C7	35.35	94.00	21°32'40"	N40°37'37"W	35.14
C8	48.02	184.00	14°28'37"	N27°36'59"W	43.88
C9	47.41	94.00	28°54'02"	N00°28'39"W	40.91
C10	30.26	206.00	8°25'08"	N00°18'02"E	30.23
C11	72.86	206.00	20°15'52"	N05°11'34"W	72.48

1904 W. Overland • Boise, ID 83705 • Phone (208) 342-0091 • Fax (208) 342-0092 • Email: quadrant@quadrant.cc
Civil Engineering • Surveying • Construction Management

LOCATION: 208 344 1148

RX TIME 11/30 '07 10:54

DEVELOPMENT AGREEMENT

PARKCENTER BOULEVARD EXTENSION TO WARM SPRINGS AVENUE,
INCLUDING THE EAST PARKCENTER BRIDGE

THIS DEVELOPMENT AGREEMENT (the "Agreement") is made and entered into this 29th day of July, 2005 by and between HARRIS FAMILY LIMITED PARTNERSHIP, an Idaho limited partnership ("Harris Family Limited Partnership"), BARBER MILL COMPANY ("Barber Mill Company"), an Idaho corporation (Harris Family Limited Partnership and Barber Mill Company are sometimes herein collectively referred to as "Harris Ranch"), and ADA COUNTY HIGHWAY DISTRICT (herein "ACHD").

WITNESSETH:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, and in consideration of the recitals, which are incorporated in this Agreement, and in consideration of the premises and the agreements hereinafter contained, ACHD, Harris Family Limited Partnership and Barber Mill Company agree as follows:

SECTION 1: Definitions.

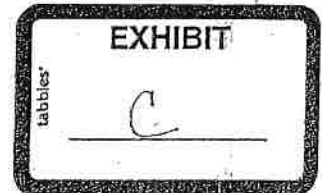
As used in this Agreement, the following terms shall have the following meanings:

A. The term "ACHD" shall refer to ADA COUNTY HIGHWAY DISTRICT, a body politic and corporate of the State of Idaho whose address is 3775 Adams Street, Garden City, Idaho 83714-6499, attention: Right-of-Way & Development Services Manager, whose telephone number is (208) 387-6170 and whose fax telephone number is (208) 387-6393.

B. The term "Agreement" shall refer to this Development Agreement.

C. The term "Bridge Permits" shall mean all permits, reviews and agreements required to be obtained from applicable governmental agencies for crossing the Boise River and constructing the East ParkCenter Bridge and using the East ParkCenter Bridge as a public right-of-way and Highway, including but not limited to: U.S. Army Corps of Engineers Section 404 Permit, Idaho Department of Water Resources Stream Channel Alteration Permit, Boise River System Application Permit, Boise City Flood Plain Review Approval, and the Idaho Department of Lands Crossing Agreement.

D. The term "Harris Ranch" shall refer, collectively, to Harris Family Limited Partnership, an Idaho limited partnership (successors in interest to



Harris Family Ranch, LLP, an Idaho limited liability partnership), whose address is c/o Doug Fowler, 4940 Mill Station Drive, Boise, Idaho 83716, whose telephone number is (208) 344-1131 and whose fax number is (208) 340-5585, and Barber Mill Company, an Idaho corporation, whose address is c/o David Turnbull, 12601 W. Explorer, Boise, Idaho 83713, whose telephone number is (208) 378-4000 and whose fax telephone number is (208) 377-8962.

E.. The term "Harris Ranch, Idaho" shall refer to the planned mixed use development by Harris Ranch on the real property described on Exhibit "A" attached hereto.

F. The term "Highway" is as defined in *Idaho Code* Section 40-109(5).

G. The term "Impact Fee Ordinance" means the ACHD Impact Fee Ordinance and Capital Improvement Plan, as may be amended from time to time, or the term "Impact Fees" shall mean the Impact Fees set forth in such Ordinance.

H. The term "Project" shall mean the extension of ParkCenter Boulevard from the end of the pavement section near Riverside Elementary School to intersections with existing Warm Springs Avenue southeast of Starview Drive, and including a four-lane bridge across the Boise River and a crossing over Loggers Creek and all necessary facilities, including but not limited to, drainage facilities and drainage and slope protection areas, and related pedestrian and bicycle facilities. The Project is generally depicted on Exhibit "B" attached hereto. For purposes of this Agreement the Project can be divided into three parts, identified as follows:

(i) The portion of the Project that shall be a bridge over and across the Boise River, and including its structure, piers and other supports, its lanes for vehicular traffic and related bicycle lanes and pedestrian pathways over and under the same, and the bridge abutments at each end thereof (a portion of the southerly abutment shall be on ACHD Right-of-Way) and further including a crossing over Loggers Creek is referred to in this Agreement as the "East ParkCenter Bridge."

(ii) That portion of the Project that is located between the southerly end of the East ParkCenter Bridge and the end of the pavement section by Riverside Elementary School is referred to in this Agreement as the "Southerly Phase of the Project."

(iii) The portion of the Project that is located between the northerly end of the East ParkCenter Bridge to the intersections of ParkCenter Boulevard and Warm Springs Avenue is referred to as the "Northerly Phase of the Project."

I. The term "Right-of-Way" shall mean the right-of-way required for the Project, including fee simple to the Highway itself and all facilities required for drainage, slope protection and other facilities related to the proper use, operation and maintenance of the Highway.

J. The terms "Substantial Completion" and "Substantially Complete" shall mean that the Project has reached sufficient completion so that the Project is being used by the motoring public.

K. The term "System Improvements" is as defined in Idaho Code Section 67-8203(28).

L. The terms "Reimbursed" or "Reimbursement" as used herein shall be defined as repayment of funds to Developer or ACHD from Impact Fee eligible costs as allowed by ACHD's Impact Fee Ordinance and Capital Improvement Plan.

SECTION 2. Recitals.

2.1 ACHD is the owner of all the Right-of-Way required for the Southerly Phase of the Project.

2.2 Barber Mill Company is the owner of all the Right-of-Way for the Northerly Phase of the Project.

2.3 ACHD adopts a Five-Year Work Program ("FYWP") each year. The FYWP identifies and allocates funding for right-of-way construction projects in Ada County. The Project is included in the 2006-2010 FYWP attached hereto as Exhibit "C" and is identified as programmed for construction over a two-year period starting in fiscal year in 2010. ACHD acknowledges and agrees that the Project shall be subject to and included in ACHD'S future FYWPs and shall be identified and programmed in for construction in fiscal year 2008. Harris Ranch acknowledges and agrees that the programming of the Project in future FYWPs does not guarantee that the construction of the Project will begin in 2008 or be completed in fiscal year 2009.

2.4 Portions of the Project costs are presently Impact Fee eligible and other portions may become impact fee eligible in the future. The parties shall be Reimbursed or credited from Impact Fees solely as set forth in this Agreement.

SECTION 3. Responsibility for Costs of Project and Right-of-Way Responsibilities.

3.1 ACHD shall be responsible for paying all costs and expenses of (i) the design of the Project, (ii) the construction of the entire Project, and (iii) the inspection, testing and quality assurance monitoring of the construction of the Project. ACHD represents that it has adequately programmed ACHD

funds to cover design costs in connection with the Project. ACHD shall provide the Right-of-Way for the Southerly Phase of the Project.

3.2 Harris Family Limited Partnership shall provide \$3.5 million towards the costs and expenses associated with the Project, which shall be used and allocated by ACHD in its sole, absolute, and unreviewable discretion. ACHD shall draw on these funds as bills in connection with the Project are received at the commencement of the Project. In order to ensure payment of this amount, Harris Family Limited Partnership shall provide to ACHD an irrevocable letter of credit from a financially responsible Idaho lender in the amount of \$3.5 million in force through December 31, 2010, or such other date as the parties may mutually agree in writing. This letter of credit shall be provided to ACHD within ten (10) days of execution of a construction contract that obligates ACHD for payment of construction of the Project, which letter of credit shall be in a form reasonably acceptable to ACHD, and shall give ACHD the unconditional right to draw funds as necessary and upon demand to partially or fully complete and/or pay for the Project as soon as construction commences on the Project. Harris Family Limited Partnership agrees that the letter of credit shall authorize ACHD to draw upon the letter of credit as bills are received by ACHD only in connection with the construction costs and expenses associated with the Project.

3.3 Barber Mill Company shall provide the Right-of-Way for the Northerly Phase of the Project. The two center lanes of the Right-of-Way for the Northerly Phase shall be deeded to ACHD by a gift deed upon execution of this Agreement in the form attached hereto as Exhibit "D." The two outer lanes of the Right-of-Way for the Northerly Phase shall be deeded to ACHD by a warranty deed upon execution of this Agreement in the form attached hereto as Exhibit "E." The deeds described herein shall be delivered to ACHD through a mutually agreed upon closing agent instructed to obtain title insurance insuring title in ACHD free and clear of all liens and encumbrances except those approved in writing by ACHD prior to execution of this Agreement. The executed deeds shall be delivered to ACHD for recording upon execution of this Agreement. Within ten (10) days of execution of a Construction Contract that obligates ACHD for payment of construction of the Project, temporary construction easements determined necessary by ACHD shall also be granted by Barber Mill Company at no cost and shall be in effect until the Project has been completed at which time they shall then be terminated.

SECTION 4. Design and Construction; Delivery of Design Plans; Construction Easement; Bridge Permits.

4.1 The design of the Project, the preparation of the plans and specifications and the construction pursuant thereto shall all be accomplished in accordance with the standards and requirements set forth by applicable ACHD policy.

(a) Upon execution of this Agreement, Harris Ranch shall forward to ACHD copies of all previously prepared design plans for the Project in its and/or its consultant's (i.e., HDR Engineering, Inc. ("HDR")) possession, including but not limited to design plans and consultant reports prepared by third parties, soil reports, engineering reports, and right-of-way plans (collectively "design plans"). Harris Ranch specifically authorizes ACHD to use any and all of these design plans to the extent authorized by law and Harris Ranch shall obtain any necessary third-party consents required by ACHD to use such plans; that portion of the design plans that remain useable and/or useful in connection with the Project shall be as determined by HDR in HDR's reasonable judgment. Without limiting the foregoing, Harris Ranch shall obtain the consent of HDR for ACHD to use the design plans previously prepared for the design of the Project in the form attached hereto as Exhibit "F." ACHD hereby indemnifies and holds Harris Ranch harmless from and against any and all loss, injury, death and damage, and attorney's fees and costs that might be incurred by Harris Ranch in defending any claim that may result solely from the use of the design plans by ACHD, its Commissioners, employees, contractors and/or agents.

4.2 At all times during the development of the Project, Barber Mill Company shall provide ACHD access to the Right-of-Way for the Northerly Phase of the Project, including granting ACHD a temporary construction easement in the form attached hereto as Exhibit "G."

4.3 A portion of the Right-of-Way provided in fee by Barber Mill Company shall provide ACHD with slope protection for the north side of the East ParkCenter Bridge. Such portion of the Right-of-Way is often provided to ACHD in the form of an easement. However, ACHD shall acquire this slope protection area in fee as part of the Right-of-Way. Once such slope protection area is acquired by ACHD, if requested by Barber Mill Company, ACHD shall transfer fee title to such slope protection area back to Barber Mill Company at a price of \$3.50 per square foot provided that Barber Mill Company provides ACHD with a permanent slope easement providing ACHD with permanent access and use of such real property required by ACHD for the north side of the East ParkCenter Bridge in the form attached hereto as Exhibit "H."

4.4 ACHD shall prepare and submit all applications for, and obtain all Bridge Permits. Harris Ranch shall cooperate with ACHD in its efforts to obtain the Bridge Permits.

4.5 The parties agree and understand that the final engineering plans for the Project have not been completed. Upon final completion of the plans and specifications, it is anticipated that there may be adjustments required to the real property granted by Barber Mill Company to ACHD. The parties agree that if adjustments are made to the property conveyed by Barber Mill Company to ACHD due to the alignment of the Project that the deeds shall be amended and

re-recorded to reflect these required changes. Barber Mill Company agrees to execute any correction deeds within ten (10) days of submission of such deed to Barber Mill Company by ACHD. If such amended deeds require additional square footage to be provided to ACHD, ACHD shall provide Barber Mill Company with an upward adjustment of Impact Fee credits, calculated at \$7.00 per square foot. If such amended deeds require a reconveyance of real property to Barber Mill Company, ACHD shall provide Barber Mill Company with a downward adjustment of Impact Fee Credits calculated at \$7.00 per square foot.

SECTION 5. Design and Construction of the Project.

5.1 ACHD shall design the Project, which design shall be in ACHD's sole, absolute and unreviewable discretion, which shall include plans for four lanes for vehicular traffic through the Northerly Phase, the East ParkCenter Bridge, and the Southerly Phase.

5.2 ACHD shall enter into such construction or design-build contracts, as it desires with respect to the Project and to engage all necessary third parties in connection with completion of the Project.

5.3 ACHD may have to provide wetland mitigation as is required by the U.S. Army Corps of Engineers or other governmental agencies. Harris Ranch agrees to cooperate in assisting ACHD in any wetland mitigation requirements identified during the permitting process, including but not limited to donating a portion of wetlands owned by Harris Ranch in order to accomplish the wetland mitigation required by governmental agencies; provided, however any such provision of wetlands shall be eligible for Impact Fee Reimbursement collected only in Harris Ranch, Idaho.

SECTION 6. Impact Fees Reimbursement.

6.1 A portion of the Project presently is a System Improvement, and such portion of the Project shall be eligible for Reimbursement from Impact Fees collected by ACHD on and after the date of this Agreement in Harris Ranch, Idaho and in the Southeast Service Area as defined by the Impact Fee Ordinance subject to the condition set forth in Section 6.1(a). Harris Ranch shall be entitled to Impact Fee eligible credits as follows:

(a) ACHD acknowledges Barber Mill Company's right to submit to ACHD a traffic analysis conducted by a professional engineer that attempts to demonstrate that the deeded right-of-way for the two center lanes may qualify as a System Improvement in accordance with Idaho law.

Barber Mill Company shall submit its traffic impact analysis no later than November 1, 2005, in order for its analysis to be fully considered in ACHD's next Capital Improvement Plan update in 2006. If ACHD, following the necessary statutory process, determines that the two center lanes qualify as System Improvements and are included in the updated Capital Improvement

Plan, Barber Mill Company shall be entitled to Reimbursement for the deeded Right-of-Way for such two center lanes as a portion of the allocated impact fee eligible costs provided in this Agreement calculated at \$7.00 per square foot, subject to the limitations that Reimbursement shall be limited to Impact Fees collected only in Harris Ranch, Idaho, and no where else in the Southeast Service Area. If all of the above criteria are not established in the 2006 update, there shall be no Reimbursement for the two center lanes.

(b) The \$3.5 million payment by Harris Family Limited Partnership to ACHD for Project construction qualifies for Impact Fee Reimbursement, which shall be allocated to Impact Fee eligible costs associated with the construction of the Project.

(c) The value of all real property conveyed by Barber Mill Company to ACHD, including but not limited to wetlands, Right-of-Way and slope protection areas, excluding the two center lanes deeded by Harris Ranch to ACHD as described on Exhibit D. The two outer lanes of the Right-of-Way for the Northerly Phase provided by Barber Mill Company, any necessary slope protection areas and wetlands as set forth herein, shall be subject to Impact Fee Reimbursement calculated at \$7.00 per square foot.

(d) The value of wetlands donated by Harris Ranch for wetlands mitigation required by governmental agencies due to the Project, which shall be Reimbursed at \$7.00 per square foot.

(e) The Two Hundred Thousand Dollars (\$200,000) representing the value of the HDR plans delivered by Harris Ranch to ACHD, of which One Hundred Eighty Thousand Dollars (\$180,000) shall be Reimbursed to Harris Family Limited Partnership, and Twenty Thousand Dollars (\$20,000) shall be Reimbursed to Barber Mill Company.

(f) The costs and expenses paid by ACHD in connection with the design and construction of the Project that qualify for Impact Fee Reimbursement.

6.2 Harris Ranch shall be Reimbursed for the eligible Impact Fee costs set forth herein from any and all Impact Fees collected by ACHD in connection with Harris Ranch, Idaho, and shall be eligible for Reimbursement commencing upon execution of this agreement in accordance with the priority schedule set forth in Section 6.3.

In addition, Harris Ranch and ACHD may also be Reimbursed the eligible Impact Fee costs set forth herein from any and all additional Impact Fees collected by ACHD in the Southeast Service Area as defined by the Impact Fee Ordinance, which are not being allocated to repay the existing loan balance in the Southeast Service Area and/or allocated to fund other impact fee eligible projects as identified in the Southeast Service Area 2006-1010 FYWP.

Harris Ranch shall be Reimbursed by ACHD for unpaid Impact Fee credits on October 1, 2009, or upon Substantial Completion of the Project, which ever occurs later, but in no event shall Reimbursement be later than December 31, 2012. The parties agree that Harris Ranch shall be Reimbursed for its reimbursable Impact Fees provided for herein before ACHD receives any reimbursable Impact Fees as provided herein.

6.3 Reimbursement to Harris Family Limited Partnership, Barber Mill Company and ACHD shall be made by ACHD in the following priority:

(a) One Hundred Eighty Thousand Dollars (\$180,000) to Harris Family Limited Partnership representing a partial value of the HDR plans delivered by Harris Ranch to ACHD.

(b) Twenty Thousand Dollars (\$20,000) to Barber Mill Company representing a partial value of the HDR plans delivered by Harris Ranch to ACHD.

(c) The value agreed to herein of all real property conveyed by Harris Ranch to ACHD.

(d) The \$3.5 Million provided by Harris Family Limited Partnership.

(e) The Impact Fee eligible costs and expenses paid by ACHD in connection with the design and construction of the Project.

SECTION 7. Remedies.

7.1 In the event Harris Ranch defaults or fails or neglects to perform its obligations hereunder in the time and manner required herein, ACHD shall be entitled to all remedies available to it at law or in equity, including but not limited to the following remedies:

(a) ACHD may immediately draw upon and pursue all rights under Harris Family Limited Partnership's line of credit as set forth in Section 3.2 above;

(b) ACHD may deny any preliminary and/or final plats within Harris Ranch, Idaho, not previously approved; and

(c) ACHD shall have no obligation to pay Harris Ranch any credits or Reimbursement from Impact Fees as provided herein.

7.2 In the event ACHD defaults or fails or neglects to perform its obligations hereunder in the time and manner required herein, Harris Ranch shall be entitled to all remedies available to Harris Ranch at law or in equity.

SECTION 8. Attorneys' Fees.

Should any party find it necessary to employ an attorney for representation in any action seeking enforcement of any of the provisions of this Agreement, or to protect its interest in any matter arising under this Agreement, or to recover damages for the breach of this Agreement, or to resolve any disagreement in interpretation of this Agreement, the unsuccessful party in any final judgment entered therein agrees to reimburse the prevailing party for all reasonable costs, charges and expenses, including attorneys' fees, expended or incurred by the prevailing party in connection therewith and in connection with any appeal, and the same may be included in such judgment.

SECTION 9. Notices.

Any and all notices given by any of the parties hereto shall be in writing and deemed delivered when: (i) delivered personally, or (ii) sent by fax to the other party at the fax telephone number set forth in Section 1, or (iii) deposited in the United States Mail, certified, return receipt requested, postage prepaid, addressed to the other party at the address set forth in Section 1, in each case with a copy to JoAnn C. Butler, 251 E. Front Street, Suite 200, Boise, Idaho 83702, whose telephone number is (208) 388-1000 and whose fax telephone number is (208) 388-1001, or such other fax telephone number or mailing address as may be provided by written notice of such change given to the other party in the same manner as above provided.

SECTION 10. Applicable Law.

This Agreement shall be governed by, and construed in accordance with, the laws of the State of Idaho. It is understood and agreed that this Agreement shall in no way be construed so as to bind or obligate ACHD beyond the term of any particular appropriation of funds as set forth in Article VII of the Idaho Constitution.

SECTION 11. Incorporation of Exhibits.

It is agreed that all exhibits to this Agreement are incorporated herein by reference and made a part of the terms, provisions and covenants of this Agreement.

SECTION 12. Binding Effect.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns.

SECTION 13. Time of Essence.

All times provided for in this Agreement or in any other instrument or document incorporated herein or contemplated hereby for the performance of an

act shall be strictly construed, it being agreed that time is of the essence of this Agreement.

SECTION 14. Counterparts.

This Agreement may be executed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

SECTION 15. Joint and Several Liability.

Harris Family Limited Partnership and Barber Mill Company, and each of them, shall be jointly and severally liable for all obligations of Harris Family Ranch Limited Partnership and Barber Mill Company under this Agreement.

SECTION 16. Future Applications.

Harris Ranch acknowledges and agrees that ACHD's execution of this Development Agreement does not confer any additional rights or constitute any approval of any related developments or other applications submitted to ACHD.

[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General
Partner

By: Felicia Harris Burkhalter
Felicia Harris Burkhalter
Manager

By: Mildred H. Davis
Mildred H. Davis
Manager

By: Brian Randolph Harris
Brian Randolph Harris
Manager

By: Alta M. Harris
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho
corporation

By: Larry Williams
Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: John A. Franz
Title: President

Attest:

Director

William J. Schweitzer

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General Partner

By: Felicia Harris Burkhalter
Felicia Harris Burkhalter
Manager

By: Mildred H. Davis
Mildred H. Davis
Manager

By: Brian Randolph Harris
Brian Randolph Harris
Manager

By: Alta M. Harris
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho corporation

By: Larry Williams
Larry Williams
President

Attest: Marianna Shelton
Secretary

ADA COUNTY HIGHWAY DISTRICT

By: _____
Title: President

Attest: _____
Director

EXHIBITS TO DEVELOPMENT AGREEMENT

Exhibit "A" Legal Description of Harris Ranch, Idaho

Exhibit "B" Depiction of Project

Exhibit "C" ACHD 2006-2010 Five Year Work Plan

Exhibit "D" Gift Deed

Exhibit "E" Warranty Deed

Exhibit "F" Consent of HDR Engineering, Inc.

Exhibit "G" Construction Easement

Exhibit "H" Slope Easement

FIRST AMENDMENT TO DEVELOPMENT AGREEMENT

PARKCENTER BOULEVARD EXTENSION TO WARM SPRINGS AVENUE
INCLUDING THE EAST PARKCENTER BRIDGE

THIS FIRST AMENDMENT TO DEVELOPMENT AGREEMENT (the "Amendment") is made and entered into this 30th day of November, 2007 by and between HARRIS FAMILY LIMITED PARTNERSHIP, an Idaho limited partnership ("Harris Family Limited Partnership"), BARBER MILL COMPANY ("Barber Mill Company"), an Idaho corporation (Harris Family Limited Partnership and Barber Mill Company are sometimes herein collectively referred to as "Harris Ranch") and ADA COUNTY HIGHWAY DISTRICT (herein "ACHD").

RECITALS

A. The parties entered into a Development Agreement dated July 29, 2005 (the "Development Agreement").

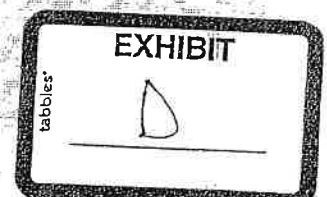
B. Section 5.3 of the Development Agreement states that ACHD may have to provide wetlands mitigation as required by the U.S. Army Corps of Engineers or other governmental entities in connection with the Project, as such term is defined in the Development Agreement.

C. Section 5.3 of the Development Agreement also states that Harris Ranch will cooperate in assisting ACHD in any wetland mitigation requirements identified during the permitting process, including but not limited to donating a portion of wetlands owned by Harris Ranch in order to accomplish the wetland mitigation required by governmental agencies.

D. Section 5.3 of the Development Agreement also states that any such provision of wetlands shall be eligible for Impact Fee Reimbursement collected in Harris Ranch, Idaho.

E. The parties desire to amend their obligations under Section 5.3 of the Development Agreement as set forth in this Amendment. The Development Agreement remains in full force and effect except as specifically amended by this Amendment.

F. The parties intend by this Amendment to specify the means by which Harris Ranch will satisfy its obligations regarding the wetland mitigation requirements set forth in the Development Agreement. Harris Family Limited Partnership agrees pursuant to this Amendment to donate approximately 10 acres of wetlands and does hereby waive any potential Impact Fee



Reimbursement set forth in the Development Agreement of \$7.00 per square foot relating to wetland mitigation reimbursement for the donation.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, and in consideration of the recitals which are incorporated in this Amendment, and in consideration of the premises and the agreements hereinafter contained, ACHD, Harris Family Limited Partnership and Barber Mill Company agree as follows:

SECTION 1. Definitions. All capitalized terms in this Amendment that are not defined herein shall have the same meaning ascribed to them in the Development Agreement.

SECTION 2. Recitals. The recitals above are incorporated into the body of this Amendment.

SECTION 3. Amendment of Section 5.3. Section 5.3 of the Development Agreement is hereby amended and restated in its entirety as follows:

"5.3 ACHD is required by the U.S. Army Corps of Engineers to provide a certain number of acres of improved wetlands to satisfy the wetland mitigation due to the construction of the Project. Harris Family Limited Partnership has agreed to the following:

I. Harris Family Limited Partnership shall provide a conservation easement on acreage north of the Boise River near the Project, which acreage (the "Property") is identified and more particularly described in the conservation easement, which is substantially in the form attached hereto, marked as Schedule 1 (the "Conservation Easement") and incorporated herein by reference. Harris Family Limited Partnership agrees to make any additional changes or modifications to the Conservation Easement as may be reasonably required by the U.S. Army Corps of Engineers and/or ACHD.

II. Harris Family Limited Partnership agrees to construct improvements on the Property to meet requirements of the U.S. Army Corps of Engineers to satisfy in all respects the U.S. Army Corps of Engineers' requirements for ACHD's wetland mitigation for the Project. To provide such construction, Harris Family Limited Partnership shall engage a professional firm pursuant to a written agreement (the "Services Agreement") approved in writing by ACHD that complies with all requirements of the U.S. Army Corps of Engineers. In connection with the Services Agreement, Harris Family Limited Partnership agrees as follows:

(1) After ACHD approves the Services Agreement, Harris Family Limited Partnership shall not amend, terminate, or assign the agreement without the prior written consent of ACHD.

(2) Harris Family Limited Partnership shall not consent to the professional firm using subcontractors or engaging consultants not employed by the professional firm without ACHD's prior written consent.

(3) The Services Agreement shall provide that Harris Family Limited Partnership may require the professional firm to deliver a public presentation regarding the project. Harris Family Limited Partnership shall request the professional firm to deliver such a presentation if requested to do so by ACHD.

(4) Harris Family Limited Partnership shall not approve any design plans, mitigation plans, or project schedule changes pursuant to the Services Agreement without the prior written consent of ACHD.

(5) Harris Family Limited Partnership shall not waive any rights under the Services Agreement without the prior written consent of ACHD.

(6) If ACHD determines that the professional firm has defaulted under the Services Agreement, Harris Family Limited Partnership shall assign the Professional Services Agreement to ACHD if ACHD requests such assignment and Harris Family Limited Partnership shall take all steps necessary under the Services Agreement to effect such assignment.

iii. In exchange for providing the Conservation Easement and the construction and maintenance of the wetlands as provided in the Conservation Easement, the Services Agreement, the 404 permit, or any other applicable regulations, ACHD agrees to pay to Harris Family Limited Partnership the sum of One Million Three Hundred Three Thousand Five Hundred Thirty Three and No/100ths Dollars (\$1,303,533.00). Payment by ACHD to Harris Family Limited Partnership of such sum shall be made at such times as Harris Family Limited Partnership is required to make payments under the Services Agreement. Neither Harris Family Limited Partnership nor Harris Ranch shall be eligible for any Impact Fee Reimbursement for the acreage provided by Harris Family Limited Partnership for wetlands mitigation. All funds paid by ACHD shall be paid to Harris Family Limited Partnership and not to Barber Mill Company, and Barber Mill Company hereby releases any claim, right, title or interest in and to such payments by ACHD to Harris Family Limited Partnership.

iv. This Amendment shall fully satisfy the requirements of ACHD, Harris Family Limited Partnership, Barber Mill Company, and Harris

Ranch, for the requirements set forth in paragraphs 5.3 and 6.1(d) of the Development Agreement.

SECTION 4. Restatement of Development Agreement. The Development Agreement, except as modified by this Amendment, shall remain in full force and effect.

SECTION 5. Miscellaneous

5.1 Incorporation of Schedules

It is agreed that all schedules to this Amendment are incorporated herein by reference and made a part of the terms, provisions and covenants of this Amendment.

5.2 Binding Effect

This Amendment shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns.

5.3 Counterparts

This Amendment may be executed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

5.4 Confidentiality

The parties agree that the terms of this Amendment shall be held in confidence and shall not be revealed to any third person or entity except (i) as agreed by both parties, or (ii) as required by law or a court of competent jurisdiction.

[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have executed this Amendment the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General
Partner

By: *Felicia Harris Burkhalter*
Felicia Harris Burkhalter
Manager

By: *Mildred H. Davis*
Mildred H. Davis
Manager

By: *Brian Randolph Harris*
Brian Randolph Harris
Manager

By: *Alta M. Harris*
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho
corporation

By: _____
Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: *[Signature]*
Title: President

Attest:

[Signature]
Director

IN WITNESS WHEREOF, the parties hereto have executed this Amendment the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General Partner

By: _____
Felicia Harris Burkhalter
Manager

By: _____
Mildred H. Davis
Manager

By: _____
Brian Randolph Harris
Manager

By: _____
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho corporation

By: 
Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: _____
Title: President

Attest:

Director

2007 Wetlands Conservation Easement

Reimbursement amount

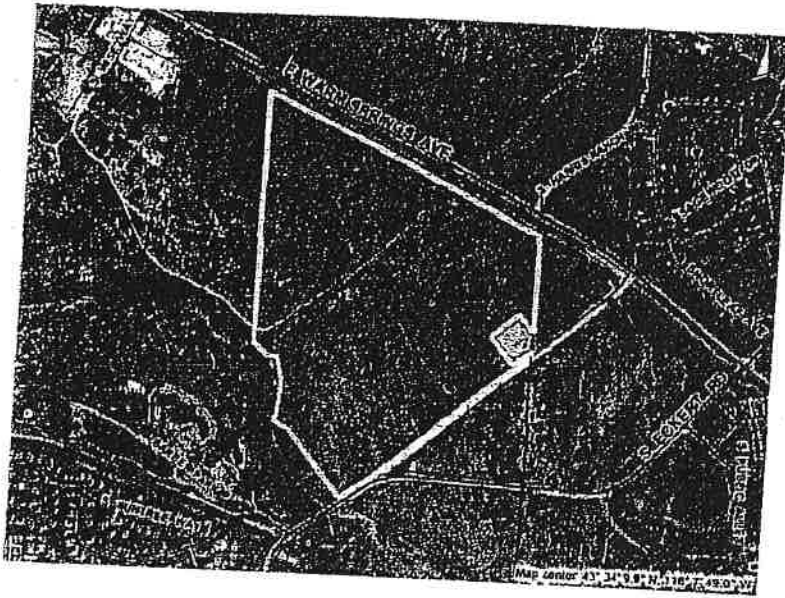
Per Appraisal as of: 11/12/2007

\$

1,979,000.00

Appraisal Prepared by Joe Corlett

Mountain States Appraisal and Consulting, Inc.



THE APPRAISAL OF:

The Wetlands Conservation Easement
Eckert Road at Harris Ranch
Boise, Idaho

File No. MS-7822(B)-08

AS OF: November 12, 2007

PREPARED FOR:

Harris Family Limited Partnership
3051 Wise Way
Boise, Idaho 83716

PREPARED BY:

Joe Corlett, MAI, SRA

Mountain States Appraisal and Consulting, Inc.
1459 Tyrell Lane, Suite B
Boise, Idaho 83706



MOUNTAIN STATES APPRAISAL
AND CONSULTING, INC.
1459 Tyrell Lane, Suite B
Boise, Idaho 83706

G. Joseph Corlett, MAI, SRA
Maurice J. Therrien, MAI
Dan Oxford, CGA, MBA
Shawn Scudder
Dan Spanfelner
Michelle Capps, CGA

August 13, 2008

Harris Family Limited Partnership
3051 Wise Way
Boise, Idaho 83718

Re: The Appraisal of the Conservation Easement
Of the Wetlands Site on Eckert Road
At Harris Ranch, Boise, Idaho
MS-7822B-08

Gentlemen:

As requested, I have completed an appraisal of the easement value with respect to the Deed of Conservation Easement granted on November 12, 2007. The Conservation Easement had been placed on the subject for the purpose of creating new wetlands to mitigate lost wetlands caused by the Ada County Highway District construction of the East Parkcenter River Crossing located westerly of the subject.

Attached hereto is a summary format appraisal report prepared in accordance with the Uniform Standards of Professional Appraisal Practice Standards Rule 2-2(b). As such, the content included in the attached appraisal report is somewhat more abbreviated than that necessary for a self-contained document. However, the detail of data, investigations and analyses is considered sufficient for the intended use of the report.

This valuation is based on before and after valuation analyses of the larger parcel, which is considered to be 86.245 acres. There are additional ownerships in the district owned by the Harris Family Limited Partnership which are considered to be unaffected by the Conservation Easement based on the appraiser's opinion. The easement was officially granted as of November 12, 2007. As such, this is a retrospective analysis in that the site was last inspected by the appraiser on August 10, 2008.

Extraordinary Assumptions

This appraisal is based on the **extraordinary assumption** that the property was in a similar condition to that observed during the actual inspection. It should be noted that the wetlands have been mostly developed since the date of appraisal.

This appraisal is also based on the **extraordinary assumption** that there will be no development right transfers possible out of the conservation area to adjoining lands in the larger parcel. Should this not be the case, a reanalysis will be necessary by the appraiser.

Hypothetical Condition

This appraisal is also subject to the **hypothetical condition** that the Conservation Easement is assumed not to exist for the purpose of estimating the before value of the larger parcel.

Subject to the Assumptions and Limiting Conditions set forth and based on the information and analyses presented in the attached appraisal report, the estimated market value of the Conservation Easement known as the Wetlands Site, as of November 12, 2007, was:

*****ONE MILLION NINE HUNDRED SEVENTY NINE THOUSAND DOLLARS*****

***** (\$1,979,000) *****

As previously discussed, this appraisal is based on before and after appraisal techniques, which are discussed in the body of the appraisal report.

If you should have any further questions, or if I may be of additional assistance, please do not hesitate to call upon me. Thank you for this opportunity to be of service.

Respectfully submitted,

MOUNTAIN STATES APPRAISAL
AND CONSULTING, INC.



Joe Corlett, MAI, SRA

ASSUMPTIONS AND LIMITING CONDITIONS

EXTRAORDINARY ASSUMPTIONS

1. This appraisal is based on the **extraordinary assumption** that the property was in a similar condition to that observed during the actual inspection. It should be noted that the wetlands have been mostly developed since the date of appraisal.
2. This appraisal is also based on the **extraordinary assumption** that there will be no development right transfers possible out of the conservation area to adjoining lands in the larger parcel. Should this not be the case, a reanalysis will be necessary by the appraiser.

HYPOTHETICAL CONDITIONS

1. This appraisal is also subject to the **hypothetical condition** that the Conservation Easement is assumed not to exist for the purpose of estimating the before value of the larger parcel.

STANDARD ASSUMPTIONS AND LIMITING CONDITIONS

This appraisal report has been made with the following general assumptions and limiting conditions:

1. No responsibility is assumed for the legal description provided or for matters pertaining to legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated.
2. The property is appraised free and clear of any or all liens or encumbrances unless otherwise stated.
3. Responsible ownership and competent property management are assumed.
4. The information furnished by others is believed to be reliable, but no warranty is given for its accuracy.
5. All engineering studies are assumed to be correct. The plot plans and illustrative material in this report are included only to help the reader visualize the property.
6. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for such conditions or for obtaining the engineering studies that may be required to discover them.
7. It is assumed that the property is in full compliance with all applicable federal, state, and local environmental regulations and laws unless the lack of compliance is stated, described, and considered in the appraisal report.
8. It is assumed that the property conforms to all applicable zoning and use regulations and restrictions unless nonconformity has been identified, described and considered in the appraisal report.
9. It is assumed that all required licenses, certificates of occupancy, consents, and other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.

ASSUMPTIONS AND LIMITING CONDITIONS, Cont'd.

10. It is assumed that the use of the land and improvements is confined within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.
11. Unless otherwise stated in this report, the existence of hazardous materials, which may or may not be present on the property, was not observed by the appraiser. The appraiser has no knowledge of the existence of such materials on or in the property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, and other potentially hazardous materials may affect the value of the property. The value estimated is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for such conditions or for any expertise or engineering knowledge required to discover them. The intended user is urged to retain an expert in this field, if desired.
12. Any allocation of the total value estimated in this report between the land and the improvements applies only under the stated program of utilization. The separate values allocated to the land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
13. Possession of this report, or a copy thereof, does not carry with it the right of publication.
14. The appraiser, by reason of this appraisal, is not required to give further consultation or testimony or to be in attendance in court with reference to the property in question unless arrangements have been previously made.
15. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraiser.
16. Any estimates provided in the report apply to the entire property, and any proration or division of the total into fractional interests will invalidate the value estimate, unless such proration or division of interests has been set forth in the report.
17. All dimensions and legal descriptions found through available records are assumed to be correct.
18. The forecasts, projections, or operating estimates contained herein are based on current market conditions, anticipated short-term supply and demand factors, and a continued stable economy. These forecasts are, therefore, subject to changes with future conditions.
19. By the client's acceptance of this report, the client hereby limits the appraiser's liability to the extent of the fee charged for the appraisal assignment. As such, the client, by accepting this report indemnifies the appraiser for any liability exceeding the fee charged.

APPRAISAL SUMMARY

Property Location: The subject property is located on the westerly side of Eckert Road, immediately north of the Boise River in Boise, Idaho.

Owner: The property is held in ownership by the Harris Family Limited Partnership.

Site: The site is estimated to include 86.245 acres as a larger parcel, with a 10 acre area of that site devoted to a Conservation Easement.

Improvements: The subject is unimproved.

Zoning: The subject is zoned in accordance with the development plan set forth under the Harris Ranch project as illustrated in the attached exhibits. It is assumed that the subject parcel as a larger parcel would be considered as a mixed use type of property including residential and commercial development.

Highest and Best Use: The highest and best use of the subject in the before condition would be for development as a mixed use project as outlined in the attached exhibits. In the after condition, 10 acres of the subject site will be encumbered by a Conservation Easement which will relegate that portion of the property to have no development into perpetuity. It is being utilized as a wetlands mitigation site and will therefore be preserved by the grantee.

Value Indications:

Before Value:	\$17,249,000
After Value:	\$15,270,000
Estimated Easement Value (Loss):	\$ 1,979,000

Property Rights Appraised: Fee Simple title and encumbered Fee Simple Title

Date of Value Estimate: November 12, 2007

APPRAISAL INTRODUCTION

Identification of the Property

The subject of this appraisal includes an 86.245 acre parcel legally described in the attached exhibits. In the before condition, the subject is an unimproved mixed use or planned development type of site located northerly of the Boise River and westerly of Eckert Road in Boise, Idaho. In the after condition, the subject will have an encumbered site area of 10 acres, which is to be dedicated as a wetland mitigation site, and therefore will be rendered undevelopable into the future.

Property Rights Appraised

In both the before and after analyses, the value of the subject is appraised in fee simple title. However, in the after condition, the subject is encumbered with a Conservation Easement on 10 acres of the southerly most portion of the site adjoining the Boise River. As such, the valuation will also analyze sales of low economic use types of properties for comparison in the after condition.

Date of Value Estimate

The effective date of this appraisal is as of November 12, 2007. As such, this is a retrospective appraisal analysis on the subject property for the purpose of estimating the loss in value or the easement value as of the effective appraisal date.

Purpose of the Appraisal

The purpose of this appraisal is to provide before and after estimates of market value for the subject ownership. The difference between the value estimates is considered to be the easement value. 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.

Function and Intended Use

The function of this report is to estimate the market value of the easement as measured by the difference between the before and after values of the larger parcel as defined herein. As such, the intended users of the report would include the client, tax professionals, and any other entity authorized to utilize the report by the client.

Appraisal Development and Reporting Process (Scope of Work)

Initially, the appraiser was retained by the client to provide a valuation of the easement placed on the subject property. The appraiser has inspected the site numerous times, with the last inspection conducted on August 13, 2008.

Subsequently, the appraiser has analyzed sales of other riparian types of sites with mixed use development potential.

Data analyzed by the appraiser has been verified to the best of the appraiser's ability with either a principal in the various transactions or a knowledgeable third party.

The scope of the appraisal analysis included before and after valuations of the subject as a larger parcel. Although the Harris Family Limited Partnership owns a significant amount of land in the immediate area, it was considered appropriate to value the subject based on its proration of the larger legally defined parcel as outlined herein. It is estimated there is no adverse or positive impact on surrounding land values as a result of the Conservation Easement being placed on 10 acres of the subject property adjacent to the Boise River. Thus, if analyzed, the remaining interest in the Harris Ranch project would be considered unaffected by the encumbrance on the subject parcel.

Typical Income and Cost Approaches are not applicable to the valuation of vacant land.

Finally, the presentation of this analysis is in a summary format, intended to comply with the Uniform Standards of Professional Appraisal Practice Standards Rule 2-2(b). As required by Treasury Regulations, the subject is appraised both in before and after conditions. In the before condition, the subject is valued as if unencumbered by any easements or other encumbrances as if in fee simple title. Subsequently, the subject is valued as an encumbered parcel with 10 acres of the site devoted to a Conservation Easement area for wetlands mitigation. 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, or as a potential for density bonuses on the remaining unencumbered land areas. Thus, the appraiser is making an **extraordinary assumption** in this analysis that no density can be transferred out of the easement area, which is typically a common prohibition in conservation easements. Thus, the property will include 10 acres of encumbered land area that will be undevelopable into perpetuity.

Compliance Provision

As required by law, the appraiser is certified as a General Appraiser by the State of Idaho, CGA-7. Additionally, the appraiser has the necessary education and experience backgrounds to provide an analysis of this type.

Market Value Defined

The Treasury Regulations (at §1.170A-1(c)(2)) define market value as "the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion and both having reasonable knowledge of relevant facts." The appraisal of Real Estate (Eleventh edition, beginning at page 20) provides a discussion of several current definitions of market value, summarizing them as, "The most probable price in cash [or its equivalent]...for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under due duress." Other measures of value exist, such as investment value and insurable value; however, they may not be relied upon for federal tax purposes.

Implicit in the definition of Market Value are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- buyer and seller are typically motivated;
- both parties are well informed or well advised, and acting in what they consider their own best interests;
- a reasonable time is allowed for exposure in the open market;
- payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Exposure Time Defined

1. The time a property remains on the market. 2. The estimated length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal; a retrospective estimate based upon an analysis of past events assuming a competitive and open market. Exposure time is always presumed to occur prior to the effective date of the appraisal. The overall concept of reasonable exposure encompasses not only adequate, sufficient and reasonable time but also adequate, sufficient and reasonable effort. Exposure time is different for various types of real estate and value ranges and under various market conditions.¹

Marketing Time Defined

1. The time it takes an interest in real property to sell on the market subsequent to the date of an appraisal. 2. Reasonable marketing time is an estimate of the amount of time it might take to sell an interest in real property at its estimated market value during the period immediately after the effective date of the appraisal; the anticipated time required to expose the property to a pool of prospective purchasers and to allow appropriate time for negotiation, the exercise of due diligence, and the consummation of a sale at a price supportable by concurrent market conditions. Marketing time differs from exposure time, which is always presumed to precede the effective date of the appraisal.

Market value estimates imply that an adequate marketing effort and reasonable time for exposure occurred prior to the effective date of the appraisal. In the case of disposition value, the time frame allowed for marketing the property rights is somewhat limited, but the marketing effort is orderly and adequate. With liquidation value, the time frame for marketing the property rights is so severely limited that an adequate marketing program cannot be implemented.²

Exposure Time Comments

The subject is a portion of the Harris Ranch development located in southeast Boise. The Harris Ranch project has been developed over the years and still includes a significant amount of vacant land that will be accessed by the East Parkcenter route through downtown Boise. Previously, major access to the subject neighborhood has been from Warm Springs Avenue and East Boise Avenue. The subject

¹ Appraisal Institute, *The Dictionary of Real Estate Appraisal*, Third Edition, (Chicago, Illinois, 1993), pg. 127.

² Appraisal Institute, *The Dictionary of Real Estate Appraisal*, Third Edition, (Chicago, Illinois, 1993), pg. 220.

APPRAISAL INTRODUCTION, Cont'd.

is strongly identified with the Boise River, and therefore has extremely good amenity appeal. It is therefore the appraiser's opinion that an exposure time effectively predating the date of appraisal would be from one to two years due to current market conditions.

REGIONAL AND CITY DESCRIPTION - BOISE

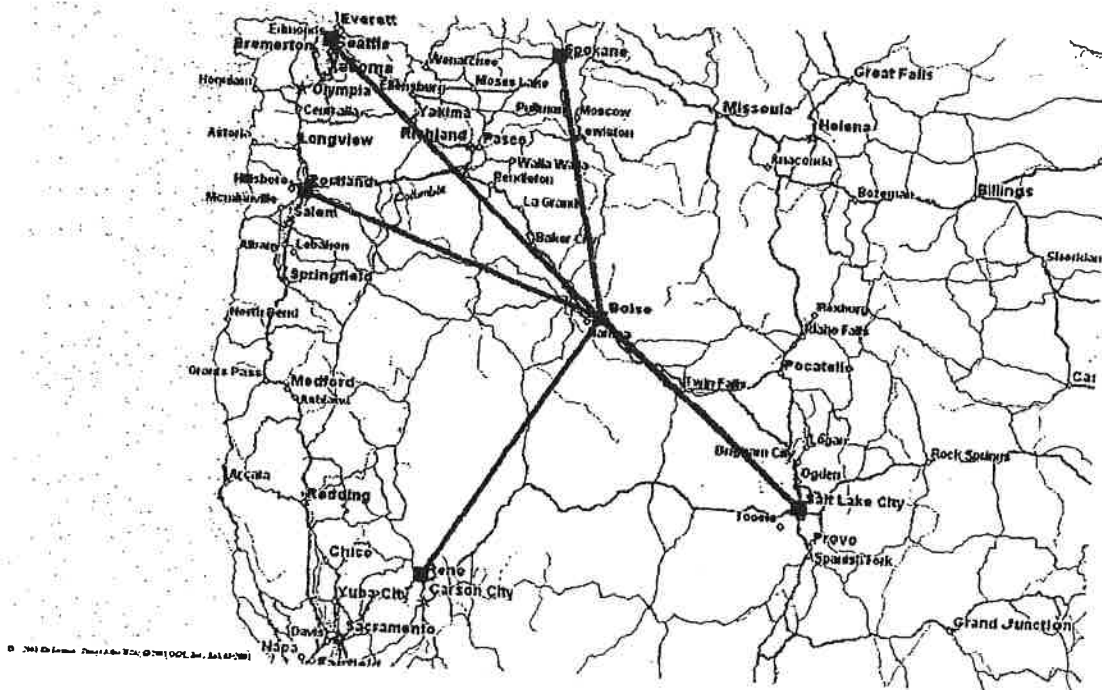
Introduction:

The general and statistical information to follow has been compiled by Mountain States Appraisal over a number of years and is periodically updated. Additional information concerning Boise, and its market surrounds can be found on the following websites among others:

1. adaweb.net
2. achd.ada.id.us
3. adacounty-realtors.com
4. state.id.us
5. boisechamber.org
6. compassidaho.org
7. boise.org
8. visitid.org

Location:

Ada County and the city of Boise are centrally located in the Pacific Northwest. Boise's relative location to other major cities:



REGIONAL AND CITY DESCRIPTION – BOISE, Cont'd.

City	Driving Distance	Flying Time
Seattle	520	1:25
Portland	430	1:10
Reno	430	1:05
Salt Lake City	340	1:00
Spokane	373	1:00

Location Description:

The subject property is located in Boise, Idaho, which is the capital for the State of Idaho and county seat for Ada County. Ada County ranks first among Idaho counties in population at 370,738 (2007), approximately one-quarter of the state total. Ada County populations has grown approximately 23% in the period between the 2000 and 2007 STDB surveys, with concurrent annual average total civilian employment growing 25.4% during the time frame.

Within Ada County is Boise, the state's capitol and largest city, with a 2007 STDB survey population of 203,529, accounting for 55% of the Ada County population. Boise has experienced 9.5% growth in population between the 2000 and 2007 figures.

The growth Boise has enjoyed results from its broad employment base. The economy of the area has not experienced the economic fluctuations impacting many other regions in the state or the nation. Boise is headquarters for a number of major corporations, the state capital, and a regional trade center for Southwest Idaho, Eastern Oregon, and Northern Nevada. Boise's status as the state's administrative center will continue to reap economic benefits from new development throughout the state. Boise has ranked within the top five on the Forbes List of Best Places for Business and Careers for the fourth year in a row.

The long-term economic outlook for Ada County appears positive. The area has good future growth potential attributed to the availability of reasonably priced land, housing costs below the national average, an abundance of water for irrigation and recreational use, the high quality of living available. Development of the downtown area, a regional shopping center, and other large commercial projects have provided a substantial boost to the local economy in the form of construction jobs and permanent employment. As a result, the strength and performance of the local economy in Ada County represent the vector for population growth and economic expansion in Idaho.

REGIONAL AND CITY DESCRIPTION - BOISE, Cont'd.

Historical populations and forecasts of the projected growth by Site To Do Business Online are reprinted in the following tables. The charts illustrate the expectation of continued growth for the foreseeable future.

Population:

Ada County Demographic Profile

Summary			
	2000	2007	2012
Population	300,904	370,738	428,133
Households	113,408	142,723	165,855
Families	77,391	96,055	110,391
Average Household Size	2.69	2.54	2.63
Owner Occupied HUs	80,135	103,283	120,347
Renter Occupied HUs	33,273	39,460	45,508
Median Age	32.9	33.9	34.3
Trends: 2007-2012 Annual Rate			
	Area	National	
Population	2.92%	1.22%	
Households	3.05%	1.27%	
Families	2.82%	1.00%	
Owner HHs	3.11%	1.29%	
Median Household Income	4.22%	3.29%	

Boise City Demographic Profile

Summary			
	2000	2007	2012
Population	185,787	203,529	224,190
Households	74,438	84,370	93,957
Families	48,493	50,683	55,183
Average Household Size	2.44	2.36	2.33
Owner Occupied HUs	47,638	54,542	60,346
Renter Occupied HUs	26,800	29,828	33,611
Median Age	32.9	34.1	34.7
Trends: 2007-2012 Annual Rate			
	Area	National	
Population	1.95%	1.22%	
Households	2.18%	1.27%	
Families	1.71%	1.00%	
Owner HHs	2.04%	1.29%	
Median Household Income	3.98%	3.29%	

NEIGHBORHOOD DESCRIPTION

The subject can be generally defined as the Harris Ranch complex. This includes single-family and PUD types of improvements located northerly and adjacent to the larger parcel. Other land areas located westerly of Eckert Road are being held for future development. The East Parkcenter Bridge is currently being constructed, crossing the Boise River at the termination of Parkcenter Boulevard. When this bridge is completed, enhanced transportation capabilities will be evident in the immediate neighborhood.

On a retrospective basis, the Parkcenter Bridge had been in the planning process as of the effective dates of appraisal. Continuing development in the Harris Ranch complex was contingent upon completion of this infrastructure improvement.

The neighborhood has continually exhibited strong marketing characteristics and has experienced increasing residential values as well as fairly rapid absorption.

As with much of Southeast Boise, the Harris Ranch properties typically command higher than average prices for single-family properties.

The neighborhood is served by central water, sewer, electricity, natural gas and telephone services. Continuation of development into the undeveloped site areas of the ownership will be enhanced by the extension of the proposed Parkcenter Bridge.




Overall, the neighborhood is considered to be highly desirable and appealing, and very marketable for residential and other mixed uses such as limited commercial and office uses.

NEIGHBORHOOD DESCRIPTION, Cont'd.

Market Profile - Appraisal Version



Eckert
 Latitude: 43.565046
 Longitude: -116.129074

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
 1990 Total Population			
2000 Total Population	1,471	13,672	39,749
2000 Group Quarters	3,716	23,540	53,250
2000 Population Density	3	33	1,037
2007 Total Population	44.5	86.1	173.1
2007 Population Density	4,269	25,840	57,517
2012 Total Population	51.1	94.5	187.0
2007 - 2012 Annual Rate	4,788	28,530	62,945
	2.32%	2%	1.82%
 1990 Households			
2000 Households	535	5,077	16,038
2000 Average Household Size	1,314	9,079	21,952
2007 Households	2.83	2.59	2.38
2007 Average Household Size	1,564	10,363	24,601
2012 Households	2.73	2.49	2.29
2012 Average Household Size	1,770	11,557	27,248
2007 - 2012 Annual Rate	2.7	2.47	2.26
2000 Families	2.51%	2.2%	2.06%
2000 Average Family Size	965	6,322	13,216
2007 Families	3.28	3.09	2.97
2007 Average Family Size	1,106	6,915	14,057
2012 Families	3.2	3.07	2.89
2012 Average Family Size	1,226	7,530	15,124
2007 - 2012 Annual Rate	3.18	2.99	2.86
	2.08%	1.72%	1.47%
 2000 Housing Units			
Owner Occupied Housing Units	1,417	9,537	23,078
Renter Occupied Housing Units	77.2%	72.5%	59.1%
Vacant Housing Units	16.4%	22.5%	35.9%
2007 Housing Units	6.5%	5.0%	5.0%
Owner Occupied Housing Units	1,704	10,986	26,096
Renter Occupied Housing Units	75.9%	72.1%	58.9%
Vacant Housing Units	15.9%	22.2%	35.3%
2012 Housing Units	8.2%	5.7%	5.7%
Owner Occupied Housing Units	1,911	12,180	28,737
Renter Occupied Housing Units	76.3%	72.3%	58.8%
Vacant Housing Units	16.3%	22.5%	36.0%
	7.4%	5.1%	5.2%
Median Household Income			
1990			
2000	\$39,265	\$41,426	\$29,873
2007	\$60,146	\$58,074	\$44,100
2012	\$80,920	\$77,905	\$58,313
Median Home Value	\$103,944	\$98,971	\$71,582
1990			
2000	\$86,506	\$85,293	\$70,378
2007	\$136,341	\$136,300	\$122,753
2012	\$240,441	\$244,851	\$224,136
Per Capita Income	\$295,139	\$297,050	\$266,128
1990			
2000	\$18,961	\$17,929	\$15,651
2007	\$28,215	\$29,083	\$25,073
2012	\$41,543	\$41,197	\$34,614
Median Age	\$56,073	\$54,540	\$44,782
1990			
2000	33.3	31.7	30.8
2007	32.8	33.2	31.6
2012	35.3	35.5	33.2
	36.5	36.4	34.2

Data Note: Household population includes persons not residing in group quarters. Average Household Size is the household population divided by total households. Persons in families include the householder and persons related to the householder by birth, marriage, or adoption. Per Capita Income represents the income received by all persons aged 15 years and over divided by total population. Detail may not sum to totals due to rounding.
 Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007 and 2012. ESRI converted 1990 Census data into 2000 geography.

NEIGHBORHOOD DESCRIPTION, Cont'd.



Market Profile - Appraisal Version

Eckert

Latitude: 43.565046

Longitude: -118.120074



	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
2000 Households by Income			
Household Income Base			
< \$15,000	1,285	9,034	21,947
\$15,000 - \$24,999	3.9%	5.9%	11.4%
\$25,000 - \$34,999	7.9%	9.4%	14.3%
\$35,000 - \$49,999	8.5%	8.9%	12.7%
\$50,000 - \$74,999	18.6%	17.2%	17.7%
\$75,000 - \$99,999	26.1%	23.1%	19.5%
\$100,000 - \$149,999	16.1%	15.4%	11.2%
\$150,000 - \$199,999	11.5%	12.5%	8.3%
\$200,000+	3.3%	3.1%	2.2%
Average Household Income	4.3%	4.3%	2.8%
	\$75,049	\$75,157	\$60,160
2007 Households by Income			
Household Income Base			
< \$15,000	1,562	10,363	24,602
\$15,000 - \$24,999	2.0%	3.1%	7.7%
\$25,000 - \$34,999	4.1%	5.4%	9.1%
\$35,000 - \$49,999	6.0%	7.2%	10.8%
\$50,000 - \$74,999	10.3%	11.8%	15.0%
\$75,000 - \$99,999	22.0%	19.9%	19.3%
\$100,000 - \$149,999	18.5%	17.0%	14.1%
\$150,000 - \$199,999	21.6%	20.2%	14.0%
\$200,000+	7.7%	8.1%	5.1%
Average Household Income	7.8%	7.3%	4.8%
	\$105,226	\$102,004	\$80,096
2012 Households by Income			
Household Income Base			
< \$15,000	1,772	11,558	27,249
\$15,000 - \$24,999	1.5%	2.3%	6.1%
\$25,000 - \$34,999	2.3%	3.6%	6.2%
\$35,000 - \$49,999	4.0%	5.2%	9.1%
\$50,000 - \$74,999	7.0%	8.2%	12.2%
\$75,000 - \$99,999	16.0%	16.6%	18.3%
\$100,000 - \$149,999	16.3%	14.8%	13.1%
\$150,000 - \$199,999	27.4%	25.7%	19.6%
\$200,000+	11.7%	10.7%	6.9%
Average Household Income	13.8%	13.2%	8.5%
	\$140,262	\$133,601	\$102,600
2000 Owner Occupied HUs by Value			
Total			
<\$50,000	1,067	6,897	13,601
\$50,000 - 99,999	6.1%	3.8%	4.4%
\$100,000 - 149,999	13.2%	15.2%	26.5%
\$150,000 - 199,999	38.4%	39.8%	35.4%
\$200,000 - \$299,999	18.7%	18.3%	15.3%
\$300,000 - 499,999	15.7%	15.9%	12.6%
\$500,000 - 999,999	5.6%	5.4%	4.4%
\$1,000,000+	2.2%	1.6%	1.3%
Average Home Value	0.2%	0.1%	0.1%
	\$169,291	\$186,231	\$150,398
2000 Specified Renter Occupied HUs by Contract Rent			
Total			
With Cash Rent	239	2,155	8,321
No Cash Rent	95.8%	97.6%	98.6%
Median Rent	4.2%	2.4%	1.4%
Average Rent	\$783	\$697	\$557
	\$810	\$743	\$589

Data Note: Income represents the preceding year, expressed in current dollars. Household income includes wage and salary earnings, interest, dividends, net rents, pensions, SSI and welfare payments, child support and alimony. Specified Renter Occupied HUs exclude houses on 10+ acres. Average Rent excludes units paying no cash rent.

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007 and 2012.

NEIGHBORHOOD DESCRIPTION, Cont'd.




Market Profile - Appraisal Version

Eckert

Latitude: 43.565046

Longitude: -116.129074

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
2000 Population by Age			
 Total			
0 - 4	3,712		
5 - 9	8.5%	23,543	53,250
10 - 14	8.9%	7.5%	6.9%
15 - 19	8.5%	8.3%	6.8%
20 - 24	5.9%	8.3%	6.6%
25 - 34	4.8%	7.0%	7.8%
35 - 44	17.6%	5.6%	10.1%
45 - 54	19.1%	16.5%	17.4%
55 - 64	13.8%	18.3%	15.9%
65 - 74	6.1%	15.2%	13.7%
75 - 84	3.6%	6.6%	6.5%
85+	2.2%	3.6%	4.1%
18+	0.8%	2.3%	3.1%
	70.0%	0.7%	1.0%
		71.1%	75.7%
2007 Population by Age			
Total			
0 - 4	4,267		
5 - 9	8.3%	25,842	57,516
10 - 14	8.5%	7.4%	6.8%
15 - 19	8.0%	7.4%	6.2%
20 - 24	6.8%	7.6%	6.2%
25 - 34	3.8%	6.7%	7.1%
35 - 44	14.1%	5.5%	8.9%
45 - 54	19.6%	14.6%	17.5%
55 - 64	15.2%	17.3%	14.7%
65 - 74	8.7%	16.2%	14.4%
75 - 84	3.6%	10.1%	9.6%
85+	2.4%	3.8%	4.2%
18+	1.0%	2.5%	2.9%
	70.6%	1.0%	1.3%
		73.3%	77.2%
2012 Population by Age			
Total			
0 - 4	4,790		
5 - 9	8.3%	28,533	62,948
10 - 14	7.9%	7.5%	6.8%
15 - 19	8.3%	7.2%	6.1%
20 - 24	6.5%	7.3%	6.1%
25 - 34	4.8%	6.5%	7.0%
35 - 44	11.8%	5.5%	8.9%
45 - 54	17.9%	14.0%	16.6%
55 - 64	16.9%	16.4%	14.6%
65 - 74	9.9%	16.0%	13.8%
75 - 84	4.2%	11.5%	11.1%
85+	2.2%	4.7%	5.0%
18+	1.3%	2.2%	2.6%
	71.2%	1.3%	1.5%
		73.9%	77.6%
2000 Population by Sex			
Males			
Females	50.3%	49.5%	49.6%
2007 Population by Sex			
Males	49.7%	50.5%	50.4%
Females	50.0%	49.3%	49.5%
2012 Population by Sex			
Males	50.0%	50.7%	50.5%
Females	50.0%	49.2%	49.5%
	50.0%	50.8%	50.5%

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007 and 2012.

NEIGHBORHOOD DESCRIPTION, Cont'd.

Market Profile - Appraisal Version



Eckert

Latitude: 43.565046

Longitude: -116.129074



2000 Population 18+ by Sex and Marital Status

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
Females	2,734	17,957	42,562
Never Married	50.3%	51.0%	50.6%
Married, not Separated	9.3%	10.1%	13.3%
Married, Separated	32.0%	30.1%	25.1%
Widowed	0.1%	0.3%	0.6%
Divorced	2.4%	2.8%	3.2%
Males	5.9%	7.2%	7.8%
Never Married	49.7%	49.0%	49.2%
Married, not Separated	11.1%	12.9%	17.2%
Married, Separated	32.3%	29.9%	24.7%
Widowed	0.3%	0.3%	0.4%
Divorced	0.4%	0.4%	0.6%
	4.9%	5.0%	5.5%



2000 Population 18+ by Employment Status

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
In Labor Force	2,679	17,562	41,819
Civilian Employed	77.8%	76.7%	75.6%
Civilian Unemployed	73.0%	72.5%	71.5%
In Armed Forces	3.1%	3.0%	3.4%
Not In Labor Force	1.6%	1.2%	0.7%
	22.2%	23.3%	24.4%

2007 Civilian Population 16+ in Labor Force

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Civilian Employed	97.2%	97.2%	97.0%
Civilian Unemployed	2.8%	2.8%	3.0%

2012 Civilian Population 16+ in Labor Force

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Civilian Employed	97.4%	97.4%	97.1%
Civilian Unemployed	2.6%	2.6%	2.9%

2000 Females 16+ by Employment Status and Age of Children

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
Own Children < 6 Only	1,353	8,998	21,269
Employed/in Armed Forces	11.3%	9.8%	9.1%
Unemployed	6.6%	5.8%	5.4%
Not In Labor Force	0.4%	0.3%	0.5%
Own Children < 6 and 6-17 Only	4.4%	3.7%	3.3%
Employed/in Armed Forces	8.9%	7.3%	5.3%
Unemployed	6.1%	4.7%	3.7%
Not in Labor Force	0.0%	0.1%	0.0%
Own Children 6-17 Only	2.7%	2.6%	1.6%
Employed/in Armed Forces	22.2%	22.5%	17.5%
Unemployed	17.1%	17.3%	13.2%
Not In Labor Force	0.2%	0.4%	0.4%
No Own Children < 18	4.9%	4.8%	3.9%
Employed/in Armed Forces	57.6%	60.3%	68.0%
Unemployed	37.3%	38.3%	43.7%
Not In Labor Force	1.7%	1.5%	1.8%
	18.6%	20.5%	22.6%

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007 and 2012.

Market Profile - Appraisal Version



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Latitude: 43.585048

Longitude: -116.129074



2007 Employed Population 16+ by Industry

Radius: 1.0 mile

Radius: 3.0 mile

Radius: 5.0 mile

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	2,292	14,262	32,631
Agriculture/Mining	1.0%	0.8%	1.0%
Construction	6.3%	6.1%	6.4%
Manufacturing	16.1%	14.1%	11.5%
Wholesale Trade	3.5%	3.4%	3.1%
Retail Trade	11.3%	11.0%	11.7%
Transportation/Utilities	4.2%	3.7%	3.8%
Information	1.7%	1.9%	2.0%
Finance/Insurance/Real Estate	10.3%	10.2%	9.0%
Services	38.4%	41.1%	44.9%
Public Administration	7.2%	7.6%	6.6%

2007 Employed Population 16+ by Occupation

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	2,291	14,253	32,631
White Collar	75.3%	76.0%	70.3%
Management/Business/Financial	22.4%	22.0%	16.7%
Professional	28.8%	28.3%	26.3%
Sales	11.4%	11.9%	11.6%
Administrative Support	12.7%	13.9%	15.8%
Services	10.7%	11.6%	15.0%
Blue Collar	14.1%	12.3%	14.7%
Farming/Forestry/Fishing	0.2%	0.2%	0.4%
Construction/Extraction	3.7%	3.2%	4.2%
Installation/Maintenance/Repair	2.5%	2.5%	2.4%
Production	4.4%	3.7%	4.2%
Transportation/Material Moving	3.2%	2.8%	3.6%



2000 Workers 16+ by Means of Transportation to Work

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	1,979	12,812	29,842
Drove Alone - Car, Truck, or Van	83.3%	84.1%	80.2%
Carpooled - Car, Truck, or Van	9.8%	8.6%	9.6%
Public Transportation	0.5%	0.8%	1.3%
Walked	0.8%	1.0%	2.7%
Other Means	1.5%	1.4%	2.5%
Worked at Home	4.1%	4.1%	3.7%

2000 Workers 16+ by Travel Time to Work

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	1,980	12,811	29,842
Did Not Work at Home	95.9%	95.9%	96.3%
Less than 5 minutes	2.6%	2.5%	3.2%
5 to 9 minutes	12.3%	12.4%	13.9%
10 to 19 minutes	44.7%	49.4%	48.5%
20 to 24 minutes	16.6%	15.9%	15.3%
25 to 34 minutes	12.7%	9.9%	10.0%
35 to 44 minutes	2.0%	1.6%	1.3%
45 to 59 minutes	2.3%	1.9%	1.6%
60 to 89 minutes	1.2%	1.0%	1.4%
90 or more minutes	1.6%	1.1%	1.2%
Worked at Home	4.1%	4.1%	3.7%

Average Travel Time to Work (in min)

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
2000 Households by Vehicles Available	19.1	17.6	17.5
Total	1,314	9,075	21,950
None	3.5%	3.6%	5.3%
1	24.0%	28.4%	34.5%
2	50.8%	47.1%	41.7%
3	16.1%	15.8%	13.8%
4	4.6%	4.3%	3.7%
5+	1.0%	0.8%	1.0%
Average Number of Vehicles Available	2.0	1.9	1.8

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing, ESRI forecasts for 2007.

Market Profile - Appraisal Version



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Longitude: -116.129074



2000 Households by Type

	Radius: 1.0 mile	Radius: 3.0 miles	Radius: 5.0 mile
Total			
Family Households	1,314	9,078	21,951
Married-couple Family	73.4%	69.6%	60.2%
With Related Children	63.5%	58.1%	47.0%
Other Family (No Spouse)	35.6%	31.8%	23.3%
With Related Children	10.0%	11.5%	13.2%
Nontfamily Households	7.5%	8.6%	9.2%
Householder Living Alone	26.6%	30.4%	39.8%
Householder Not Living Alone	19.5%	23.1%	28.6%
	7.1%	7.3%	11.2%
Households with Related Children	43.1%	40.5%	32.5%
Households with Persons 65+	13.2%	12.9%	14.8%

2000 Households by Size

	Radius: 1.0 mile	Radius: 3.0 miles	Radius: 5.0 mile
Total			
1 Person Household	1,314	9,079	21,952
2 Person Household	19.5%	23.1%	28.6%
3 Person Household	33.9%	33.6%	35.2%
4 Person Household	17.7%	17.5%	16.0%
5 Person Household	18.8%	17.0%	13.0%
6 Person Household	7.1%	6.3%	4.9%
7+ Person Household	2.1%	1.7%	1.4%
	0.3%	0.8%	0.8%

2000 Households by Year Householder Moved In

	Radius: 1.0 mile	Radius: 3.0 miles	Radius: 5.0 mile
Total			
Moved in 1999 to March 2000	1,314	9,074	21,950
Moved in 1995 to 1998	26.1%	24.6%	29.2%
Moved in 1990 to 1994	42.9%	38.8%	33.7%
Moved in 1980 to 1989	18.7%	19.7%	15.8%
Moved in 1970 to 1979	8.1%	12.1%	11.4%
Moved in 1969 or Earlier	3.9%	3.5%	5.5%
Median Year Householder Moved In	0.3%	3.5%	4.5%
	1997	1996	1997



2000 Housing Units by Units in Structure

	Radius: 1.0 mile	Radius: 3.0 miles	Radius: 5.0 mile
Total			
1, Detached	1,405	9,553	23,106
1, Attached	71.3%	68.6%	60.7%
2	4.7%	7.8%	7.5%
3 or 4	1.1%	1.7%	4.6%
5 to 9	2.1%	3.3%	5.1%
10 to 19	3.4%	4.6%	4.6%
20+	3.3%	4.2%	4.9%
Mobile Home	2.8%	4.6%	8.1%
Other	11.0%	5.0%	4.4%
	0.2%	0.1%	0.2%

2000 Housing Units by Year Structure Built

	Radius: 1.0 mile	Radius: 3.0 miles	Radius: 5.0 mile
Total			
1999 to March 2000	1,417	9,534	23,079
1995 to 1998	8.6%	4.6%	2.7%
1990 to 1994	29.1%	18.3%	11.9%
1980 to 1989	26.0%	24.7%	15.2%
1970 to 1979	16.6%	24.3%	16.8%
1969 or Earlier	15.9%	21.7%	23.1%
Median Year Structure Built	3.7%	6.3%	30.3%
	1993	1989	1979

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing.

NEIGHBORHOOD DESCRIPTION, Cont'd.



Market Profile - Appraisal Version

Eckert

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Longitude: -116.129074



2000 Population 3+ by School Enrollment

Radius: 1.0 mile

Radius: 3.0 mile

Radius: 5.0 mile

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	3,513	22,437	51,024
Enrolled in Nursery/Preschool	2.1%	1.8%	1.4%
Enrolled in Kindergarten	1.9%	1.5%	1.2%
Enrolled in Grade 1-8	15.1%	14.1%	11.6%
Enrolled in Grade 9-12	5.5%	6.7%	5.5%
Enrolled in College	4.3%	5.0%	9.1%
Enrolled in Grad/Prof School	1.4%	1.6%	1.5%
Not Enrolled in School	69.8%	69.2%	69.6%

2000 Population 25+ by Educational Attainment

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	2,325	14,917	32,929
Less than 9th Grade	1.1%	0.9%	1.6%
9th - 12th Grade, No Diploma	2.8%	3.1%	5.6%
High School Graduate	15.8%	14.9%	17.6%
Some College, No Degree	28.1%	27.8%	29.4%
Associate Degree	7.7%	6.9%	6.2%
Bachelor's Degree	31.8%	32.3%	26.9%
Master's/Prof/Doctorate Degree	12.7%	14.0%	12.7%

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007.

NEIGHBORHOOD DESCRIPTION, Cont'd.



Market Profile - Appraisal Version

Eckert

Latitude: 43.565046

Longitude: -118.120074


Radius: 1.0 mile

Radius: 3.0 mile

Radius: 5.0 mile

Top 3 Tapestry Segments

	Up and Coming Families In Style Exurbanities	In Style Up and Coming Families Milk and Cookies	In Style Up and Coming Families Aspiring Young Familie
1.			
2.			
3.			

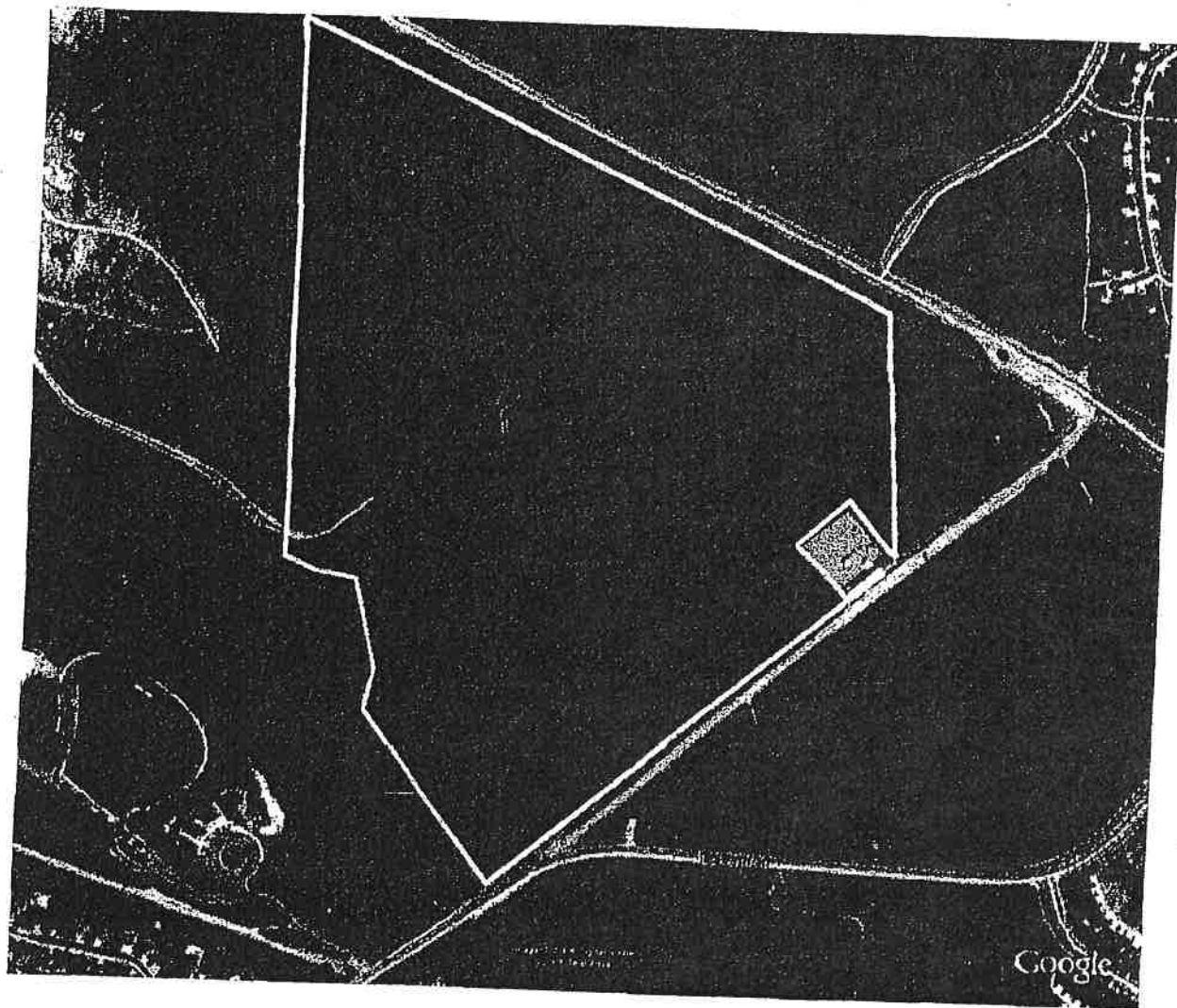
 2007 Consumer Spending shows the amount spent on a variety of goods and services by households that reside in the market area. Expenditures are shown by broad budget categories that are not mutually exclusive. Consumer spending does not equal business revenue.

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Apparel & Services: Total \$	\$5,309,496	\$35,892,850	\$68,639,118
Average Spent	\$3,522.70	\$3,463.56	\$2,790.09
Spending Potential Index	128	126	101
Computers & Accessories: Total \$	\$575,881	\$3,721,653	\$7,237,485
Average Spent	\$368.21	\$359.13	\$294.19
Spending Potential Index	148	144	118
Education: Total \$	\$2,813,006	\$18,412,833	\$40,167,590
Average Spent	\$1,798.60	\$1,776.79	\$1,632.76
Spending Potential Index	140	138	127
Entertainment/Recreation: Total \$	\$7,792,201	\$49,675,362	\$91,846,012
Average Spent	\$4,982.23	\$4,793.53	\$3,733.43
Spending Potential Index	145	140	109
Food at Home: Total \$	\$10,638,840	\$69,407,198	\$133,534,891
Average Spent	\$6,802.33	\$6,697.60	\$5,428.03
Spending Potential Index	135	133	108
Food Away from Home: Total \$	\$7,435,898	\$48,400,636	\$93,465,363
Average Spent	\$4,755.05	\$4,670.52	\$3,799.25
Spending Potential Index	140	138	112
Health Care: Total \$	\$8,151,866	\$52,089,963	\$98,174,107
Average Spent	\$5,212.19	\$5,026.53	\$3,990.66
Spending Potential Index	133	129	102
HH Furnishings & Equipment: Total \$	\$5,128,666	\$32,527,285	\$69,137,376
Average Spent	\$3,279.20	\$3,138.79	\$2,403.86
Spending Potential Index	145	139	106
Investments: Total \$	\$3,642,000	\$22,633,368	\$40,335,273
Average Spent	\$2,328.64	\$2,184.06	\$1,639.58
Spending Potential Index	156	146	110
Retail Goods: Total \$	\$57,476,594	\$369,784,237	\$696,014,186
Average Spent	\$36,749.74	\$35,683.13	\$28,292.11
Spending Potential Index	139	135	107
Shelter: Total \$	\$34,613,546	\$223,280,824	\$414,056,411
Average Spent	\$22,131.42	\$21,545.96	\$16,830.88
Spending Potential Index	147	143	112
TV/Video/Sound Equipment: Total \$	\$2,532,237	\$16,478,505	\$31,961,285
Average Spent	\$1,619.08	\$1,590.13	\$1,299.19
Spending Potential Index	139	137	112
Travel: Total \$	\$4,283,078	\$27,135,760	\$49,874,853
Average Spent	\$2,738.54	\$2,618.52	\$2,027.35
Spending Potential Index	148	142	110
Vehicle Maintenance & Repairs: Total \$	\$2,393,661	\$15,420,419	\$29,089,045
Average Spent	\$1,530.47	\$1,488.03	\$1,182.43
Spending Potential Index	144	140	111


Data Note: The Spending Potential Index represents the amount spent in the area relative to a national average of 100.

Source: Expenditure data are derived from the 2002, 2003 and 2004 Consumer Expenditure Surveys, Bureau of Labor Statistics.

NEIGHBORHOOD DESCRIPTION, Cont'd.



NEIGHBORHOOD DESCRIPTION, Cont'd.



PARCEL INFORMATION

Year: 2005 Parcel #: 59029212627

Property Type: Final Status: Active Exemption: None Code: D

Sub Property Type: None Code Area: 01-6 District: DSK Appraiser Initials: Default

Urban Renewal Ownership Change Drop HOE Circuit Breaker Bankruptcy

OWNER INFORMATION

Name: MADRIS FAMILY LTD PARTNERSHIP

Mailing Address: C/O RANDY MADRIS
3051 S WISE WAY
BOISE ID 83718-0008

PHYSICAL LOCATION

Property Address: 6 ECKERT RD
BOISE ID 83718-0008

Group Type: SECT Group #: 0925

Description: 3N 3E 29

Township/Range/Section: 3N 3E 29 Zoning Code: SP-01

Reappraised Year: 2006 Physical Inspection: 01/27/2006


MLS Area: 200 - J. Home

Assessment Roll	Property Occupancy	State Category Code	Acres	Assessed Value	Valuation Method	Code Area	Total Parcel Values
Primary	Non-Occupancy	10	0.00	0.00	INCOME	01-0	Assessed Amt: 42,700
Primary	Non-Occupancy	40	3.245	3,600	INCOME	01-5	Taxable Amt: 42,700
Primary	Non-Occupancy	130	1.000	0	INCOME	01-5	

CHARACTERISTICS

Land Commercial Personal Residential Farm Multiple Use

Public Property Description - Display [PT22(F)]



State Parcel #: 03N03E292627

Property Description

PAR #2627 OF N2NW4 S HWY 21

LOTS 2,4 & 5 & W2SE4NW4

ALL NW OF ECKERT RD

SEC 29 3N 3E

#212625-B

Total Acreage: 86.245

Acres Verified: Yes No Date: 00/00/0000 User:

NEIGHBORHOOD DESCRIPTION, Cont'd.

Parcel Suffix	Street #	Pre Dir	Street Name	Suffix	Post Dir	Unit Type	Unit #	City	State	Zip Code	Assessment Dist
			W 5000	RD				BOJEM	Idaho	83716-00	Primary

Year: 2006 Reappraisal Year: 2006
Parcel #: 50529212627 Code Area: 01-8

Appraiser Initials: DSK
Facing Neighborhood: 1 Inspection Date: 01/27/2008

	Imagined Land	Non Imagined	Meadow	Dry Grass	Water
1	Acres: 0.000	Acres: 0.000	Acres: 0.245	Acres: 0.000	Acres: 1.000
2	0.000	0.000		0.000	
3	78.000	0.000		0.000	
4	0.000	0.000			
Value	21,000		1,000		

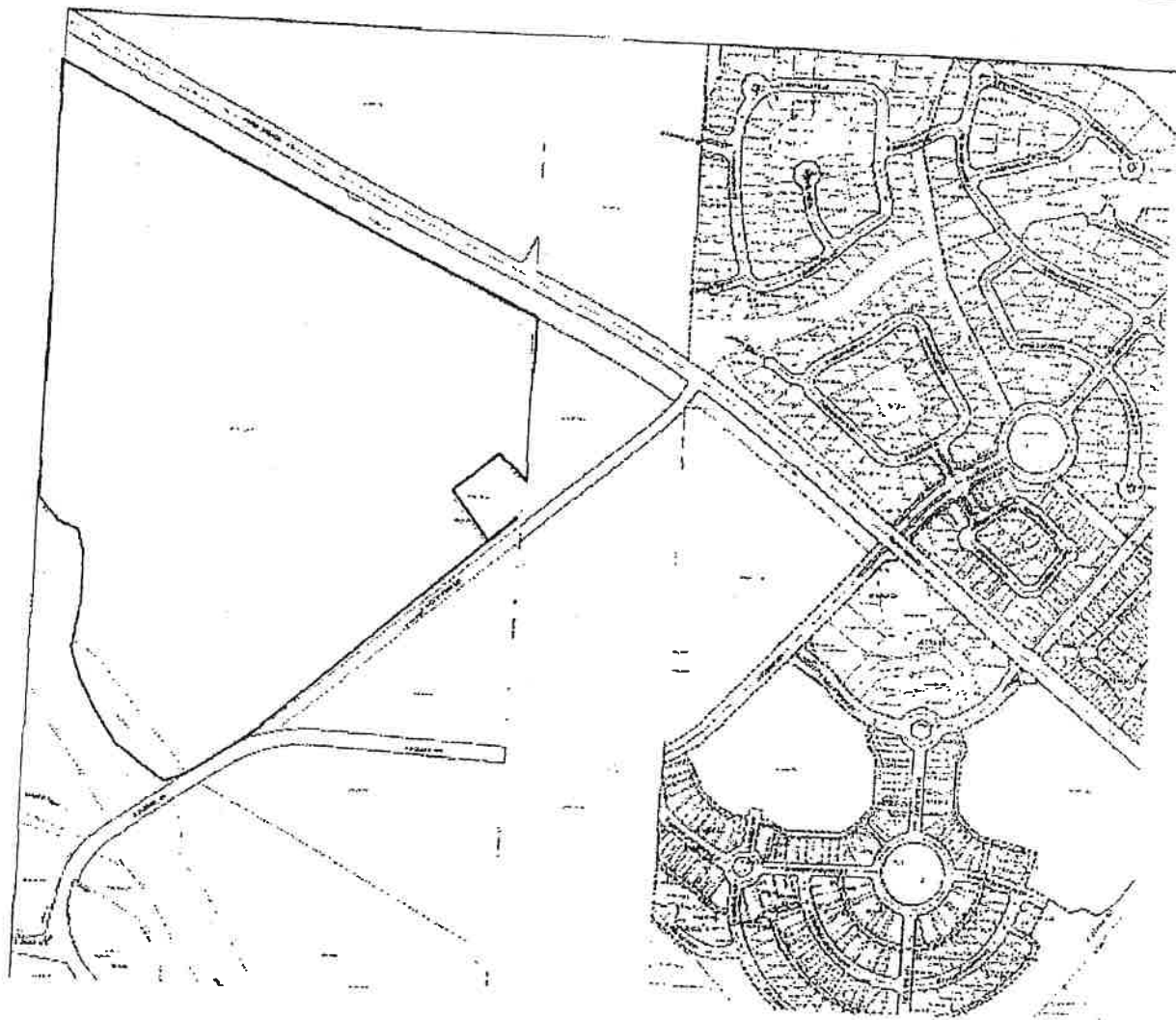
Tax Summary Public Pre-Paid

Charge Summary

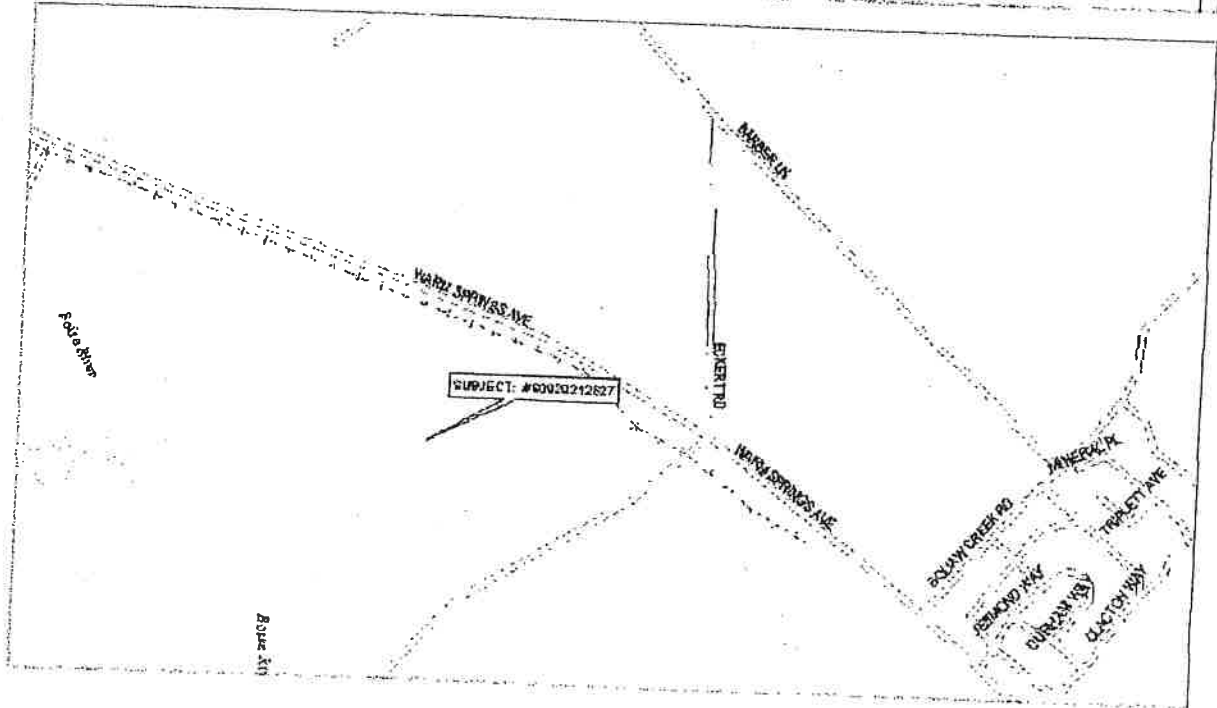
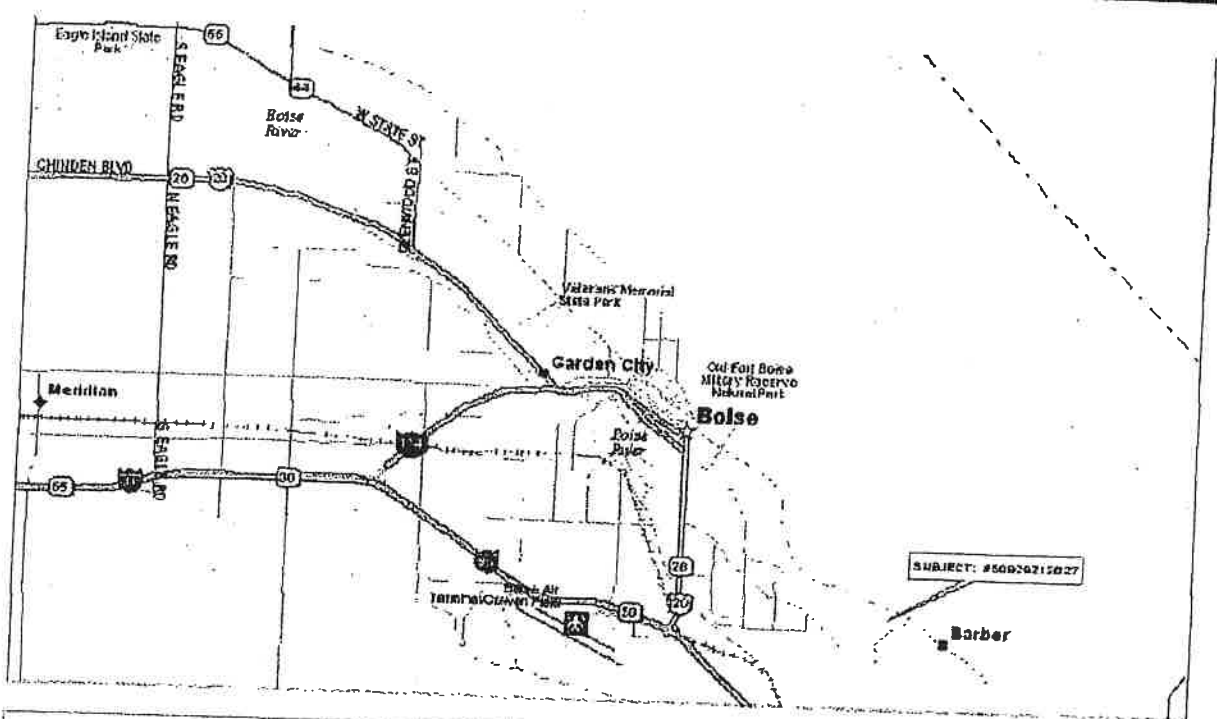
Year	Assessment Roll	Date Due	Total Payments	Tax Charge	Tax Payment	Tax Adjustment	Cert Charge	Cert Payment	Cert Adjustment
2007	Primary	12/20/2007	-719.66	719.66	719.66	0.00	0.00	0.00	0.00
2006	Primary	12/20/2006	-1202.40	1202.40	-1202.40	0.00	0.00	0.00	0.00

Instrument #	Parcel #	Grantor	Grantee	Action Type	Action Code	Transaction Date	Effective Date
10584510	50529212627	ALLIANCE TITLE & ESCR	HARRIS FAMILY	Ownership	Ownrd Ch	1/24/2006	4/13/2006
105032726	50529212627	ALLIANCE TITLE & ESCR	IDAHO POWER CO	Spik	Target	4/21/2006	3/18/2006
105017198	50529212627	ALLIANCE TITLE & ESCR	HARRIS FAMILY LTD PTNRS	No Action	No Action	1/9/2006	2/11/2006
104051588	50529212627	ALLIANCE TITLE & ESCR	HARRIS FAMILY LTD PTNRS	No Action	No Action	1/9/2006	4/29/2004

NEIGHBORHOOD DESCRIPTION, Cont'd.



NEIGHBORHOOD DESCRIPTION, Cont'd.



Harris Ranch | 208.344.1131 | Boise, Idaho

Page 2 of 2

basin that will not be closer than 40 feet removed from the Boise River High Water Mark (6500 cfs line). Additionally, the site will provide a forest buffer along the river and will retain additional floodwaters during high flood flows, benefiting the overall river system.

How are you mitigating the impact on the environment?
Keeping with the Harris Ranch Wildlife Mitigation Plan, this site will replace wetlands impacted by the construction of the East ParkCenter Bridge by creating a ten-acre area of habitat to replace the 2.4 acres that will be disturbed during future construction. Existing pastureland will be converted to an expansive wetland. The wetland will enhance the existing wildlife habitat in the area, provide additional floodwater retention, groundwater recharge and filter surface water. The wetland will also provide a buffer zone for the Boise River and be protected in perpetuity with a conservation easement.

Who is paying for this?
Harris Ranch donated the 10 acre parcel valued at three million dollars and ACHD is paying for the construction of the mitigation site. The Wetlands Group, LLC is responsible for the design, construction, and performance of the wetland.

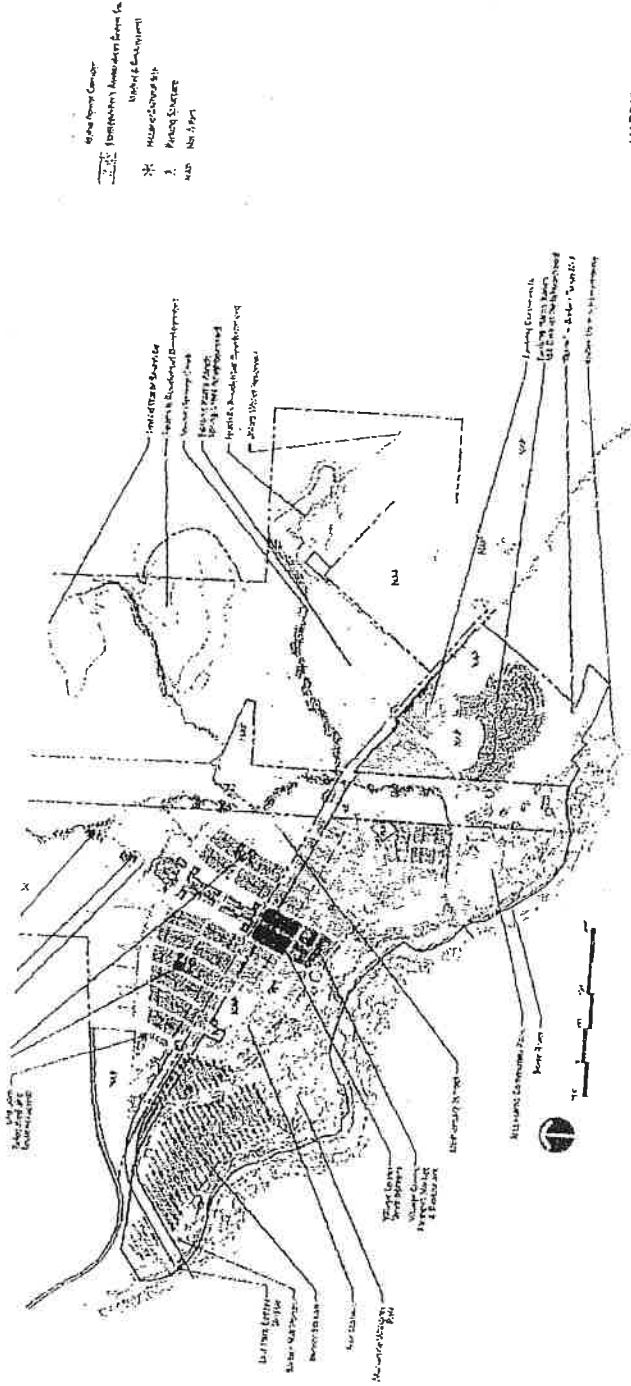
When will the project be complete?
The construction phase of the wetland mitigation site was completed in January 2008. The site is scheduled to be fully planted by May 2008 with optimum river flows. This planting schedule may be adjusted depending on river flows and in that case will be completed by mid summer. After the site is planted, it will be maintained and monitored until performance standards for vegetation, soil and hydrology have been met. Once the standards are met, the wetland will be considered self-sustaining and the project complete.

What will this area look like once the project is complete?
Once the area has been complete, a stroll down the Dallas Harris Legacy pathway will lead you along a diverse riparian wetland area with plant communities very similar to those historically found along the Boise River. Cottonwood trees will line the outer basin rim, while the shrub layer located just inside the cottonwoods will consist of willows, alders and dogwoods. Grasses, sedges and rushes will dominate the center of the wetland, also known as the herbaceous emergent zone. The end result will be an expansive area of habitat that will attract a wider variety and number of local wildlife, as the site will offer greater structural diversity than the current habitat area.

APPENDIX 2

Phone: 208.344.1131, Fax: 208.344.1148
Harris Ranch, 4940 E. Mill Station Rd, Suite 101-A, Boise, Idaho 83716

HARRIS RANCH
(City Subdiv)



HIGHEST AND BEST USE

Defined

A definition of highest and best use is: "the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value."

More specifically, the highest and best use of land or a site as though vacant is: "Among all reasonable, alternative uses, the use that yields the highest present land value, after payments are made for labor, capital, and coordination. The use of a property based on the assumption that the parcel of land is vacant or can be made vacant by demolishing any improvements."

The highest and best use of a property as improved is: "The use that should be made of a property as it exists. An existing property should be renovated or retained as is so long as it continues to contribute to the total market value of the property, or until the return from a new improvement would more than offset the cost of demolishing the existing building and constructing a new one." ³

Analysis

Based on the subject's development plan, the zoning will allow for a mixed use development on the subject and adjacent parcels. The subject was approved as a mixed use project by the City of Boise, and is zoned accordingly. Thus, the development plan for the project is paramount to the zoning. The subject would therefore have multiple highest and best uses at the point of development ranging from single-family uses to more intensively developed commercial and retail uses.

It is therefore the appraiser's conclusion that the highest and best use of the subject in the before condition would be for a mixed use development consistent with the development plan outlined herein. Additionally, in the after condition, the subject would also hold a highest and best use of being a mixed use development parcel, together with a provision of having 10 acres of undevelopable wetlands located on the southerly boundary of the larger parcel.

³ The Appraisal Institute, *The Dictionary of Real Estate Appraisal*, Third Edition, (Chicago, Illinois, 1993), pg. 171.

VALUATION

Appraisal Process

Valuation Methods:

The **Cost Approach** is the summation of the estimated value of the vacant land, and the estimated cost of replacing or reproducing the improvements, less deductions for accrued depreciation.

The **Income Approach** is the summation of the estimated annual market income for the subject property, less allowances for vacancy loss, credit loss and lessor-paid expenses, divided by an appropriate overall capitalization rate or discounted via an appropriate discount rate.

The **Sales Comparison Approach** compares other similar properties that have recently sold to the subject. This method for estimating market value by the Sales Comparison Approach was employed. In this method, the direct sales method, comparisons are made to demonstrate a probable price (i.e. market value) at which the subject property would be sold if offered on the market. These sales are subsequently adjusted to reflect market-recognized differences, as compared to the subject.

Appraisal Methods Used

The subject is appraised both in before and after conditions. As such, the Sales Comparison Approach is used in these analyses to estimate initially the value of the subject in the unencumbered condition and subsequently, as encumbered by a 10 acre conservation easement. Typical Cost and Income Approaches are not applicable to the subject property.

Based on the analysis of the subject ownership, it is possible to consider the entire unimproved ownership of the Harris Family Limited Partnership as a larger parcel. However, due to the nature of the encumbrance, it is estimated that all parcels within the geographic area owned by the Harris Family Limited Partnership would not benefit nor suffer as a result of the placement of this easement. Therefore, the appraiser has elected to define the larger parcel as the legally described parcel by Ada County since the subject is still an undeveloped property in both the before and after conditions.

THE SALES COMPARISON APPROACH

Estimated Market Value of the Property – Before Condition

In this analysis, sales of undeveloped riparian sites are analyzed to estimate a market value for the subject in the before condition.

Adjustment criteria includes locational characteristics whereby a plus adjustment is made for inferior locational attributes and a negative adjustment is placed on the comparable for a superior attribute. Sales 2, 3, 4 and 5 all received adjustments both positive and negative for locational differences.

Market Conditions adjustments are estimated at 1% per month prior to December of 2006. Subsequent to December of 2006, the market is perceived as being flat, having no appreciation apparent.

Finally, Sale No. 3 receives a downward adjustment for its relative size and development density to high density residential.

Following the narrative summary of the sales, a grid depicting these adjustments is presented.

Sale No. 1 – This sale is located in the **Waterfront District** on the Boise River, westerly of downtown Boise. This sale occurred in March of 2005 at a price of \$2,668,050. This results in a sales price of \$151,853 per acre for this 17.57 acre site. This is a planned development that features single-family units that are semi-detached. This sale is adjusted upwards for passage of time to \$187,082 per acre. No other adjustments are applied to this sale, providing an indication of \$187,082 per acre.

Sale No. 2 is located on Ulmer Lane off of State Street in northwest Boise. This property sold for \$1,850,000 in January of 2004. This represents \$100,543 per acre for this 18.40 acre site. This site is also a riparian site located adjacent to the Boise River. It is being developed for single-family purposes.

This sale is adjusted upwards for passage of time to \$142,470 per acre.

This sale is considered to have an inferior location when compared to the subject. It is also adjusted upwards for its inferior zoning characteristics when compared to the subject, and is therefore adjusted upwards by 15%. This results in an adjusted value indication of \$196,609 per acre.

Sale No. 3 – This property is located on Parkcenter Boulevard in southeast Boise. This site has frontage on Logger's Creek and sold for \$5,750,000 in June of 2006. This property includes 11.50 acres. The property has been subsequently cleared and approved for high-density development. This sale is adjusted upwards for passage of time to \$531,000 per acre.

This sale is considered to have a superior location when compared to the subject, and is therefore adjusted downwards by 40%. A downward adjustment is also indicated due to relative parcel size and the devoted high-density of development. This results in an adjusted value indication of \$229,392 per acre.

Sale No. 4 – This property is located on Riverside Drive in Eagle, Idaho. This sale occurred between June 2005 and October of 2007 at a total price of \$12,118,620. This results in a price of \$255,928 per acre for this 47.35 acre site. The site has excellent frontage on the Boise River and has Planned Unit Development capabilities. The sale is adjusted upwards for passage of time to \$281,009 per acre.

This sale is considered to have a somewhat superior location when compared to the subject, and is therefore adjusted downwards by 20%. After adjustment, the indication of value is \$224,808 per acre.

Sale No. 5 – This property is located on Highway 44 or State Street, adjacent to Sale No. 4. This property sold in September of 2005 at a price of \$8,200,000. This is also riparian development land located on the Boise River. It has 40.70 acres of total site area. It also has capability as a Planned Unit Development.

This sale is adjusted upwards for passage of time to \$233,436 per acre.

As with Sale No. 4, this sale is considered to have a superior location to the subject, in view of its proximity to Eagle, Idaho, a rapidly growing bedroom community for the city of Boise. After adjustment, the indicated value is \$186,748 per acre.

Summary and Conclusions

The sales presented in this analysis range from \$186,748 per acre to \$229,392 per acre after adjustment. The sales are considered to be appropriate comparables for the subject, primarily due to the Planned Unit nature of the subject together with the riparian influences. There was no support for relative size adjustments based on analysis of the sales with the exception of Sale No. 3, the smallest of the five sales. Thus, the appraiser has concluded a value for the subject as a larger parcel at a rate of \$200,000 as follows:

86.245 acres @ \$200,000 per acre = \$17,249,000

Thus, the subject's value in the before condition is estimated at \$17,249,000.

THE SALES COMPARISON APPROACH, Cont'd.

SALES COMPARISON ANALYSIS		SUBJECT				
Harris Ranch - Wetlands Tract - Larger Parcel Before Analysis MS-7822-B-08		1	2	3	4	5
NAME:		Waterfront District	Ulmar Lane off State Street	ParkCenter	Riverside Drive	Lonesome Dove
PROPERTY		Boise	Ulmar	Roth Homes	Eagle	Eagle
Harris Family Limited Partnership		Waterfront	Ulmar	Roth Homes	Cornerstone	Hawkthorns
SALES PRICE		\$2,688,050	\$1,850,000	\$5,750,000	\$12,118,620	\$8,200,000
ESTIMATED IMPROVEMENT VALUE		\$0	\$0	\$0	\$0	\$0
LAND RESIDUAL		\$2,688,050	\$1,850,000	\$5,750,000	\$12,118,620	\$8,200,000
PRICE PER ACRE		\$151,853	\$100,543	\$500,000	\$255,928	\$201,064
DATE OF SALE		March 2005	January 2004	June 2006	June 2005-10/07	September 2005
TERMS OF SALE		Cash	Cash	Cash	Options/Cash	Cash
PROPERTY RIGHTS CONVEYED		Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple
PHYSICAL CHARACTERISTICS:						
LAND TYPE		Riparian Development	Riparian Development	Riparian Development	Riparian Development	Riparian Development
TOPOGRAPHY		Land	Land	Land	Land	Land
PHYSICAL CHARACTERISTICS		Mostly level	Mostly level	Mostly level	Mostly level	Mostly level
WATER AMENITY		Irregular shaped	Rectangular	Irregular shaped	Irregular shaped; Both sides of HWY 44	Irregular shaped
OTHER		Boise River	Boise River	Mallard Creek	Boise River	Boise River
ACCESS		Planned PUD	Single Family	Planned PUD	Planned PUD	Planned PUD
SITE SIZE IN ACRES		E. 36th St. 88.245	Ulmar 18.40	ParkCenter 11.50	Hwy 44 & Riverside 47.35	Hwy 44 & Riverside 40.78
ZONING/DENSITY		Proposed Mixed Use 17.57	Single Family 18.40	High Density 11.50	Proposed Mixed Use 47.35	Proposed Mixed Use 40.78
ADJUSTMENT FOR TERMS/LOCATION		123.20%	141.70%	106.20%	109.80%	116.10%
ADJUSTED PRICE-LAND ONLY		\$1,287,038	\$2,621,450	\$6,106,500	\$13,306,245	\$9,520,200
ADJUSTED PRICE-LAND ONLY/ACRE		\$187,082	\$142,470	\$531,000	\$281,009	\$233,436
ADJUSTMENTS						
LOCATION		100.00%	120.00%	60.00%	80.00%	80.00%
PHYSICAL CHARACTERISTICS		100.00%	115.00%	90.00%	100.00%	100.00%
OTHER		100.00%	100.00%	80.00%	100.00%	100.00%
TOTAL ADJUSTMENT		100.00%	138.00%	43.20%	80.00%	80.00%
INDICATED VALUE/ACRE		\$187,082	\$196,609	\$229,332	\$224,808	\$186,748

Estimated Market Value – After Condition

In the after condition, the subject will include 76.245 acres of mixed use development area plus 10 acres of encumbered property that will be perpetually preserved as a wetlands and therefore totally undevelopable. In this analysis, the sales used include the previous five sales used in the before condition for the analysis of the 76.245 acre parcel. However, three additional sales are presented for the valuation of the wetlands area which is considered to be a low economic value since it cannot be developed. As such, it would serve as a potential amenity to surrounding land uses while having no or nominal intrinsic value. The three sales are discussed in the following paragraphs, and a presentation of the sales is outlined in the following sales grid.

Sale No. 6 – This property is located off of West Hill Road in northwest Boise. It sold in August of 2007 at a price of \$200,000, which represents \$5,006 per acre for this 39.95 acre parcel. This is an undeveloped site that is in an RP zone, which typically limits development to no less than one unit per 40 acres. Thus, this property had limited economic value and would require a significant developer's effort to create a legally buildable site. Nevertheless, this property does have retained development rights based on comparison with Sales 7 and 8. Thus, a downward adjustment on this sale is required at a rate of 55% to reflect an indication of \$2,253 per acre for the encumbered portion of the subject ownership.

Sale No. 7 – This property is located at 2505 West State Street in Eagle. The property involved includes an island site that contained 9.67 acres. The developer's acquisition of this property in 2005 allocated \$17,000 of the total sales price to the island portion of the property, representing \$1,759 per acre. This is undevelopable land and is to be used for open space.

This sale is adjusted upwards by 25.7% to provide an indication of \$2,211 per acre.

No other adjustments are necessary to this sale since it is viewed as an undevelopable site and will be used as an amenity for the adjoining development. Thus, the indication for value on this property is \$2,211 per acre.

Sale No. 8 – This property is located on Rocky Canyon Road in Ada County, Idaho. It sold for \$47,500 in May of 2005. This parcel included 40.90 acres of old mining claims that were patented. The unadjusted sales price is \$1,161 per acre. This sale is considered to be of limited economic potential

requiring significant effort by the owner to acquire development rights. The sale is adjusted upwards for passage of time to \$1,459 per acre.

This sale requires an upward adjustment of 50% for differences in property size and characteristics, being more remote and more difficult to access. After adjustment, the indicated value is \$2,190 per acre.

Summary and Conclusion

After adjustment, the above sales range from \$2,190 to \$2,253 per acre for limited economic site sales. These are considered to be more representative of the subject's encumbered portion as a result of the conservation easement. Therefore, the subject's value is estimated as follows:

76.245 acres at \$200,000 per acre =	\$15,249,000
Add 10 acres at \$2,250 per acre =	\$ 22,500
Total After Value =	\$15,271,500
Rounded To:	\$15,270,000

THE SALES COMPARISON APPROACH, Cont'd.

SALES COMPARISON ANALYSIS
 Harris Ranch - Wetlands Tract-Larger
 Parcel After Analysis
 MS-7822-B-01

	1	2	3	4	5
	Waterfront District	Ulmer Lane off	ParkCenter	Riverside Drive	Lonesome Dove
SUBJECT	Boise	State Street			
PROPERTY	Waterfront	Ulmer	Roth Homes	Comerstone	Eagle Hawkins
NAME:	Harris Family Limited Partnership				
SALES PRICE	\$2,668,050	\$1,650,000	\$5,750,000	\$12,118,620	\$8,200,000
ESTIMATED IMPROVEMENT VALUE	\$0	\$0	\$0	\$0	\$0
LAND RESIDUAL	\$2,668,050	\$1,650,000	\$5,750,000	\$12,118,620	\$8,200,000
PRICE PER ACRE	N/A	N/A	N/A	N/A	N/A
DATE OF SALE	March 2005	January 2004	June 2006	June 2005-10/07	September 2005
TERMS OF SALE	Cash	Cash	Cash	Option/Cash	Cash
PROPERTY RIGHTS CONVEYED	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple
PHYSICAL CHARACTERISTICS:					
LAND TYPE	Riparian Development	Riparian Development	Riparian Development	Riparian Development	Riparian Development
TOPOGRAPHY	Land	Land	Land	Land	Land
PHYSICAL CHARACTERISTICS	Mostly level	Mostly level	Mostly level	Mostly level	Mostly level
WATER AMENITY	Irregular shaped	Rectangular	Irregular shaped	Irregular shaped; Both sides of HWY 44	Irregular shaped
OTHER	Boise River	Boise River	Mallard Creek	Boise River	Boise River
ACCESS	Planned PUD	Single Family	Planned PUD	Planned PUD	Planned PUD
SITE SIZE IN ACRES	E. 38th St.	Ulmer	ParkCenter	Hwy 44 & Riverside	Hwy 44 & Riverside
ZONING/DENSITY	76.245	18.40	11.50	47.35	40.78
ADJUSTMENT FOR TERMS/	Proposed Mixed Use	Single Family	High Density	Proposed Mixed Use	Proposed Mixed Use
ADJUSTED PRICE-LAND ONLY	123.20%	141.70%	106.20%	109.80%	116.10%
ADJUSTED PRICE-LAND ONLY/ACRE	\$1,287,038	\$2,621,450	\$6,106,500	\$13,306,245	\$9,520,200
ADJUSTMENTS	\$187,982	\$142,470	\$531,600	\$281,009	\$233,436
LOCATION	100.00%	120.00%	60.00%	80.00%	80.00%
PHYSICAL CHARACTERISTICS	100.00%	115.00%	90.00%	100.00%	100.00%
OTHER	100.00%	100.00%	80.00%	100.00%	100.00%
TOTAL ADJUSTMENT	100.00%	138.00%	43.20%	80.00%	80.00%
INDICATED VALUE/ACRE	\$187,982	\$196,609	\$229,392	\$224,808	\$186,748

THE SALES COMPARISON APPROACH, Cont'd.

SALES COMPARISON ANALYSIS				
Harris Ranch- Wetlands Analysis MS-7822-B-08				
NAME:	SUBJECT PROPERTY	6 W. Hill Road Boise	7 2505 W. State Eagle	8 Rocky Canyon Rd. Ada County
	Harris Family Limited Partnership	N/A	Tri Cedars Management	Twiligar
SALES PRICE	N/A	\$200,000	\$17,000	\$47,500
ESTIMATED IMPROVEMENT VALUE	\$0	\$0	\$0	\$0
LAND RESIDUAL	N/A	\$200,000	\$17,000	\$47,500
PRICE PER ACRE	N/A	\$5,006	\$1,759	\$1,161
DATE OF SALE	November 12, 2007	August 2007	January 2005	May 2005
TERMS OF SALE	Assume Cash	Cash-Auction	Cash	Cash
PROPERTY RIGHTS CONVEYED:	Fee Simple	Fee Simple	Fee Simple	Fee Simple
PHYSICAL CHARACTERISTICS:	Wetlands	Foothill - Undeveloped Land	Island Site	Foothill Site
LAND TYPE	Mostly level	Sloping	Mostly level	Sloping
TOPOGRAPHY	Irregular shaped	Sectional	Irregular shaped	Sectional
PHYSICAL CHARACTERISTICS	Boise River	None	Boise River	None
WATER AMENITY	Donated Wetland Tract	Raw Land- Limited Economic Value: Possible Homesite	Undevelopable Island to be used as open space	Old Mining Site: Limited Economic Value: Buyer had to Extend Power
OTHER	Eckert	Hill Rd. to Moore access	State	State
ACCESS	10.000	39.95	9.67	40.90
SITE SIZE IN ACRES	Wetlands	RP	Transitional	Transitional
ZONING/ DENSITY		100.00%	125.70%	125.70%
ADJUSTMENT FOR TERMS/		\$200,000	\$21,369	\$59,708
ADJUSTED PRICE-LAND ONLY		\$5,006	\$2,211	\$1,460
ADJUSTED PRICE-LAND ONLY/ACRE				
ADJUSTMENTS				
LOCATION		100.00%	100.00%	100.00%
PHYSICAL CHARACTERISTICS		100.00%	100.00%	150.00%
RETAINED RIGHTS		45.00%	100.00%	100.00%
TOTAL ADJUSTMENT		45.00%	100.00%	150.00%
INDICATED VALUE/ ACRE		\$2,253	\$2,211	\$2,190

RECONCILIATION AND FINAL MARKET VALUE ESTIMATE

Only the Sales Comparison Approach was been used to value the subject both in before and after conditions. Initially, the subject has been valued as an unencumbered 86.245 acre parcel. Subsequently, the subject was valued as a 76.245 acre parcel and a 10 acre encumbered parcel. The difference in the before and after values results in an indication of the easement value utilized in the Charitable Non-Cash Donation calculation for the grantor.

Thus, the subject's value is estimated as follows:

Before Value	\$17,249,000
Less After Value	<u>\$15,270,000</u>
Easement Value	<u>\$ 1,979,000</u>

Therefore, subject to the Assumptions and Limiting Conditions set forth, and based on the information and analyses presented in this report, the estimated market value of the easement as of November 12, 2007, was:

*****ONE MILLION NINE HUNDRED SEVENTY NINE THOUSAND DOLLARS*****

***** (\$1,979,000) *****

CERTIFICATION

I, Joe Corlett, MAI, SRA, certify that, to the best of my knowledge and belief:

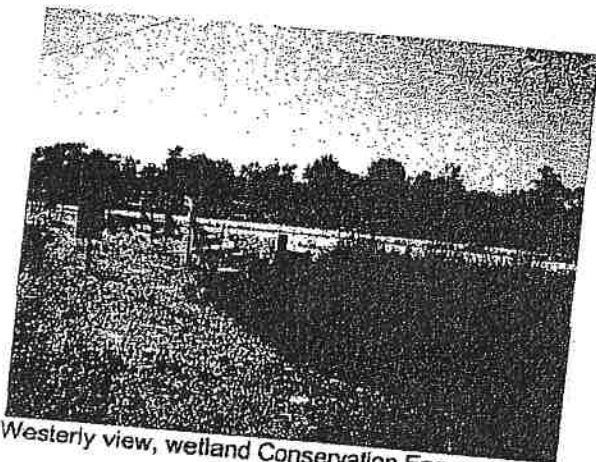
- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the a cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics & Standards of Professional Appraisal Practice of the Appraisal Institute, which include the *Uniform Standards of Professional Appraisal Practice*.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- I have made a personal inspection of the property that is the subject of this report.
- No one provided significant real property appraisal assistance to the person signing this certification.
- As of the date of this report, I, Joe Corlett, MAI, SRA, have completed the continuing education program of the Appraisal Institute.
- Effective July 1, 1992, the State of Idaho implemented a mandatory program of licensing/certification of real estate appraisers. I have met the qualifications to appraise all types of real estate and am currently certified. My certification number is CGA-7.



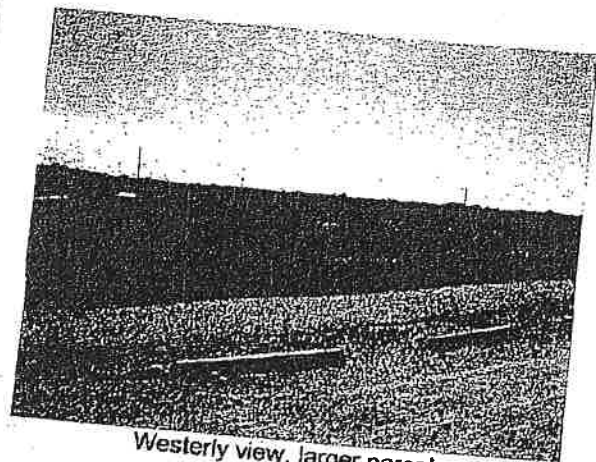
Joe Corlett, MAI, SRA

Dated: August 14, 2008

PHOTOGRAPHS OF THE SUBJECT



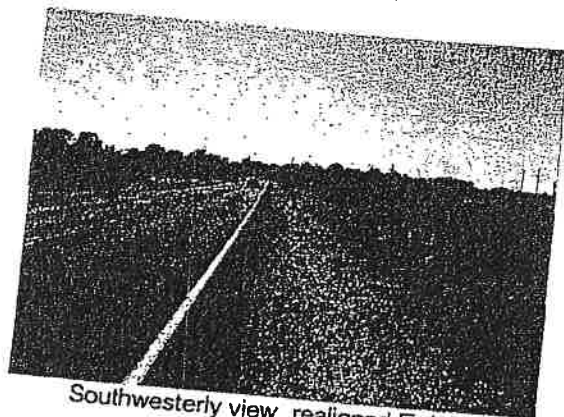
Westerly view, wetland Conservation Easement site



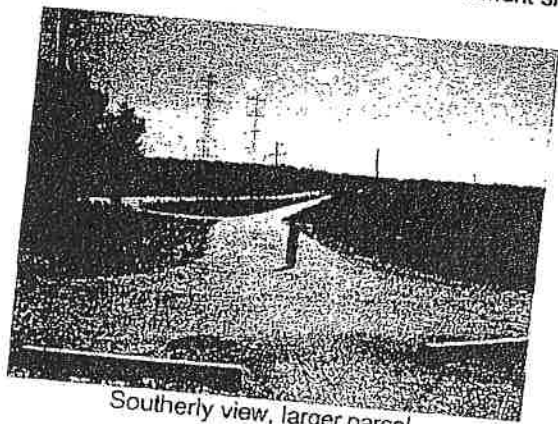
Westerly view, larger parcel



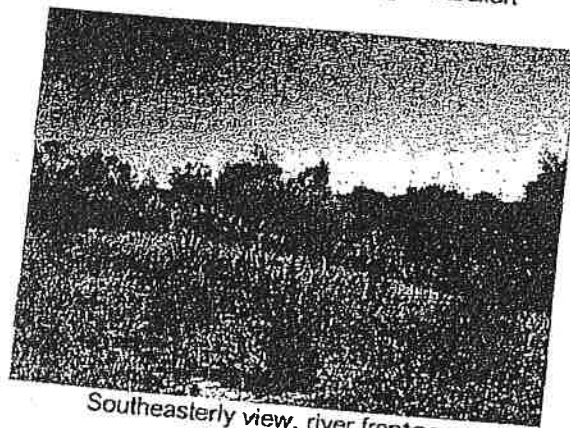
Easterly view, wetland Conservation Easement site



Southwesterly view, realigned Eckert

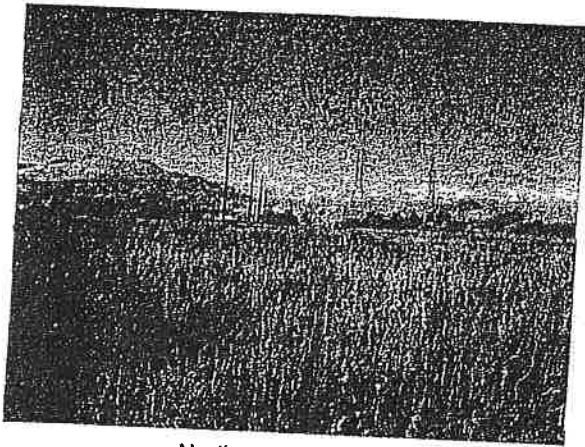


Southerly view, larger parcel

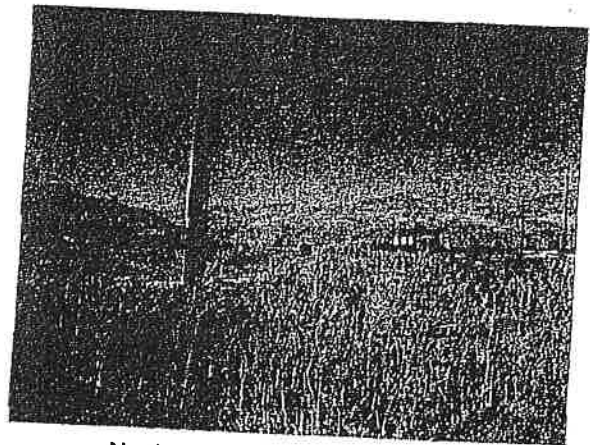


Southeasterly view, river frontage

PHOTOGRAPHS OF THE SUBJECT, Cont'd.



Northwesterly view



Northwesterly view, larger parcel



Westerly view, Warm Springs frontage

DEED OF CONSERVATION EASEMENT

To all future owners of the property described herein located in Ada County, Idaho:

This DEED OF CONSERVATION EASEMENT ("Conservation Easement") is made and entered into this ___ day of _____, 2007, by and between Harris Family Limited Partnership, an Idaho limited liability partnership ("Grantor"), whose address is c/o LeNir, Ltd. 4940 Mill Station Drive, Boise, Idaho 83716 and the Idaho Foundation for Parks and Lands, Inc., an Idaho nonprofit corporation ("Holder"), whose address is 5657 Warm Springs Avenue, Boise, Idaho 83716, and the Ada County Highway District, a body corporate and politic in the state of Idaho ("ACHD"), whose address is 3775 N. Adams Street, Garden City, Idaho 83714-6499.

RECITALS

- A. The development of the East ParkCenter Bridge in Ada County, Idaho is subject to the regulatory jurisdiction of the United States Army Corps of Engineers (the "Corps").
- B. The Army Corps Clean Water Act (the "CWA") 404 Permit #NWW-2006-615-B01 (the "Permit"), a copy of which is attached hereto and incorporated herein by reference as Exhibit A, authorizes certain activities that affect waters of the United States.
- C. The Permit requires that ACHD preserve and protect the wetland functions of certain real property identified in the Permit by keeping it in substantially the condition that is specified by the East ParkCenter Bridge Wetlands Mitigation Plan and required by the Permit (the "Permitted Condition").
- D. Grantor is the owner of real property more particularly described in Exhibit B attached hereto and incorporated herein (the "Property").
- E. Grantor has agreed with ACHD pursuant to that certain Development Agreement dated July 29, 2005, as amended by that certain First Amendment to Development Agreement dated November 28, 2007 and consideration therein, that Grantor will convey to Holder a conservation easement placing certain limitations on the use of the Property and affirmative obligations on the Holder for the protection of the wetlands functions of the Property, and in order that the Property shall remain substantially in its Permitted Condition forever as may be modified in accordance with the Permit or a Corps-approved mitigation plan.
- F. Holder, as a charitable corporation organized under the laws of the state of Idaho, and possessing the authority to hold this easement, desires to accept the conservation easement, including covenants and agreements, on, over, under and across the Property.
- G. ACHD, as the holder of the Permit, desires a third-party right of enforcement of this Conservation Easement pursuant to Idaho Code Section 55-2103 (1)(c).

DEED OF CONSERVATION EASEMENT.

H. The state of Idaho has recognized the importance and validity of conservation easements by its enactment of the Uniform Conservation Easement Act, Idaho Code Sections 55-2101 through 2109, under which this Conservation Easement is created.

GRANT

NOW THEREFORE, for the foregoing consideration, and in further consideration of the restrictions, rights and agreements herein, Grantor conveys to Holder a conservation easement on, over, under, and across the Property, together with access, in perpetuity, consisting of and subject to the rights, conditions, and restrictions enumerated below and those interests of record as of the date of this Conservation Easement first written above. Holder accepts the Conservation Easement and agrees to all attendant terms and conditions as further provided herein:

I. **PURPOSES/RIGHTS OF HOLDER.** It is the purpose of this Conservation Easement to assure that the Property will be retained forever substantially in its Permitted Condition and to prevent any use of the Property that will impair or interfere with the existing wetland functions on the Property. To carry out this purpose, the following rights are conveyed to the Holder:

A. To identify, preserve, and protect wetlands, and in consultation with Grantor, to enhance the natural and ecological features of the Property, including without limitation topography, soil, hydrology, vegetation, and wildlife;

B. To enter upon the Property at reasonable times to enforce the rights herein granted and to observe, study, and make scientific observation of the Property, upon prior notice to the Grantor, its heirs, successors, or assigns, in a manner that will not unreasonably interfere with the use and quiet enjoyment of the Property by Grantor, its heirs, successors or assigns at the time of entry; and

C. To enjoin any activity on or use of the Property that is inconsistent with the purpose of this Conservation Easement and to enforce the restoration of such areas or features of the Property that may be damaged by any inconsistent activity or use.

II. **RESTRICTIONS.** This Conservation Easement prohibits and limits the following activity on, over, under, and across the Property, except as otherwise provided herein and by the Permit or a Corps-approved mitigation plan:

A. Changing, disturbing, altering, or impairing the natural riparian ecosystem and other natural, ecological or wildlife features or values;

B. Construction or placing buildings, roads, signs, billboards, or other advertising, utilities, or other structures;

C. Dumping or placing of soil or other substances or material as landfill, or dumping or placing trash, waste, or other unsightly or offensive materials;

D. Removal or destruction of live trees, shrubs, or other vegetation, except for the removal of noxious or exotic invasive plant species;

E. Excavation, dredging, or removal of loam, peat, gravel, soil, rock, or other material substance in such manner as to affect the surface;

F. Agricultural use, industrial use, or commercial use;

G. Using herbicides or pesticides without prior consent of Holder or designated third-party; and

H. Any other use of, or activity on, the Property that is or may become inconsistent with the purposes of this grant, the Permit, a Corps-approved mitigation plan, the preservation of the Property substantially in its Permitted Condition, or the protection of its environment is prohibited.

III. USES AND PRACTICES CONSISTENT WITH THE CONSERVATION EASEMENT. The following uses and practices upon the Property, though not exhaustive, are consistent with and shall be permitted by this Conservation Easement, except for the requirement of prior approval by the Holder or its successors where such requirement is expressly provided herein:

A. Landscaping to prevent severe erosion or damage to the Property, provided that such landscaping is consistent with preserving the Permitted Condition of the Property. Landscaping shall be coordinated with and approved by Holder, or performed in accordance with a mitigation plan approved by the Corps;

B. Pruning trees and shrubs to prevent health and safety hazards, including but not limited to fire hazards, site obstructions, and road obstructions. Pruning shall be coordinated with and approved by Holder, or performed in accordance with a Corps-approved mitigation plan;

C. Any and all construction and maintenance work required by a mitigation plan approved by the Corps; and

D. All other acts or uses not prohibited by this Conservation Easement, which are consistent with the conservation purposes of this grant.

IV. ENFORCEMENT.

A. Grantor intends that enforcement of the Permit and provisions of this Conservation Easement shall be at the discretion of Holder, and that Holder's failure to exercise its right under this Conservation Easement in the event of any breach of this Conservation Easement by the Grantor shall not be deemed or construed to be a waiver of Holder's enforcement rights under this Conservation Easement in the event of any subsequent breach.

B. If Grantor violates the terms of this Conservation Easement, Holder shall have all remedies available at law and equity, including without limitation the right to seek an injunction with respect to such activity and to cause restoration to that portion of the Property affected by such activity to the condition that existed prior to the undertaking the prohibited activity.

C. Holder will pay all costs associated with its obligation to preserve and protect in perpetuity the natural, ecological, open space and wetland values of the Property, including costs associated with monitoring compliance with the terms of this Conservation Easement, but excluding costs associated with bringing the Property into compliance with the Permit and achieving a success point pursuant to the Permit or a Corps-approved mitigation plan, which shall be the sole responsibility of Grantor. Grantor, however, intends that any costs incurred by Holder in enforcing, judicially or otherwise, the terms and restrictions of this Conservation Easement against Grantor, its successors, assigns, or authorized agents, shall be born by Grantor, its successors, assigns, or authorized agents.

D. ACHD shall have a third-party right of enforcement under this Conservation Easement as provided in Idaho Code § 55-2102(2) and § 55-2103(1) (c), and may bring an enforcement action against Grantor, its heirs, successors, or assigns, or the Holder, its heirs, successors, or assigns, for any actions by the respective party for any violation of this Conservation Easement, the Permit, or applicable law. Without limiting the foregoing, in the event of a violation of this Conservation Easement by either Grantor or by Holder, ACHD shall immediately have the right to take all steps reasonably and necessary to ensure compliance with the Permit and/or a Corps-approved mitigation plan for the Property, including, without limitation, taking temporary possession of the Property to enable ACHD to secure any maintenance required to be in compliance with the Permit and/or a Corps-approved mitigation plan. In connection with the foregoing, in the event of notice by the Corps to ACHD that the Property is not in compliance with the Permit and/or a Corps-approved mitigation plan, Grantor or Holder, as appropriate and necessary, shall grant a power of attorney to ACHD authorizing ACHD to take any steps necessary to secure any maintenance or construction required to bring the Property into compliance with this Conservation Easement, the Permit, and/or a Corps-approved mitigation plan for the Property. In addition to all other remedies set forth in this Section, if Grantor or Holder violate the terms of this Conservation Easement, ACHD shall have all other remedies available at law and equity, including without limitation the right to seek an injunction with respect to such activity and to cause restoration to that portion of the Property affected by any activity to the condition that existed prior to the undertaking the prohibited activity.

V. ASSIGNMENT. Holder may assign its interest in this Conservation Easement to any qualified holder as defined under Idaho Code, Section 55-2101(2), but only upon 30 (thirty) days prior written notice to Grantor, ACHD and the Corps. As a condition of such transfer, the transferee shall agree to all of the restrictions, rights, and provisions herein, shall fully assume all liabilities of Holder hereunder, and shall continue to carry out the purpose of this Conservation Easement. In the event that Holder is voluntarily or involuntarily dissolved without having assigned this Conservation Easement, all of Holder's right, title, and interest in and to this Conservation Easement shall be deemed automatically transferred and assigned to ACHD, which shall, in turn, be obligated to either (i) assume in writing all of Holder's obligations and responsibilities under this Conservation Easement, or (ii) assign the Conservation Easement to a qualified holder as defined in Idaho Code § 55-2101(2).

VI. GRANTOR'S TRANSFER OF THE PROPERTY.

A. This Conservation Easement shall run with and burden title to the Property in perpetuity for the benefit of the Holder or its assigns and successors, and shall bind Grantor's heirs, successors or assigns.

B. If Holder, its heirs, successors, or assigns, acquire fee title to the Property from Grantor, its heirs, successors, or assigns, it is agreed that the easement will not merge into the dominant estate. Rather, the restrictions, responsibilities, and rights of the Grantor will pass to the Holder upon taking title to the Property. This instrument will continue to be a conservation deed restriction on the Property, subject to all rights, restrictions, and purposes described herein.

C. Grantor shall be responsible for construction, monitoring, and maintenance, consistent with the Corps-approved mitigation plan and Permit until the wetlands have met its performance standards as specified in the mitigation plan. After that time, Holder will assume long-term maintenance of the site.

VII. REVOKE, RELEASE, ALTER, AMEND. This Conservation Easement may be amended, altered, released, or revoked only by written agreement between the parties, their heirs, assigns, or successors. Such an agreement shall be filed in the public records of Ada County, Idaho.

VIII. EXTINGUISHMENT AND PROCEEDS. Upon the recordation hereof, this Conservation Easement constitutes a real property interest immediately vested in Holder. In the event that a subsequent unexpected change in the conditions surrounding the Property make impossible or impracticable the continued use of all or a portion of the Property for the conservation purposes established herein, such that the conservation restrictions contained in this Conservation Easement are extinguished for all or such portion of the Property by judicial proceeding, and all or such portion of the Property is sold, exchanged or involuntarily converted following extinguishment (including but not limited to the exercise of eminent domain), Holder shall use its share of any proceeds it receives to purchase substitute conservation lands, to the extent such proceeds allow, which shall be subject to the same terms and conditions of the this Conservation Easement and Permit.

IX. TAXES AND OTHER ASSESSMENTS. Grantor shall pay all real property taxes and other assessments levied by competent authority on the Property.

X. WARRANTY. This Conservation Easement is made with general warranty of title. Grantor owns the unencumbered Property in fee simple, and has all requisite power and authority to convey the interest herein.

XI. SEVERABILITY. If any part of this Conservation Easement is found to be void or unenforceable by a court of competent jurisdiction, the remainder shall continue in full force and effect.

XII. NOTICES. Any notice required to be given hereunder shall be in writing and shall be deemed effectively given: (a) upon personal delivery to the party to be notified, (b) when sent by confirmed electronic mail or facsimile if sent during normal business hours of the recipient; if

not, then on the next business day, (c) four (4) days after having been sent by prepaid registered or certified mail, or (d) one (1) day after deposit with a nationally recognized overnight courier, specifying next day delivery, with written verification of receipt. All communications shall be to the following addresses:

If to Grantor: Harris Family Limited Partnership
Attn: Doug Fowler, LeNir, Ltd.
4940 Mill Station Drive
Boise, ID 83716
Telephone: (208) 344-1131
Facsimile: (208) 344-1148

If to ACHD: Ada County Highway District
Attn: Director
3775 N. Adams Street
Garden City, Idaho 83714-6499
Telephone: (208) 387-6180
Facsimile: (208) 387-6393

If to the Holder: Idaho Foundation for Parks and Lands, Inc.
Attn: Sharon Hubler
5657 Warm Springs Avenue
Boise, ID 83716
Telephone: (208) 344-7141
Facsimile: (208) 344-5910

All notices provided to Grantor shall be provided with a copy of notice to ACHD, and all notices provided to ACHD shall be provided with a copy of notice to Grantor.

XIII. **EFFECTIVE UPON RECORDING.** This Conservation Easement shall be effective upon recording. The Holder shall record this instrument in a timely fashion in the official records of Ada County, Idaho, and may re-record it at any time as may be required to preserve Holder's rights in this Conservation Easement.

[Signature page follows.]

IN WITNESS WHEREOF, the parties have executed this Conservation Easement as of the date first written above.

GRANTOR

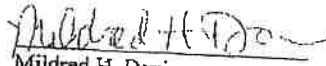
**HARRIS FAMILY LIMITED
PARTNERSHIP, an Idaho limited partnership**

By: Harris Management Company, LLC, its
General Partner

MEMBERS



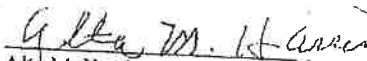
Brian R. Harris
Class A



Mildred H. Davis
Class B

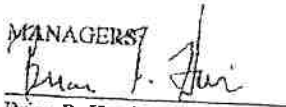


Felicia H. Burkhalter
Class C

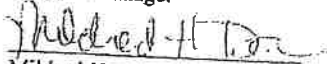


Alta M. Harris
Class D

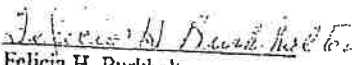
MANAGERS




Brian R. Harris
Class A Manager



Mildred H. Davis
Class B Manager



Felicia H. Burkhalter
Class C Manager



Alta M. Harris
Class D Manager

DEED OF CONSERVATION EASEMENT - 7

HOLDER

Idaho Foundation for Parks and Lands, Inc.

By: _____
Its: _____

ACHD

Ada County Highway District

By: John S. Frank
Its: President

[Notary acknowledgments follow.]

DEED OF CONSERVATION EASEMENT - 8

STATE OF IDAHO)
) ss.
County of Ada)

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Brian R. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

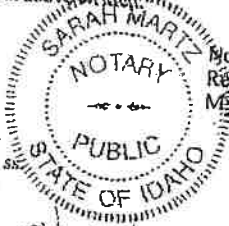
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Mildred H. Davis, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

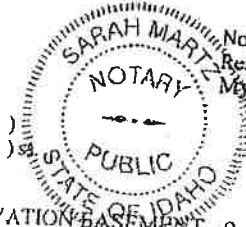


Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
) ss.
County of Ada)

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Felicia H. Burkhalter, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

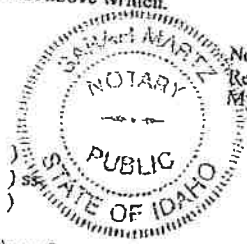
STATE OF IDAHO)
) ss.

DEED OF CONSERVATION - 9

County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Alta M. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Susan Marts
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
County of Ada)

On this ___ day of ___, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, known or identified to me to be the _____ of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Notary Public for _____
Residing at _____
My commission expires: _____

STATE OF IDAHO)
County of Ada) ss.

On this 28th day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared John S. Franco known or identified to me to be the President of the Ada County Highway District, a body corporate and politic, who executed the instrument on behalf of said entity, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Susan K. Slaughter
Residing at Boise, Idaho
My commission expires: 4-8-2019

DEED OF CONSERVATION EASEMENT - 10

DEPARTMENT OF THE ARMY PERMIT

Permittee: Ada County Highway District

Permit Number: NWW-2006-615-B01

Issuing Office: Walla Walla District

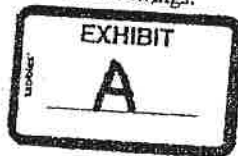
NOTE: The term "you" and its derivatives, as used in this permit, means the permittee or any future transferee. The term "this office" refers to the appropriate district or division office of the Corps of Engineers having jurisdiction over the permitted activity or the appropriate official acting under the authority of the commanding officer.

You are authorized to perform work in accordance with the terms and conditions specified below.

Project Description:

Discharge 15,125 cubic yards of concrete, rock riprap, gravel fill, pit run fill, native dirt fill, bedding gravel, asphalt and structural steel into 2.40 acres of wetlands (emergent 0.9 acre; scrub/shrub 0.9 acre; forested 0.60 acre) adjacent to Logger's Creek, the Boise River and Walling Ditch. Work would also impact 0.04 acre of open channel on Logger's Creek and temporary fills from the construction of equipment pads would impact 0.21 acre of open water in the Boise River. Project is to construct the East Park Center Bridge. Specific discharges authorized for this project are as follows:

- Discharge 557 cubic yards of concrete, rock, earth fill and structural steel into Logger's Creek (0.04 acre open water) and adjacent wetlands (0.03 acre) to install a 36- by 178-foot pre-cast Con/Span arch culvert. Discharge 338 cubic yards of gravel fill material with two 48- by 50-foot culverts into Logger's Creek to install a temporary equipment access road. This temporary access road would be located in the same location as the proposed arch culvert.
- Discharge 120 cubic yards of pre-cast concrete into the Boise River to install two temporary construction tower fills, one measuring 24.5- by 80-feet and the other measuring 20- by 75-feet (open water impacts 0.09 acre; 0.02 acre wetlands). Discharge 910 cubic yards of gravel fill material in the Boise River to construct a temporary crane equipment pad (50- by 80-feet and 15- by 75-feet) along the north bank of the river (open water 0.12 acre; 0.01 acre wetlands). The fill would be contained within either a steel sheet pile wall or a concrete barrier wall.
- Discharge 250 cubic yards of concrete, earthen fill material, rock riprap and structural steel into 0.02 acre of scrub-shrub wetlands to construct Bridge Abutment #2, as shown on Sheet 6 of the drawings.
- Excavate 1,300 cubic yards of native fill material from 0.5 acre of scrub/shrub and forested wetlands and discharge 300 cubic yards of reinforced turf into the same wetland area to create an overflow channel.
- Discharge 519 cubic yards of gravel fill and concrete into wetlands (0.07 acre) to construct pathway F, as shown on Sheet 7 of the drawings.
- Discharge 350 cubic yards of gravel fill material into wetlands (0.04 acre) to construct pathway G, as shown on Sheet 7 of the drawings.



- Discharge 2,796 cubic yards of gravel fill and asphalt into wetlands (0.35 acre) to construct pathway H, as shown on Sheets 8 and 9 of the drawings.
- Discharge 500 cubic yards of native dirt fill into 0.81 acre of wetlands associated with the realignment and back filling of 850 linear feet of Walling Ditch.
- Discharge 583 cubic yards of concrete, rock riprap and pit run fill material into 0.06 acre of wetlands associated with the construction of a 101- by 76-foot span bridge with concrete abutments and wing walls over the re-aligned Walling Ditch.
- Discharge 500 cubic yards of bedding gravel and native dirt fill into 0.04 acre of wetlands to install a buried sewer line. Wetlands disturbed would be restored to pre-construction conditions.
- Discharge 150 cubic yards of gravel fill material into 0.04 acre of wetlands to install a temporary equipment construction access in the Walling Ditch.
- Discharge 8,500 cubic yards of pit run fill material and asphalt into 0.52 acre of wetlands to construct the roadway from the new Walling Ditch Bridge to the connection with existing Warm Springs Avenue.
- Discharge 4 cubic yards of native dirt fill and rock riprap to install a storm water outfall along the south bank of the Boise River.
- Discharge 30 cubic yards of native dirt fill and concrete into an unnamed ditch to replace an existing 36-inch diameter culvert on Warm Spring Avenue with two 36-inch diameter culverts with concrete headwalls.

THE PROJECT SHALL BE CONSTRUCTED ACCORDING TO THE ENCLOSED PLANS AND DRAWINGS (SHEETS 1 THROUGH 12)

Project Location:

Loggers Creek, Boise River, Walling Ditch, unnamed drainage ditch and adjacent wetlands, in the SW ¼ of Section 19, Township 3 North, Range 3 East, approximately 5 miles east of Boise, in Ada County, Idaho.

Permit Conditions:

General Conditions:

1. The time limit for completing the work authorized ends on October 26, 2010. If you find that you need more time to complete the authorized activity, submit your request for a time extension to this office for consideration at least one month before the above date is reached.
2. You must maintain the activity authorized by this permit in good condition and in conformance with the terms and conditions of this permit. You are not relieved of this requirement if you abandon the permitted activity, although you may make a good faith transfer to a third party in compliance with General Condition 4 below. Should you wish to cease to maintain the authorized activity or should you desire to abandon it without a good faith transfer, you must obtain a modification from this permit from this office, which may require restoration of the area.

3. If you discover any previously unknown historic or archeological remains while accomplishing the activity authorized by this permit, you must immediately notify this office of what you have found. We will initiate the Federal and state coordination required to determine if the remains warrant a recovery effort or if the site is eligible for listing in the National Register of Historic Places.
4. If you sell the property associated with this permit, you must obtain the signature of the new owner in the space provided and forward a copy of the permit to this office to validate the transfer of this authorization.
5. If a conditioned water quality certification has been issued for your project, you must comply with the conditions specified in the certification as special conditions to this permit. For your convenience, a copy of the certification is attached if it contains such conditions.
6. You must allow representatives from this office to inspect the authorized activity at any time deemed necessary to ensure that it is being or has been accomplished with the terms and conditions of your permit.

Special Conditions:

1. The permittee shall implement the May 2007 mitigation plan entitled "East Park Center Bridge Wetland Mitigation Site, Boise, Idaho" concurrent with project construction to compensate for the loss of 2.4 acres of wetlands.
2. The permittee shall accomplish the following regarding the conservation easement:
 - a. Provide the Corps of Engineers with a copy of the draft conservation easement and obtain written approval of the draft from the Corps of Engineers.
 - b. Submit a copy of the Corps-approved conservation easement signed by Idaho Foundation for Parks and Lands, Inc., the landowner, and the permittee, and recorded with Ada County within 60 days of the date the Corps of Engineers signs the Department of the Army permit.
 - c. The permittee shall not amend, alter, or terminate the conservation easement, or transfer the holder of the conservation easement to another holder, without prior written approval from the Corps of Engineers.
 - d. The permittee shall enforce the terms of the conservation easement. The signed, Corps-approved conservation easement and terms contained therein are incorporated by reference into this permit.
3. The permittee shall close the Chatburn Weir when the temporary equipment access road is installed into Logger Creek and when it is removed to minimize the transport of sediment downstream into Loggers Creek and the Boise River. The Chatburn Weir shall be open when the temporary equipment access road is in place to maintain flows downstream and avoid adverse effects to the resident fishery.
4. The permittee may not install the temporary crane tower pads and the equipment pad fill along the north bank of the Boise River in the river unless river flows are equal to or less than 400 cfs. This is to minimize scour affects on the south bank Boise River and prevent damage to the

Chatburn Weir. If flows are predicted to reach 500 cfs after the temporary fill is installed, the permittee shall hold an on-site meeting with the Corps of Engineers and contractor to determine if flows are adversely affecting the south river bank and the weir. If the Corps of Engineers determines the equipment pad and crane tower pads will result in an adverse affect to the river bank or the weir, the permittee shall remove the temporary pad fills from the Boise River. If flows are predicted to exceed 500 cfs, the permittee shall remove the temporary equipment pad and crane tower pads from the river.

5. The permittee shall implement the conservation measures and construction sequencing measures as outlined in Attachment E-Biological Assessment and Section 7 Consultation to minimize impacts to wintering bald eagles. A bald eagle monitoring plan based on the programmatic Biological Assessment for Bald Eagles (Moroz, P. and R.A. House, 1998) shall be developed and coordinated directly with the US Fish and Wildlife Service.

6. The permittee shall remove the temporary equipment pad fill and temporary crane pad fill from the river and restore the river bottom to pre-construction contours, to minimize impacts to current and circulation patterns in the Boise River.

Further Information:

1. Congressional Authorities. You have been authorized to undertake the activity described above pursuant to:

Section 10 of the Rivers and Harbors Act of 1899 (33 U.S.C. 403).

Section 404 of the Clean Water Act (33 U.S.C. 1344).

Section 103 of the Marine Protection, Research and Sanctuaries Act of 1972 (33 U.S.C. 1413).

2. Limits of this authorization.

a. This permit does not obviate the need to obtain other Federal, state, or local authorizations required by law.

b. This permit does not grant any property rights or exclusive privileges.

c. This permit does not authorize any injury to the property or rights of others.

d. This permit does not authorize interference with any existing or proposed Federal project.

3. Limits of Federal Liability. In issuing this permit, the Federal Government does not assume any liability for the following:

a. Damages to the permitted project or uses thereof as a result of other permitted or unpermitted activities or from natural causes.

b. Damages to the permitted project or uses thereof as a result of current or future activities

undertaken by or on behalf of the United States in the public interest.

c. Damages to persons, property, or to other permitted or unpermitted activities or structures caused by the activity authorized by this permit.

d. Design or construction deficiencies associated with the permitted work.

e. Damage claims associated with any future modification, suspension, or revocation of this permit.

4. Reliance on Applicant's Data. The determination of this office that issuance of this permit is not contrary to the public interest was made in reliance on the information you provided.

5. Reevaluation of Permit Decision. This office may reevaluate its decision on this permit at any time the circumstances warrant. Circumstances that could require a reevaluation include, but are not limited to, the following:

a. You fail to comply with the terms and conditions of this permit.

b. The information provided by you in support of your permit application proves to have been false, incomplete, or inaccurate (Sec 4 above).

c. Significant new information surfaces which this office did not consider in reaching the original public interest decision.

Such a reevaluation may result in a determination that it is appropriate to use the suspension, modification, and revocation procedures contained in 33 CFR 325.7 or enforcement procedures such as those contained in 33 CFR 326.4 and 326.5. The referenced enforcement procedures provide for the issuance of an administrative order requiring you to comply with the terms and conditions of your permit and for the initiation of legal action where appropriate. You will be required to pay for any corrective measure ordered by this office, and if you fail to comply with such directive, this office may in certain situations (such as those specified in 33 CFR 209.170) accomplish the corrective measures by contract or otherwise and bill you for the cost.

6. Extensions. General condition 1 establishes a time limit for the completion of the activity authorized by this permit. Unless there are circumstances requiring either a prompt completion of the authorized activity or a reevaluation of the public interest decision, the Corps will normally give you favorable consideration to a request for an extension of this time limit.

Your signature below, as permittee, indicates that you accept and agree to comply with the terms and conditions of this permit.

(PERMITEE)

(DATE)

This permit becomes effective when the Federal official, designated to act for the Secretary of the Army, has signed below.

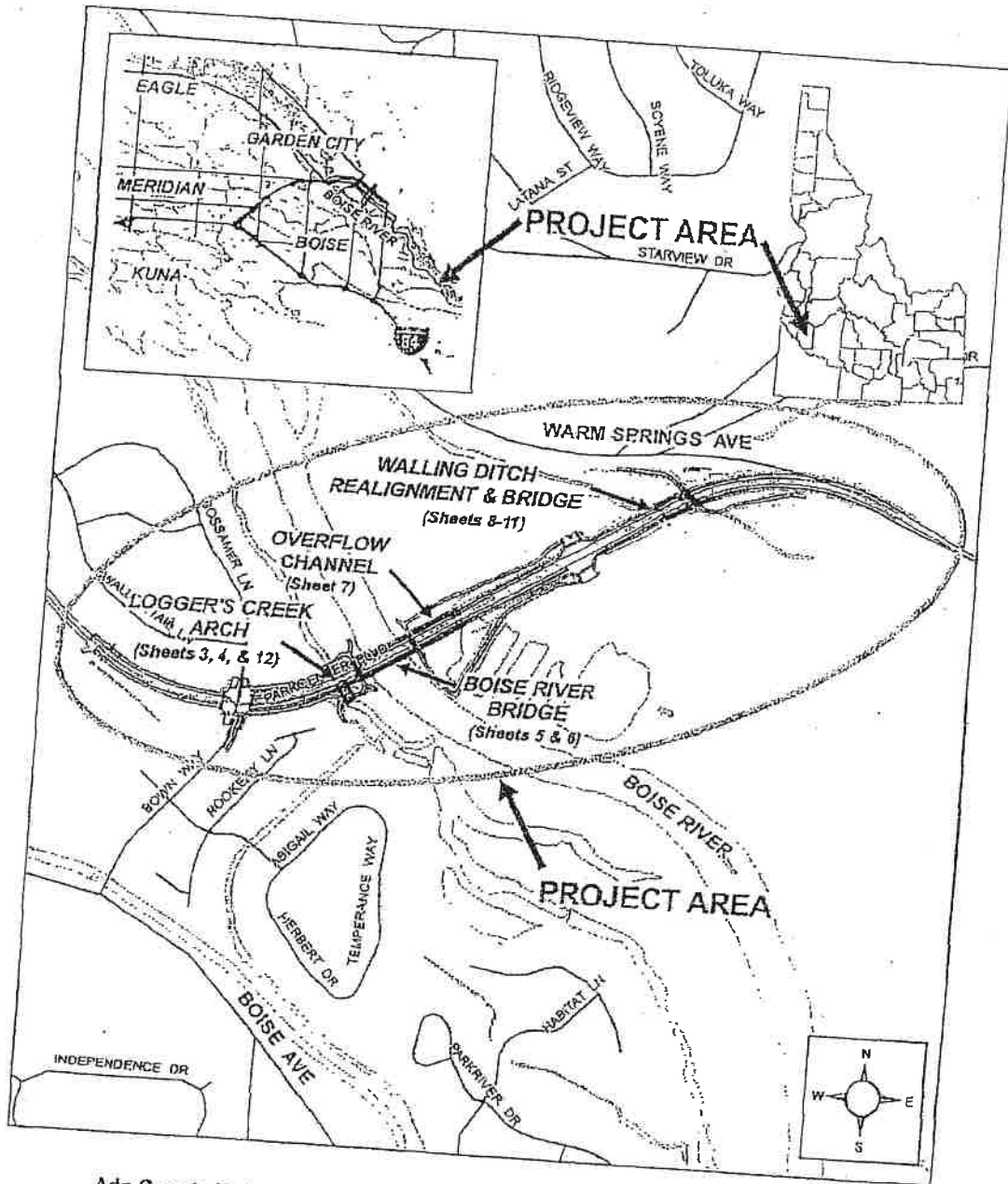
for (DISTRICT COMMANDER)
A. Bradley Daly
Chief, Regulatory Division

(DATE)

When the structures or work authorized by this permit are still in existence at the time the property is transferred, the terms and conditions of this permit will continue to be binding on the new owner(s) of the property. To validate the transfer of this permit and the associated liabilities associated with compliance with its terms and conditions, have the transferee sign and date below.

(TRANSFeree)

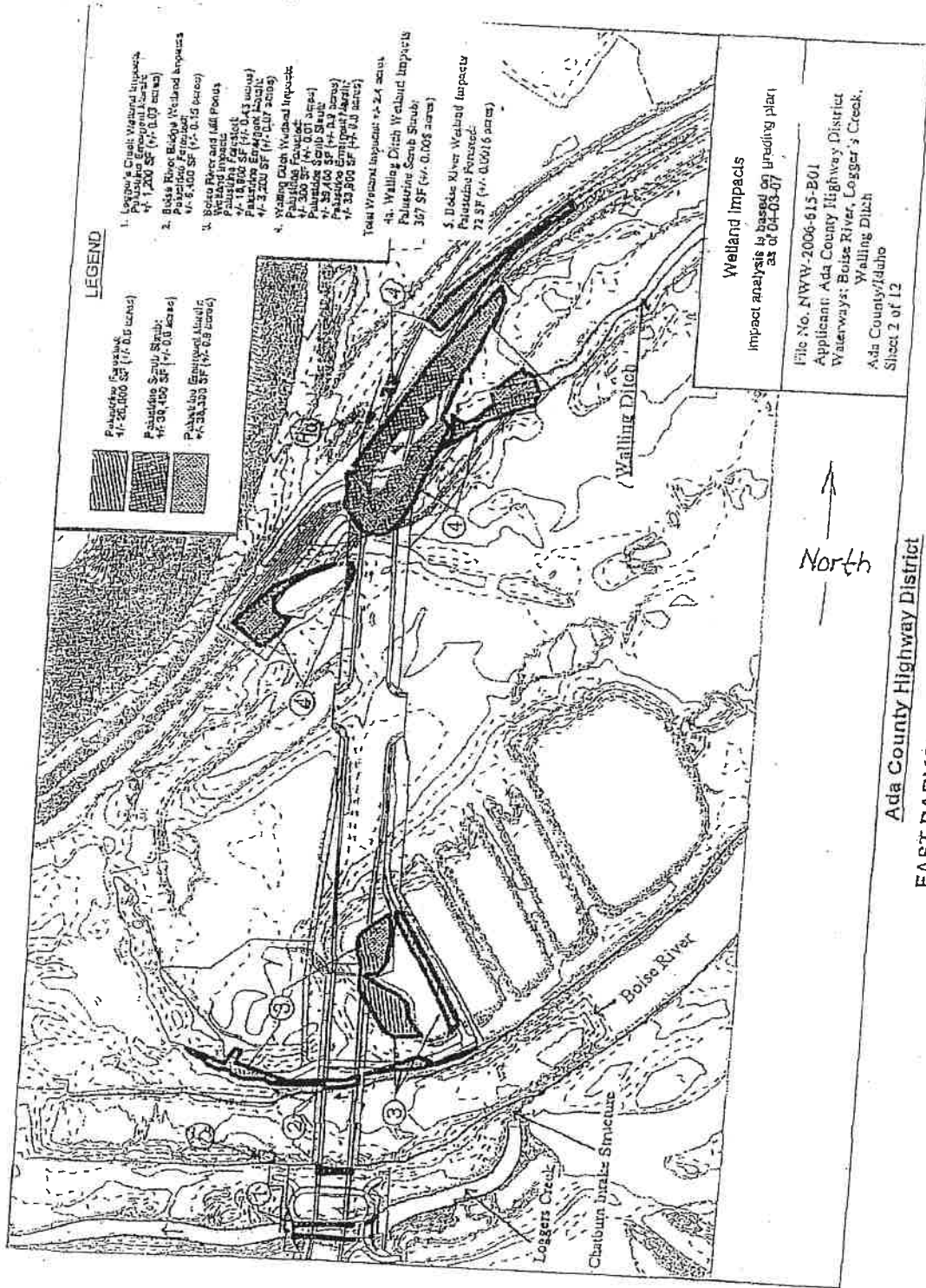
(DATE)

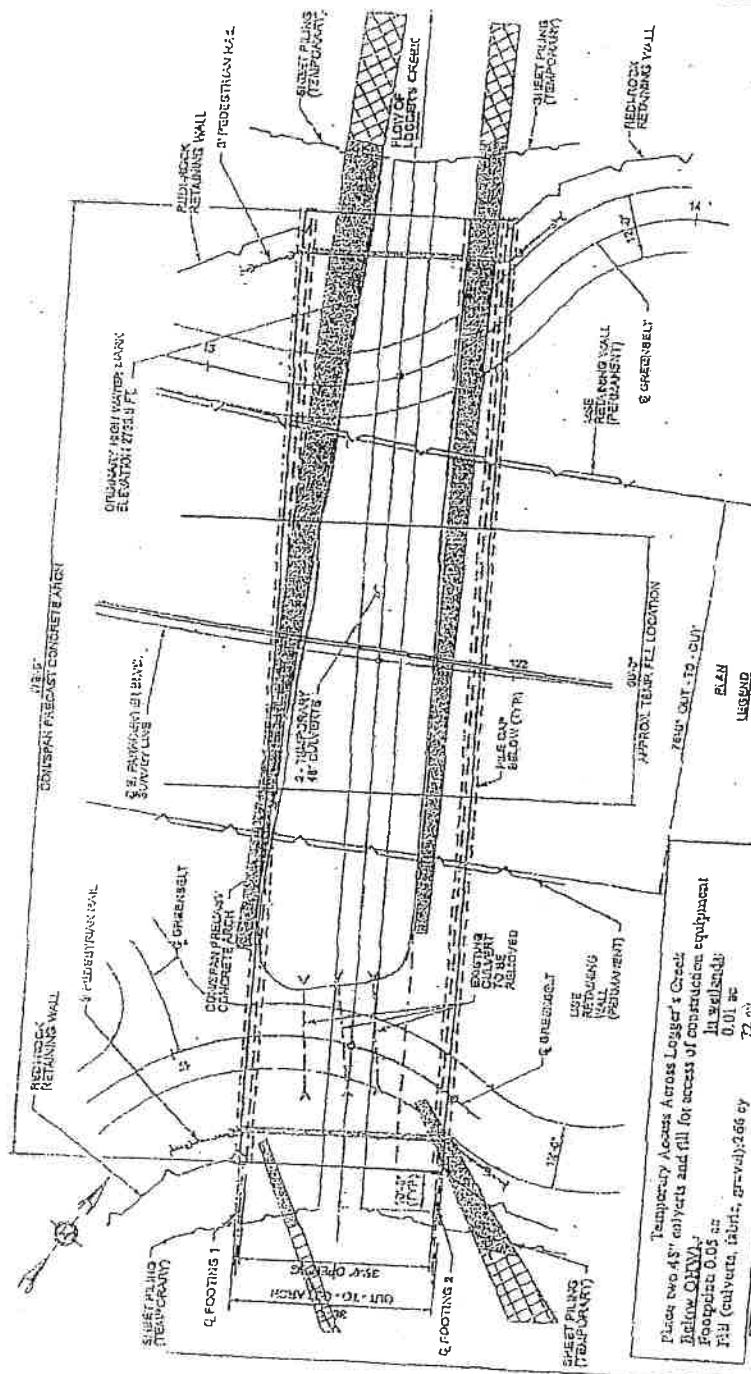


Ada County Highway District
PROPOSED EAST PARKCENTER
RIVER CROSSING

Project No. 60079
 Sec. 19, T.3 N., R.3 E., B.M.

File No. NWW-2006-615-BOI
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek,
 and Walling Ditch
 Ada County / Idaho
 Sheet 1 of 12
 Date: May 11, 2007
 (Updated: Oct. 3, 2007)





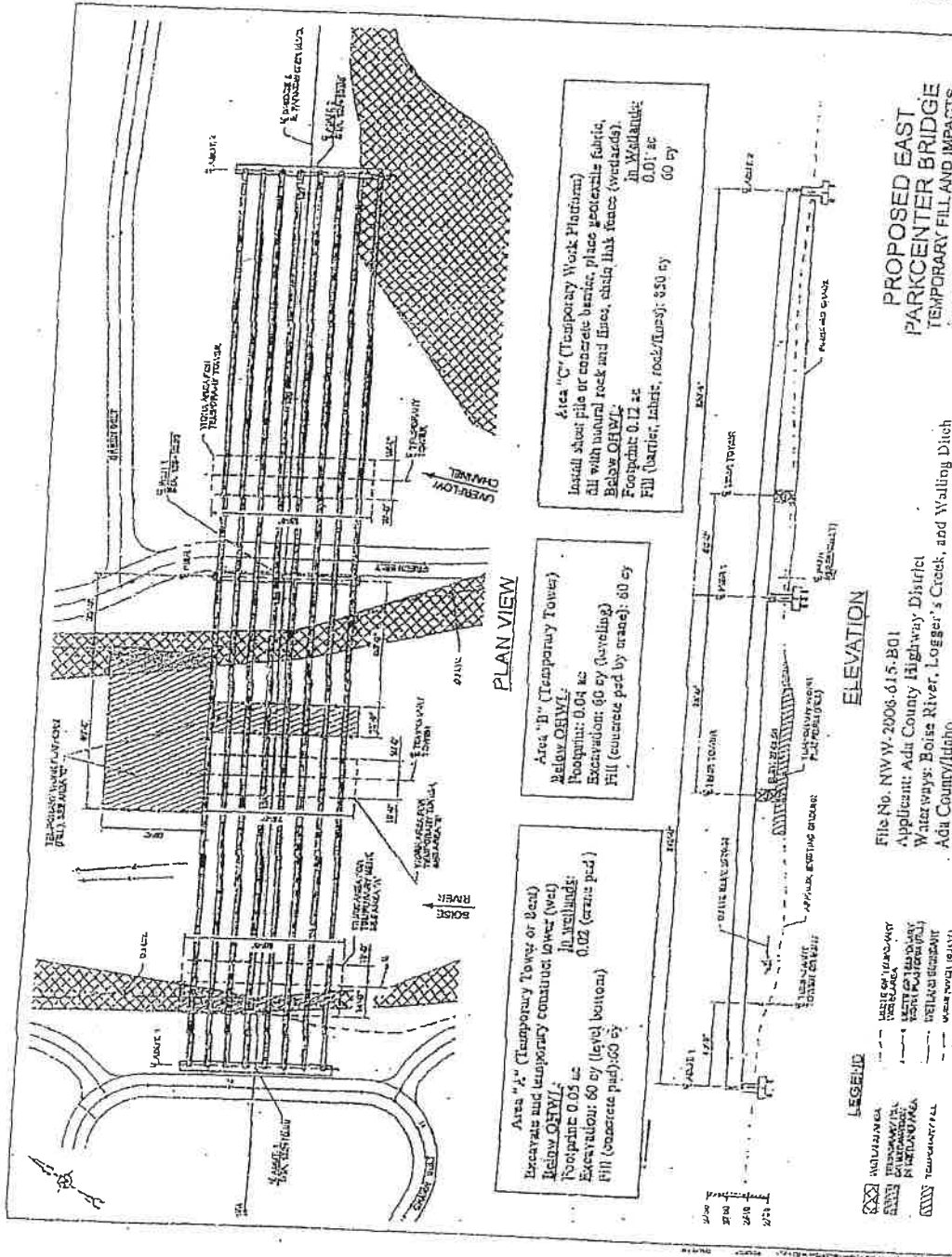
File No. NW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Utah
 Sheet 3 of 12

Place two 48" culverts and fill for access of construction equipment
 Below OHW:
 Footprint 0.05 ac
 Fill (culverts, bluffs, gravel) 2.66 cy

CONSPAN PRECAST ARCH (Permanent)
 Footprint: 0.04 ac
 Excavate 252 cy
 Concrete footings: 52 cy
 Piles: 12 cy
 Structure arch: 34 cy
 Backfill rock & earth: 126 cy
 Total fill: 254 cy

LEGEND
 (Hatched pattern) FILL OR EXCAVATION IN WELAND AREA
 (Dotted pattern) WELAND AREA

PROJECT No. 110770
 PROJECT No. 110770
 FAST PARKPENTER BRIDGE
 PROPOSED EAST PARKPENTER BRIDGE
 TEMPORARY AND PERMANENT FILL IMPACTS
 Creek: Logger's Creek
 HCC
 REVISION



Area "A" (Temporary Tower or Bent)
 Excavate and temporary construct lower (wet)
 Below OHWL:
 Excavation: 0.05 ac
 Excavation: 60 cy (level bottom)
 Fill (Concrete pad): 60 cy

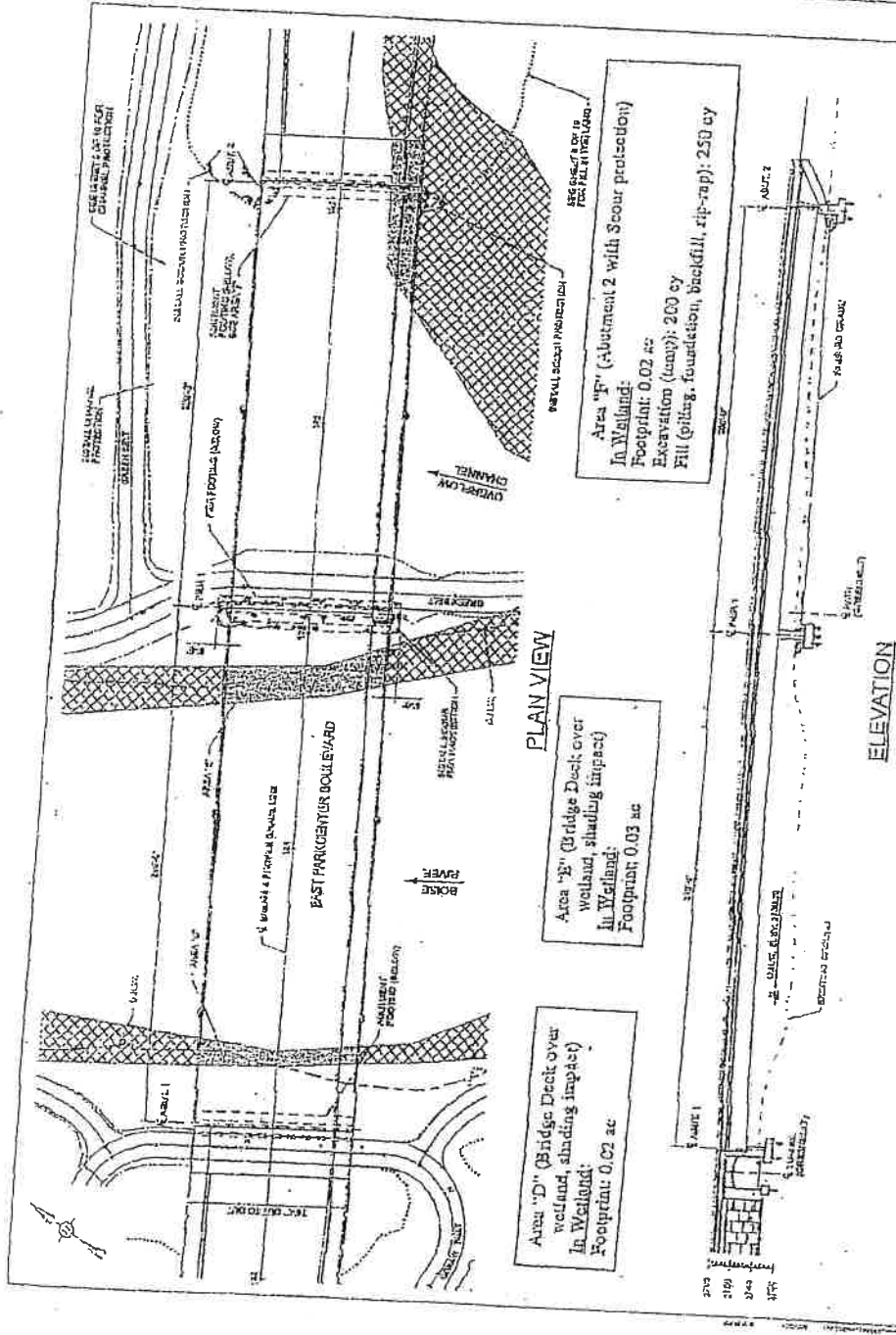
Area "B" (Temporary Tower)
 Below OHWL:
 Excavation: 0.04 ac
 Excavation: 40 cy (leveling)
 Fill (concrete pad by crane): 80 cy

Area "C" (Temporary Work Platform)
 Install sheet pile or concrete barrier, place geotextile fabric,
 All with natural rock and fines, chain link fence (verticals),
 Below OHWL:
 Excavation: 0.12 ac
 Excavation: 80 cy
 Fill (barrier, fabric, rock/fines): 330 cy
 60 cy

- LEGEND**
- EXISTING AREA
 - TEMPORARY WORK PLATFORM
 - TEMPORARY FILL
 - WET WORK AREA
 - WET WORK AREA
 - WET WORK AREA
 - WET WORK AREA

File No. NWVY-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 5 of 12

CH2MHILL



Area "D" (Bridge Deck over wetland, shading impact)
In Wetland:
Footprint: 0.02 ac

Area "E" (Bridge Deck over wetland, shading impact)
In Wetland:
Footprint: 0.03 ac

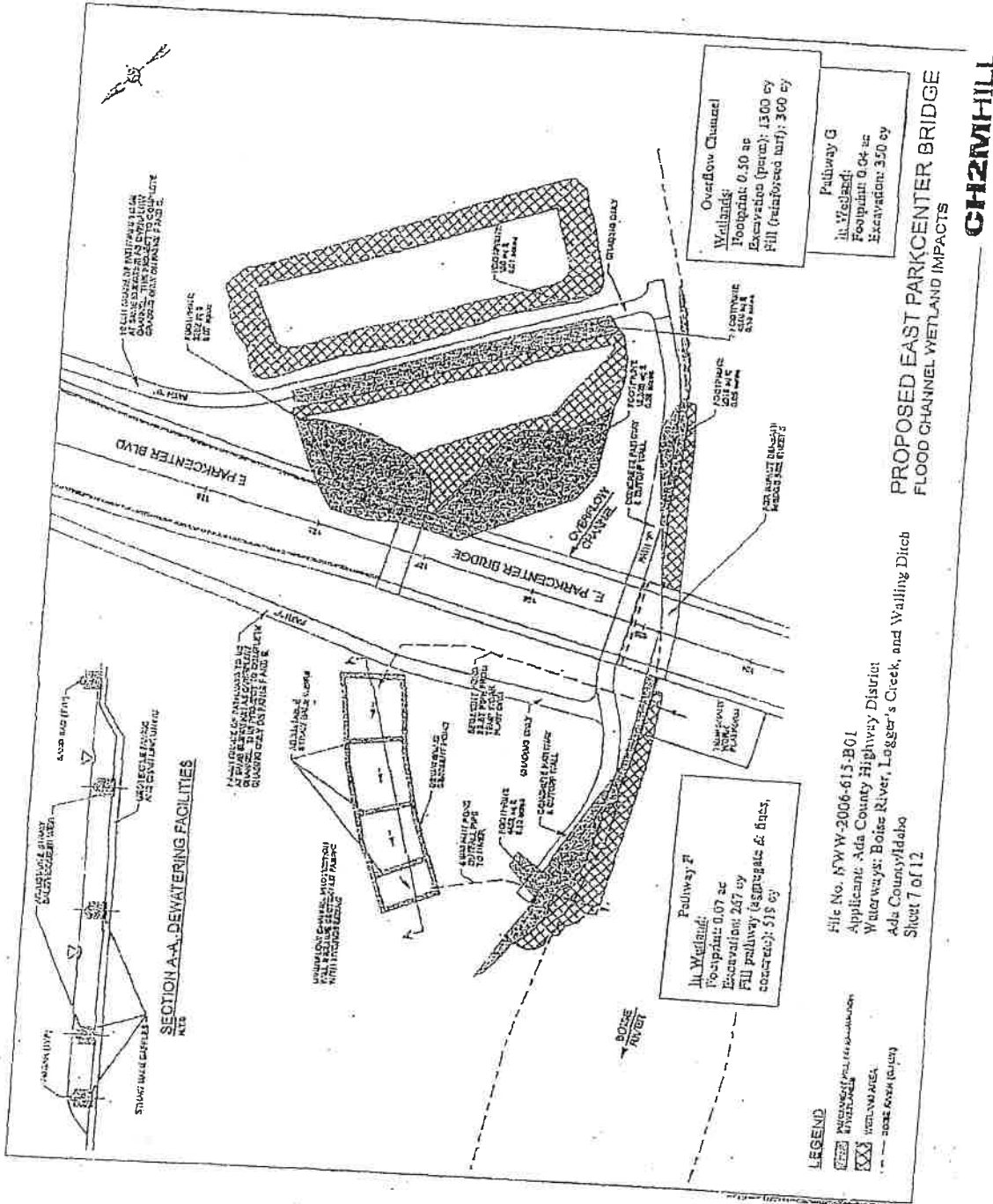
Area "F" (Abutment 2 with Scour protection)
In Wetland:
Footprint: 0.02 ac
Excavation (loam): 200 cy
Fill (pilng. foundation, backfill, rip-rap): 250 cy

LEGEND
 6222 MILLAGE AREA
 6223 PREVIOUSLY
 6224 PREVIOUSLY
 6225 PREVIOUSLY
 6226 PREVIOUSLY
 6227 PREVIOUSLY
 6228 PREVIOUSLY
 6229 PREVIOUSLY
 6230 PREVIOUSLY
 6231 PREVIOUSLY
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 6249 PREVIOUSLY
 6250 PREVIOUSLY

File No. MWV-2005-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County Idaho
 Sheet 6 of 12

**PROPOSED EAST
 PARK CENTER BRIDGE**
 PERMANENT FILL AND IMPACTS
FOR LOCAL TRAVEL AND ACCESS AND TO IMPROVE LOCAL TRAVEL

CH2MHILL



**PROPOSED EAST PARKCENTER BRIDGE
FLOOD CHANNEL WETLAND IMPACTS**

CH2M HILL

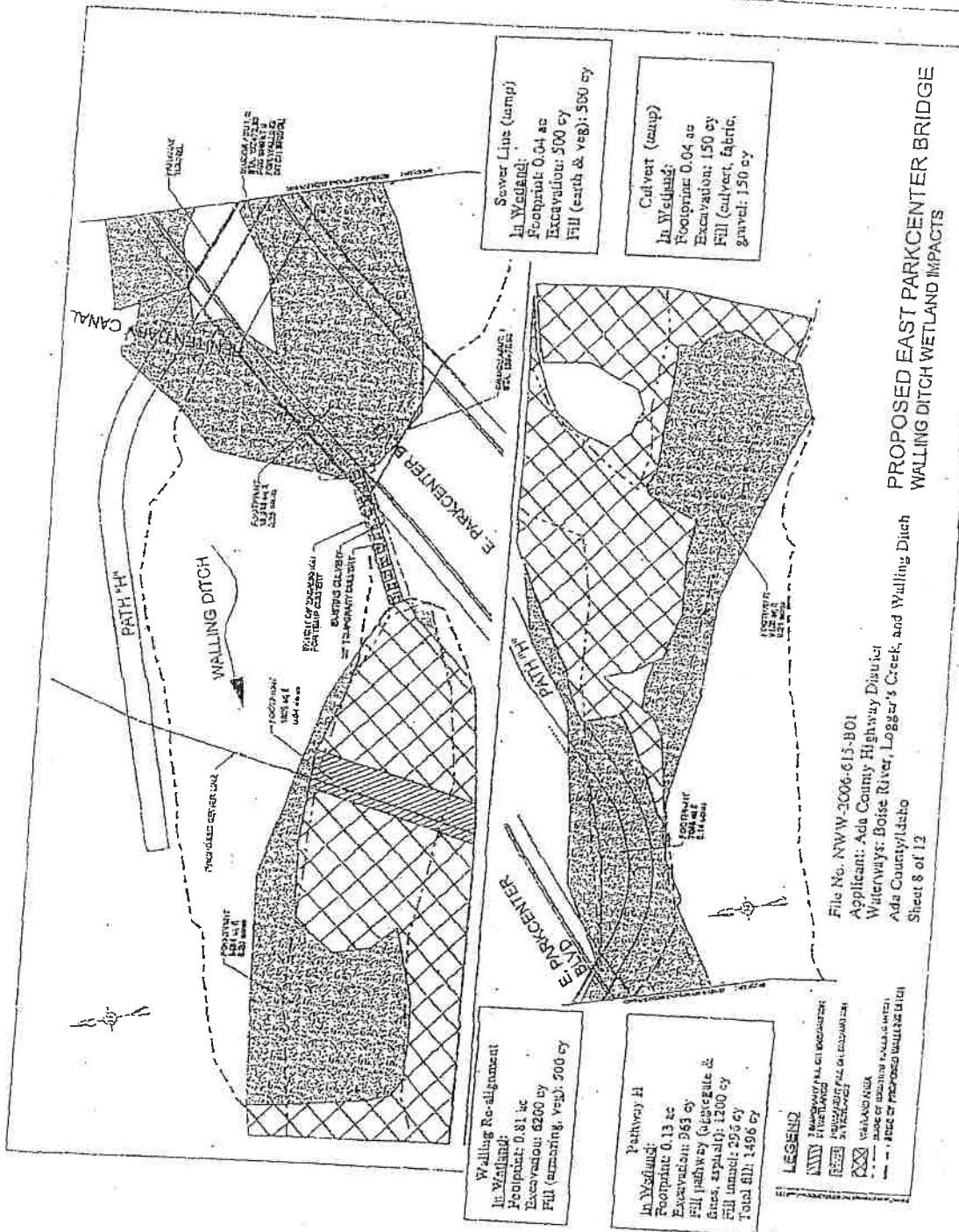
File No. NWW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 7 of 12

Overflow Channel
 Wetlands:
 Footprint: 0.30 ac
 Excavation (precip): 1300 cy
 Fill (rainforest turf): 300 cy

Pathway G
 Wetlands:
 Footprint: 0.04 ac
 Excavation: 350 cy

Pathway F
 Wetlands:
 Footprint: 0.07 ac
 Excavation: 267 cy
 Fill pathway (aggregate & base, concrete): 319 cy

LEGEND
 [Pattern] WETLANDS TO BE REMOVED
 [Pattern] WETLANDS TO BE PRESERVED
 [Pattern] WETLAND AREA
 [Line] BOISE RIVER



Sewer Line (ump)
 In Wetland:
 Footprint: 0.04 ac
 Excavation: 500 cy
 Fill (earth & veg): 500 cy

Culvert (ump)
 In Wetland:
 Footprint: 0.04 ac
 Excavation: 150 cy
 Fill (culvert, fabric, gravel): 150 cy

Walling Re-alignment
 In Wetland:
 Footprint: 0.81 ac
 Excavation: 6200 cy
 Fill (armoring, veg): 500 cy

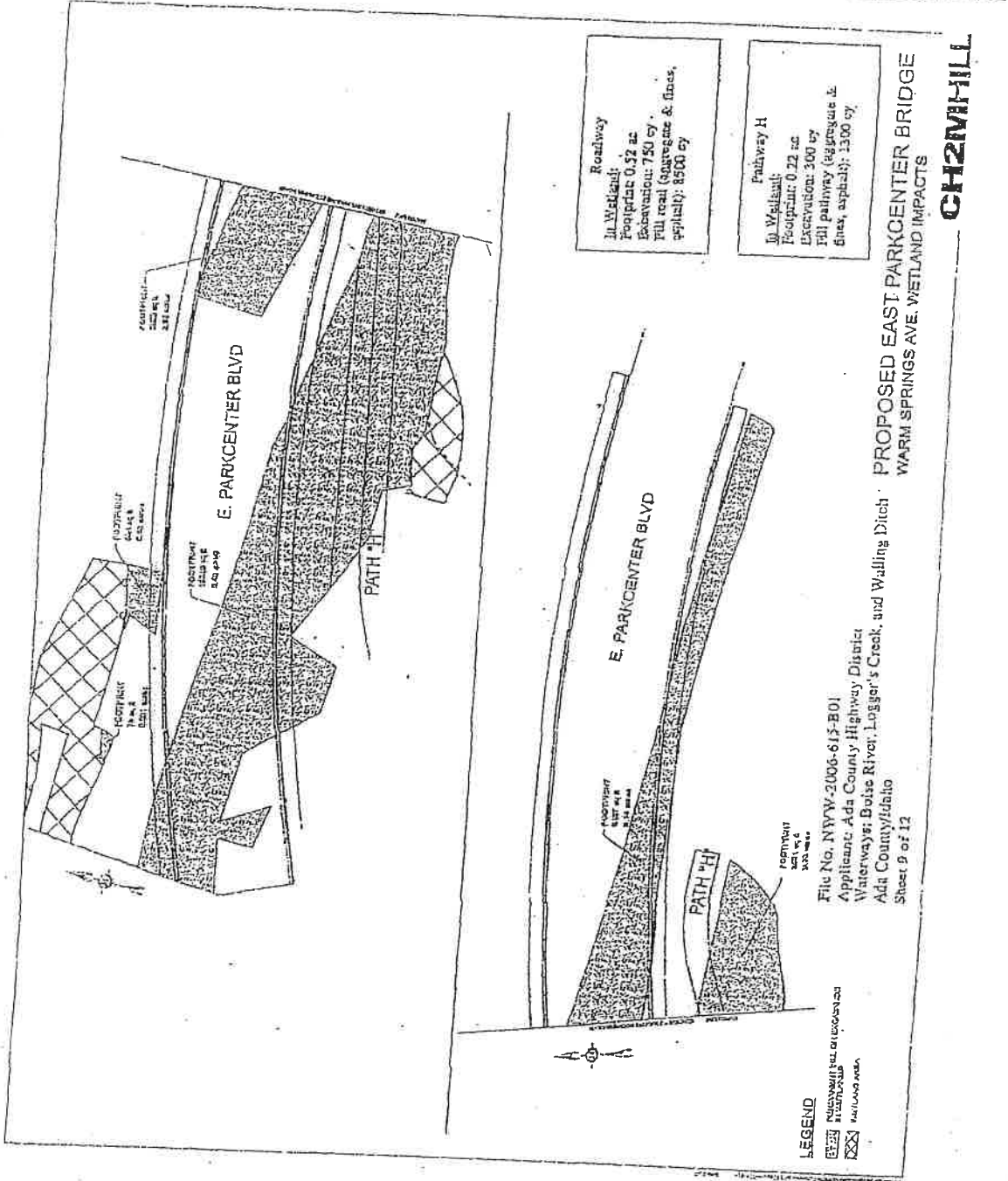
Pathway H
 In Wetland:
 Footprint: 0.13 ac
 Excavation: 963 cy
 Fill (pathway (vegetate & fines, asphalt): 1200 cy
 Fill (base): 255 cy
 Total fill: 1496 cy

File No. NW-2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County Idaho
 Sheet 8 of 12

LEGEND
 [Symbol] EXISTING WALL OR ENCLOSURE
 [Symbol] PROPOSED WALL OR ENCLOSURE
 [Symbol] WALL AND FILL
 [Symbol] FILL (BASE OR UNDER FILL) TO BE PLACED IN WETLAND
 [Symbol] FILL (ARMORING, VEG) TO BE PLACED IN WETLAND

PROPOSED EAST PARKCENTER BRIDGE
WALLING DITCH WETLAND IMPACTS

CH2MHILL



Roadway
 In Wetland:
 Footprint: 0.52 ac
 Excavation: 750 cy
 Full road (concrete & fines, asphalt): 8500 cy

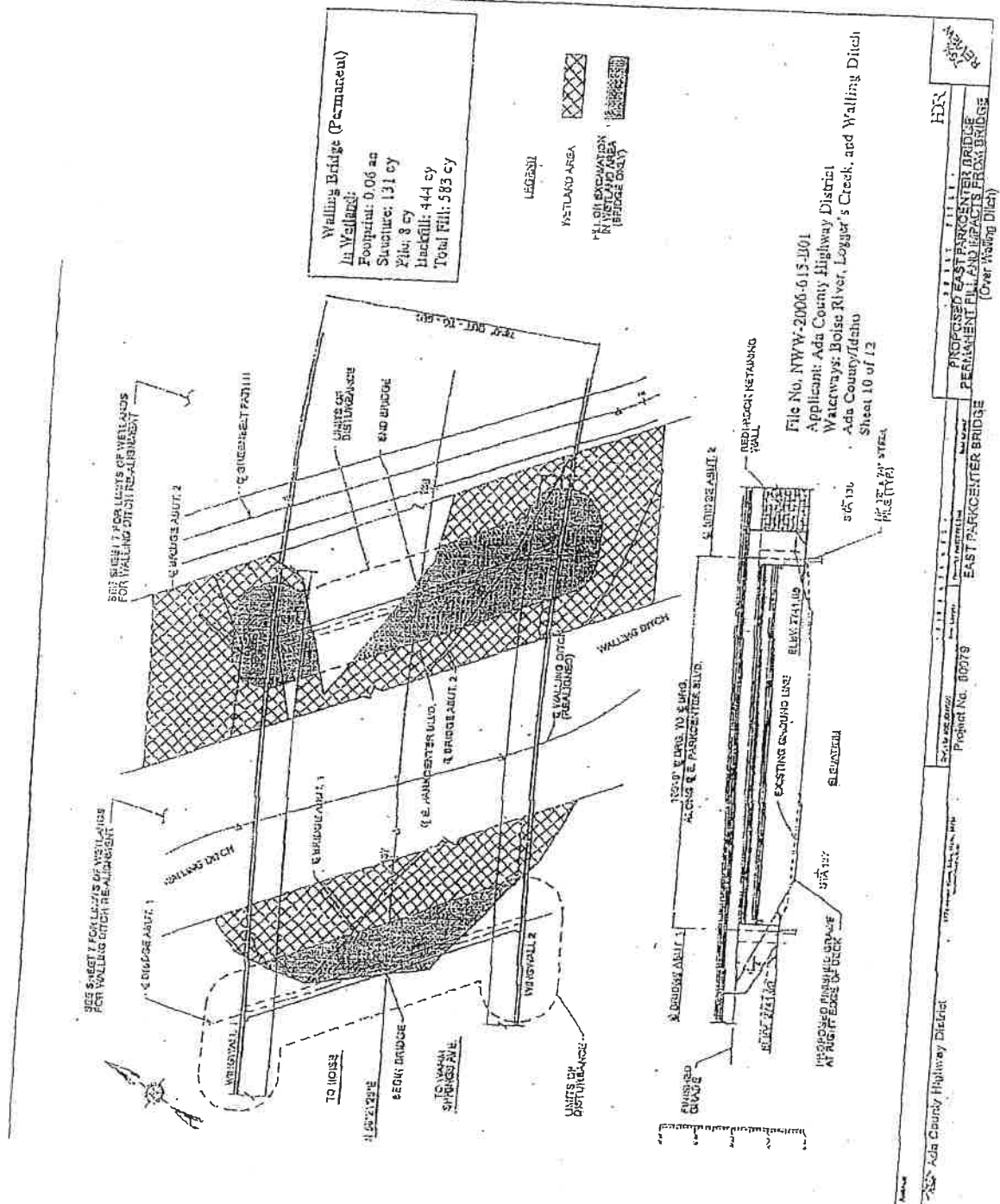
Pathway H
 In Wetland:
 Footprint: 0.22 ac
 Excavation: 300 cy
 Full pathway (aggregate & fines, asphalt): 1300 cy

File No. NW-2006-613-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 9 of 12

LEGEND
 [Symbol] ROADWAY
 [Symbol] PATHWAY
 [Symbol] WETLANDS

PROPOSED EAST PARKCENTER BRIDGE
 WARM SPRINGS AVE. WETLAND IMPACTS

CH2MHILL

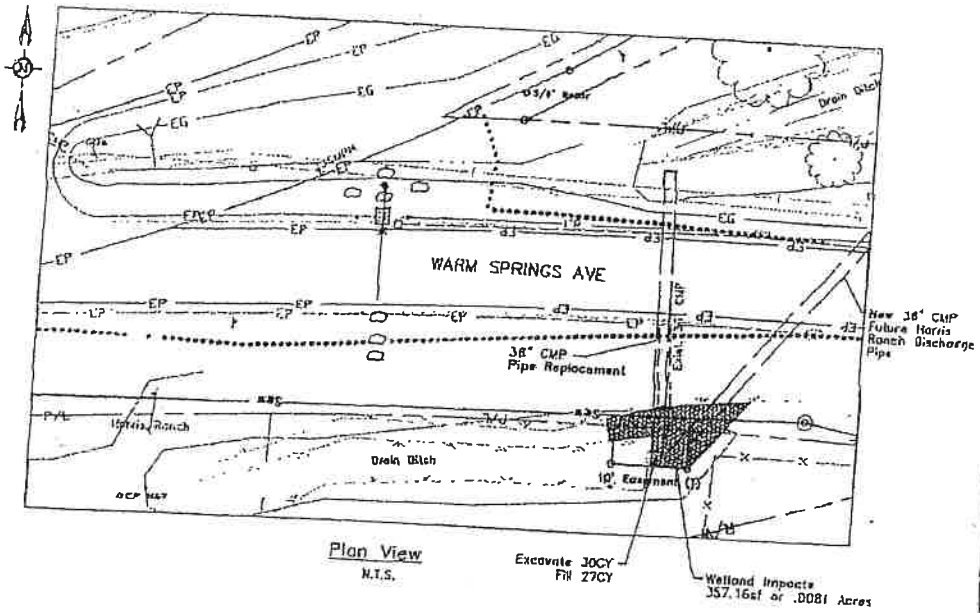


Walling Bridge (Permanent)
In Wetlands:
Footprint: 0.06 ac
Structure: 131 cy
Fill: 8 cy
Backfill: 444 cy
Total Fill: 583 cy

LEGEND
WETLAND AREA
*1.0' ELEVATION IN WETLANDS (BRIDGE ONLY)

File No. NW-2006-015 J01
Applicant: Ada County Highway District
Waterways: Boise River, Logyer's Creek, and Walling Ditch
Ada County/Idaho
Sheet 10 of 12

Scale: 1" = 20'-0" (Plan View)
Scale: 1" = 10'-0" (Elevation View)
Project No. 00279
EAST PARKCENTER BRIDGE
PERMANENT FILL AND IMPACTS FROM BRIDGE
(Over Walling Ditch)
HDR
PROPOSED
ADDED



General Notes

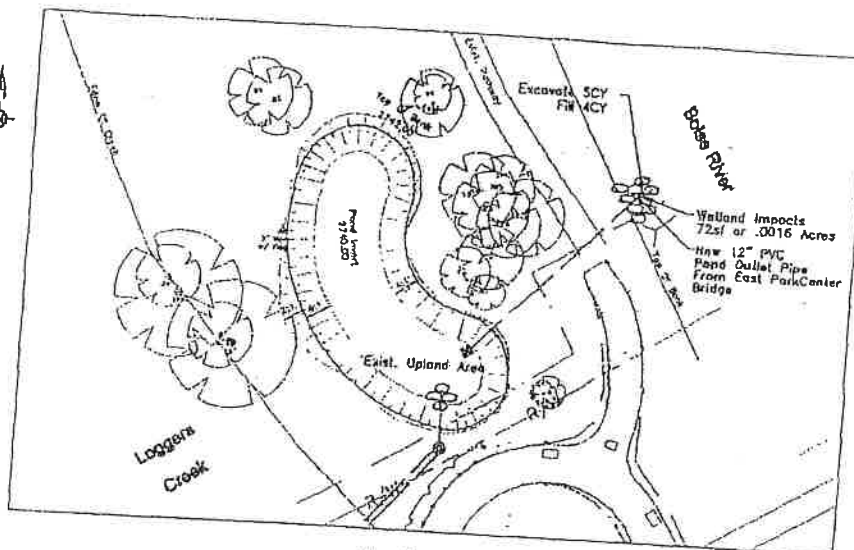
- There is One Existing 36" CMP Drain Pipe To Be Replaced in Kind And At The Same Elevations. Harris Ranch Wishes To Add A Second 36" CMP Drain Pipe Crossing At Similar Elevations As Original 36" CMP. The Total Wetland Area Is 357.16sf Or .0081 Acres.
1. Location Shown On Sheet 2 Of 12 As 4it.
 2. (2) 36" CMP Pipe Crossings
One Is Future Harris Ranch Discharge.
 3. Existing Pipe Crossing To Be Replaced in Kind And At Existing Invert Elevations.
New 36" CMP Pipe For Harris Ranch Discharge Will Hold Similar Elevations As Existing Pipe Crossing.
 4. Total Wetland Vegetation Impacted
.0081 Acres This Sheet Only.
 5. Excavate 30CY
Fill 27CY

Proposed East ParkCenter Bridge

Permanent Fill And Impacts
For Wetting Ditch

File No. NWN-2006-815-801
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, & Wetting Ditch
Ada County / Idaho

Sheet 11 of 12



Plan View
N.T.S.

General Notes

Proposed East ParkCenter Bridge Storm Drain Outfall To The Boise River.

1. Location Shown On Sheet 2 Of 12 As 5.
2. (1) 12" PVC Discharge Pipe From Detention Pond To Boise River.
3. Total Wetland Vegetation Impacted .0016 Acres This Sheet Only.
4. Excavate 5CY Fill 4CY

Proposed East ParkCenter Bridge

Permanent Fill And Impacts
Relocate Loggers Creek Outfall To Boise River

File No. NWH-2006-615-801
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, & Walling Ditch
Ada County / Idaho

Sheet 12 of 12

Oct 18 07 11:20a NWJ

1-509-527-7800

P. 2



STATE OF IDAHO
DEPARTMENT OF
ENVIRONMENTAL QUALITY

1445 North Orchard • Boise, Idaho 83708 • (208) 373-0550

August 13, 2007

Kent Brown, P.E.
Ada County Highway Department
3775 Adams Street
Garden City, ID 83714

Re: Reference No. 2006-615-B01
East Park Center Bridge Over Boise River

Dear Mr. Brown:

The Department of Environmental Quality (Department) has considered water quality certification for construction related to the referenced project. We have reviewed the subject application and have the following comments and conditions.

General

If dewatering is required during construction, a short-term activity exemption must be obtained from this office. Please contact Craig Shepard at 373-0557 for further information if necessary.

If this proposed project contains a direct or indirect discharge to the Boise River or its tributaries, please be advised that a Total Maximum Daily Load (TMDL) allocation has been developed for water quality limited water bodies in the Lower Boise River watershed for pollutants of concern. This may affect your proposed project as your discharge must provide for a no net increase in pollutants of concern. In addition, the TMDL could require a further reduction in pollutant discharge from this proposed project.

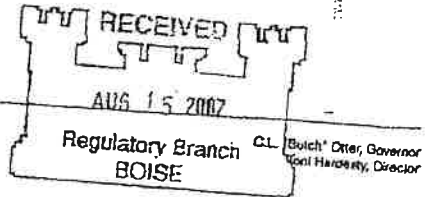
Fills

Material may not be placed in excess of the minimum needed for erosion protection. All temporary fills shall be removed in their entirety on or before the completion of construction.

Material may not be placed in any location or in any manner so as to impair surface or subsurface water flow into or out of any wetland area. Placement of fill material in existing vegetated wetlands shall be minimized to the greatest extent possible.

Fill material shall be free of organic and easily suspendable fine material. The fill material to be placed shall include clean earth fill, sand, and stone only.

Whenever practicable, discharges of dredged or fill material shall be conducted during low flow periods, during periods when spawning is not occurring and during periods when recreational use is relatively low.



Oct 18 07 11:20a

NW

1-509-527-7800

P. 3

Kent Brown, P.E.
Ada County Highway Department
Page 2

Structural fill or bank protection shall consist of materials that are placed and maintained to withstand predictable high flows in the watercourse.

Discharges of dredged or fill material in excess of that necessary to complete the project shall not be permitted.

Erosion Control

Disturbance of the existing channel bottom and native vegetation shall be kept to a minimum. Areas disturbed by a project which are suitable for vegetation shall be seeded or revegetated to prevent subsequent soil erosion.

Sediment that is the result of this activity must be mitigated to prevent violations of the turbidity standard as stipulated under Section 58.01.02 of the Idaho Water Quality Standards and Wastewater Treatment Requirements. Any violation of this standard must be reported to this office immediately.

Permanent erosion and sediment control measures shall be installed at the earliest practicable time consistent with good construction practices and shall be maintained as necessary throughout the operation of the project. One of the first construction activities shall be the placement of permanent and temporary erosion and sediment control measures around the perimeter of the project or initial work areas to protect the project water resources.

Construction Activities

Work in open water is to be kept at a minimum and only when necessary. Equipment shall not enter the stream channel unless absolutely necessary to complete the work. Fording of the channel is not permitted. Temporary bridges or other structures shall be built if crossings are necessary.

Equipment and machinery must be removed from the area of waterway prior to refueling, repair and/or maintenance. Measures shall be taken to prevent spilled fuels, lubricants, or other toxic materials from entering the watercourse.

Heavy equipment working in wetlands shall be placed on mats or suitably designed pads to prevent damage to the wetlands.

Construction operations in watercourses and water bodies shall be restricted to areas specified in the application for the federal license or permit.

Measures shall be taken to prevent the entrance of wet concrete into the watercourse when placed in forms and/or from washing of trucks.

To the extent reasonable and cost-effective, the activity submitted for certification shall be designed to minimize subsequent maintenance.

Oct 18 07 12:10p

NUU

1-509-527-7800

p.2

Kent Brown, P.E.
Ada County Highway Department
Page 3

If construction is completed and mitigation implemented in accordance with the information provided in the application and the comments and conditions above, the Department certifies under Clean Water Act Section 401 that the construction of the project will comply with applicable requirements of Sections 301, 302, 303, 306 and 307 of the federal Clean Water Act (PL92-500), as amended, and will not violate Idaho Water Quality Standards and Wastewater Treatment Requirements (IDAPA 58.01.02). This certification shall remain in effect until December 31, 2009, at which time construction must be completed.

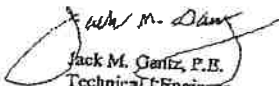
Water quality certification provided herein shall be revoked for failure of the permittee to comply with the conditions of this certification or the terms and conditions of the referenced permit. Revocation shall become effective upon written notice to the permittee, and all activities permitted under the referenced permit shall immediately cease until the permittee obtains another water quality certification from the Department.

This Section 401 Water Quality Certification and associated conditions may be appealed by submitting a request in writing within 35 days for a hearing, pursuant to Title 67, Chapter 52, Idaho Code and the Rules of Administrative Procedure before the Board of Environmental Quality, IDAPA 58.01.23. The request for a hearing must be filed with the hearing coordinator at the following address:

Hearing Coordinator
Department of Environmental Quality
1410 N. Hilton
Boise, ID 83706

Please contact me at (208) 373-0599 if you have any questions or further information to present.

Sincerely,


Jack M. Garitz, P.E.
Technical Engineer

JMG:vee

cc: Greg Martinez, COE, Boise
Source File #20, Reading File

**NOTIFICATION OF ADMINISTRATIVE APPEAL OPTIONS AND PROCESS AND
REQUEST FOR APPEAL**

Applicant: Ada County Highway District

File Number: NWW-2006-615-B01

Date: October 19, 2007

Attached is:

<input checked="" type="checkbox"/>	INITIAL PROFFERED PERMIT (Standard Permit or Letter of Permission)	See Section Below
<input type="checkbox"/>	PROFFERED PERMIT (Standard Permit or Letter of Permission)	A
<input type="checkbox"/>	PERMIT DENIAL	B
<input type="checkbox"/>	APPROVED JURISDICTIONAL DETERMINATION	C
<input type="checkbox"/>	PRELIMINARY JURISDICTIONAL DETERMINATION	D
<input type="checkbox"/>		E

SECTION I - The following identifies your rights and options regarding an administrative appeal of the above decision. Additional information may be found at <http://usmc.army.mil/office/functions/civ/civov/reg> or Corps regulations at 33 CFR Part 331.

A: INITIAL PROFFERED PERMIT: You may accept or object to the permit.

ACCEPT: If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations (JD) associated with the permit.

OBJECT: If you object to the permit (Standard or LOP) because of certain terms and conditions therein, you may request that the permit be modified accordingly. You must complete Section II of this form and return the form to the district engineer. Your objections must be received by the district engineer within 60 days of the date of this notice, or you will forfeit your right to appeal the permit in the future. Upon receipt of your letter, the district engineer will evaluate your objections and may: (a) modify the permit to address all of your concerns, (b) modify the permit to address some of your objections, or (c) not modify the permit having determined that the permit should be issued as previously written. After evaluating your objections, the district engineer will send you a proffered permit for your reconsideration, as indicated in Section B below.

B: PROFFERED PERMIT: You may accept or appeal the permit.

ACCEPT: If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations associated with the permit.

APPEAL: If you choose to decline the proffered permit (Standard or LOP) because of certain terms and conditions therein, you may appeal the declined permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

C: PERMIT DENIAL: You may appeal the denial of a permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

D: APPROVED JURISDICTIONAL DETERMINATION: You may accept or appeal the approved JD or provide new information.

ACCEPT: You do not need to notify the Corps to accept an approved JD. Failure to notify the Corps within 60 days of the date of this notice, means that you accept the approved JD in its entirety, and waive all rights to appeal the approved JD.

APPEAL: If you disagree with the approved JD, you may appeal the approved JD under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

E: PRELIMINARY JURISDICTIONAL DETERMINATION: You do not need to respond to the Corps regarding the preliminary JD. The Preliminary JD is not appealable. If you wish, you may request an approved JD (which may be appealed), by contacting the Corps district for further instruction. Also you may provide new information for further consideration by the Corps to reevaluate the JD.

SECTION II - REQUEST FOR APPEAL or OBJECTIONS TO AN INITIAL PROFFERED PERMIT

REASONS FOR APPEAL OR OBJECTIONS: (Describe your reasons for appealing the decision or your objections to an initial proffered permit in clear concise statements. You may attach additional information to this form to clarify where your reasons or objections are addressed in the administrative record.)

ADDITIONAL INFORMATION: The appeal is limited to a review of the administrative record, the Corps memorandum for the record of the appeal conference or meeting, and any supplemental information that the review officer has determined is needed to clarify the administrative record. Neither the appellant nor the Corps may add new information or analyses to the record. However, you may provide additional information to clarify the location of information that is already in the administrative record.

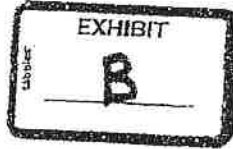
POINT OF CONTACT FOR QUESTIONS OR INFORMATION:

If you have questions regarding this decision and/or the appeal process you may contact:
 District Engineer
 ATTN: A. Bradley Daly
 Regulatory Division Walla Walla District
 201 North 3rd Avenue
 Walla Walla, Washington 99362-1876
 Telephone (509) 527-7150

If you only have questions regarding the appeal process you may also contact:
 U.S. Army Corps of Engineers
 Northwestern Division
 Attn: Karen Kochenbach, Regulatory Program Manager
 P.O. Box 2870
 Portland, Oregon 97208-2870
 Telephone (503) 808-3883

RIGHT OF ENTRY: Your signature below grants the right of entry to Corps of Engineers personnel, and any government consultants, to conduct investigations of the project site during the course of the appeal process. You will be provided a 15 day notice of any site investigation, and will have the opportunity to participate in all site investigations.

Signature of appellant or agent	Date:	Telephone number
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November 28, 2007

EAST PARKCENTER BRIDGE
WETLANDS MITIGATION SITE

A parcel of land situated in a portion of Government Lots 4 and 5 located in the Northwest ¼ of Section 29, Township 3 North, Range 3 East, Boise Meridian, being more particularly described as follows:

Commencing at the Northwest corner of said Section 29, thence South 0°16'50" West 1837.52 feet along the West line of said section to a point, thence leaving said West line, South 39°43'10" East 347.70 feet to the POINT OF BEGINNING, thence

South 51°52'42" East 169.07 feet, thence
South 20°51'16" East 24.98 feet, thence

Along a curve to the left 603.25 feet, said curve having a radius of 624.00 feet, a delta angle of 55°23'27" and a chord bearing South 16°05'28" East 580.04 feet, thence

Along a curve to the right 257.03 feet, said curve having a radius of 530.91, a delta angle of 27°44'20 feet, and a chord bearing South 29°55'01" East 254.53 feet, thence

South 16°02'51" East 222.99 feet to a point on the Northwesterly line of a "Public Bicycle Path Easement", Instrument Number 99002820, Ada County records, thence tracing said Northwesterly line the following 4 courses:

Along a curve to the right 54.96 feet, said curve having a radius of 1849.82 feet, a delta angle of 1°42'08" and a chord bearing South 53°19'05" West 54.96 feet, thence

South 55°54'06" West 105.26 feet, thence
South 64°37'30" West 15.12 feet to POINT "A", thence leaving said Northwesterly line

North 06°06'57" West 16.97 feet, thence
North 13°07'55" West 48.39 feet, thence

Along a curve to the left 3.72 feet, said curve having a radius of 11.00 feet, a delta angle of 19°22'54" and a chord bearing North 22°49'22" West 3.70 feet, thence

North 33°21'41" West 28.28 feet, thence
North 30°36'11" West 17.67 feet, thence

Along a curve to the left 15.36 feet, said curve having a radius of 11.00 feet, a delta angle of 80°00'48" and a chord bearing North 70°36'35" West 14.14 feet, thence

South 69°23'01" West 53.78 feet, thence
South 59°12'18" West 33.91 feet, thence
South 38°36'03" West 33.03 feet, thence

Along a curve to the right 6.28 feet, said curve having a radius of 4.00 feet, a delta angle of 90°00'00" and a chord bearing South 83°36'03" West 5.66 feet, thence

North 51°23'57" West 108.06 feet, thence
Along a curve to right 35.35 feet, said curve having a radius of 94.00 feet, a delta angle of 21°32'40", and a chord bearing North 40°37'37" West 35.14 feet, thence

North 29°51'17" West 264.33 feet, thence

1904 W. Overland • Boise, ID 83705 • Phone (208) 342-0091 • Fax (208) 342-0092 • Email: quadrant@quadrant.cc
Civil Engineering • Surveying • Construction Management

LOCATION#: 208 344 1148

RX TIME 11/30 '07 10:54

November 28, 2007



Along a curve to the right 49.02 feet, said curve having a radius of 194.00 feet, a delta angle of 14°28'37" and a chord bearing North 22°36'59" West 48.89 feet, thence
 North 15°22'40" West 45.66 feet, thence
 Along a curve to the right 47.41 feet, said curve having a radius of 94.00 feet, a delta angle of 28°54'02" and a chord bearing North 00°55'39" West 46.91 feet, thence
 North 13°31'22" East 47.06 feet, thence
 Along a curve to the left 30.26 feet, said curve having a radius of 206.00 feet, a delta angle of 8°25'00" and a chord bearing North 09°18'52" East 30.23 feet, thence
 North 05°06'22" East 194.75 feet, thence
 Along a curve to the left 72.86 feet, said curve having a radius of 206.00 feet, a delta angle of 20°15'52" and a chord bearing North 05°01'34" West 72.48 feet, thence
 North 15°09'30" West 132.70 feet, thence
 North 16°04'41" West 25.90 feet, thence
 North 18°22'41" West 62.63 feet, thence
 North 04°32'29" West 30.65 feet, thence
 North 46°37'24" East 232.37 feet to the POINT OF BEGINNING.

Said parcel contains 422,050 square feet or 9.69 acres, more or less.

TOGETHER WITH:

A parcel of land situated in a portion of Government Lot 4 located in the Northwest 1/4 of Section 29, Township 3 North, Range 3 East, Boise Meridian, being more particularly described as follows:

Commencing at said POINT "A" thence South 23°07'47" West 17.86 feet to the POINT OF BEGINNING, thence

South 42°04'23" West 40.74 feet, thence
 South 54°10'04" West 17.05 feet, thence
 North 51°23'57" West 136.93 feet, thence
 North 38°36'03" East 49.25 feet, thence
 North 59°12'18" East 30.63 feet, thence
 North 69°23'01" East 52.80 feet, thence
 South 33°21'59" East 47.44 feet, thence
 South 13°07'55" East 47.98 feet, thence
 South 02°43'45" East 28.66 feet, thence
 South 47°55'37" East 4.47 feet to the POINT OF BEGINNING.

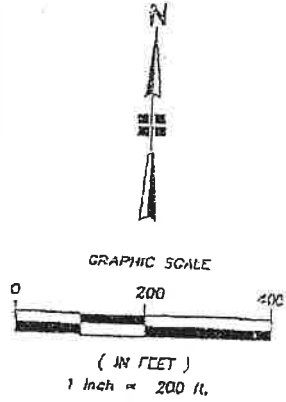
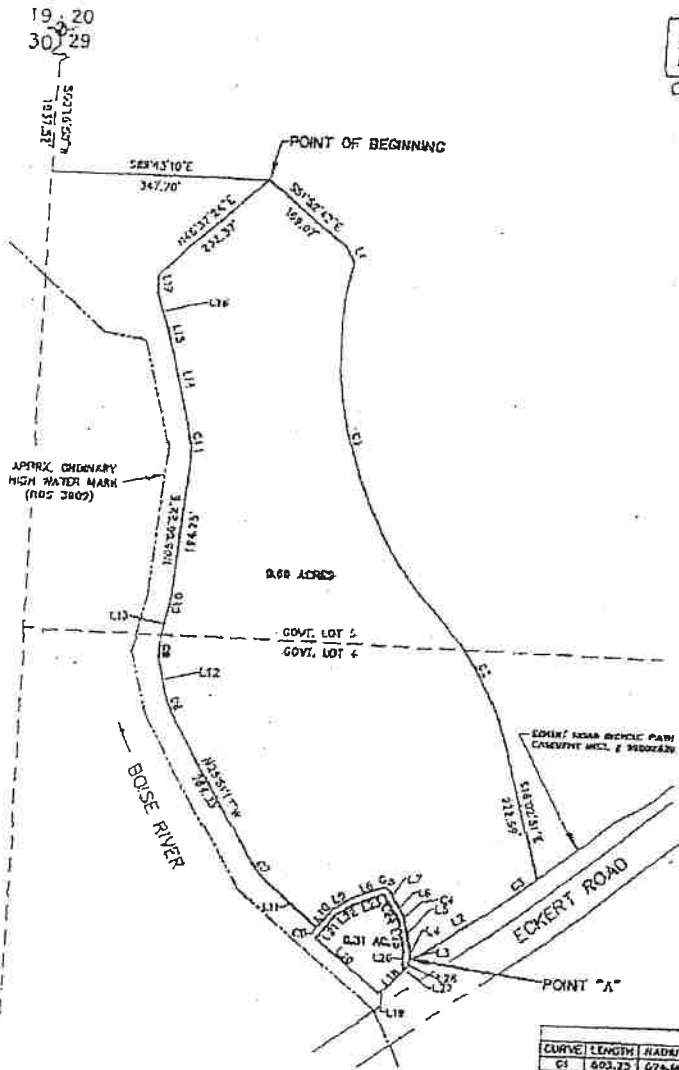
Said parcel contains 13,582 square feet or 0.31 acres, more or less.



1904 W. Overland • Boise, ID 83705 • Phone (208) 342-0091 • Fax (208) 342-0092 • Email: quadrant@quadrant.cc
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LOCATION: 208 344 1148

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LINE	BEARING	LENGTH
L1	S20°51'14"W	21.08
L2	S10°45'05"W	165.74
L3	S84°22'34"W	15.12
L4	N02°08'57"W	16.92
L5	N33°21'35"W	40.39
L6	N33°21'41"W	20.28
L7	N20°36'11"W	17.07
L8	S49°23'01"W	53.71
L9	S28°12'38"W	33.01
L10	S38°58'03"W	33.63
L11	N12°23'32"W	108.08
L12	N15°22'48"W	45.08
L13	N13°21'24"E	47.89
L14	N15°22'38"W	52.70
L15	N18°44'41"W	25.80
L16	N18°22'41"W	62.43
L17	N64°52'29"W	30.63
L18	S42°01'20"W	40.74
L19	S43°00'4"W	17.05
L20	N51°23'07"W	136.80
L21	N16°38'09"E	40.25
L22	S09°12'18"E	30.63
L23	N87°23'01"E	57.70
L24	S32°13'47"E	67.44
L25	S32°02'38"E	27.98
L26	S82°52'42"E	24.67
L27	S17°58'37"E	4.47
L28	S32°07'47"W	17.86

CURVE	LENGTH	RADIUS	DELTA	CHORD	BVD	CHORD
C1	603.70	674.00	307°22'	511.74	281'	580.04
C2	257.03	280.81	274°20'	229.29	201'	254.53
C3	34.86	11848.02	1°42'00"	34.81	34.81	54.86
C4	3.72	31.00	147°25'	3.72	3.72	3.70
C5	15.38	31.00	80°00'18"	15.38	15.38	15.14
C6	6.20	4.00	98°00'00"	6.20	6.20	5.60
C7	35.35	84.00	212°25'	35.35	35.35	35.14
C8	48.02	154.00	143°28'32"	48.02	48.02	47.81
C9	47.41	94.00	232°11'32"	47.41	47.41	47.21
C10	30.28	308.00	87°17'00"	30.28	30.28	30.13
C11	72.84	204.00	185°52'28"	72.84	72.84	72.46

1904 W. Overland - Boise, ID 83705 - Phone (208) 342-0091 • Fax (208) 342-0092 • Email: quadrant@quadrant.ci
 Civil Engineering • Surveying • Construction Management

LOCATION: 208 344 1148

RX TIME 11/30 '07 10:54

HOLDER

Idaho Foundation for Parks and Lands, Inc.

By: [Signature]
Its: President

ACHD

Ada County Highway District

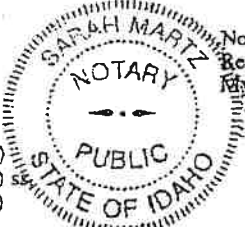
By: [Signature]
Its: President

[Notary acknowledgments follow.]

County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Alta M. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

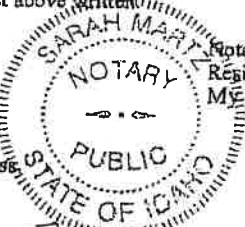


Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Don K. Weikowas known or identified to me to be the President of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

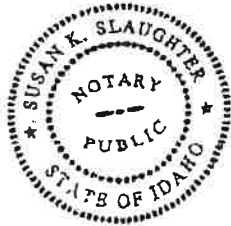


Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

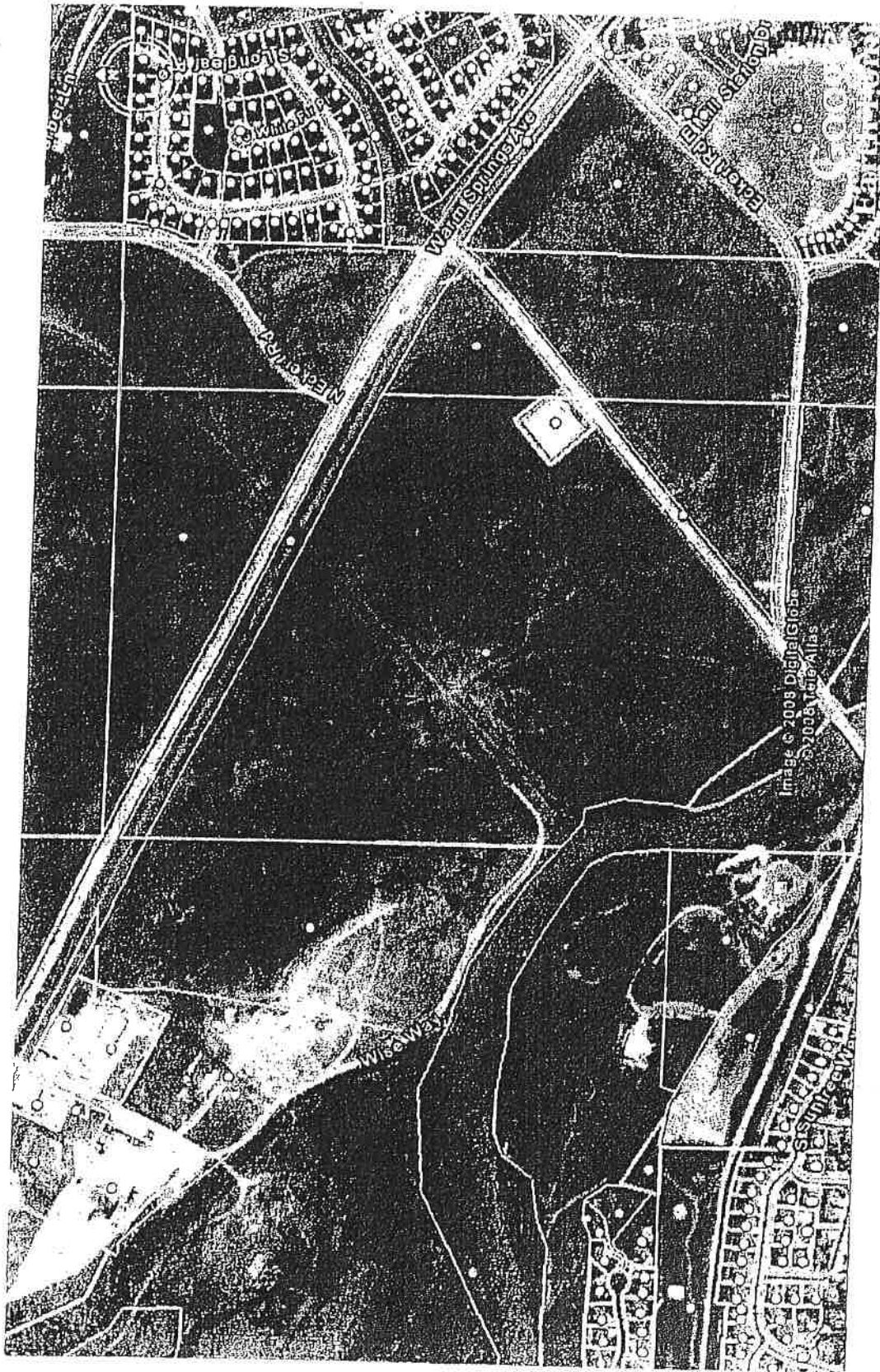
STATE OF IDAHO)
County of Ada)

On this 29th day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared John S. Frander known or identified to me to be the President of the Ada County Highway District, a body corporate and politic, who executed the instrument on behalf of said entity, and acknowledged to me that such person executed the same.

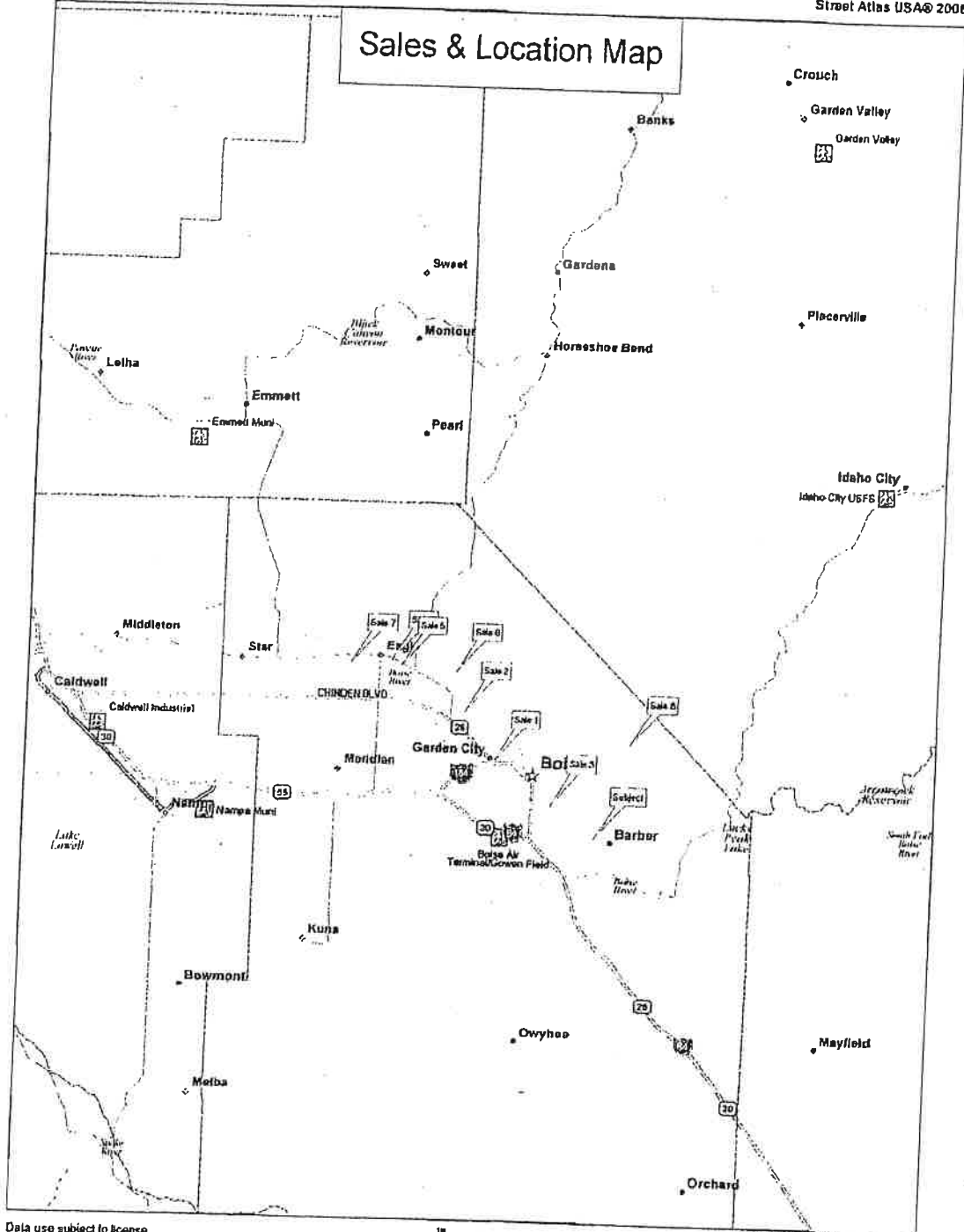
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Susank Slaughter
Residing at Boise, Idaho
My commission expires: 4-8-2009



Sales & Location Map



Data use subject to license.
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 www.delorme.com

Scale 1 : 400,000
 1" = 0.31 mi
 DataZoom 9-0

QUALIFICATIONS OF G. JOSEPH CORLETT, MAI, SRA

Biographic Data

Born in Nampa, Idaho; raised in Boise, Idaho. Summer employment as farm laborer, data processing assistant, and supply clerk for Bank of Idaho. After graduation from University of Idaho, full-time fee appraiser.

Education

Elementary School - Boise, Idaho

High School - San Rafael Military Academy, San Rafael, California

College - University of Idaho (Bachelor of Science Degree in Business, Major in Finance) - 1973

AIREA Appraisal Courses Passed (Since 1973) (Appraisal Institute):

I-A Basic Appraisal Principles, Methods & Techniques - 2 weeks

I-B Capitalization Theory & Techniques - 2 weeks

II Urban Properties - 2 weeks

VII Industrial Properties - 1 week

VIII Single-Family Residential Appraisal - 1 week

Cap. III Capitalization Theory & Techniques, Part 3 - 1 week - 1980

II-3 Standards of Prof. Practice - 1982, 1986, 1989, 1993 (#410/420), 1997, 2002 (#410), 1998, 2002 (#430), 2004 USPAP Update, 2005 USPAP Update, 2007 USPAP Update

VI Investment Analysis - 1984

X Market Analysis - 1987

301 Basic Capitalization - 1993

530 Advanced Sales Comparison and the Cost Approach - 1997

Valuation of Conservation Easements (33 hrs. classroom) - 2007

University Courses:

Principles of Real Estate

The Appraisal of Real Estate

Seminars:

Graduate Realtors Institute Course 100

Regulatory Compliance and Idaho Law (1998)

SREA Narrative Report Seminar on Income Producing Property Condominium Seminar

R-2 Examination and Math Stat Finance - SREA

AIREA Capitalization Workshop

AIREA Feasibility Seminar

SREA Instructor's Clinic, Course 101 - Purdue University

Leasehold Seminar

Hotel/Motel Seminar

Money Markets

Financial Institution Review Considerations (1998)

FHLBB R-41B/C Seminars - 1986, 1987

Real Estate and Taxation

Market Analysis Seminar - 1987

Professional Practice Seminar - 1986, 1991

SREA - Professional Practice - 1988

AIREA - Cash Equivalent Seminar - 1988

AIREA - Litigation Valuation - 1988

AIREA - Investment Analysis - 1989

AIREA - Applied Sales Comparison Approach - 1989

AIREA - Rates, Ratios and Reasonableness - 1989

PSI, inc. - Asbestos and Other Environmental Concerns - 1990

Environmental Law Issues, 1991

Appraisal Institute - Appraising Contaminated Properties - 1992

Appraisal Institute - Appraisal Review Seminar - 1992

Qualifications
J. Corlett

QUALIFICATIONS OF G. JOSEPH CORLETT, MAI, SRA, Cont'd.

Education, Cont'd.

Appraisal Institute - ADA Seminar - 1993
Appraisal Institute - Report Writing Seminar - 1993
Appraisal Institute - DCF Analysis - 1993
Appraisal Institute - Understanding Limited Appraisals and Reporting Options - 1994
Appraisal Institute - Specialized Appraisal Issues - 1994
Appraisal Institute - Fair Lending and the Appraiser - 1996
The Signage Foundation for Communication Excellence, Inc. - Retail and Commercial Valuation and Evaluation Research and Techniques - 1996
Lincoln Institute - Valuing Land Affected by Conservation Easements - 1998
Appraisal Institute - Appraisal of Local Retail Properties - 1999
Appraisal Institute - The Electronic Appraisal Office - 1999
Appraisal Institute - Special Purpose Properties - 1999
Appraisal Institute - Appraisal Mapping Business Valuation - 2000
Appraisal Institute - Federal Land Exchanges and Acquisitions - 2000
Appraisal Institute - Attacking and Defending the Appraisal in Litigation - 2000
Appraisal Institute - Appraisals in Eminent Domain - 2001
Appraisal Institute - Appraisal of Non-conforming Properties - 2001
Appraisal Institute - Real Estate Fraud Seminar - 2001
Appraisal Institute - Privacy Seminar - 2001
NBI- Real Estate Exchanges- 2001
American Arbitration Association- Commercial Arbitrator II- 2002
The Still Group - The Investment Real Estate Workshop - 2003, 2006
Academy for Real Estate Careers - Core Continuing Education - 2003
University of Idaho- Proximity Damages - 2003
McKissock- Fair Housing - 2004
Appraisal Institute- Distressed Properties - 2004
NAR- Realtor Ethics - 2004
Pioneer Real Estate School- Real Estate Law - 2004
Pioneer Real Estate School- Brokerage Management - 2004
IREC Core Commission Requirement - 2006
Appraisal Institute UASFLA (Yellow Book) Seminar - 2007
Evaluating Commercial Construction - 2007

Business Activities and Positions

Fee appraiser and an owner of Mountain States Appraisal and Consulting, Inc., March 1976 to date.* Narrative report experience consists of appraising numerous commercial, industrial, and special-purpose properties. Currently appraising commercial, industrial, special use, subdivision properties, and income properties. Qualified expert witness in district and federal courts. Past Senior instructor for SREA Course 101.

Affiliations and Memberships

Appraisal Institute - Professional Designations, MAI, SRA
Appraisal Institute, Southern Idaho Chapter - Vice President (1998) - President (1999)
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1st Vice President (1980-1981); President (1981-1982)
National Association of Realtors®
Licensed Real Estate Broker - State of Idaho
Society of Real Estate Appraisers - National Young Advisory Council (1977 and 1979)
Certified Appraiser - State of Oregon #C-000294

**Qualifications
J. Corlett**

QUALIFICATIONS OF G. JOSEPH CORLETT, MAI, SRA, Cont'd.

Affiliations and Memberships, Cont'd.

Appraisal Institute Director (1994-96)
Appraisal Institute National Government Relations Committee (1998-2001)
Commercial Pilot Multi & Single Engine/ Land- Instruments
Director- Idaho Aviation Association-Treasure Valley Chapter
Director- Idaho Aviation Hall of Fame
Building Contractor's Association of Southwestern Idaho - Associate Council Chairman (1978)
Vice President - Communications - Idaho Aviation Association

Accreditation

As of the date of this report, I have completed the requirements of the continuing education program of the Appraisal Institute.

Effective July 1, 1991, the State of Idaho implemented a mandatory program of licensing/certification of real estate appraisers. I have met the qualifications to appraise all types of real estate. My certification number is CGA-7.

*Corlett Associates - May 1, 1974 to March, 1976.

Major Clients Served

U.S. Forest Service
Wells Fargo Bank
US Bank
Key Bank of Idaho
Home Federal Bank
Washington Federal Savings and Loan
Washington Mutual
Meridian Gold
PERSI
Numerous private clients and corporations
Federal Aviation Administration

Seafirst Bank
The Conservation Fund
Bank of America
Western Union
State of Idaho
Federal National Mortgage Association
City of Boise
Ada County
Textron Financial
The Nature Conservancy
Comerica Bank

Appraisal Emphasis

Income-producing properties, including commercial, industrial, offices, shopping centers, and shop buildings; special-use properties, including subdivisions, factories, golf courses, wilderness ranches, and processing plants.

Areas of Previous Experience

Idaho - majority of counties
Oregon - Eastern and Central counties
Washington - Eastern Washington
Nevada - Northern Nevada and Reno areas

California - Los Altos area
Colorado - Grand Junction area
Montana - Great Falls area
Wyoming - Jackson area

Areas of Current Practice

Idaho
Oregon

Qualifications
J. Corlett

QUALIFICATIONS OF G. JOSEPH CORLETT, MAI, SRA, Cont'd.

Bureau of Occupational Licenses
Department of Self Governing Agencies
The person named has met the requirements for licensure and is entitled
under the laws and rules of the State of Idaho to operate as a(n)
CERTIFIED GENERAL APPRAISER

G JOSEPH CORLETT
1459 TYRELL LN STE B
BOISE ID 83706

Tana Cory
Tana Cory
Chief, B.O.L.

CGA-7
Number

03/11/2009
Expires

Qualifications
J. Corlett

QUALIFICATIONS OF G. JOSEPH CORLETT, MAI, SRA

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Qualifications
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Qualifications
J. Corlett

QUALIFICATIONS OF G. JOSEPH CORLETT, MAI, SRA, Cont'd.

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Director- Idaho Aviation Hall of Fame
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US Bank	Bank of America
Key Bank of Idaho	Western Union
Home Federal Bank	State of Idaho
Washington Federal Savings and Loan	Federal National Mortgage Association
Washington Mutual	City of Boise
Meridian Gold	Ada County
PERSI	Textron Financial
Numerous private clients and corporations	The Nature Conservancy
Federal Aviation Administration	Comerica Bank

Appraisal Emphasis

Income-producing properties, including commercial, industrial, offices, shopping centers, and shop buildings; special-use properties, including subdivisions, factories, golf courses, wilderness ranches, and processing plants.

Areas of Previous Experience

Idaho - majority of counties	California - Los Altos area
Oregon - Eastern and Central counties	Colorado - Grand Junction area
Washington - Eastern Washington	Montana - Great Falls area
Nevada - Northern Nevada and Reno areas	Wyoming - Jackson area

Areas of Current Practice

Idaho
Oregon

**Qualifications
J. Corlett**

QUALIFICATIONS OF G. JOSEPH CORLETT, MAI, SRA, Cont'd.

**Bureau of Occupational Licenses
Department of Self Governing Agencies**
The person named has met the requirements for licensure and is entitled
under the laws and rules of the State of Idaho to operate as a(n)
CERTIFIED GENERAL APPRAISER

**G JOSEPH CORLETT
1459 TYRELL LN STE B
BOISE ID 83708**

Tana Cory
**Tana Cory
Chief, B.O.L.**

**CGA-7
Number**

**03/11/2009
Expires**

**Qualifications
J. Corlett**

G. Exhibit G - Developers Completeness Letter



T. Hethe Clark
(208) 388-3327
hclark@clarkwardle.com

Via electronic mail (dhasegawa@cityofboise.org)

September 24, 2021

The Board of the Harris Ranch Community Infrastructure District No. 1 (“HRCID”)
c/o David Hasegawa, District Manager
150 N. Capitol Blvd.
Boise, Idaho 83702

Re: Completeness Letter – 2007 Conservation Easement

Dear Members of the Board:

This letter is a follow-up to a request received for a detailed analysis of how the above payment request conforms to both the requirements of Title 50, Chapter 31 of Idaho Code (the “**CID Act**”) and the District Development Agreement No. 1 for the Harris Ranch Community Infrastructure District No. 1 (the “**Development Agreement**”). As noted below, this request does meet the letter of the CID Act and the Development Agreement and is eligible for reimbursement.

Background

This payment request is associated with a conservation easement granted by Harris Family Limited Partnership (the “**Partnership**”) dated November 28, 2007 and recorded as that certain Deed of Conservation Easement recorded in the records of Ada County as Instrument No. 108117302 on December 23, 2008 (the “**Conservation Easement**”). The Conservation Easement was granted in connection with that certain “Development Agreement Parkcenter Boulevard Extension to Warm Springs Avenue, Including the East Parkcenter Bridge dated July 29, 2005” (the “**Bridge Agreement**”), which permitted the construction of the East Parkcenter Bridge that, in turn, allowed for development of the real property located within the Harris Ranch Community Infrastructure District No. 1 (the “**HRCID**”).

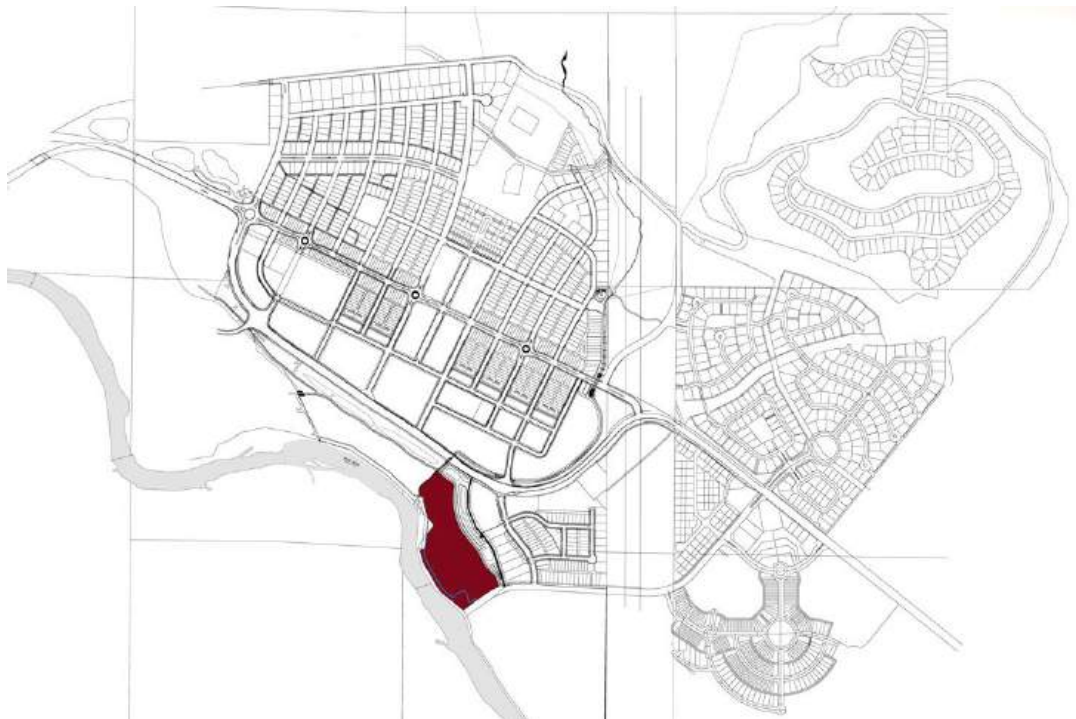
As noted in prior correspondence, the Bridge Agreement was a multi-party, public-private partnership that allowed for the construction of the East Parkcenter Bridge. Prior to that construction, vehicular access to the areas that include the HRCID was constrained and a traffic corridor in addition to E. Warm

Springs Ave. was required. In a nutshell, with the financial and real property contributions of the Partnership and the Barber Mill Company as identified in the Bridge Agreement, Ada County Highway District (“ACHD”) was able to move forward with the construction of the East Parkcenter Bridge. The Partnership’s contributions included a cash deposit of \$3,500,000 (ultimately repaid), as well as provision of certain wetlands areas required for wetlands mitigation for bridge construction.

As also noted in prior correspondence and in connection with certifications submitted with this letter:

- Neither the Partnership nor Barber Valley Development, Inc. (“BVD”) took state or federal income tax charitable deductions for the value of the real property subject to this payment request;
- Neither the Partnership nor BVD were repaid the \$7.00 per square foot reimbursement identified in Section 6.1(d) of the Bridge Agreement; and
- Neither the Partnership nor BVD retained any portion of the ~\$1,300,000 payment identified in Section 5.3 of the Bridge Agreement (as amended), with all of those payments (and more) going to a “Services Agreement” for wetlands development.

For reference, while this is not a scale drawing, the general location of the Conservation Easement is shown below:



Conformity with the Development Agreement

The Development Agreement provides the roadmap for reimbursement of eligible projects within HRCID. Much of the Development Agreement contemplates *construction* of projects; however, we know that the CID Act also permits the acquisition of real property interests. A review of the Development Agreement therefore must consider that there are no construction costs associated with this payment request – only the value of the real property.

Compliance with Applicable Codes. Per Section 2.1(b) of the Development Agreement, no construction was undertaken and no codes are applicable. Neither the Partnership nor BVD are aware of any construction or development code requirements that are implicated by the Conservation Easement.

Public Bidding. Section 2.2 requires conformity with public bidding requirements; however, because this is a request associated with an interest in real property, public bidding requirements do not apply.

Cost Review. Sections 2.3 and 3.2(a) require that all project costs be submitted to the District Engineer for review. No construction costs are part of this payment request; accordingly, there was no public bid and there is no cost review to be undertaken.

Prior Conveyance. The real property underlying the Conservation Easement remains in Partnership ownership; however, it is located in an easement in favor of a political subdivision of the State of Idaho. The Conservation Easement was originally conveyed to the Idaho Foundation for Parks and Lands (as “Holder”) with ACHD retaining third-party enforcement rights.¹ Thereafter, an Assignment and Assumption Agreement dated September 23, 2019 was executed and subsequently recorded on October 8, 2019 in Ada County as Instrument No. 2019-097428 (the “Assignment”).² This Assignment followed certification that the U.S. Army Corps had confirmed that The Wetlands Group, Inc. had completed its work and the requirements of the associated U.S. Army Corps Clean Water Act 404 Permit had been satisfied. As part of discussions to ensure permanent public interest and long-term maintenance, the Idaho Foundation for Parks and Lands assigned and the City of Boise accepted the rights of Holder pursuant to the Conservation Easement. Accordingly, the Conservation Easement is currently located in an easement in favor of a political subdivision of the State of Idaho. Per Sections 2.4 and 3.1(d) of the Development Agreement, any prior dedications are not a bar to reimbursement.

Conditions for Payment. Section 3.3 includes a number of conditions for payment, outlined below:

Item	Description	Status
(i)	Certificate of Engineers	Not applicable
(ii) , (v)	Evidence of public ownership	The Conservation Easement is located in an easement in favor of the City of Boise per the Assignment
(iii)	Environmental assessments	Not requested – no evidence of contamination; U.S. Army Corps has approved wetland construction
(iv)	Conveyance to public entity	Easement conveyed to City of Boise per the Assignment
(vi)	Assignment of warranties	Not applicable
(vii)	Acceptance letters	Assignment is executed by City of Boise, indicating its acceptance of the Conservation Easement
(viii)	Other documents requested by District Manager	None requested to developer’s knowledge

¹ A subsequent, unrecorded “Amendment No. 1 – Deed of Conservation Easement and Assignment of Third Party Enforcer” was executed, pursuant to which ACHD assigned its enforcement rights to The Wetlands Group, Inc. This document was not recorded and does not relate to ownership. A copy can be provided to CID Staff upon request.

² A true and accurate copy of the Assignment is attached as Exhibit A.

Conformity with the CID Act

This payment request is also eligible for reimbursement per the CID Act, as shown below:

Public Ownership. Section 50-3101(2) requires that community infrastructure must be owned by the state or a political subdivision. Per Section 50-3105(2), community infrastructure may be located in easements in favor of a political subdivision of the State of Idaho. Per the Assignment, the Conservation Easement is in favor of the City of Boise, meaning it is eligible under the public ownership rule.

Definition of Community Infrastructure. The Conservation Easement is eligible for reimbursement under the definition of community infrastructure. Section 50-3102(2) of the CID Act incorporates Section 67-8203(24), which includes “bank and shore protection and enhancement improvements,” as well as “[p]arks, open space and recreation areas...” The Conservation Easement qualifies under either definition.

Substantial Nexus and Direct or Indirect Benefit. Section 50-3102(2) requires that community infrastructure have a substantial nexus and a direct or indirect benefit to the district. The term substantial nexus is not defined in the CID Act; however, in its typical usage, this refers to the overlap between the development of the HRCID, the needs that development creates, and the role the project plays in satisfying those requirements. Whether there is a direct or indirect benefit is a very similar analysis.

In this case, the Conservation Easement is directly connected to the development of all of the real property located in the HRCID. Without the wetland mitigation provided by the Conservation Easement, the East Parkcenter Bridge could not have been constructed and development in the HRCID could not have gone forward—a direct nexus to the development of the HRCID and a clear benefit to the HRCID. In addition, because of the Conservation Easement’s location immediately south of E. Warm Springs Ave., it provides open space and wildlife habitat that is a direct benefit to the HRCID residents. The Conservation Easement is accessible via the Greenbelt and the Dallas Harris Legacy Pathway, shown below:



Source: Google Earth imagery

Ongoing benefit to the HRCID is ensured due to the easement in favor of the City of Boise that was provided with the Assignment, discussed above.

Fronting Individual Single-Family Residential Lots. The “fronting” standard is not applicable to this payment request.

Conclusion

We believe that the Conservation Easement is a clear benefit to the HRCID as it provides additional open space, trail areas, and wetland as well as wildlife habitat. It has a direct nexus to the development of HRCID in that it was part of the original agreement that allowed the HRCID to be developed in the first place. This request is eligible for reimbursement under the CID Act and the Development Agreement.

Very truly yours,



T. Hethe Clark
HC/bdb

c: CID Board Members
CID Staff (Jim Pardy (CID Engineer), Rob Lockward (CID Counsel))
Client

EXHIBIT A

After Recording, Return To:

ACCOMMODATION

FOR RECORDING INFORMATION

ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "**Assignment**"), dated effective as of 9/23 2019, (the "**Effective Date**") is made between the Idaho Foundation for Parks and Lands, Inc., an Idaho corporation ("**Assignor**"), and the City of Boise City, a body corporate and politic in the state of Idaho, by and through its Department of Parks and Recreation ("**Assignee**"). Assignor and Assignee may be referred to herein as a "Party" or "Parties", as the case may be.

RECITALS

A. On November 28, 2007, Assignor (as "Holder") entered into that certain Deed of Conservation Easement recorded on October 23, 2008 in the records of Ada County as Instrument No. 108117302 (the "**Conservation Easement**"), with Harris Family Limited Partnership, an Idaho limited partnership (as "**Grantor**") and the Ada County Highway District, a body corporate and politic ("**ACHD**"), having a third-party right of enforcement.

B. In April 2010, the parties to the Conservation Easement entered into an Amendment No. 1 to Deed of Conservation Easement and Assignment of Third-Party Enforcer (the "**First Amendment**"). The First Amendment assigned certain third-party enforcement rights to The Wetlands Group, LLC, an Idaho limited liability company (the "**Wetlands Group**") in connection with U.S. Army Corps Clean Water Act 404 Permit #NWW-2006-615 B01 (the "**Permit**").

C. By letter dated January 17, 2014, the U.S. Army Corps confirmed that the requirements under the Permit have been satisfied and Grantor has assumed long-term maintenance responsibility for the site.

D. Pursuant to Section V of the Conservation Easement, Holder of the Conservation Easement may assign its interest with thirty (30) days' prior written notice.

E. In connection with the arrangements associated with long-term maintenance of the Conservation Easement, Assignor now desires to assign its rights, title and interest in the Conservation Easement (as amended by the First Amendment), and Assignee desires to accept and assume said responsibilities, as of the Effective Date.

NOW, THEREFORE, for the recitals set forth above, which are incorporated herein, and *other* good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties do hereby agree as follows:

1. Assignment. Pursuant to Section V of the Conservation Easement, Assignor hereby grants, conveys, assigns, and transfers to Assignee all of Assignor's right, title, and interest in the Agreement, together with any and all rights and appurtenances thereto in any way belonging to Assignor.

2. Acceptance and Assumption. Assignee hereby accepts and assumes all of Assignor's right, title and interest in the Conservation Easement and First Amendment and agrees to all of the restrictions, rights, and provisions set forth therein, and agrees to assume all liabilities of "Holder" under

After Recording, Return To:



ACCOMMODATION

FOR RECORDING INFORMATION

ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "**Assignment**"), dated effective as of 9/23, 2019, (the "**Effective Date**") is made between the Idaho Foundation for Parks and Lands, Inc., an Idaho corporation ("**Assignor**"), and the City of Boise City, a body corporate and politic in the state of Idaho, by and through its Department of Parks and Recreation ("**Assignee**"). Assignor and Assignee may be referred to herein as a "Party" or "Parties", as the case may be.

RECITALS

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E. In connection with the arrangements associated with long-term maintenance of the Conservation Easement, Assignor now desires to assign its rights, title and interest in the Conservation Easement (as amended by the First Amendment), and Assignee desires to accept and assume said responsibilities, as of the Effective Date.

NOW, THEREFORE, for the recitals set forth above, which are incorporated herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties do hereby agree as follows:

1. Assignment. Pursuant to Section V of the Conservation Easement, Assignor hereby grants, conveys, assigns, and transfers to Assignee all of Assignor's right, title, and interest in the Agreement, together with any and all rights and appurtenances thereto in any way belonging to Assignor.

2. Acceptance and Assumption. Assignee hereby accepts and assumes all of Assignor's right, title and interest in the Conservation Easement and First Amendment and agrees to all of the restrictions, rights, and provisions set forth therein, and agrees to assume all liabilities of "Holder" under

ELECTRONICALLY RECORDED - DO NOT REMOVE THE COUNTY STAMPED FIRST PAGE AS IT IS NOW INCORPORATED AS PART OF THE ORIGINAL DOCUMENT.

said instruments. This Assignment shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, successors in interest, and assigns.

3. Additional Acts. The Parties agree to execute such other documents and perform such other acts as may be necessary to effectuate this Assignment.

4. Entire Agreement. This Assignment constitutes the entire agreement of the Parties relating to the subject matter hereof.

5. Counterparts. This Assignment may be executed in two or more counterparts, each of which shall be deemed an original copy, and all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, the Parties hereto have caused this Assignment to be effective as of the Effective Date.

ASSIGNOR:

IDAHO FOUNDATION FOR PARKS AND LANDS, INC.,
an Idaho corporation

By: Sharon Hubler
Name: Sharon Hubler
Title: Vice President

ASSIGNEE:

CITY OF BOISE CITY

David H. Bieter
David H. Bieter, Mayor

Attest:

Lynda Lowry
Lynda Lowry, Ex Officio City Clerk

[notary acknowledgments on following page]

STATE OF IDAHO)
) ss.
County of Ada)

On this 15 day of July, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared Sharon Hubble, known or identified to me to be the Vice President of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



[Signature]
Notary Public for Idaho
Residing at Meridian, ID
My commission expires: 6/23/20

STATE OF IDAHO)
) ss.
County of Ada)

On this 23rd day of September, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared David H. Bieter and Jade Riley, known or identified to me to be the Mayor and Ex-Officio City Clerk of Boise City, Idaho, the individuals who executed the instrument on behalf of Boise City, and acknowledged to me that such persons executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Idaho
Residing at Boise, ID
My commission expires: 12/16/20

H. Exhibit H - Developer Response to HRCIDTA

T. Hethe Clark
(208) 388-3327
hclark@clarkwardle.com

Via electronic mail (dhasegawa@cityofboise.org)

August 30, 2021

The Board of the Harris Ranch Community Infrastructure District No. 1 (“HRCID”)
c/o David Hasegawa, District Manager
150 N. Capitol Blvd.
Boise, Idaho 83702

Re: Response to August 14, 2021 Harris Ranch CID Taxpayers’ Association (“HRCIDTA”) Letter

Dear Members of the Board:

This letter responds to the August 14, 2021 letter from the HRCIDTA objecting to reimbursement of a conservation easement (Project ID No. GO20-7) (the “Conservation Easement”). The letters drafted by Mr. Doyle on behalf of HRCIDTA are full of half-truths, supposition, and legal as well as factual misrepresentations. This is perhaps the most glaring example.

Background

One of the major benefits of Harris Ranch is its proximity to downtown Boise. But that proximity did not come without huge cost and effort. Warm Springs Avenue, as many are aware, is a constrained roadway subject to erosion concerns, and did not have adequate capacity to open the Barber Valley to development of the homes in which the HRCIDTA members currently live. More was required, including the development of the East Parkcenter Bridge, which was a collective effort and public-private partnership among Ada County Highway District (ACHD), Harris Family Limited Partnership (HFLP), and a third entity, the Barber Mill Company.

That effort was memorialized in the Development Agreement Parkcenter Boulevard Extension to Warm Springs Avenue, Including the East Parkcenter Bridge (the “Development Agreement”). As further set forth in the Development Agreement, ACHD paid the costs of design, construction, and inspection of the project; BMC provided right-of-way for the “Northerly Phase” of the overall project; and HFLP undertook a wide variety of contributions, including a cash deposit of \$3,500,000 by Harris Family Limited Partnership that allowed the project to go forward before ultimately being repaid, and provision of wetland areas that are “required by governmental agencies” due to the construction of the East Parkcenter Bridge.

More detail regarding the next steps and subsequent history is provided below in response to the HRCIDTA letter. For now, it suffices to say that the Development Agreement was not imposed as a requirement of any land-use entitlement, as acknowledged by the HRCIDTA in their letter; instead, it was a collective effort and public-private partnership undertaken for the benefit of the entire valley. This effort has resulted in hundreds of millions of dollars of new value that all, including the HRCIDTA and its members, now enjoy.

Response to August 14, 2021 HRCIDTA Letter

Harris Ranch has always had an open-door policy. Neither Mr. Crowley nor Mr. Doyle have taken advantage of those offers, which would, perhaps, have given an opportunity to resolve these concerns. At this point and after reviewing this latest correspondence, we doubt that there is a true interest in knowing the whole story. Mr. Doyle has drafted a letter full of words like “apparently,” “not clear,” “may have,” “[w]e don’t know,” “[w]e have not yet been able to determine,” “based on our current understanding,” etc. Despite having what is clearly only a partial picture of what has been a multi-decade project, Mr. Doyle is willing to disparage Harris Ranch, its principals’ character, and the overall business prospects of the project without hesitation and without basis.

With that in mind, we will respond to the factual inaccuracies in Mr. Doyle’s letter:

First, no federal or state tax deduction was taken for the value of the wetlands project.

Second, Harris Ranch did not receive payment for the value of the wetlands project.

- Harris Ranch ultimately did not undertake vertical development or home construction and did not receive impact fee credits from ACHD for the value of the wetlands areas.
- The \$7.00 per square foot reimbursement identified in Section 6.1(d) did not occur.
- The approximately \$1,300,000 payment to HFLP was not a cash benefit to HFLP; instead, it was to reimburse HFLP for the costs of wetlands mitigation that it arranged through The Wetlands Group, Inc. The HRCIDTA cites but misrepresents the correct section of the Development Agreement, which states that this payment was for “the construction and maintenance of the wetlands...” (See HRCIDTA Letter, Page 4). The First Amendment to Development Agreement clarified this point in Section 3, which states that those payments were to “be made [by ACHD] at such times as Harris Family Limited Partnership is required to make payments...” for the wetlands mitigation. HFLP ultimately paid more for wetlands “construction and maintenance” than it was reimbursed through the Development Agreement.

Ultimately, only the \$3,500,000 cash deposit was reimbursed. Harris Ranch was not compensated for the value of the wetlands property or for the construction of the wetlands required.

Third, the language of the valuation was drafted based on a possible donation. The donation did not ultimately occur; however, that language is inapposite to the question at hand. The valuation is consistent with standard appraisal processes of development land (which always includes property that would be used for a variety of purposes) and we stand by it. If the HRCIDTA has a competing appraisal, it should be submitted for the HRCID and its staff to consider.

Fourth, the HRCIDTA is once again incorrect in stating the Development Agreement was an “*express* condition to the development of Harris Ranch”. It was not an example of “the City... exercising its police powers...” (HRCIDTA Letter, Page 5). The Development Agreement pre-dates the Harris Ranch Specific Plan that controls development in the HRCID by years. There was, as a result, no exaction by the City of Boise in connection with the approval of the Harris Ranch Specific Plan that resulted in the Development Agreement. The City of Boise is not even a party to the Development Agreement, which would typically be the case if a donation occurred as a result of a land-use entitlement. Without that critical fact, all the key-word references to *Nollan* and *Dolan*, rational nexus, or rough proportionality cited by Mr. Doyle are simply not applicable. But even if the wetlands were exacted by the City of Boise, that would not prohibit reimbursement for required infrastructure that is reimbursable under the CID Act.

In short, this letter by the HRCIDTA has no basis in fact or law.

Conclusion

One of the more offensive elements of Mr. Doyle’s letter-writing campaign is the clear suggestion that Harris Ranch is “pulling one over” on the HRCID. This would, of course, also mean that HRCIDTA believes that HRCID staff is incapable of properly reviewing these payment requests or applying the applicable law. Harris Ranch, on the other hand, has spent years working with the HRCID and its staff and responding to their very detailed review of each and every payment request. We understand and appreciate the hard work that is required to administer the HRCID.

This letter is a prime example. Based only on their incomplete and inaccurate review, HRCIDTA claims that there is “an emerging pattern of the Developer making payment requests (and receiving payments) to which they are not contractually and/or legally entitled.” (HRCID Letter, Page 6). This is a serious accusation that goes beyond mere public debate—this bears directly on the good character, reputation, and business interests of Harris Ranch. Accordingly, for now, we request (and hope that we will not have to demand) that Mr. Doyle invest serious thought before leveling these accusations.

Very truly yours,



T. Hethe Clark
HC/bdb

c: CID Board Members
CID Staff (Jim Pardy (CID Engineer), Rob Lockward (CID Counsel))
Client

Appendices:

Appendix 1 – Courtesy copy of 2005 Development Agreement with first amendment

APPENDIX 1

DEVELOPMENT AGREEMENT

**PARKCENTER BOULEVARD EXTENSION TO WARM SPRINGS AVENUE,
INCLUDING THE EAST PARKCENTER BRIDGE**

THIS DEVELOPMENT AGREEMENT (the "**Agreement**") is made and entered into this 29th day of July, 2005 by and between HARRIS FAMILY LIMITED PARTNERSHIP, an Idaho limited partnership ("**Harris Family Limited Partnership**"), BARBER MILL COMPANY ("**Barber Mill Company**"), an Idaho corporation (Harris Family Limited Partnership and Barber Mill Company are sometimes herein collectively referred to as "**Harris Ranch**"), and ADA COUNTY HIGHWAY DISTRICT (herein "**ACHD**").

WITNESSETH:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, and in consideration of the recitals, which are incorporated in this Agreement, and in consideration of the premises and the agreements hereinafter contained, ACHD, Harris Family Limited Partnership and Barber Mill Company agree as follows:

SECTION 1. Definitions.

As used in this Agreement, the following terms shall have the following meanings:

A. The term "**ACHD**" shall refer to ADA COUNTY HIGHWAY DISTRICT, a body politic and corporate of the State of Idaho whose address is 3775 Adams Street, Garden City, Idaho 83714-6499, attention: Right-of-Way & Development Services Manager, whose telephone number is (208) 387-6170 and whose fax telephone number is (208) 387-6393.

B. The term "**Agreement**" shall refer to this Development Agreement.

C. The term "**Bridge Permits**" shall mean all permits, reviews and agreements required to be obtained from applicable governmental agencies for crossing the Boise River and constructing the East ParkCenter Bridge and using the East ParkCenter Bridge as a public right-of-way and Highway, including but not limited to: U.S. Army Corps of Engineers Section 404 Permit, Idaho Department of Water Resources Stream Channel Alteration Permit, Boise River System Application Permit, Boise City Flood Plain Review Approval, and the Idaho Department of Lands Crossing Agreement.

D. The term "**Harris Ranch**" shall refer, collectively, to Harris Family Limited Partnership, an Idaho limited partnership (successors in interest to

Harris Family Ranch, LLP, an Idaho limited liability partnership), whose address is c/o Doug Fowler, 4940 Mill Station Drive, Boise, Idaho 83716, whose telephone number is (208) 344-1131 and whose fax number is (208) 340-5585, and Barber Mill Company, an Idaho corporation, whose address is c/o David Turnbull, 12601 W. Explorer, Boise, Idaho 83713, whose telephone number is (208) 378-4000 and whose fax telephone number is (208) 377-8962.

E. The term "**Harris Ranch, Idaho**" shall refer to the planned mixed use development by Harris Ranch on the real property described on **Exhibit "A"** attached hereto.

F. The term "**Highway**" is as defined in *Idaho Code* Section 40-109(5).

G. The term "**Impact Fee Ordinance**" means the ACHD Impact Fee Ordinance and Capital Improvement Plan, as may be amended from time to time, or the term "**Impact Fees**" shall mean the Impact Fees set forth in such Ordinance.

H. The term "**Project**" shall mean the extension of ParkCenter Boulevard from the end of the pavement section near Riverside Elementary School to intersections with existing Warm Springs Avenue southeast of Starview Drive, and including a four-lane bridge across the Boise River and a crossing over Loggers Creek and all necessary facilities, including but not limited to, drainage facilities and drainage and slope protection areas, and related pedestrian and bicycle facilities. The Project is generally depicted on **Exhibit "B"** attached hereto. For purposes of this Agreement the Project can be divided into three parts, identified as follows:

(i) The portion of the Project that shall be a bridge over and across the Boise River, and including its structure, piers and other supports, its lanes for vehicular traffic and related bicycle lanes and pedestrian pathways over and under the same, and the bridge abutments at each end thereof (a portion of the southerly abutment shall be on ACHD Right-of-Way) and further including a crossing over Loggers Creek is referred to in this Agreement as the "**East ParkCenter Bridge.**"

(ii) That portion of the Project that is located between the southerly end of the East ParkCenter Bridge and the end of the pavement section by Riverside Elementary School is referred to in this Agreement as the "**Southerly Phase of the Project.**"

(iii) The portion of the Project that is located between the northerly end of the East ParkCenter Bridge to the intersections of ParkCenter Boulevard and Warm Springs Avenue is referred to as the "**Northerly Phase of the Project.**"

I. The term "**Right-of-Way**" shall mean the right-of-way required for the Project, including fee simple to the Highway itself and all facilities required for drainage, slope protection and other facilities related to the proper use, operation and maintenance of the Highway.

J. The terms "**Substantial Completion**" and "**Substantially Complete**" shall mean that the Project has reached sufficient completion so that the Project is being used by the motoring public.

K. The term "**System Improvements**" is as defined in *Idaho Code* Section 67-8203(28).

L. The terms "**Reimbursed**" or "**Reimbursement**" as used herein shall be defined as repayment of funds to Developer or ACHD from Impact Fee eligible costs as allowed by ACHD's Impact Fee Ordinance and Capital Improvement Plan.

SECTION 2. Recitals.

2.1 ACHD is the owner of all the Right-of-Way required for the Southerly Phase of the Project.

2.2 Barber Mill Company is the owner of all the Right-of-Way for the Northerly Phase of the Project.

2.3 ACHD adopts a Five-Year Work Program ("**FYWP**") each year. The FYWP identifies and allocates funding for right-of-way construction projects in Ada County. The Project is included in the 2006-2010 FYWP attached hereto as **Exhibit "C"** and is identified as programmed for construction over a two-year period starting in fiscal year in 2010. ACHD acknowledges and agrees that the Project shall be subject to and included in ACHD'S future FYWPs and shall be identified and programmed in for construction in fiscal year 2008. Harris Ranch acknowledges and agrees that the programming of the Project in future FYWPs does not guarantee that the construction of the Project will begin in 2008 or be completed in fiscal year 2009.

2.4 Portions of the Project costs are presently Impact Fee eligible and other portions may become impact fee eligible in the future. The parties shall be Reimbursed or credited from Impact Fees solely as set forth in this Agreement.

SECTION 3. Responsibility for Costs of Project and Right-of-Way Responsibilities.

3.1 ACHD shall be responsible for paying all costs and expenses of (i) the design of the Project, (ii) the construction of the entire Project, and (iii) the inspection, testing and quality assurance monitoring of the construction of the Project. ACHD represents that it has adequately programmed ACHD

funds to cover design costs in connection with the Project. ACHD shall provide the Right-of-Way for the Southerly Phase of the Project.

3.2 Harris Family Limited Partnership shall provide \$3.5 million towards the costs and expenses associated with the Project, which shall be used and allocated by ACHD in its sole, absolute, and unreviewable discretion. ACHD shall draw on these funds as bills in connection with the Project are received at the commencement of the Project. In order to ensure payment of this amount, Harris Family Limited Partnership shall provide to ACHD an irrevocable letter of credit from a financially responsible Idaho lender in the amount of \$3.5 million in force through December 31, 2010, or such other date as the parties may mutually agree in writing. This letter of credit shall be provided to ACHD within ten (10) days of execution of a construction contract that obligates ACHD for payment of construction of the Project, which letter of credit shall be in a form reasonably acceptable to ACHD, and shall give ACHD the unconditional right to draw funds as necessary and upon demand to partially or fully complete and/or pay for the Project as soon as construction commences on the Project. Harris Family Limited Partnership agrees that the letter of credit shall authorize ACHD to draw upon the letter of credit as bills are received by ACHD only in connection with the construction costs and expenses associated with the Project.

3.3 Barber Mill Company shall provide the Right-of-Way for the Northerly Phase of the Project. The two center lanes of the Right-of-Way for the Northerly Phase shall be deeded to ACHD by a gift deed upon execution of this Agreement in the form attached hereto as **Exhibit "D."** The two outer lanes of the Right-of-Way for the Northerly Phase shall be deeded to ACHD by a warranty deed upon execution of this Agreement in the form attached hereto as **Exhibit "E."** The deeds described herein shall be delivered to ACHD through a mutually agreed upon closing agent instructed to obtain title insurance insuring title in ACHD free and clear of all liens and encumbrances except those approved in writing by ACHD prior to execution of this Agreement. The executed deeds shall be delivered to ACHD for recording upon execution of this Agreement. Within ten (10) days of execution of a Construction Contract that obligates ACHD for payment of construction of the Project, temporary construction easements determined necessary by ACHD shall also be granted by Barber Mill Company at no cost and shall be in effect until the Project has been completed at which time they shall then be terminated.

SECTION 4. Design and Construction; Delivery of Design Plans; Construction Easement; Bridge Permits.

4.1 The design of the Project, the preparation of the plans and specifications and the construction pursuant thereto shall all be accomplished in accordance with the standards and requirements set forth by applicable ACHD policy.

(a) Upon execution of this Agreement, Harris Ranch shall forward to ACHD copies of all previously prepared design plans for the Project in its and/or its consultant's (i.e., HDR Engineering, Inc. ("**HDR**")) possession, including but not limited to design plans and consultant reports prepared by third parties, soil reports, engineering reports, and right-of-way plans (collectively "**design plans**"). Harris Ranch specifically authorizes ACHD to use any and all of these design plans to the extent authorized by law and Harris Ranch shall obtain any necessary third-party consents required by ACHD to use such plans; that portion of the design plans that remain useable and/or useful in connection with the Project shall be as determined by HDR in HDR's reasonable judgment. Without limiting the foregoing, Harris Ranch shall obtain the consent of HDR for ACHD to use the design plans previously prepared for the design of the Project in the form attached hereto as **Exhibit "F."** ACHD hereby indemnifies and holds Harris Ranch harmless from and against any and all loss, injury, death and damage, and attorney's fees and costs that might be incurred by Harris Ranch in defending any claim that may result solely from the use of the design plans by ACHD, its Commissioners, employees, contractors and/or agents.

4.2 At all times during the development of the Project, Barber Mill Company shall provide ACHD access to the Right-of-Way for the Northerly Phase of the Project, including granting ACHD a temporary construction easement in the form attached hereto as **Exhibit "G."**

4.3 A portion of the Right-of-Way provided in fee by Barber Mill Company shall provide ACHD with slope protection for the north side of the East ParkCenter Bridge. Such portion of the Right-of-Way is often provided to ACHD in the form of an easement. However, ACHD shall acquire this slope protection area in fee as part of the Right-of-Way. Once such slope protection area is acquired by ACHD, if requested by Barber Mill Company, ACHD shall transfer fee title to such slope protection area back to Barber Mill Company at a price of \$3.50 per square foot provided that Barber Mill Company provides ACHD with a permanent slope easement providing ACHD with permanent access and use of such real property required by ACHD for the north side of the East ParkCenter Bridge in the form attached hereto as **Exhibit "H."**

4.4 ACHD shall prepare and submit all applications for, and obtain all Bridge Permits. Harris Ranch shall cooperate with ACHD in its efforts to obtain the Bridge Permits.

4.5 The parties agree and understand that the final engineering plans for the Project have not been completed. Upon final completion of the plans and specifications, it is anticipated that there may be adjustments required to the real property granted by Barber Mill Company to ACHD. The parties agree that if adjustments are made to the property conveyed by Barber Mill Company to ACHD due to the alignment of the Project that the deeds shall be amended and

re-recorded to reflect these required changes. Barber Mill Company agrees to execute any correction deeds within ten (10) days of submission of such deed to Barber Mill Company by ACHD. If such amended deeds require additional square footage to be provided to ACHD, ACHD shall provide Barber Mill Company with an upward adjustment of Impact Fee credits, calculated at \$7.00 per square foot. If such amended deeds require a reconveyance of real property to Barber Mill Company, ACHD shall provide Barber Mill Company with a downward adjustment of Impact Fee Credits calculated at \$7.00 per square foot.

SECTION 5. Design and Construction of the Project.

5.1 ACHD shall design the Project, which design shall be in ACHD's sole, absolute and unreviewable discretion, which shall include plans for four lanes for vehicular traffic through the Northerly Phase, the East ParkCenter Bridge, and the Southerly Phase.

5.2 ACHD shall enter into such construction or design-build contracts, as it desires with respect to the Project and to engage all necessary third parties in connection with completion of the Project.

5.3 ACHD may have to provide wetland mitigation as is required by the U.S. Army Corps of Engineers or other governmental agencies. Harris Ranch agrees to cooperate in assisting ACHD in any wetland mitigation requirements identified during the permitting process, including but not limited to donating a portion of wetlands owned by Harris Ranch in order to accomplish the wetland mitigation required by governmental agencies; provided, however any such provision of wetlands shall be eligible for Impact Fee Reimbursement collected only in Harris Ranch, Idaho.

SECTION 6. Impact Fees Reimbursement.

6.1 A portion of the Project presently is a System Improvement, and such portion of the Project shall be eligible for Reimbursement from Impact Fees collected by ACHD on and after the date of this Agreement in Harris Ranch, Idaho and in the Southeast Service Area as defined by the Impact Fee Ordinance subject to the condition set forth in Section 6.1(a). Harris Ranch shall be entitled to Impact Fee eligible credits as follows:

(a) ACHD acknowledges Barber Mill Company's right to submit to ACHD a traffic analysis conducted by a professional engineer that attempts to demonstrate that the deeded right-of-way for the two center lanes may qualify as a System Improvement in accordance with Idaho law.

Barber Mill Company shall submit its traffic impact analysis no later than November 1, 2005, in order for its analysis to be fully considered in ACHD's next Capital Improvement Plan update in 2006. If ACHD, following the necessary statutory process, determines that the two center lanes qualify as System Improvements and are included in the updated Capital Improvement

Plan, Barber Mill Company shall be entitled to Reimbursement for the deeded Right-of-Way for such two center lanes as a portion of the allocated impact fee eligible costs provided in this Agreement calculated at \$7.00 per square foot, subject to the limitations that Reimbursement shall be limited to Impact Fees collected only in Harris Ranch, Idaho, and no where else in the Southeast Service Area. If all of the above criteria are not established in the 2006 update, there shall be no Reimbursement for the two center lanes.

(b) The \$3.5 million payment by Harris Family Limited Partnership to ACHD for Project construction qualifies for Impact Fee Reimbursement, which shall be allocated to Impact Fee eligible costs associated with the construction of the Project.

(c) The value of all real property conveyed by Barber Mill Company to ACHD, including but not limited to wetlands, Right-of-Way and slope protection areas, excluding the two center lanes deeded by Harris Ranch to ACHD as described on Exhibit D. The two outer lanes of the Right-of-Way for the Northerly Phase provided by Barber Mill Company, any necessary slope protection areas and wetlands as set forth herein, shall be subject to Impact Fee Reimbursement calculated at \$7.00 per square foot.

(d) The value of wetlands donated by Harris Ranch for wetlands mitigation required by governmental agencies due to the Project, which shall be Reimbursed at \$7.00 per square foot.

(e) The Two Hundred Thousand Dollars (\$200,000) representing the value of the HDR plans delivered by Harris Ranch to ACHD, of which One Hundred Eighty Thousand Dollars (\$180,000) shall be Reimbursed to Harris Family Limited Partnership, and Twenty Thousand Dollars (\$20,000) shall be Reimbursed to Barber Mill Company.

(f) The costs and expenses paid by ACHD in connection with the design and construction of the Project that qualify for Impact Fee Reimbursement.

6.2 Harris Ranch shall be Reimbursed for the eligible Impact Fee costs set forth herein from any and all Impact Fees collected by ACHD in connection with Harris Ranch, Idaho, and shall be eligible for Reimbursement commencing upon execution of this agreement in accordance with the priority schedule set forth in Section 6.3.

In addition, Harris Ranch and ACHD may also be Reimbursed the eligible Impact Fee costs set forth herein from any and all additional Impact Fees collected by ACHD in the Southeast Service Area as defined by the Impact Fee Ordinance, which are not being allocated to repay the existing loan balance in the Southeast Service Area and/or allocated to fund other impact fee eligible projects as identified in the Southeast Service Area 2006-1010 FYWP.

Harris Ranch shall be Reimbursed by ACHD for unpaid Impact Fee credits on October 1, 2009, or upon Substantial Completion of the Project, which ever occurs later, but in no event shall Reimbursement be later than December 31, 2012. The parties agree that Harris Ranch shall be Reimbursed for its reimbursable Impact Fees provided for herein before ACHD receives any reimbursable Impact Fees as provided herein.

6.3 Reimbursement to Harris Family Limited Partnership, Barber Mill Company and ACHD shall be made by ACHD in the following priority:

(a) One Hundred Eighty Thousand Dollars (\$180,000) to Harris Family Limited Partnership representing a partial value of the HDR plans delivered by Harris Ranch to ACHD.

(b) Twenty Thousand Dollars (\$20,000) to Barber Mill Company representing a partial value of the HDR plans delivered by Harris Ranch to ACHD.

(c) The value agreed to herein of all real property conveyed by Harris Ranch to ACHD.

(d) The \$3.5 Million provided by Harris Family Limited Partnership.

(e) The Impact Fee eligible costs and expenses paid by ACHD in connection with the design and construction of the Project.

SECTION 7. Remedies.

7.1 In the event Harris Ranch defaults or fails or neglects to perform its obligations hereunder in the time and manner required herein, ACHD shall be entitled to all remedies available to it at law or in equity, including but not limited to the following remedies:

(a) ACHD may immediately draw upon and pursue all rights under Harris Family Limited Partnership's line of credit as set forth in Section 3.2 above;

(b) ACHD may deny any preliminary and/or final plats within Harris Ranch, Idaho, not previously approved; and

(c) ACHD shall have no obligation to pay Harris Ranch any credits or Reimbursement from Impact Fees as provided herein.

7.2 In the event ACHD defaults or fails or neglects to perform its obligations hereunder in the time and manner required herein, Harris Ranch shall be entitled to all remedies available to Harris Ranch at law or in equity.

SECTION 8. Attorneys' Fees.

Should any party find it necessary to employ an attorney for representation in any action seeking enforcement of any of the provisions of this Agreement, or to protect its interest in any matter arising under this Agreement, or to recover damages for the breach of this Agreement, or to resolve any disagreement in interpretation of this Agreement, the unsuccessful party in any final judgment entered therein agrees to reimburse the prevailing party for all reasonable costs, charges and expenses, including attorneys' fees, expended or incurred by the prevailing party in connection therewith and in connection with any appeal, and the same may be included in such judgment.

SECTION 9. Notices.

Any and all notices given by any of the parties hereto shall be in writing and deemed delivered when: (i) delivered personally, or (ii) sent by fax to the other party at the fax telephone number set forth in Section 1, or (iii) deposited in the United States Mail, certified, return receipt requested, postage prepaid, addressed to the other party at the address set forth in Section 1, in each case with a copy to JoAnn C. Butler, 251 E. Front Street, Suite 200, Boise, Idaho 83702, whose telephone number is (208) 388-1000 and whose fax telephone number is (208) 388-1001, or such other fax telephone number or mailing address as may be provided by written notice of such change given to the other party in the same manner as above provided.

SECTION 10. Applicable Law.

This Agreement shall be governed by, and construed in accordance with, the laws of the State of Idaho. It is understood and agreed that this Agreement shall in no way be construed so as to bind or obligate ACHD beyond the term of any particular appropriation of funds as set forth in Article VII of the Idaho Constitution.

SECTION 11. Incorporation of Exhibits.

It is agreed that all exhibits to this Agreement are incorporated herein by reference and made a part of the terms, provisions and covenants of this Agreement.

SECTION 12. Binding Effect.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns.

SECTION 13. Time of Essence.

All times provided for in this Agreement or in any other instrument or document incorporated herein or contemplated hereby for the performance of an

act shall be strictly construed, it being agreed that time is of the essence of this Agreement.

SECTION 14. Counterparts.

This Agreement may be executed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

SECTION 15. Joint and Several Liability.

Harris Family Limited Partnership and Barber Mill Company, and each of them, shall be jointly and severally liable for all obligations of Harris Family Ranch Limited Partnership and Barber Mill Company under this Agreement.

SECTION 16. Future Applications.

Harris Ranch acknowledges and agrees that ACHD's execution of this Development Agreement does not confer any additional rights or constitute any approval of any related developments or other applications submitted to ACHD.

[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General
Partner

By: Felicia Harris Burkhalter
Felicia Harris Burkhalter
Manager

By: Mildred H Davis
Mildred H. Davis
Manager

By: Brian Randolph Harris
Brian Randolph Harris
Manager

By: Alta M. Harris
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho
corporation

By: Larry Williams
Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: John J. Frantz
Title: President

Attest:

William J. Schweitzer
Director

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, Its General
Partner

By: Felicia Harris Burkhalter
Felicia Harris Burkhalter
Manager

By: Mildred H. Davis
Mildred H. Davis
Manager

By: Brian Randolph Harris
Brian Randolph Harris
Manager

By: Alta M. Harris
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho
corporation

By: Larry Williams
Larry Williams
President

Attest:

Marenn Sullivan
Secretary

ADA COUNTY HIGHWAY DISTRICT

By: _____
Title: President

Attest:

Director

EXHIBITS TO DEVELOPMENT AGREEMENT

Exhibit "A" Legal Description of Harris Ranch, Idaho

Exhibit "B" Depiction of Project

Exhibit "C" ACHD 2006-2010 Five Year Work Plan

Exhibit "D" Gift Deed

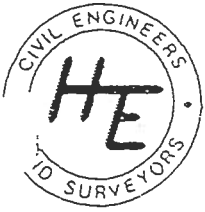
Exhibit "E" Warranty Deed

Exhibit "F" Consent of HDR Engineering, Inc.

Exhibit "G" Construction Easement

Exhibit "H" Slope Easement

Exhibit "A"
Legal Description
(See attached)



HUBBLE ENGINEERING, INC.

9550 Bethel Court ■ Boise, Idaho 83709

208/322-8992 ■ Fax 208/378-0329

Project No. 9601501

December 19, 1996

LEGAL DESCRIPTION

A parcel of land located in the E1/2 of Section 17, the S1/2 of Section 19, Section 20, the NW1/4 of Section 21, the E1/2 of Section 28, Section 29 and the N1/2 of Section 30, T.3N., R.3E., B.M. and the SW1/4 of Section 24, T.3N., R.2E., B.M., Ada County, Idaho, more particularly described as follows;

Beginning at the 1/4 corner common to said Section 19 and 20;

thence along the West boundary line of said Section 20 North $00^{\circ}45'13''$ West, 2627.53 feet to the northwest corner of said Section 20;

thence along the West boundary line of said Section 17 North $00^{\circ}39'16''$ East, 2627.41 feet to the W1/4 corner of said Section 17;

thence continuing along said West boundary line North $00^{\circ}06'38''$ East, 1313.85 feet to the northwest corner of the SW1/4 of the NW1/4 of said Section 17;

thence along the North boundary line of the said SW1/4 of the NW1/4 of Section 17 North $89^{\circ}34'35''$ East, 1355.14 feet to the northeast corner of the said SW1/4 of the NW1/4 of Section 17;

thence along the East boundary line of the said SW1/4 of the NW1/4 of Section 17 South $00^{\circ}35'46''$ West, 1322.66 feet to the C-W1/16 corner of said Section 17;

thence along the East-West centerline of said Section 17 North $89^{\circ}56'43''$ East, 669.00 feet to the northeast corner of the W1/2 of the NE1/4 of the SW1/4 of said Section 17;

thence along the East boundary line of the said W1/2 of the NE1/4 of the SW1/4 of Section 17 South $01^{\circ}05'52''$ West, 1327.14 feet to the southeast corner of the said W1/2 of the NE1/4 of the SW1/4 of Section 17;

thence along the East-West centerline of the SW1/4 of said Section 17 South $89^{\circ}40'30''$ East, 667.50 feet to the C-S1/16 corner of said Section 17;

thence along the North-South centerline of said Section 17 South $01^{\circ}14'37''$ West, 1331.64 feet to the 1/4 corner common to said Sections 17 and 20;

thence along the North boundary line of said Section 20 North $89^{\circ}52'06''$ East, 2651.12 feet to the northeast corner of said Section 20;

thence along the North boundary line of Government Lot 1 of said Section 21 South $90^{\circ}00'00''$ East, 1194.44 feet to the northeast corner of said Government Lot 1;

thence along the East boundary line of said Government Lot 1, South $00^{\circ}56'22''$ East, 1306.51 feet to the southeast corner of said Government Lot 1;

thence along the South boundary line of said Government Lot 1, North $89^{\circ}54'24''$ West, 1230.95 feet to a point on the East boundary line of said Section 20;

thence along said East boundary line South $00^{\circ}39'47''$ West, 1304.42 feet to the E1/4 of said Section 20;

thence continuing along said East boundary line South $00^{\circ}50'33''$ East, 2690.52 feet to the southeast corner of said Section 20;

thence along the North boundary line of said Section 28 North $89^{\circ}19'55''$ East, 2625.47 feet to the N1/4 corner of said Section 28;

thence along the North-South centerline of said Section 28 South $00^{\circ}07'09''$ West, 2645.43 feet to the C1/4 corner of said Section 28;

thence along the East-West centerline of said Section 28 North $89^{\circ}57'42''$ West, 1307.88 feet to the C-W1/16 corner of said Section 28;

thence along the North-South centerline of the SW1/4 of said Section 28 South $00^{\circ}31'10''$ West, 1498.20 feet to a point on the southerly right-of-way line of Idaho State Highway 21;

thence along said southerly right-of-way line North $65^{\circ}15'21''$ West, 1043.65 feet to the beginning of a curve to the left;

thence continuing along said right-of-way line and said curve 298.64 feet, said curve having a radius of 1226.00 feet, a central angle of $13^{\circ}57'24''$ and a long chord of 297.91 feet which bears North $58^{\circ}16'39''$ West, to the point of tangency;

thence continuing along said right-of-way line North $51^{\circ}17'57''$ West, 1.21 feet;

thence leaving said right-of-way line South 38°39'55" West, 873.83 feet to the northeasterly corner of that parcel of land described in that Warranty Deed Recorded as Instrument Number 7643662, Records of Ada County;

thence along the boundary line of said parcel the following courses and distances;

North 51°20'05" West, 456.74 feet (formerly described as North 51°37' East);

thence North 43°17'35" West, 135.74 feet (formerly described as North 43°34'30" West);

thence North 59°51'05" West, 92.78 feet (formerly described as North 60°08' West);

thence South 38°50'01" West, 914.32 feet (formerly described as South 38°33' West);

thence South 71°41'50" East, 242.56 feet (formerly described as South 71°58'45" East);

thence North 89°06'25" East, 129.82 feet (formerly described as North 88°49'30" East);

thence South 69°25'15" East, 111.53 feet (formerly described as South 69°42'10" East);

thence leaving the said boundary line South 47°24'36" West, 540.93 feet to a point on the northerly boundary line of that parcel of land described in that Ada County Tax Deed recorded as Instrument Number 7708952, Records of Ada County;

thence along said northerly boundary line the following courses and distances;

North 51°37'25" West, 416.80 feet;

thence North 51°37'25" West, 164.15 feet;

thence North 65°23'25" West, 81.60 feet;

thence South 29°55'35" West, 94.60 feet;

thence North 47°40'25" West, 79.60 feet;

thence South 33°10'16" West, 74.52 feet to a point on the northerly mean high water line of the Boise River;

thence leaving said northerly boundary line and along the northerly mean high water line of the Boise River the following courses and distances;

South 89°07'10" West, 95.62 feet;
thence North 66°34'48" West, 151.83 feet;
thence North 63°21'03" West, 283.95 feet;
thence North 81°57'25" West, 29.05 feet;
thence North 84°05'27" West, 137.56 feet;
thence South 83°54'18" West, 201.44 feet;
thence South 81°46'46" West, 327.06 feet;
thence North 85°00'10" West, 290.65 feet;
thence North 73°30'40" West, 157.48 feet;
thence North 56°57'50" West, 178.96 feet;
thence North 47°21'15" West, 190.62 feet;
thence North 36°38'05" West, 400.82 feet;
thence North 32°16'03" West, 171.01 feet;
thence North 27°50'38" West, 88.54 feet;
thence North 33°09'57" West, 207.74 feet;
thence North 43°19'22" West, 86.24 feet;
thence North 28°28'00" West, 50.35 feet;
thence North 26°16'29" East, 26.61 feet;
thence North 11°01'36" West, 126.73;
thence North 26°42'22" West, 143.78 feet;
thence North 51°23'40" West, 298.34 feet;

thence North 29°51'00" West, 319.07 feet;
thence North 15°22'23" West, 109.33 feet;
thence North 13°31'39" East, 93.53 feet;
thence North 05°06'39" East, 237.01 feet;
thence North 15°09'13" West, 177.42 feet;
thence North 80°09'11" West, 70.03 feet;
thence North 47°01'28" West, 349.12 feet;
thence North 54°21'53" West, 71.40 feet;
thence North 55°32'34" West, 367.84 feet;
thence North 75°17'00" West, 132.39 feet;
thence North 69°08'03" West, 92.50 feet;
thence North 82°45'14" West, 59.48 feet;

thence North 49°01'03" West, 9.15 feet to an angle point on the boundary line described in that Disclaimer of Interest Deed recorded as Instrument Number 8750962, Records of Ada County, Idaho;

thence continuing along said mean high water line and along the southerly boundary line of said Disclaimer of Interest Deed the following courses and distances;

North 68°16'15" West, 317.37 feet (formerly described as North 68°32'24" West);

thence South 86°06'39" West, 455.06 feet (formerly described as South 85°51'30" West);

thence South 62°29'58" West, 782.92 feet (formerly described as South 62°14'49" West);

thence North 86°22'28" West, 166.87 feet (formerly described as North 86°37'37" West);

thence North 76°06'04" West, 124.97 feet (formerly described as North 76°21'13" West);

thence North 51°30'53" West, 88.59 feet (formerly described as North 51°46'02" West);

thence North 24°18'00" West, 240.04 feet (formerly described as North 24°33'09" West);

thence North 05°04'05" East, 381.58 feet (formerly described as North 04°48'56" East);

thence North 32°36'46" West, 193.50 feet (formerly described as North 32°51'55" West);

thence North 13°22'49" West, 207.28 feet (formerly described as North 13°37'58" West);

thence North 34°00'37" West, 240.13 feet (formerly described as North 34°15'46" West);

thence North 20°22'29" West, 316.77 feet (formerly described as North 20°37'38" West);

thence North 40°25'53" West, 206.20 feet (formerly described as North 40°41'02" West);

thence North 57°32'13" West, 400.74 feet (formerly described as North 57°47'22" West);

thence North 79°42'59" West, 285.40 feet (formerly described as North 79°58'08" West);

thence North 74°07'58" West, 467.90 feet (formerly described as North 74°23'02" West);

thence leaving said southerly boundary line of said Disclaimer of Interest Deed and said northerly mean high water line South 34°15'03" West, 155.38 feet to an angle point in Ivan Harris Survey, recorded as Record of Survey Number 1126, Records of Ada County, Idaho;

thence along the northerly line of said survey North 63°08'10" West, 276.86 feet;

thence continuing along said northerly line North 41°02'24" West, 209.01 feet;

thence continuing along said northerly line and the northerly boundary line of Spring Meadow No. 2, Phase B as filed in Book 57 of Plats at Page 5384, Records of Ada County, Idaho, North 33°07'01" West, 754.96 feet;

thence continuing along the northerly boundary line of said Spring Meadow No. 2, Phase B, North 22°37'55" West, 245.89 feet;

thence leaving said northerly boundary line North 39°23'36" East, 500.68 feet;

thence South 49°03'39" East, 346.14 feet (formerly described as South 49°19'06" East);

thence South 64°49'40" East, 293.59 feet (formerly described as South 65°05'07", East, 293.97 feet) to a point on the boundary line contained in said Disclaimer of Interest Deed, Instrument Number 8750962;

thence along said boundary line the following courses and distances;

North 40°48'16" East, 1.45 feet (formerly described as North 40°33'07" East);

thence South 89°36'57" East, 78.51 feet (formerly described as South 89°52'06" East);

thence North 14°02'27" East, 15.07 feet (formerly described as North 13°47'18" East) to a point on the southerly right-of-way line of the Oregon Short Line Railroad, said point being 25.00 feet southerly of centerline Station 1241+44.13 and on a curve to the left;

thence along said southerly right-of-way line and said curve 177.50 feet, said curve having a radius of 1194.30 feet, a central angle of 8°30'56" and a long chord of 177.34 feet which bears South 80°13'01" East to centerline P.C.S. Station 1243+17.92;

thence leaving said boundary line described in said Disclaimer of Interest and said right-of-way line North 75°00'33" East, 668.07 feet to a point on the northwesterly right-of-way line of Barber Road, said point also being the beginning of a curve to the left;

thence along said northwesterly right-of-way line the following courses and distances;

along said curve 194.65 feet, said curve having a radius of 675.00 feet, a central angle of 16°31'20" and a long chord of 193.98 feet which bears North 66°44'53" East, to the point of tangency;

thence North 58°29'13" East, 62.14 feet to the beginning of a curve right;

thence along said curve 74.47 feet, said curve having a radius of 1025.00 feet, a central angle of 4°09'46" and a long chord of 74.45 feet which bears North 60°34'06" East to the point of tangency;

thence North 62°38'59" East, 174.60 feet to the beginning of a curve to the right;

thence along said curve 15.51 feet, said curve having a radius of 725.00 feet, a central angle of 1°13'31" and a long chord of 15.51 feet which bears North 63°15'45" East;

thence leaving said northwesterly right-of-way line and said curve North 13°18'05" West, 62.72 feet (formerly described as North 12°57' West);

thence North 51°35'00" East, 51.65 feet (formerly described as North 51°37' East);

thence North 39°17'00" East, 96.00 feet (formerly described as North 39°19' East);

thence South 28°34'00" East, 59.35 feet (formerly described as South 28°32' East);

thence South 42°26'00" East, 77.27 feet (formerly described as South 42°24'00" East) to a point on the northerly right-of-way line of Barber Road;

thence along said northerly right-of-way line North 76°16'20" East, 39.87 feet to the beginning of a curve to the right;

thence continuing along said right-of-way line and along said curve 207.36 feet, said curve having a radius of 1625.00 feet a central angle of 7°18'41" and a long chord of 207.22 feet which bears North 79°55'41" East to a point on the easterly boundary line of Government Lot 4 of said Section 19;

thence leaving said right-of-way line and said curve South 00°18'00" West, 451.80 feet along the East boundary line of said Government Lot 4 to the southeast corner of said Government Lot 4;

thence along the South boundary line of the NW1/4 of the SE1/4 of said Section 19 South 88°16'44" East, 1322.55 feet to the SE1/16 corner of said Section 19;

thence along the East boundary line of the NW1/4 of the SE1/4 of Section 19 North 00°20'53" East, 636.76 feet to a point on the northerly right-of-way line of Barber Road;

thence along said right-of-way line North 84°06'30" East, 1330.75 feet to a point on the West boundary line of said Section 20;

thence leaving said right-of-way line North 00°23'48" East, 509.10 feet along said West boundary line to the Point of Beginning.

EXCEPTING THEREFROM:

DESCRIPTION FOR
EXCEPTION PARCEL 1

A parcel of land being all of Golden Dawn Mobile Home Subdivision Unit No. 1, as filed in Book 22 of Plats at Page 1418, Records of Ada County, Idaho, all of Golden Dawn Mobile Home Subdivision Unit No. 2, as filed in book 24 of Plats at Page 1526, Records of Ada County, Idaho, all of Golden Dawn Mobile Home Subdivision Unit No. 3, as filed in Book 33 of Plats at Page 2036, Records of Ada County, Idaho, all of Barberton Subdivision No. 1, as filed in Book 44 of Plats at Page 3617, Records of Ada County, Idaho, all of Barberton Subdivision No. 2 as filed in Book 50 of Plats at Page 4080 Records of Ada County, Idaho and a portion of the E1/2 of the NW1/4 of Section 28, T. 3N., R.3E., B.M., located in the NW1/4 of the SE1/4 and the NE1/4 of Section 29, T.3N., R.3E., B.M., and the E1/2 of the NW1/4 of Section 28, T.3N., R.3E., B.M., Ada County, Idaho, more particularly described as follows:

Commencing at the 1/4 corner common to said Sections 28 and 29 from which the northwest corner of said Section 28 bears North 00°05'18" West, 2613.06 feet;

thence South 42°13'06" West, 338.47 feet (formerly described as South 41°54'24" West) to the northeasterly corner of said Golden Dawn Mobile Home Subdivision Unit No. 1, said point being the **REAL POINT OF BEGINNING**;

thence along the southeasterly boundary line of said Golden Dawn Mobile Home Subdivision Unit No. 1, South 38°45'32" West, 231.49 feet (formerly described as South 38°26'50" West) to a point on the northerly right-of-way line of Idaho State Highway No. 21;

thence along said right-of-way line North 51°18'18" West, 990.01 feet (formerly described as North 51°37' West);

thence leaving said right-of-way line and along the northwesterly boundary line of said Golden Dawn Mobile Home Subdivision Units No. 1, No. 2 and No. 3 and said Barberton Subdivision No. 1 and the extension thereof North 38°45'32" East, 1976.31 feet (formerly described as North 38°26'50" East) to a point on that parcel of land described in that Warranty Deed recorded as Instrument Number 7635800, Records of Ada County, Idaho;

thence along said parcel the following four (4) courses and distances;

North 53°39'18" West, 60.00 feet (formerly described as North 53°58' West);

thence North 38°54'42" East, 434.00 feet (formerly described as North 38°36' East);

thence South 51°05'18" East, 196.00 feet (formerly described as South 51°24' East);

thence South 38°54'42" West, 332.50 feet (formerly described as South 38°36' West, 338.54 feet) to a point on that parcel of land described in that Warranty Deed filed as Instrument Number 8751249 Records of Ada County, Idaho;

thence along said parcel of land described in said Warranty Deed, Instrument Number 8751249, the following four (4) courses and distances;

South 51°14'28" East, 1343.93 feet (formerly described as South 51°24' East, 1485.50 feet) to a point on the North-South centerline of the NW1/4 of said Section 28;

thence along said North-South centerline South 00°00'58" West, 847.38 feet (formerly described as South 00°03' East, 845.50 feet)

thence along a line parallel with and 25.00 feet northerly of the centerline of the Penitentiary Canal North 64°50'30" West, 791.82 feet (formerly described as 794.40 feet) to a point on the southeasterly boundary line of said Barberton Subdivision No. 2;

thence along said southeasterly boundary line and the extension thereof South 85°05'58" West, 346.86 feet (formerly described as South 84°56'30" West) to a point on the southeasterly boundary line of said Golden Dawn Mobile Home Subdivision Unit No. 3;

thence along the southeasterly boundary line of said Golden Dawn Mobile Home Subdivision Units No. 3 and No. 2 South 38°45'32" West, 755.59 feet (formerly described as South 38°26'50" West) to the REAL POINT OF BEGINNING, containing 63.64 acres more or less;

DESCRIPTION FOR EXCEPTION PARCEL 2

A parcel of land located in the SW1/4 of the SE1/4 of Section 20, T.3N., R.3E., B.M., Ada County, Idaho, more particularly described as follows;

Beginning at the S1/4 of said Section 20 from which the southeast corner of said Section 20 bears South 89°14'22" East, 2643.00 feet;

thence along the North-South centerline of said Section 20 North $00^{\circ}11'22''$ West, 595.44 feet (formerly described as North, 592.5 feet);

thence leaving said North-South centerline South $49^{\circ}26'35''$ East, 272.40 feet (formerly described as South $49^{\circ}15'$ East)

thence South $69^{\circ}21'35''$ East, 624.40 feet (formerly described as South $67^{\circ}10'$ East);

thence South $62^{\circ}17'37''$ East, 210.80 feet (formerly described as South $60^{\circ}17'$ East) to a point on the West bank of the Penitentiary Canal;

thence along said West bank South $16^{\circ}16'00''$ West, 115.50 feet;

thence leaving said West bank North $89^{\circ}21'09''$ West, 943.65 feet (formerly described as West, 950.00 feet) to the Point of Beginning, containing 7.25 acres more or less;

DESCRIPTION FOR EXCEPTION PARCEL 3

A parcel of land located in the SE1/4 of Section 19 and the NE1/4 of Section 30, T.3N., R.3E., B.M., Ada County, Idaho, more particularly described as follows:

Commencing at the southeast corner of said Section 19;

thence along the South boundary line of said Section 19 North $88^{\circ}37'31''$ West, 420.03 feet to a point on the southerly right-of-way line of the Union Pacific Railroad;

thence along said right-of-way line North $63^{\circ}59'57''$ West, 193.78 feet to the **REAL POINT OF BEGINNING**;

thence leaving said right-of-way line South $26^{\circ}00'03''$ West, 450.00 feet (formerly described as South $25^{\circ}32'$ West);

thence North $63^{\circ}59'57''$ West, 544.63 feet (formerly described as North $64^{\circ}28'$ West);

thence North $26^{\circ}00'03''$ East, 25.00 feet (formerly described as North $25^{\circ}32'$ East);

thence South $63^{\circ}59'57''$ East, 35.00 feet (formerly described as South $64^{\circ}28'$ East.);

thence North $26^{\circ}00'03''$ East, 169.00 feet (formerly described as North $25^{\circ}32'$ East);

thence North $63^{\circ}59'57''$ West, 170.16 feet (formerly described as North $64^{\circ}28'$ West);

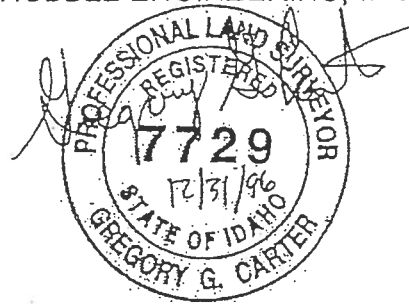
thence North 26°00'03" East, 256.00 feet (formerly described as North 25°32') to a point on the said southerly right-of-way line of the Union Pacific Rail Road;

thence along said right-of-way line South 63°59'57" East, 679.79 feet (formerly described as South 64°28' East) to the Real Point of Beginning, containing 6.285 acres more or less.

The net area to be annexed is 1765.285 acres, more or less.

This description was written from a compilation of public records and was not verified with a survey on the ground by Hubble Engineering, Inc.

Prepared by:
HUBBLE ENGINEERING, INC.



GGC/w/1135.des

Gregory G. Carter, P.L.S.

Project No. 01-017-01

Date: 12-17-2001

**HARRIS RANCH EAST 163 ACRES
LEGAL DESCRIPTION**

A parcel of land lying in a portion of the S 1/2 of the SE 1/4 of Section 28, the E 1/2 of the NE 1/4 of Section 33, and the SW 1/4 of the NW 1/4 of Section 34, all in T. 3 N., R. 3 E., B.M., Ada County, Idaho, more particularly described as follows:

BEGINNING at the section corner common to Sections 27, 28, 33 and 34 of said T. 3 N., R. 3 E., (from which point the 1/4 Section corner common to said Sections 28 and 33 bears North 89°03'30" West, 2644.12 feet distant);

Thence from said section corner South 00°38'45" West on the Section line common to said Sections 33 and 34, 1319.22 feet to the North 1/16th section corner common to said Sections 33 and 34;

Thence South 89°28'19" East, 1185.90 feet on the northerly boundary of said SW 1/4 of the NW 1/4;

Thence South 0°38'38" East, 1313.95 feet to a point on the southerly boundary of said SW 1/4 of the NW 1/4;

Thence North 89°43'59" West, 1215.50 feet on the southerly boundary of said SW 1/4 of the NW 1/4 to the 1/4 section corner common to said Sections 33 and 34;

Thence North 0°38'45" East, 25.00 feet on the section line common to said Sections 33 and 34, to the southeast corner of Lot 2, Block 1 of Crows Landing Subdivision, as same is shown on the Plat thereof recorded in Book 63 of Plats at Page 6366 of Ada County records;

Thence North 89°27'45" West, 1062.43 feet on the northerly right-of-way line of East Highland Valley Road to a point of curve;

Thence 39.70 feet along the arc of a curve to the right, said curve having a radius of 25.00 feet, a central angle of 90°59'30" and a chord distance of 35.66 feet which bears North 43°58'00" West, to a point on the easterly right-of-way line of East Warm Springs Avenue;

Thence on the easterly right-of-way line of East Warm Springs Avenue for the following 3 courses and distances:

North $1^{\circ}31'45''$ East, 123.71 feet;

Thence North $88^{\circ}28'15''$ West, 10.00 feet;

Thence North $1^{\circ}31'45''$ East, 821.73 feet;

Thence leaving said right-of-way South $89^{\circ}15'40''$ East, 414.54 feet;

Thence North $1^{\circ}31'45''$ East, 327.12 feet to a point on the northerly boundary of said SE 1/4 of the NE 1/4 of Section 33;

Thence North $89^{\circ}15'40''$ West on the southerly boundary of the NE 1/4 of the NE 1/4 of said Section 33, 451.87 feet to a point on a curve on the easterly right-of-way line of East Warm Springs Avenue (Old State Highway 21), (from which point the northeast 1/16th section corner of said Section 33 bears North $89^{\circ}15'40''$ West, 209.88 feet distant);

Thence 476.69 feet on the arc of a curve to the left, on said easterly right-of-way line of Warm Springs Avenue, said curve having a radius of 1116.47 feet, a central angle of $24^{\circ}27'47''$ and a chord distance of 473.08 feet which bears North $25^{\circ}33'37''$ West, to the southeast corner of Riverland Terrace Subdivision, as same is shown on the plat thereof recorded in Book 40 of Plats at Page 3343, of Ada County Records;

Thence North $00^{\circ}46'36''$ East on the easterly boundary of said Riverland Terrace Subdivision, which is also the westerly boundary of the NE 1/4 of the NE 1/4 of said Section 33, 899.79 feet, (formerly described as North $00^{\circ}25'44''$ East, 899.74 feet) to the East 1/16th section corner common to said Sections 28 and 33, said point also being the northeast corner of said Riverland Terrace Subdivision;

Thence North $89^{\circ}03'30''$ West on the Section line common to said Sections 28 and 33, which is also the northerly boundary of said Riverland Terrace Subdivision, 1322.06 feet (formerly described as North $89^{\circ}24'38''$ West) to the 1/4 section corner common to said Sections 28 and 33;

Thence North $00^{\circ}07'52''$ East on the north-south mid-section line of said Section 28, 1283.33 feet to the center-south 1/16th section corner of said Section 28, (from which point the center 1/4 corner of said Section 28 bears North $00^{\circ}07'52''$ East, 1283.34 feet distant);

Thence South $89^{\circ}19'11''$ East on the northerly boundary of the SW 1/4 of the SE 1/4 of said Section 28, 1326.80 feet to the southeast 1/16th section corner of said Section 28;

Thence South 00°20'41" West on the easterly boundary of the SW 1/4 of the SE 1/4 of said Section 28, 644.66 feet to the northwest corner of the S 1/2 of the SE 1/4 of the SE 1/4 of said Section 28;

Thence South 89°11'22" East on the northerly boundary of the S 1/2 of the SE 1/4 of the SE 1/4 of said Section 28, 1324.43 feet to the northeast corner of the S 1/2 of the SE 1/4 of the SE 1/4 of said Section 28, (from which point the 1/4 section corner common to said Sections 27 and 28 bears North 00°33'23" East, 1943.00 feet distant);

Thence from said northeast corner South 00°33'23" West, on the section line common to said Sections 27 and 28, 647.67 feet to the point of beginning. Containing 163.19 acres more or less.

PREPARED BY:
Engineering NorthWest, LLC



James R. Washburn, PLS

Project No. 01-015-01

Date: May 16, 2001

**HARRIS RANCH 100 ACRES
DESCRIPTION**

A parcel of land lying in the S 1/2 of the SE 1/4 of Section 28, and the NE 1/4 of the NE 1/4 of Section 33, all in T. 3 N., R. 3 E., B., M., Ada County, Idaho, more particularly described as follows:

BEGINNING at the section corner common to Sections 27, 28, 33 and 34 of said T. 3 N., R. 3 E., (from which point the 1/4 Section corner common to said Sections 28 and 33 bears North 89°03'30" West, 2644.12 feet distant);

Thence from said section corner South 00°38'45" West on the Section line common to said Sections 33 and 34, 1319.22 feet to the North 1/16th section corner common to said Sections 33 and 34;

Thence North 89°15'40" West on the southerly boundary of the NE 1/4 of the NE 1/4 of said Section 33, 1115.19 feet to a point on a curve on the easterly right-of-way line of Warm Springs Avenue (Old State Highway 21), (from which point the northeast 1/16th section corner of said Section 33 bears North 89°15'40" West, 209.88 feet distant);

Thence 476.69 feet on the arc of a curve to the left, on said easterly right-of-way line of Warm Springs Avenue, said curve having a radius of 1116.47 feet, a central angle of 24°27'47" and a chord distance of 473.08 feet which bears North 25°33'37" West, to the southeast corner of Riverland Terrace Subdivision, as same is shown on the plat thereof recorded in Book 40 of Plats at Page 3343, of Ada County Records;

Thence North 00°46'36" East on the easterly boundary of said Riverland Terrace Subdivision, which is also the westerly boundary of the NE 1/4 of the NE 1/4 of said Section 33, 899.79 feet, (formerly described as North 00°25'44" East, 899.74 feet) to the East 1/16th section corner common to said Sections 28 and 33, said point also being the northeast corner of said Riverland Terrace Subdivision;

Thence North 89°03'30" West on the Section line common to said Sections 28 and 33, which is also the northerly boundary of said Riverland Terrace Subdivision, 930.88 feet (formerly described as North 89°24'38" West) to a point on the easterly right-of-way line of Warm Springs Avenue (Old State Highway 21), (from which point the 1/4 section corner common to said Sections 28 and 33 bears North 89°03'30" West, 391.18 feet distant);

Thence North 45°45'41" West on said easterly right-of-way line of Warm Springs Avenue, 544.74 feet to a point on the north-south mid-section line of said Section 28 (from which the 1/4 section corner common to said Sections 28 and 33 bears South 0°07'52" West, 373.61 feet distant);

Thence North 00°07'52" East on the north-south mid-section line of said Section 28, 909.72 feet to the center-south 1/16th section corner of said Section 28, (from which point the center ¼ corner of said Section 28 bears North 00°07'52" East, 1283.34 feet distant);

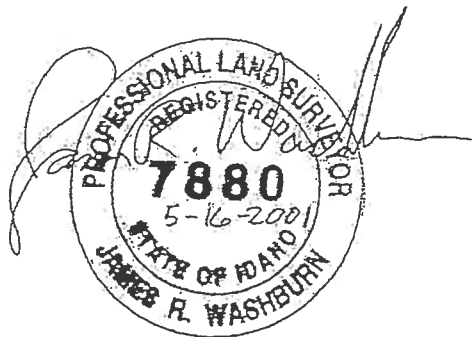
Thence South 89°19'11" East on the northerly boundary of the SW 1/4 of the SE 1/4 of said Section 28, 1326.80 feet to the southeast 1/16th section corner of said Section 28;

Thence South 00°20'41" West on the easterly boundary of the SW 1/4 of the SE 1/4 of said Section 28, 644.66 feet to the northwest corner of the S 1/2 of the SE 1/4 of the SE 1/4 of said Section 28;

Thence South 89°11'22" East on the northerly boundary of the S 1/2 of the SE 1/4 of the SE 1/4 of said Section 28, 1324.43 feet to the northeast corner of the S 1/2 of the SE 1/4 of the SE 1/4 of said Section 28, (from which point the 1/4 section corner common to said Sections 28 and 27 bears North 00°33'23" East, 1943.00 feet distant);

Thence South 00°33'23" West, on the section line common to said Sections 28 and 27, 647.67 feet to the point of beginning. Containing 96.01 acres more or less.

PREPARED BY:
Engineering NorthWest, LLC



James R. Washburn, PLS

Project No. 01-015-01

Date: June 7, 2001

HARRIS RANCH 100 ACRES
NORTH TRIANGLE PARCEL
SOUTH OF WARM SPRINGS AVENUE

A parcel of land lying in the SW 1/4 of the SW 1/4 of the SE 1/4 of Section 28, T. 3 N., R. 3 E., B.M., Ada County, Idaho, more particularly described as follows:

BEGINNING at the 1/4 section corner common to Sections 28 and 33 of said T. 3 N., R. 3 E.;

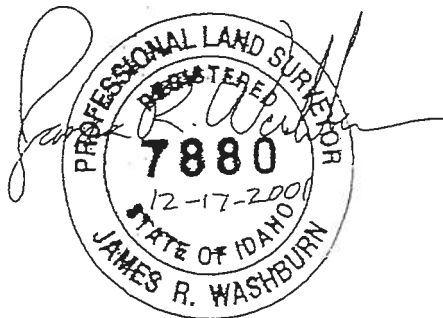
Thence North 00°07'52" East on the north-south mid-section line of said Section 28, 262.19 feet to a point on the southerly right-of-way line of Warm Springs Avenue (Old State Highway 21) as same is described in that Deed, Instrument Number 147927 of Ada County Records, said point being 40.00 feet southwesterly of the centerline of said Warm Springs Avenue;

Thence South 45°45'41" East on said southerly right-of-way line of Warm Springs Avenue, said line being parallel to and 40.00 feet southwesterly of the centerline of said Warm Springs Avenue, 382.29 feet to a point on the southerly boundary line of said SE 1/4 of Section 28;

Thence North 89°03'31" West, 274.52 feet on the southerly boundary line of said SE 1/4 of Section 28 to the real point of beginning. Containing 0.83 acres more or less.

Subject to any additional right-of-way of State Highway 21 (Warm Springs Avenue), any right-of-way of the Intermountain Railway Company, and any right-of-way of the Penitentiary Canal.




PREPARED BY:
Engineering North West, LLC



James R. Washburn, PLS

Exhibit "B"
Depiction of Project
(See attached)

PROPOSED EAST PARKCENTER BLVD EXTENTION

-  ACHD Right-of-Way
-  Proposed 4 Lane Road
-  Support Easements
Drainage Easements
Slope Protection
Bike Lanes
Pedestrian Path

3N3E19

2003 Aerial Photo



1 inch equals 300 feet



Map created by DRausch
Thursday, July 28, 2005

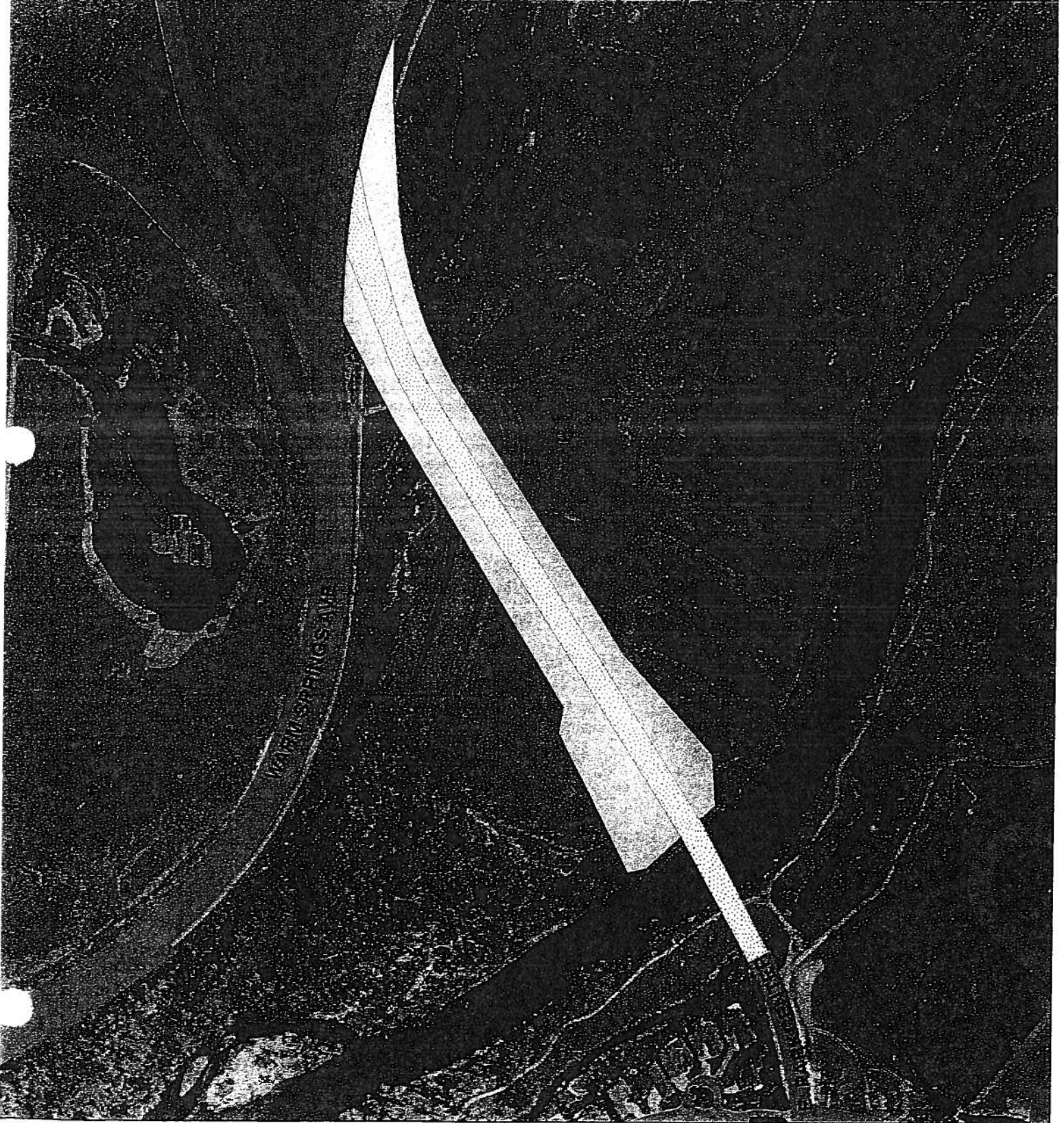


Exhibit "C"

ACHD 2006-2010 Five Year Work Plan

(See attached)

EXTENDED
EDITION

Ada County Highway District

2006-2010

Five-Year



Work Program

ADOPTED DECEMBER 22, 2004

Note: This Extended Edition of the adopted 2006-2010 Five-Year Work Program contains detailed information on ACHD projects and programs. For the condensed version, which includes vicinity maps for most projects, please visit the ACHD Web site at www.achd.ada.id.us.

John S. Franden - President
David E. Wynkoop - 1st Vice President
Susan S. Eastlake - 2nd Vice President
Sherry R. Huber - Commissioner
David Bivens - Commissioner

Schweitzer, Director

Ada County Highway District
3775 North Adams Street
Garden City, Idaho 83714-6499
Phone (208) 387-6100
Fax (208) 387-6391



2006-2010 Five-Year Work Program

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- 1-2 What is the Five-Year Work Program?
- 1-2 How is the Five-Year Work Program Developed?
- 1-3 Major Issues Addressed in the Five-Year Work Program
- 1-6 How is the Five-Year Work Program Organized?
- 1-6 Reading the Five-Year Work Program
- 1-7 Table 1: Five-Year Work Program Revenues vs. Expenditures
- 1-8 Common Acronyms and Abbreviations

SECTION 2: Project Information

Note: See Section 2 Table of Contents for complete list of projects.

- 2-1 Roadway Program
- 2-17 Intersection Program
- 2-26 Bridge Program
- 2-30 Traffic Program
- 2-34 Roadway Drainage Program
- 2-37 Maintenance Program
- 2-43 Miscellaneous Projects
- 2-44 Cooperative Program
- 2-48 Community Program

SECTION 3: Appendix

- 3-1 Coordination with Idaho Transportation Department
- 3-1 Major Capital Studies
- 3-3 Projected Major Development-Led Projects
- 3-3 ACHD Commission District Information
- 3-4 ACHD Commission District Map

- 30th Street Extension, Main to Rose*
- East ParkCenter Bridge
- Fairview & Cloverdale intersection*
- Five Mile, Fairview to Ustick
- Floating Feather, Eagle Rd to Edgewood
- Franklin & Allumbaugh intersection
- Franklin & Liberty intersection
- Hill Road Extension, State Hwy 55 to State St.*
- Ustick & Linder intersection*

◆ **Collector Projects:** As of 2003, projects along collectors are no longer eligible for impact fee funding as a result of policy changes, yet ACHD recognizes the vital role collectors play within a regional transportation system even though they may not be the highest ranking projects. In previous FYWPs, ACHD has allocated roughly \$750,000 per year to collector projects when compared to arterial needs. ACHD is examining a prioritization methodology to analyze these projects separately from arterial projects. This amount has been honored through the programming of the following projects:

- **Adams St, Veterans Parkway to Chinden via 37th/Clay/36th:** This top priority for Garden City will complete the Adams corridor from the Western Idaho Fairgrounds to Chinden Boulevard where it intersects 36th & Orchard.
- **Highland St, Broadway to ParkCenter via Mallard:** This project will add curb gutter and sidewalks to this collector roadway that connects two principal arterials—Broadway Ave. (US 20/26) and ParkCenter Blvd. It is programmed for construction in 2006. Previous rankings have shown this project as a low priority, however, when ranked only among collectors it is in the top-3 in that category. It has been listed in the FYWP since 1999.
- **Hill Road Extension, State Hwy 55 to State Street:** This project will complete the connection of Hill Road from Boise to Eagle. Portions west of Edgewood will be constructed by development with the rest slated for construction in 2009.

Major Project Changes

- ◆ **Eagle Road, Victory to Ridenbaugh Canal; Victory & Eagle intersection; Victory and Cloverdale intersection:** These three projects were programmed for construction in 2006 but have been reprogrammed for 2007 to avoid potential conflicts with 2006 construction on Overland, from Topaz to Five Mile.
- ◆ **Locust Grove, Franklin to Fairview:** Construction was reprogrammed to 2006 from 2007 to correspond with construction of the Locust Grove Overpass now that advance-construct Federal funding has been identified for the Overpass in 2006.
- ◆ **Five Mile, Franklin to Fairview:** Due to changes in the Federal Aid program and time needed to acquire right-of-way, construction was moved from 2007 to 2008.
- ◆ **Roadway Drainage Projects:** ACHD has reexamined all of the roadway drainage projects included in the FYWP. Many of them have been deferred until adjacent roadway projects are needed. The **Brookhollow Storm Drain** and **Vista Regional Storm Drain** (right-of-way purchase only) are the only roadway drainage projects with funding programmed in the FYWP.
- ◆ **Ustick, Five Mile to Cole:** ACHD has determined that a cross-section of 82-feet instead of the standard 96-feet is most appropriate for this section of roadway based on the desire to maintain the context of the surrounding neighborhood and minimize utility impacts.

Table 1: Five-Year Work Program Revenues vs. Expenditures

	Expenditures						
	Prof Services	Right-of-Way	Construction	Construction Engineering	Utilities	Traffic Material	Programmed Expenses
2006	(\$4,380,000)	(\$12,360,000)	(\$13,140,000)	(\$350,000)	(\$110,000)	(\$900,000)	(\$31,240,000)
2007	(\$1,010,000)	(\$8,200,000)	(\$22,020,000)	(\$310,000)	(\$260,000)	(\$1,120,000)	(\$32,920,000)
2008	(\$1,350,000)	(\$7,960,000)	(\$18,380,000)	(\$350,000)	(\$190,000)	(\$1,490,000)	(\$29,720,000)
2009	(\$2,040,000)	(\$5,600,000)	(\$20,630,000)	(\$470,000)	(\$290,000)	(\$1,100,000)	(\$30,130,000)
2010	(\$1,140,000)	(\$5,650,000)	(\$19,250,000)	(\$270,000)	(\$910,000)	(\$820,000)	(\$28,040,000)
Sub Total	(\$9,920,000)	(\$39,770,000)	(\$93,420,000)	(\$1,750,000)	(\$1,760,000)	(\$5,430,000)	(\$152,050,000)
PD	(\$6,180,000)	(\$8,380,000)	(\$30,890,000)	(\$730,000)	(\$110,000)	(\$1,600,000)	(\$47,890,000)
Sub Total	(\$6,180,000)	(\$8,380,000)	(\$30,890,000)	(\$730,000)	(\$110,000)	(\$1,600,000)	(\$47,890,000)
Program Totals	(\$16,100,000)	(\$48,150,000)	\$124,310,000	(\$2,480,000)	(\$1,870,000)	(\$7,030,000)	(\$199,940,000)

	Revenue			Difference	Funding
	Revenue	Reimbursements	Total Revenue	Revenue Minus Programmed Expenses	Outside Funding
2006	\$26,010,000	\$3,230,000	\$29,240,000	(\$2,000,000)	\$9,310,000
2007	\$26,180,000	\$4,800,000	\$30,970,000	(\$1,950,000)	\$8,780,000
2008	\$26,260,000	\$1,540,000	\$27,790,000	(\$1,930,000)	\$6,830,000
2009	\$26,220,000	\$1,900,000	\$28,130,000	(\$2,000,000)	\$6,750,000
2010	\$26,050,000		\$26,050,000	(\$1,990,000)	\$7,110,000
PD	\$42,700,000	\$1,950,000	\$44,640,000	(\$3,250,000)	\$9,200,000
	\$173,420,000	\$13,420,000	\$186,820,000	(\$13,120,000)	\$47,980,000

Notes:

1. Programmed Expenses = (Prof Services) + (Right-of-Way) + (Construction) + (Construction Engineering) + (Utilities) + (Traffic Matl)
2. Total Revenue = (Projected Revenue) + (Total Reimbursements)
3. Difference = (Total Revenue) - (Programmed Expenditures)
4. PD = about two years of projects
5. Years beyond the first are inflated 2.5% per annum (only on this Summary Sheet) for Programmed Expenditure Total and Total Reimbursements.
6. Target for each year's Difference column is - \$2.0 million
7. All figures are rounded to the nearest \$10,000.

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Roadway Program: Arterial Roadway Projects

*The Roadway Program includes roadway projects funded by ACHD.
These projects are on arterials, collectors and non-residential local roads.
This category also includes corridor preservation projects.*

30th Street Extension, Main / Rose Priority: 12

Construct new 5-lane roadway with curb, gutter, sidewalks and bike lanes based on 2002 Concept Report (Alternative C). Acquire 96 feet of right-of-way. Project includes traffic signal at State St. and Rose. Includes main connection to Greenbelt and possible pedestrian signal.

Project may be evaluated to build 5 lanes, but stripe for 3. Construct "T" at State St. (5 lanes) and Rose (5 lanes). Re-evaluate existing signals at State St. & 32nd and State St. & 33rd. Design budgeted in 2005.

GIS #	RD202-09	Fed Aid #		City Limits	B	Classification	MA	Commission Dist	
Prj #	505029	ITD Key #		Prj Length	0.7	Reason	CAP, SYS, OT		3

Programmed Expenditures

RW Acquisition	\$2,081,000	2006
Construction	\$1,837,000	2008
Traffic Material	\$260,000	2008
Const Engineering	\$37,000	2008

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	4 Northeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD202-09	\$4,215,000	\$0	\$0	\$4,215,000	\$300,000	\$4,515,000

36th Street Extension, Cartwright / Bogus Basin Rd Priority: 30

Construct new 2-lane roadway, including safety shoulder and bike lanes, no curb, gutter or sidewalk. Acquire 50 feet of right-of-way.

GIS #	RD202-04	Fed Aid #		City Limits	B	Classification	MA	Commission Dist	
Prj #		ITD Key #		Prj Length	1.0	Reason	TF,TP		3

Programmed Expenditures

Prof Services	\$256,000	2009
RW Acquisition	\$1,000,000	2010
Construction	\$1,356,000	PD
Utilities	\$15,000	PD
Const Engineering	\$27,000	PD

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	3 Southeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD202-04	\$2,654,000	\$0	\$0	\$2,654,000	\$0	\$2,654,000

36th Street, Hill Rd / Cartwright Rd Priority: 22

Reconstruct existing roadway to 2 and 3 lanes, including curb, gutter, sidewalks and bike lanes. Construct new 2- and 3- lane roadway from end of 36th Street to Cartwright. Acquire 68 feet of right-of-way.

3-lane cross-section at intersections of Hill and Cartwright.

GIS #	RD307	Fed Aid #		City Limits	B	Classification	MA	Commission Dist	
Prj #		ITD Key #		Prj Length	1.5	Reason	TF,TP		3

Programmed Expenditures

Prof Services	\$124,000	2006
RW Acquisition	\$500,000	2007
Construction	\$620,000	2008
Utilities	\$25,000	2008
Traffic Material	\$15,000	2008
Const Engineering	\$19,000	2008

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	3 Southeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD307	\$1,303,000	\$0	\$0	\$1,303,000	\$0	\$1,303,000

Roadway Program: Arterial Roadway Projects

Fairview Ave Pavement Rehab #2 (Cole / Milwaukee)

Priority

*** TIP ***

Pavement rehabilitation project is to be completed with the Fairview/Cole intersection, which is scheduled PD.

GIS #	RD200-02b	Fed Aid #		City Limits	B	Classification	PA	Commission Dist	
Prj #	52233	ITD Key #		Prj Length	0.5	Reason	SD		2

Programmed Expenditures

Prof Services	\$29,000	PD
Construction	\$1,000,000	PD
Const Engineering	\$20,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD200-02b	\$1,049,000	\$0	\$0	\$1,049,000	\$0	\$1,049,000

Fairview Ave Cloverdale Rd / Five Mile Rd

Priority 31

*** TIP ***

Widen roadway from 5 to 7 lanes and complete curb, gutter and sidewalk system.

GIS #	RC0127	Fed Aid #		City Limits	B	Classification	PA	Commission Dist	
Prj #		ITD Key #		Prj Length	1.0	Reason	CAP		2

Construction not included in PD due to 2010 sunset of Vehicle Registration Fees.

Programmed Expenditures

Prof Services	\$422,000	2009
RW Acquisition	\$500,000	2010
Construction	\$4,224,000	UF
Const Engineering	\$84,000	UF

Impact Fee Information

Eligible? Service Area
 4 Northeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RC0127	\$5,230,000	\$0	\$0	\$5,230,000	\$0	\$5,230,000

Fairview Ave Eagle Rd / Cloverdale Rd

Priority 25

*** TIP ***

Widen roadway from 5 to 7 lanes and complete curb, gutter and sidewalk system.

GIS #	RC0130	Fed Aid #		City Limits	B, M	Classification	PA	Commission Dist	
Prj #		ITD Key #		Prj Length	1.0	Reason	CAP		2, 4

Programmed Expenditures

Prof Services	\$422,000	PD
RW Acquisition	\$500,000	PD
Construction	\$4,224,000	UF
Const Engineering	\$84,000	UF

Impact Fee Information

Eligible? Service Area
 4 Northeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RC0130	\$5,230,000	\$0	\$0	\$5,230,000	\$0	\$5,230,000

Fairview Ave Five Mile Rd / Maple Grove Rd

Priority 20

*** TIP ***

Widen roadway from 5 to 7 lanes and complete curb, gutter and sidewalk system.

GIS #	RC0131	Fed Aid #		City Limits	B	Classification	PA	Commission Dist	
Prj #		ITD Key #		Prj Length	1.0	Reason	CAP		2

Programmed Expenditures

Prof Services	\$422,000	2009
RW Acquisition	\$500,000	2010
Construction	\$4,224,000	PD
Const Engineering	\$84,000	PD

Impact Fee Information

Eligible? Service Area
 4 Northeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RC0131	\$5,230,000	\$0	\$0	\$5,230,000	\$0	\$5,230,000

Roadway Program: Arterial Roadway Projects

Five Mile Rd, Fairview Ave / Ustick Rd Priority: 11

Widen roadway from 2 lanes to 5 lanes with curb, gutter, sidewalk and bike lanes. Acquire 96 feet of right-of-way. Includes Fairview intersection, extend to 500' N/O Ustick east side, 300' on Ustick north side E/O 5 Mile; signal interconnect conduit, 3-lane is mitigation.

GIS #	RD195a	Fed Aid #		City Limits	B	Classification	MA	Commission Dist	
Prj #		ITD Key #		Prj Length	1.0	Reason	PCI, SAF		2, 5

Programmed Expenditures

Prof Services	\$436,000	2006
RW Acquisition	\$1,500,000	2008
Construction	\$2,904,000	2009
Utilities	\$50,000	2009
Const Engineering	\$58,000	2009

Impact Fee Information

Eligible?	<input checked="" type="checkbox"/>	Service Area	4 Northeast
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Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD195a	\$4,948,000	\$0	\$0	\$4,948,000	\$0	\$4,948,000

Floating Feather Rd, Eagle Rd / Edgewood Dr Priority: 33

Widen roadway from 2 lanes to 3 lanes with curb, gutter, sidewalks and bike lanes. Acquire 96 feet of right-of-way. Project consists of upgrading the design. Includes conduit for signal at Edgewood. \$50,000 in FY 2005 for potential update of design.

GIS #	RD257	Fed Aid #		City Limits	E	Classification	MA	Commission Dist	
Prj #	502003	ITD Key #		Prj Length	1.0	Reason	SAF, CAP, TF		3, 5

Programmed Expenditures

Prof Services	\$100,000	2006
RW Acquisition	\$116,000	2007
Construction	\$1,085,000	2009
Utilities	\$10,000	2009
Traffic Material	\$15,000	2009
Const Engineering	\$22,000	2009

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD257	\$1,348,000	\$0	\$0	\$1,348,000	\$0	\$1,348,000

Franklin Rd, Touchmark Rd / Five Mile Rd Priority: 2 *** TIP ***

HOT PROJECT - Widen roadway from 2 lanes to 5 lanes with curb, gutter, sidewalks and shoulder. Acquire 96 feet of right-of-way. Project includes intersection work at Franklin/Five Mile and Franklin/Cloverdale.

GIS #	RD282	Fed Aid #	STP-7403(100)	City Limits	B, M	Classification	PA	Commission Dist	
Prj #	702042	ITD Key #	Key 8698	Prj Length	1.7	Reason	CAP, SAF		2

Programmed Expenditures

RW Acquisition	\$1,985,000	2007
Construction	\$200,000	2009
Utilities	\$60,000	2009
Traffic Material	\$130,000	2009
Const Engineering	\$120,000	2009

Outside Funding and Reimbursements

RW - Funds	\$1,840,000	2007	STP-TMA
RW - Reimb	\$1,840,000	2007	STP-TMA
Const - Funds	\$3,000,000	2009	TMA (Adv. Co
Const - Funds	\$2,500,000	2010	STP-TMA

Impact Fee Information

Eligible?	<input checked="" type="checkbox"/>	Service Area	4 Northeast
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Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD282	\$2,495,000	\$7,340,000	\$1,840,000	\$655,000	\$737,000	\$8,732,000

Roadway Program: Arterial Roadway Projects

Locust Grove Rd / Franklin Rd / Fairview Ave Priority: 13

Widen existing roadway from 2 lanes to 5 lanes with curb, gutter, sidewalk, and bike lanes. Construct new 5-lane roadway across railroad tracks south of Pine to Lanark. Acquire 96 feet of right-of-way.

Roadway is currently 2 lanes north of Pine. Project includes new roadway from Franklin to Pine to align with Locust Grove alignment north of I-84. ACHD owns 3/4 of r/w (all of east side and about half of the west side). Signal at Pine included.

GIS #	RD054	Fed Aid #		City Limits	M	Classification	MA	Commission Dist	
Prj #	503021	ITD Key #		Prj Length	1.0	Reason	SAF, DEV, TF		4

Programmed Expenditures

Construction	\$2,400,000	2006
Traffic Material	\$115,000	2006
Const Engineering	\$48,000	2006

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	1 Northwest

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD054	\$2,563,000	\$0	\$0	\$2,563,000	\$1,807,000	\$4,370,000

Locust Grove Rd / Overland Rd / Franklin Rd Overpass Priority: 3 *** TIP ***

HOT PROJECT--Construct new overpass over I-84 from north of Overland to Bentley. The overpass will be 4 lanes and connecting roadways will be 5 lanes. Bentley to Franklin widening is part of separate project.

Meridian contributing approximately \$1.8M to right-of-way and ITD IM funds contributing approximately \$2.47 million for construction of overpass, with the remainder of construction costs to be funded through STP-U program. ACHD will advance construct project in FY2006 and will be paid through Federal Aid program in 2006 & 2007.

GIS #	F201-01	Fed Aid #	M-STP-84-1(047)45	City Limits	M	Classification	MA	Commission Dist	
Prj #	70048	ITD Key #	Key 8048	Prj Length	0.6	Reason	OAP, TP		4

Programmed Expenditures

Construction	\$900,000	2006
Utilities	\$25,000	2006
Const Engineering	\$100,000	2006

Outside Funding and Reimbursements

Const - Funds	\$1,810,000	2006	TMA (Adv. Co)
Const - Funds	\$600,000	2007	STP-TMA
Const - Funds	\$2,470,000	2007	Interstate Maint
Const - Reimb	\$840,000	2007	Interstate Maint

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	1 Northwest

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
F201-01	\$1,025,000	\$4,880,000	\$840,000	\$185,000	\$1,890,000	\$6,955,000

Maple Grove Rd Extension / McMillan Rd / Chinden Blvd Priority: 4

HOT PROJECT--Construct new 5-lane roadway with curb, gutter, sidewalks and bike lanes. Acquire 96 feet of right-of-way. Project includes intersection work at Maple Grove/McMillan and Garrett/Chinden. 2006-2010 FYWP funds are for completion of construction in 2006.

Construction costs dependent on wetland mitigation.

GIS #	RD066	Fed Aid #		City Limits	B	Classification	MA	Commission Dist	
Prj #	52182	ITD Key #		Prj Length	0.6	Reason	CAP, BV		5

Programmed Expenditures

Construction	\$1,115,000	2006
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Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	4 Northeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD066	\$1,115,000	\$0	\$0	\$1,115,000	\$5,986,000	\$7,101,000

Roadway Program: Arterial Roadway Projects

Overland Rd - Gloverdale Rd - Five Mile Rd	Priority 6	*** TIP ***
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Widen the roadway from 3 lanes to 5 lanes including curb, gutter and sidewalks. Project designed for constrained 80-foot right-of-way. This project will now include signal work at Clear Creek.

GIS #	RD202-53	Fed Aid #		City Limits	B	Classification	MA	Commission Dist	
Prj #	503022	ITD Key #		Prj Length	1.0	Reason	TF, CAP, SYS		2, 4

Programmed Expenditures

Construction	\$1,045,000	2006
Traffic Material	\$30,000	2006
Const Engineering	\$21,000	2006

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	2 Southwest

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD202-53	\$1,096,000	\$0	\$0	\$1,096,000	\$332,000	\$1,428,000

Overland Rd - Topaz Ave - Gloverdale Rd	Priority 7	
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Widen roadway from 2 lanes to 5 lanes with curb, gutter, sidewalk and bike lanes. Acquire 96 feet of right-of-way. Developer constructed section from Eagle Rd to Topaz in 2004.

Project limits are to Topaz Ave.

GIS #	RD072	Fed Aid #		City Limits	M	Classification	MA	Commission Dist	
Prj #	504002	ITD Key #		Prj Length	1.0	Reason	CAP, SAF		2, 4

Programmed Expenditures

Construction	\$893,000	2006
Utilities	\$20,000	2006
Traffic Material	\$30,000	2006
Const Engineering	\$27,000	2006

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	2 Southwest

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD072	\$970,000	\$0	\$0	\$970,000	\$807,000	\$1,777,000

Overland Rd - Linder Rd - Meridian	Priority 9	
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Widen roadway from 2 lanes to 5-lane rural section, with bike lanes and detached sidewalk. Acquire 96 feet of right-of-way. Project includes intersection work at Stoddard.

5x3 intersection at Stoddard. 96' r/w. Design will be done in-house by ACHD staff in FY04/05. Project is a capacity expansion project but not currently included in 2003 CIP.

GIS #	RD290	Fed Aid #		City Limits	M	Classification	MA	Commission Dist	
Prj #	603052	ITD Key #		Prj Length	0.9	Reason	CAP, OB, SAF, TF		4

Programmed Expenditures

RW Acquisition	\$1,043,000	2006
Construction	\$2,904,000	2007
Traffic Material	\$75,000	2007
Const Engineering	\$58,000	2007

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD290	\$4,080,000	\$0	\$0	\$4,080,000	\$0	\$4,080,000

Roadway Program: Arterial Roadway Projects

Ustick Rd, Five Mile / Cole Rd Priority: 10

Widen roadway from 2/3 lanes to 5 lanes with bike lanes, curb, gutter and sidewalks. Acquire 82 feet of right-of-way for constrained section to mitigate impacts on neighborhood and utilities. Project includes intersection work at Milwaukee and Maple Grove, as well as storm drain work on Maple Grove, Fairview/Goddard.

Replace signal at Maple Grove along with widening intersection to 6 lanes on north leg and 5 lanes on other legs. Minimal work required at Five Mile intersection. Study was completed in 2003 to determine lane configuration for Maple Grove/Ustick Intersection. Minor improvements planned where needed for Maple Grove, Fairview/Goddard to allow 3-traffic lanes and temporary sidewalk.

GIS #	RD222	Fed Aid #		City Limits	B	Classification	MA	Commission Dist	
Prj #	504004	ITD Key #		Prj Length	2.0	Reason	CM, SAF		2, 5

Programmed Expenditures

RW Acquisition	\$1,500,000	2006
Construction	\$2,900,000	2007
Construction Yr 2	\$3,000,000	2008
Utilities	\$106,000	2007
Traffic Material	\$160,000	2008
Const Engineering	\$138,000	2008

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	4 Northeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD222	\$7,804,000	\$0	\$0	\$7,804,000	\$2,096,000	\$9,900,000

Ustick Rd, Gloverdale Rd / Five Mile Rd Priority: 27

Widen roadway from 2 lanes to 5 lanes, including curb, gutter, sidewalk and bike lanes. Roadway design should be consistent with West Valley Community Center Plan, adopted September 2002.

GIS #	RD220	Fed Aid #		City Limits	B	Classification	MA	Commission Dist	
Prj #		ITD Key #		Prj Length	1.0	Reason	CAP		2, 5

Programmed Expenditures

Prof Services	\$436,000	2010
RW Acquisition	\$1,400,000	PD
Construction	\$2,904,000	UF
Utilities	\$500,000	UF
Const Engineering	\$58,000	UF

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	4 Northeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD220	\$5,298,000	\$0	\$0	\$5,298,000	\$0	\$5,298,000

Roadway Program: Collector Roadway Projects

Warm Springs Ave Phase 2 Priority

Area 4 - East/central section, including soil-nail wall.

GIS #	RD277c	Fed Aid #		City Limits	B, A	Classification	UC	Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	MR	3	

Programmed Expenditures

Prof Services	\$75,000	PD
Construction	\$300,000	PD
Const Engineering	\$12,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD277c	\$387,000	\$0	\$0	\$387,000	\$0	\$387,000

Warm Springs Ave Phase 3 Priority

Area 3 - Central section with soil-nail wall.

GIS #	RD277d	Fed Aid #		City Limits	B, A	Classification	UC	Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	MR	3	

Programmed Expenditures

Prof Services	\$75,000	PD
Construction	\$300,000	PD
Const Engineering	\$12,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD277d	\$387,000	\$0	\$0	\$387,000	\$0	\$387,000

Warm Springs Ave Phase 4 Priority

Area 2 - West/central section with soil-nail wall.

GIS #	RD277e	Fed Aid #		City Limits	B, A	Classification	UC	Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	MR	3	

Programmed Expenditures

Prof Services	\$75,000	PD
Construction	\$300,000	PD
Const Engineering	\$12,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD277e	\$387,000	\$0	\$0	\$387,000	\$0	\$387,000

Warm Springs Ave Phase 5 Priority

Area 1 - Westernmost section, west of Starcrest Drive, lay back slope.

GIS #	RD277f	Fed Aid #		City Limits	B, A	Classification	UC	Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	MR	3	

Programmed Expenditures

Prof Services	\$75,000	PD
Construction	\$300,000	PD
Const Engineering	\$12,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RD277f	\$387,000	\$0	\$0	\$387,000	\$0	\$387,000

Roadway Program: Corridor Preservation Projects

PD Corridor Preservation - Impact Fee Eligible Priority

GIS #	CPPD	Fed Aid #		City Limits	K M E	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	CAP, DEV		6

Programmed Expenditures

Prof Services	\$100,000	PD
RW Acquisition	\$2,700,000	PD
Construction	\$700,000	PD

Impact Fee Information

Eligible? Service Area

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
CPPD	\$3,500,000	\$0	\$0	\$3,500,000	\$0	\$3,500,000

Intersection Program: Intersection New / Re-build Projects

The Intersection Program includes intersection projects funded by ACHD. These may include intersection rebuild and/or traffic signal installation project. Projects that are part of a Roadway project have been noted.

36th Street and Hill Rd and Catalpa Priority

HOT PROJECT--Realign Hill Road to create two three-way intersections with 36th Street. Proposed Catalpa realignment to include connection to Hill Rd via Bonnie Lane. Two new traffic signals will be installed.

Cost estimate based on 40% design plans.

GIS #	IN239b	Fed Aid #		City Limits	B	Classification		Commission Dist	
Prj #	302044	ITD Key #		Prj Length		Reason	NR, CM, SAF		3

Programmed Expenditures

Prof Services	\$206,000	2006
RW Acquisition	\$1,300,000	2007
Construction	\$1,375,000	2008
Traffic Material	\$140,000	2008
Const Engineering	\$28,000	2008

Impact Fee Information

Eligible? Service Area

3 Southeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN239b	\$3,049,000	\$0	\$0	\$3,049,000	\$0	\$3,049,000

Amity and Ten Mile Priority

Construct 5 lanes on each leg and signalize intersections.

GIS #	IN205-03	Fed Aid #		City Limits	A	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	SAF		4

Programmed Expenditures

Prof Services	\$175,000	2010
RW Acquisition	\$1,000	PD
Construction	\$570,000	PD
Traffic Material	\$90,000	PD
Const Engineering	\$17,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN205-03	\$853,000	\$0	\$0	\$853,000	\$0	\$853,000

Avenue D / E, 03rd Street / 04th Street, Bridge Ave (Kuna) Priority

Modify alignment to improve operation resulting from current configuration.

Some road work and pedestrian improvements expected; traffic control and medians. No signal needed at this time. Alignment specifics will be determined with design of project.

GIS #	IN050	Fed Aid #		City Limits	K	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	TF		4

Programmed Expenditures

Prof Services	\$37,000	PD
RW Acquisition	\$15,000	PD
Construction	\$185,000	PD
Traffic Material	\$55,000	PD
Const Engineering	\$7,000	PD

Impact Fee Information

Eligible? Service Area

2 Southwest

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN050	\$299,000	\$0	\$0	\$299,000	\$0	\$299,000

Intersection Program: Intersection New / Re-build Projects

Franklin Rd and Liberty St Priority

Install left turn lanes on Franklin and modify Liberty legs. Project is planned to be designed to Federal Aid standards in preparation for potential increase in Federal allocation.

Cost estimates have been escalated to assume Federal Aid funding.

GIS #	IN203-16	Fed Aid #		City Limits	B	Classification		Commission Dist
Prj #		ITD Key #		Prj Length		Reason	SAF, CAP	2

Programmed Expenditures

Prof Services	\$175,000	2006
RW Acquisition	\$350,000	2008
Construction	\$200,000	2010
Utilities	\$40,000	2010
Traffic Material	\$85,000	2010
Const Engineering	\$6,000	2010

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN203-16	\$856,000	\$0	\$0	\$856,000	\$0	\$856,000

Gowen Rd and Pleasant Valley Priority

Project will install traffic control at one or both intersections, and possible realignment of Pleasant Valley to form a single intersection with Farman.

GIS #	IN203-10	Fed Aid #		City Limits	B	Classification		Commission Dist
Prj #	304030	ITD Key #		Prj Length		Reason	SYS	1

Programmed Expenditures

Prof Services	\$115,000	2009
RW Acquisition	\$150,000	2010
Construction	\$575,000	PD
Traffic Material	\$75,000	PD
Const Engineering	\$17,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN203-10	\$932,000	\$0	\$0	\$932,000	\$36,000	\$968,000

Hill Rd and Edgewood Priority

Project programmed with Hill Rd Extension, SH55 / State (See roadway project for construction schedule. Costs are included in roadway project).

GIS #	IN203-04	Fed Aid #		City Limits	E	Classification		Commission Dist
Prj #		ITD Key #		Prj Length		Reason		3, 5

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN203-04	\$0	\$0	\$0	\$0	\$0	\$0

Hill Rd and SH 55 Priority

Project programmed with Hill Rd Extension, SH55 / State (See roadway project for construction schedule. Costs are included in roadway project).

GIS #	IN203-05	Fed Aid #		City Limits	E	Classification		Commission Dist
Prj #		ITD Key #		Prj Length		Reason		3

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	4 Northeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN203-05	\$0	\$0	\$0	\$0	\$0	\$0

Intersection Program: Intersection New / Re-build Projects

Orchard St and Overland Rd Priority

Install left turn lanes on Orchard legs of intersection. Some signal work will be required.

Reconstruct turn lanes on north and south legs.

GIS #	IN032	Fed Aid #		City Limits	B	Classification		Commission Dist	
Prj #	304008	ITD Key #		Prj Length		Reason	CM		1, 2

Programmed Expenditures

Construction	\$370,000	2006
Traffic Material	\$75,000	2006
Const Engineering	\$15,000	2006

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	3 Southeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN032	\$460,000	\$0	\$0	\$460,000	\$317,000	\$777,000

Overland Rd and Meridian Rd (SH69) Priority

Widen and improve the intersection to 7 lanes on all legs. Project is a cost-share with Idaho Transportation Department.

Design will be completed in house.

GIS #	IN202-01	Fed Aid #	ST-8673(604)	City Limits	M	Classification		Commission Dist	
Prj #	302033	ITD Key #	Key 8812	Prj Length		Reason	SYS		4

Programmed Expenditures

Prof Services	\$16,000	2006
RW Acquisition	\$463,000	2006
Construction	\$1,650,000	2007
Traffic Material	\$120,000	2007
Const Engineering	\$33,000	2007

Outside Funding and Reimbursements

RW - Funds	\$250,000	2006	TD-State funds
RW - Reimb	\$250,000	2006	TD-State funds

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	2 Southwest

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN202-01	\$2,282,000	\$250,000	\$250,000	\$2,032,000	\$0	\$2,282,000

Pine Ave and Linder Rd Priority

Rebuild intersection and add left-turn lanes on all four legs. Project is adjacent to Meridian High School and programmed with Linder, Franklin/Ustick project.

GIS #	IN270	Fed Aid #		City Limits	M	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	DEV		4

Programmed Expenditures

Prof Services	\$25,000	2006
RW Acquisition	\$96,000	2008
Construction	\$125,000	2009
Traffic Material	\$75,000	2009
Const Engineering	\$2,000	2009

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	1 Northwest

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN270	\$323,000	\$0	\$0	\$323,000	\$0	\$323,000

SH 44 / State St / Ballantyne Realignment Priority

Realign State Street and Ballantyne to connect to State Highway 44 west of current State Street intersection. Signalize intersection.

GIS #	IN206-01	Fed Aid #		City Limits	E	Classification	PA	Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	SAF		5

Programmed Expenditures

Prof Services	\$40,000	2010
RW Acquisition	\$100,000	PD
Construction	\$300,000	PD
Utilities	\$20,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
IN206-01	\$460,000	\$0	\$0	\$460,000	\$0	\$460,000

Intersection Program: Intersection New / Re-build Projects

Ten Mile Rd and Pine Ave Priority

Reconstruct and widen intersection to 5 lanes on Ten Mile and 3 lanes on Pine. Pine alignment west of Ten Mile Road is a private roadway. Project programmed with Ten Mile, Pine / Cherry Lane project (See roadway project for construction schedule. Costs are included in roadway project).

GIS #	IN203-08	Fed Aid #		City Limits	M	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	CAP, DEV, SAF		4, 5
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>			
IN203-08	\$0	\$0	\$0	\$0	\$0	\$0			

Ustick Rd and Linder Rd Priority

Reconstruct and widen intersection to 5 lanes on all legs. Includes installation of traffic signal. Project programmed in advance of Linder, Franklin to Ustick project.

GIS #	IN202-07	Fed Aid #		City Limits	M	Classification		Commission Dist	
Prj #	305048	ITD Key #		Prj Length		Reason	CAP, SYS		5

Programmed Expenditures

RW Acquisition	\$221,000	2006
Construction	\$1,238,000	2008
Utilities	\$75,000	2008
Traffic Material	\$25,000	2008

Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>			
IN202-07	\$1,559,000	\$0	\$0	\$1,559,000	\$20,000	\$1,579,000			

Ustick Rd and Milwaukee Priority

Project programmed with Ustick, Five Mile / Cole (See roadway project for construction schedule. Costs are included in roadway project).

GIS #	IN203-09	Fed Aid #		City Limits	B	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	CAP		2, 5

Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>			
IN203-09	\$0	\$0	\$0	\$0	\$0	\$0			

Victory Rd and Cloverdale Rd Priority

Reconstruct and widen intersection to 5 lanes on all legs, including curb, gutter, sidewalks and bike lanes. Includes installation of traffic signal.

GIS #	IN271	Fed Aid #		City Limits	A	Classification		Commission Dist	
Prj #	303013	ITD Key #		Prj Length		Reason	SAF, DEV		4

Programmed Expenditures

Construction	\$870,000	2007
Traffic Material	\$75,000	2007
Const Engineering	\$26,000	2007

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	2 Southwest

Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>			
IN271	\$971,000	\$0	\$0	\$971,000	\$209,000	\$1,180,000			

Victory Rd and Eagle Rd Priority

Reconstruct and widen intersection to 5 lanes on all legs, including curb, gutter, sidewalks and bike lanes. Project programmed with Eagle Rd, Victory/Ridenbaugh Canal project.

GIS #	IN277	Fed Aid #		City Limits	A	Classification		Commission Dist	
Prj #	303014	ITD Key #		Prj Length		Reason	SAF, DEV		4

Programmed Expenditures

Construction	\$1,540,000	2007
Utilities	\$16,000	2007
Traffic Material	\$75,000	2007
Const Engineering	\$31,000	2007

Impact Fee Information

Eligible?	Service Area
<input checked="" type="checkbox"/>	2 Southwest

Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>			
IN277	\$1,662,000	\$0	\$0	\$1,662,000	\$666,000	\$2,328,000			

Intersection Program: Intersection Signalization Projects

SH 69 (Meridian Rd) and Columbia	Priority
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Signalize intersection. ITD is lead agency.

GIS #	IN204-01	Fed Aid #		City Limits	A	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	SAF		4

Programmed Expenditures

Construction	\$20,000	2008
Traffic Material	\$100,000	2008

Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
IN204-01	\$120,000	\$0	\$0	\$120,000	\$0	\$120,000

Bridge Program: Major Bridge Projects

Liberty St Bridge #409	Priority
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Rehabilitate deck and bring rails up to current standards (bridge, transition, approach, end treatment). Bridge located on Liberty, 100-foot north of Franklin over the Ridenbaugh Canal.

Project is in PD.

GIS #	MA039	Fed Aid #		City Limits	B	Classification	UC	Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	SAF, OB		2

Programmed Expenditures

Prof Services	\$15,000	2010
Construction	\$65,000	PD
Const Engineering	\$3,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MA039	\$83,000	\$0	\$0	\$83,000	\$0	\$83,000

Old Horseshoe Bend Rd #42a	Priority
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Full bridge replacement. Located 1/4-mile north of Hill Road over the Farmers Union Canal.

Design budgeted for 2005.

GIS #	MA202-05	Fed Aid #		City Limits	A	Classification	UC	Commission Dist	
Prj #	205036	ITD Key #		Prj Length		Reason	SAF, OB		3

Programmed Expenditures

RW Acquisition	\$10,000	2010
Construction	\$178,000	PD
Const Engineering	\$7,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MA202-05	\$195,000	\$0	\$0	\$195,000	\$118,000	\$313,000

ParkCenter Blvd - East River Crossing	Priority 15	*** TIP ***
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Construct river crossing, 4 lanes, connecting the eastern terminus ParkCenter Blvd with Warm Springs Avenue. Project includes bridge structure and roadways connecting termini. Funding in 2008 for potential design updates.

GIS #	MA203-02	Fed Aid #		City Limits	B	Classification	PA	Commission Dist	
Prj #	60079	ITD Key #		Prj Length	0.5	Reason	SYS, TP		1, 3

Programmed Expenditures

Prof Services	\$860,000	2006
Prof Services	\$50,000	2008
RW Acquisition	\$1,100,000	2008
Construction	\$6,000,000	2010
Construction Yr 2	\$2,600,000	PD
Const Engineering	\$172,000	PD

Impact Fee Information

Eligible?		Service Area	
	<input checked="" type="checkbox"/>		3 Southeast

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MA203-02	\$10,782,000	\$0	\$0	\$10,782,000	\$0	\$10,782,000

Bridge Program: Bridge Rehab, Replacement and Rail Projects

Robinson Rd #184 S/O Kuna-Mora Priority

Replace and widen to 3 lanes. 0.7 miles south of Kuna-Mora Road over the North Power Lateral.
Design budgeted for 2005.

GIS #	MI34	Fed Aid #		City Limits	A	Classification	LOCAL	Commission Dist	
Prj #	205037	ITD Key #		Prj Length		Reason	SAF, OB		4

Programmed Expenditures

RW Acquisition	\$3,000	2006
Construction	\$150,000	2007
Const Engineering	\$6,000	2007

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MI34	\$159,000	\$0	\$0	\$159,000	\$60,000	\$219,000

Victory Rd 1/4 mile east of Locust Grove #296 Priority

Replace and widen to 5 lanes. 0.2 miles east of Locust Grove over the Eight Mile Lateral. The existing structure is narrow and several new subdivisions in the area have increased the amount of traffic in the area.

GIS #	MI203-01	Fed Aid #		City Limits	M	Classification	UC	Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	SD, SAF, OB		4

Programmed Expenditures

Prof Services	\$34,000	2008
RW Acquisition	\$50,000	2009
Construction	\$68,000	2010
Const Engineering	\$3,000	2010

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MI203-01	\$155,000	\$0	\$0	\$155,000	\$0	\$155,000

Wylie Lane #93 Priority

Replace and widen to 3 lanes. 0.1 miles south of State St over the Boise Valley Canal. The existing structure is listed as restricted.
Design budgeted for 2005.

GIS #	MI203-34	Fed Aid #		City Limits	B	Classification	LOCAL	Commission Dist	
Prj #	205038	ITD Key #		Prj Length		Reason	SD		3

Programmed Expenditures

RW Acquisition	\$36,000	2007
Construction	\$75,000	2008
Const Engineering	\$3,000	2008

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MI203-34	\$114,000	\$0	\$0	\$114,000	\$50,000	\$164,000

Traffic Program: Traffic Signal Upgrades

2010 Traffic Signals New & Upgraded Priority

GIS # TSU210 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason CM, SAF 6

Programmed Expenditures

Prof Services	\$20,000	2010
RW Acquisition	\$10,000	2010
Construction	\$10,000	2010
Utilities	\$10,000	2010
Traffic Material	\$250,000	2010

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
TSU210	\$300,000	\$0	\$0	\$300,000	\$0	\$300,000

PD Traffic Signals New & Upgrades Priority

GIS # TSUPD Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason CM, SAF 6

Programmed Expenditures

Prof Services	\$40,000	PD
RW Acquisition	\$16,000	PD
Construction	\$24,000	PD
Utilities	\$20,000	PD
Traffic Material	\$450,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
TSUPD	\$550,000	\$0	\$0	\$550,000	\$0	\$550,000

Traffic Program: Traffic Management Projects

I-84 Automated Incident Management System Priority: ***** TIP *****

PROJECT DEPENDENT ON ACCEPTANCE OF 2008 CMAQ APPLICATION. Jointly sponsored project with ITD to install 6 miles of fiber optic cable and 5 CCTV cameras, and 11 vehicle detection station on I-84 between Meridian Rd (SH69) and Garry Blvd.

GIS #	TRM205-02	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason		6	

Programmed Expenditures			Outside Funding and Reimbursements			
Construction	Amount	Year	Const - Funds	Amount	Year	CMAQ
Construction	\$40,000	2008	Const - Funds	\$395,000	2008	CMAQ
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
TRM205-02	\$40,000	\$395,000	\$0	\$40,000	\$0	\$435,000

Meridian Traffic Signal System Upgrade Priority: ***** TIP *****

Project will replace outdated traffic signal controllers and cabinets in downtown Meridian. These new controllers will be tied into ACHD's Traffic Management Center.

GIS #	TRM205-04	Fed Aid #		City Limits	M	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason		4, 5	

Programmed Expenditures			Outside Funding and Reimbursements			
Construction	Amount	Year	Const - Funds	Amount	Year	CMAQ
Construction	\$50,000	2007	Const - Funds	\$200,000	2007	CMAQ
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
TRM205-04	\$50,000	\$200,000	\$0	\$50,000	\$0	\$250,000

Orchard Street Traffic Signal Upgrade Priority: ***** TIP *****

PROJECT DEPENDENT ON ACCEPTANCE OF 2008 CMAQ APPLICATION. Project will replace 11 outdated traffic signal controllers and cabinets on Orchard. These controllers will be tied into ACHD's Traffic Management Center. Traffic cameras and fiber optic cable on included with this project.

GIS #	TRM205-01	Fed Aid #		City Limits	B	Classification	PA	Commission Dist	
Prj #		ITD Key #		Prj Length		Reason		1, 2	

Programmed Expenditures			Outside Funding and Reimbursements			
Construction	Amount	Year	Const - Funds	Amount	Year	CMAQ
Construction	\$20,000	2008	Const - Funds	\$140,000	2008	CMAQ
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
TRM205-01	\$20,000	\$140,000	\$0	\$20,000	\$0	\$160,000

Traffic Management Center Expansion Priority: ***** TIP *****

Study to determine the location of a new 10,000 sq. ft. facility to house staff and equipment. Assumed in ACHD r/w, but determination yet to be made.

GIS #	TR064	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #	504029	ITD Key #	Key 9186	Prj Length		Reason	CM	6	

Programmed Expenditures			Outside Funding and Reimbursements			
Prof Services	Amount	Year	Prof Svc - Funds	Amount	Year	STP-TMA
Prof Services	\$160,000	2007	Prof Svc - Funds	\$150,000	2007	STP-TMA
Construction	\$120,000	PD	Prof Svc - Reim	\$150,000	2007	STP-TMA
Const Engineering	\$50,000	PD	Const - Funds	\$2,130,000	PD	STPU
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
TR064	\$330,000	\$2,280,000	\$150,000	\$180,000	\$0	\$2,460,000

Vista Ave Traffic Signal System Upgrade Priority: ***** TIP *****

Project will replace 11 outdated traffic signal controllers and cabinets along Vista Avenue. These new controllers will be tied into ACHD's Traffic Management Center.

GIS #	TRM205-03	Fed Aid #		City Limits	B	Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason		1	

Programmed Expenditures			Outside Funding and Reimbursements			
Construction	Amount	Year	Const - Funds	Amount	Year	CMAQ
Construction	\$25,000	2006	Const - Funds	\$125,000	2006	CMAQ
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
TRM205-03	\$25,000	\$125,000	\$0	\$25,000	\$0	\$150,000

Roadway Drainage Program: Storm Drain Projects

Ustick Rd Storm Drain (South Slough By-pass)

Priority

PROJECT REMOVED FROM FYWP PENDING FURTHER CONSIDERATION OF ROADWAY DRAINAGE PROJECTS. Project will provide the roadway drainage infrastructure to prepare ACHD for future widening of Ustick and adjacent roadways. This project will also provide a conveyance for stormwater overflows from existing Locust Grove roadway stormwater ponds and the South Slough. Installation of 22 miles of roadway storm drain infrastructure from Locust Grove to Linder. Pond site has been purchased near the northwest corner of Linder & Ustick that will discharge to Five Mile Creek. As of January 2004, final design and construction of project has been placed in PD.

GIS #	DR202a	Fed Aid #		City Limits	M	Classification		Commission Dist	
Prj #	403018	ITD Key #		Prj Length		Reason	TF,OB,PCI,CAP,DD,DEV		4, 5
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>			
DR202a	\$0	\$0	\$0	\$0	\$0	\$0			

Vista Ave Regional Storm Drain System

Priority

This project will preserve a future pond site to resolve existing roadway drainage problems in the neighborhood behind the Vista Village Shopping Center. It will also provide the infrastructure for curb, gutter and sidewalk projects proposed for the area, including support of Overland, Vista/Federal Way road widening project.

Formerly named Columbus Street Drainage. Right-of-way in 2006 is to acquire pond site. The pond site will also accommodate Overland, Vista/Federal Way project.

GIS #	DR210	Fed Aid #		City Limits	B	Classification		Commission Dist	
Prj #	402017	ITD Key #		Prj Length		Reason	NR, SAF		1

Programmed Expenditures

RW Acquisition	\$160,000	2006							
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>			
DR210	\$160,000	\$0	\$0	\$160,000	\$0	\$160,000			

Maintenance Program: Miscellaneous Maintenance Projects

The Maintenance Program includes projects associated with large-scale maintenance improvements to the roadway system, includes overlays, scrub coats, crack seals and cul-de-sac chip seals.

Star Shoulder Widening	Priority:	*** TIP ***
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This project will widen shoulders on Star Road from 2-feet to 8-feet wide and replace guardrail for safety purposes.

Project will require considerable fill as roadway climbs the bench.

GIS #	MMP204-03	Fed Aid #		City Limits	A	Classification	MA	Commission Dist	
Prj #		ITD Key #	Key 9519	Prj Length	0.2	Reason	SAF		5

Programmed Expenditures			Outside Funding and Reimbursements			
Prof Services	\$120,000	2008	Prof Svc - Funds	\$110,000	2008	STP-Rural
RW Acquisition	\$25,000	2009	Prof Svc - Funds	\$110,000	2008	STP-Rural
Construction	\$30,000	2010	RW - Funds	\$20,000	2009	STP-Rural
Const Engineering	\$20,000	2010	RW - Reimb	\$20,000	2009	STP-Rural
			Const - Funds	\$550,000	2010	STP-Rural
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
MMP204-03	\$195,000	\$790,000	\$20,000	\$175,000	\$0	\$965,000

Maintenance Program: Surface Maintenance Projects

2007 Local Overlay Projects Priority

GIS #	OV207	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	PCI	6	

Programmed Expenditures

Construction	\$1,000,000	2007				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
OV207	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000

2007 Maintenance Crack Seal Priority

GIS #	MCS207	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	MR	6	

Programmed Expenditures

Construction	\$125,000	2007				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MCS207	\$125,000	\$0	\$0	\$125,000	\$0	\$125,000

2007 Maintenance Cul-de-Sac Priority

GIS #	MSL207	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	MR	6	

Programmed Expenditures

Construction	\$250,000	2007				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MSL207	\$250,000	\$0	\$0	\$250,000	\$0	\$250,000

2007 Maintenance Scrub Coat Priority

GIS #	MO207	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	MR	6	

Programmed Expenditures

Construction	\$900,000	2007				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
MO207	\$900,000	\$0	\$0	\$900,000	\$0	\$900,000

2008 Federal Aid Overlays Priority *** TIP ***

GIS #	FAO208	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #	Key 9202	Prj Length		Reason	PCI	6	

Programmed Expenditures

Outside Funding and Reimbursements

Prof Services	\$100,000	2007	Prof Svc - Funds	\$92,000	2007	STP-TMA
Construction	\$80,000	2008	Prof Svc - Reim	\$92,000	2007	STP-TMA
			Const - Funds	\$1,120,000	2008	STP-TMA
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
FAO208	\$180,000	\$1,212,000	\$92,000	\$88,000	\$0	\$1,300,000

2008 Local Overlay Projects Priority

GIS #	OV208	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	PCI	6	

Programmed Expenditures

Construction	\$1,000,000	2008				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
OV208	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000

Maintenance Program: Surface Maintenance Projects

2009 Maintenance Cul-de-Sac Priority

GIS # MSL209 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason MR

Programmed Expenditures

Construction	\$200,000	2009				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
MSL209	\$200,000	\$0	\$0	\$200,000	\$0	\$200,000

2009 Maintenance Scrub Coat Priority

GIS # MO209 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason MR

Programmed Expenditures

Construction	\$900,000	2009				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
MO209	\$900,000	\$0	\$0	\$900,000	\$0	\$900,000

2010 Federal Aid Overlays Priority *** TIP ***

GIS # FAO210 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Key TMA1 Prj Length Reason PCI

Programmed Expenditures

Outside Funding and Reimbursements

Prof Services	\$50,000	2009	Prof Srv - Funds	\$46,000	2009	STP-TMA
Construction	\$40,000	2010	Prof Srv - Reim	\$46,000	2009	STP-TMA
			Const - Funds	\$490,000	2010	STP-TMA
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
FAO210	\$90,000	\$536,000	\$46,000	\$44,000	\$0	\$580,000

2010 Local Overlay Projects Priority

GIS # OV210 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason PCI

Programmed Expenditures

Construction	\$1,000,000	2010				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
OV210	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000

2010 Maintenance Crack Seal Priority

GIS # MCS210 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason MR

Programmed Expenditures

Construction	\$125,000	2010				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
MCS210	\$125,000	\$0	\$0	\$125,000	\$0	\$125,000

2010 Maintenance Cul-de-Sac Priority

GIS # MSL210 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason MR

Programmed Expenditures

Construction	\$250,000	2010				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
MSL210	\$250,000	\$0	\$0	\$250,000	\$0	\$250,000

Miscellaneous Projects: Miscellaneous Projects

ACHD Administration Second Story Addition Priority:

ACHD COMMUTERIDE HAS APPLIED FOR FTA 5309 FUNDING FOR THE PORTION OF THIS BUILDING THAT WOULD ACCOMMODATE COMMUTERIDE STAFF. Complete design of the ACHD Improvement Design.

GIS #	MS203-01	Fed Aid #		City Limits	GC	Classification		Commission Dist	
Prj #	505041	ITD Key #		Prj Length		Reason	OT		2

Programmed Expenditures			Outside Funding and Reimbursements			
Construction	\$1,930,000	PD	Const - Funds	\$900,000	PD	FTA 5309
Const Engineering	\$40,000	PD	Const - Reimb	\$900,000	PD	FTA 5309
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
MS203-01	\$1,970,000	\$900,000	\$900,000	\$1,070,000	\$70,000	\$2,040,000

Cooperative Program: Developers Cooperative

2006 Developers Cooperative Projects Priority

Program includes cost-sharing projects with developers that complement another ACHD project or developer project to make a functional and complete system.

GIS # DC206 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason DEV

Programmed Expenditures

Construction	\$60,000	2006				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
DC206	\$60,000	\$0	\$0	\$60,000	\$0	\$60,000

2007 Developers Cooperative Projects Priority

GIS # DC207 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason DEV

Programmed Expenditures

Construction	\$60,000	2007				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
DC207	\$60,000	\$0	\$0	\$60,000	\$0	\$60,000

2008 Developers Cooperative Projects Priority

GIS # DC208 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason DEV

Programmed Expenditures

Construction	\$60,000	2008				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
DC208	\$60,000	\$0	\$0	\$60,000	\$0	\$60,000

2009 Developers Cooperative Projects Priority

GIS # DC209 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason DEV

Programmed Expenditures

Construction	\$60,000	2009				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
DC209	\$60,000	\$0	\$0	\$60,000	\$0	\$60,000

2010 Developers Cooperative Projects Priority

GIS # DC210 Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason DEV

Programmed Expenditures

Construction	\$60,000	2010				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
DC210	\$60,000	\$0	\$0	\$60,000	\$0	\$60,000

PD Developers Cooperative Projects Priority

GIS # DCPD Fed Aid # City Limits Classification Commission Dist 6
 Prj # ITD Key # Prj Length Reason DEV

Programmed Expenditures

Construction	\$120,000	PD				
Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
DCPD	\$120,000	\$0	\$0	\$120,000	\$0	\$120,000

Cooperative Program: State Highway Cooperative

PD State Highway Cooperative Projects						Priority
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GIS #	SHPD	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason	OAP		6

Programmed Expenditures

Construction	\$100,000	PD
Utilities	\$20,000	PD
Traffic Material	\$180,000	PD

	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
Totals						
SHPD	\$300,000	\$0	\$0	\$300,000	\$0	\$300,000

Community Program: Minor Field Improvement Projects

2008 Sidewalk Repair Priority

GIS # SR208 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason OT 6

Programmed Expenditures

Construction	\$160,000	2008				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
SR208	\$160,000	\$0	\$0	\$160,000	\$0	\$160,000

2009 Misc Concrete Repairs Priority

GIS # CC209 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason OT 6

Programmed Expenditures

Construction	\$110,000	2009				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
CC209	\$110,000	\$0	\$0	\$110,000	\$0	\$110,000

2009 Sidewalk Repair Priority

GIS # SR209 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason OT 6

Programmed Expenditures

Construction	\$160,000	2009				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
SR209	\$160,000	\$0	\$0	\$160,000	\$0	\$160,000

2010 Misc Concrete Repairs Priority

GIS # CC210 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason OT 6

Programmed Expenditures

Construction	\$100,000	2010				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
CC210	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000

2010 Sidewalk Repair Priority

GIS # SR210 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason OT 6

Programmed Expenditures

Construction	\$150,000	2010				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
SR210	\$150,000	\$0	\$0	\$150,000	\$0	\$150,000

PD Misc Concrete Repairs Priority

GIS # CCPD Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason OT 6

Programmed Expenditures

Construction	\$200,000	PD				
Totals	<i>Programmed</i>	<i>Funding</i>	<i>Reimbursement</i>	<i>ACHD Portion</i>	<i>Prev Exp + 05 Bdgt</i>	<i>Project Total</i>
CCPD	\$200,000	\$0	\$0	\$200,000	\$0	\$200,000

Community Program: Curb, Gutter and Sidewalk Projects - Individual Projects

01st Street W. Washington / Cherry Lane Priority

Install curb, gutter and sidewalk on west side of the roadway.

GIS #	CGSP206-14	Fed Aid #		City Limits	M	Classification	L	Commission Dist	
Prj #		ITD Key #		Prj Length	1,650.0	Reason	NR		4

Programmed Expenditures

Prof Services	\$150,000	2006
Construction	\$420,000	2007
RW Appraisals	\$19,000	2007

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
CGSP206-14	\$589,000	\$0	\$0	\$589,000	\$0	\$589,000

08th Street, 1400 W 8th / Cherry Lane Priority

Install sidewalks along 8th Street to connect sidewalk system to Meridian Middle School. ACHD is working with the City of Meridian on STP-Enhancement application for 2008 construction.

GIS #	CGSP206-13	Fed Aid #		City Limits	M	Classification	UC	Commission Dist	
Prj #		ITD Key #		Prj Length	900.0	Reason	NR		4

Programmed Expenditures

Prof Services	\$150,000	2007
Construction	\$30,000	2008
RW Appraisals	\$7,000	2007

Outside Funding and Reimbursements

Prof Svc - Funds	\$135,000	2007	P-Enhanceme
Prof Svc - Reim	\$135,000	2007	P-Enhanceme
Const - Funds	\$220,000	2008	P-Enhanceme

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
CGSP206-13	\$187,000	\$355,000	\$135,000	\$52,000	\$0	\$407,000

42nd St. Chinden Blvd (US 20/26) / Adams St - RSP Priority

Install curb, gutter and sidewalk. Rebuild the street as necessary.

GIS #	NE204.03	Fed Aid #		City Limits	GC	Classification	L	Commission Dist	
Prj #	605017.004	ITD Key #		Prj Length	1,300.0	Reason	TF		2

Programmed Expenditures

RW Acquisition	\$17,000	2006
Construction	\$450,000	2006

Outside Funding and Reimbursements

Const - Funds	\$200,000	2006	arden City UR
Const - Reimb	\$200,000	2006	arden City UR

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
NE204.03	\$467,000	\$200,000	\$200,000	\$267,000	\$165,000	\$632,000

51st Street - Alworth / Boise River Priority

Install curb, gutter and sidewalk on both sides of the roadway.

GIS #	CGSP206-10	Fed Aid #		City Limits	GC	Classification	L	Commission Dist	
Prj #	605017.011	ITD Key #		Prj Length	1,000.0	Reason	TF		2

Programmed Expenditures

Construction	\$126,000	2006
RW Appraisals	\$15,000	2006

Outside Funding and Reimbursements

Const - Funds	\$88,000	2006	arden City UR
Const - Reimb	\$88,000	2006	arden City UR

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
CGSP206-10	\$141,000	\$88,000	\$88,000	\$53,000	\$50,000	\$191,000

Community Program: Curb, Gutter and Sidewalk Projects - Individual Projects

Roosevelt St / 84 / NY Canal / RSP Priority

Install curb, gutter and possibly sidewalk (dependent on design and construction) on west side. This is a collector roadway.

GIS #	CGS204-05	Fed Aid #		City Limits	B	Classification	UC	Commission Dist	
Prj #	605017.006	ITD Key #		Prj Length	1,900.0	Reason	NR		1

Programmed Expenditures

Construction	\$100,000	2006
RW Appraisals	\$1,000	2006

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
CGS204-05	\$101,000	\$0	\$0	\$101,000	\$30,000	\$131,000

Roosevelt St / Bethel / W Emerald Priority

Widen shoulder and install extruded curb on east side of Roosevelt. Project is partnership with Boise Parks & Recreation.

GIS #	CGSP206-09	Fed Aid #		City Limits	B	Classification	UC	Commission Dist	
Prj #		ITD Key #		Prj Length	1,900.0	Reason	NR		1, 2

Programmed Expenditures

Prof Services	\$20,000	2006
Construction	\$100,000	2007
RW Appraisals	\$14,000	2007

Outside Funding and Reimbursements

Prof Svc - Funds	\$15,000	FTR	Boise Parks & R
Prof Svc - Reim	\$15,000	FTR	Parks & Recre

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
CGSP206-09	\$134,000	\$15,000	\$15,000	\$119,000	\$0	\$134,000

Warm Springs / Granite Way / Penitentiary Enhancement Project Priority

Construction of arches designating entry into Historic Warm Springs Avenue and East End, placement of interpretive plaques at those arches, bicycle and pedestrian improvements at the intersection of Granite Way / Old Penitentiary and Warm Springs Avenue. Project also includes the landscaping of an oval within proposed roundabout at the intersection. Community Program portion is for roadway improvements not eligible under the STP-E program.

GIS #	ENH204-01	Fed Aid #		City Limits	B	Classification	UC	Commission Dist	
Prj #	705022	ITD Key #		Prj Length	100.0	Reason	NR		3

Programmed Expenditures

Construction	\$100,000	2007
RW Appraisals	\$3,000	2006

Outside Funding and Reimbursements

Prof Svc - Funds	\$80,000	2006	P-Enhanceme
Prof Svc - Reim	\$80,000	2006	P-Enhanceme
Const - Funds	\$273,000	2007	P-Enhanceme

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
ENH204-01	\$103,000	\$353,000	\$80,000	\$23,000	\$105,000	\$481,000

Community Program: Curb, Gutter and Sidewalk Projects

2008 Road Trust Fund Projects Priority

GIS #	RTF208	Fed Aid #	City Limits	Classification	Commission Dist
Prj #		ITD Key #	Prj Length	Reason OT	6

Programmed Expenditures

Prof Services	\$10,000	2008
RW Acquisition	\$10,000	2008
Construction	\$35,000	2008

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RTF208	\$55,000	\$0	\$0	\$55,000	\$0	\$55,000

2009 Residential Streets Priority

GIS #	NE209	Fed Aid #	City Limits	Classification	Commission Dist
Prj #		ITD Key #	Prj Length	Reason NR.PCI	6

Programmed Expenditures

Prof Services	\$75,000	2009
RW Acquisition	\$75,000	2009
Construction	\$675,000	2009

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
NE209	\$825,000	\$0	\$0	\$825,000	\$0	\$825,000

2009 Road Trust Fund Projects Priority

GIS #	RTF209	Fed Aid #	City Limits	Classification	Commission Dist
Prj #		ITD Key #	Prj Length	Reason OT	6

Programmed Expenditures

Prof Services	\$10,000	2009
RW Acquisition	\$10,000	2009
Construction	\$35,000	2009

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RTF209	\$55,000	\$0	\$0	\$55,000	\$0	\$55,000

2010 Residential Streets Priority

GIS #	NE210	Fed Aid #	City Limits	Classification	Commission Dist
Prj #		ITD Key #	Prj Length	Reason NR.PCI	6

Programmed Expenditures

Prof Services	\$50,000	2010
RW Acquisition	\$75,000	2010
Construction	\$600,000	2010

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
NE210	\$725,000	\$0	\$0	\$725,000	\$0	\$725,000

2010 Road Trust Fund Projects Priority

GIS #	RTF210	Fed Aid #	City Limits	Classification	Commission Dist
Prj #		ITD Key #	Prj Length	Reason OT	6

Programmed Expenditures

Prof Services	\$10,000	2010
RW Acquisition	\$10,000	2010
Construction	\$35,000	2010

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
RTF210	\$55,000	\$0	\$0	\$55,000	\$0	\$55,000

Community Program: Safe Route / School Projects

2006 Bikeway Projects

Priority

This program is for bikeway projects within ACHD right-of-way that complete existing gaps in the bikeway system. These may include striping roads, adding shoulder width, paving select sections and re-routing bikeways.

GIS # BK206 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason AM, OAP, CM, NR 6

Programmed Expenditures

Prof Services	\$5,000	2006
Construction	\$25,000	2006
Traffic Material	\$5,000	2006

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
BK206	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000

2006 School & Pedestrian / Safety Program

Priority

This program is typically for sidewalks on school routes, school flashing beacons pedestrian signals, and lighting for bus stops.

GIS # SS206 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason SAF 6

Programmed Expenditures

Prof Services	\$25,000	2006
RW Acquisition	\$50,000	2006
Construction	\$170,000	2006
Traffic Material	\$45,000	2006

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
SS206	\$290,000	\$0	\$0	\$290,000	\$0	\$290,000

2007 Bikeway Projects

Priority

GIS # BK207 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason AM, OAP, CM, NR 6

Programmed Expenditures

Prof Services	\$5,000	2007
Construction	\$25,000	2007
Traffic Material	\$5,000	2007

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
BK207	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000

2007 School & Pedestrian / Safety Program

Priority

GIS # SS207 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason SAF 6

Programmed Expenditures

Prof Services	\$25,000	2007
RW Acquisition	\$50,000	2007
Construction	\$190,000	2007
Traffic Material	\$45,000	2007

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
SS207	\$310,000	\$0	\$0	\$310,000	\$0	\$310,000

2008 Bikeway Projects

Priority

GIS # BK208 Fed Aid # City Limits Classification Commission Dist
 Prj # ITD Key # Prj Length Reason AM, OAP, CM, NR 6

Programmed Expenditures

Prof Services	\$5,000	2008
Construction	\$20,000	2008
Traffic Material	\$5,000	2008

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
BK208	\$30,000	\$0	\$0	\$30,000	\$0	\$30,000

Community Program: Safe Route / School Projects

PD Bikeway Projects						Priority
GIS #	BKPD	Fed Aid #	City Limits	Classification	Commission Dist	
Prj #		ITD Key #	Prj Length	Reason	AM, OAP, CM, NR	
						6

Programmed Expenditures

Prof Services	\$10,000	PD
Construction	\$30,000	PD
Traffic Material	\$10,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
BKPD	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000

PD School & Pedestrian / Safety Program						Priority
GIS #	SSPD	Fed Aid #	City Limits	Classification	Commission Dist	
Prj #		ITD Key #	Prj Length	Reason	SAF	
						6

Programmed Expenditures

Prof Services	\$40,000	PD
RW Acquisition	\$90,000	PD
Construction	\$220,000	PD
Traffic Material	\$70,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
SSPD	\$420,000	\$0	\$0	\$420,000	\$0	\$420,000

Community Program: Community Program Setaside

PD Community Program Setaside					Priority	
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GIS #	CPSPD	Fed Aid #		City Limits		Classification		Commission Dist	
Prj #		ITD Key #		Prj Length		Reason		6	

Programmed Expenditures

Prof Services	\$100,000	PD
RW Acquisition	\$100,000	PD
Construction	\$800,000	PD

Totals	Programmed	Funding	Reimbursement	ACHD Portion	Prev Exp + 05 Bdgt	Project Total
CPSPD	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000

Section 3

Appendix

Coordination with Idaho Transportation Department (ITD)

ACHD and ITD work closely to coordinate project construction features and scheduling. Each year, ITD adopts a Statewide Transportation Improvement Program (STIP) that includes projects planned in ITD's District 3 (Southwest Idaho). All ACHD Federal Aid projects are included in the STIP and are also referenced in the FYWP. There are a number of projects planned by ITD that will also impact ACHD's local highway system that are not included in the FYWP. Below is a listing of those projects and the current construction year as identified in the STIP:

- **Overpass Rehabilitation:** ITD routinely programs rehabilitation projects on overpasses of Interstates 84 and 184. These are not roadway widening projects. In most cases, these overpasses are ACHD roadways. These projects are:
 - **Curtis Road Overpass (I-184) 2005**
 - **Orchard Street Overpass (I-84) 2007**
 - **Vista Avenue Overpass (I-84) 2007**
 - **Five Mile Overpass (I-84) 2009**
- **Intersection Projects:** These are either rebuild or expansion projects to ACHD/ITD intersections with improvements funded by ITD:
 - **State Hwy 16 & Floating Feather 2009**
 - Add northbound right turn lane
 - **State Hwy 44 & Glenwood/Gary PD**
 - Resurface intersection with concrete
 - **Eagle Rd (SH55) & McMillan 2009**
 - Add turn lanes; project part of State Hwy 55 operational improvements.

Major Capital Studies

Below is a listing of major capital studies ACHD is planning to conduct within the timeframe of the 2006-2010 Five-Year Work Program. These studies are typically financed through departmental budgets or Federal Aid funding. Studies can be added to or deleted from this list throughout the year based on need, budget, priority and outside funding sources.

- **Downtown Boise Mobility Study:** ACHD is working with ValleyRide, CCDCC, the City of Boise and Boise State University on this study to examine the movement of vehicles, pedestrians and goods in and around the Downtown Boise area. This study will be completed spring 2005.
- **Downtown Meridian Transportation Management Plan:** The purpose of the study is to adopt a transportation management plan that lends itself to making downtown the heart of the community and the center of the valley. As Meridian continues to grow, the elements of the downtown street system, (including capacity, walk-ability, and livability) now need to be re-examined to ensure the continued vibrancy of the downtown area. Study to be completed February 2005.

Projected Major Development-led Projects

Below is a listing of major new roadway projects or roadway extension projects that ACHD anticipates could be constructed by new commercial or residential development. ACHD frequently enters into agreements with local developers to construct new roadways or widen existing roadway to benefit the highway system. These projects can be constructed by developers at significant cost savings when compared to the cost for ACHD to construct them. The timeline of the project is dependent upon development of property in the area.

- Allumbaugh, Franklin to Cassia
- Corporate Drive, west of Meridian Road
- Eisenman Road extension to Isaac's Canyon interchange
- Floating Feather, east and west of SH16
- Hill Road, west of Edgewood to State
- Lake Hazel extension, portions from Maple Grove to Isaac's Canyon interchange
- Pine, Locust Grove to Eagle
- Plaza Drive, 2nd St. to Iron Eagle
- Ustick Rd, Leslie Way to Duane Dr.

COMMISSION DISTRICT INFORMATION	
A five-member Commission governs the ACHD. The term of office for each Commissioner is based on a rotation schedule designated by law. The Board of Commissioners meets in formal weekly sessions. For the location of each of the commissioner's sub-district please see the map on the following page.	
District Number	Commissioner
Sub-District 1	Commissioner Susan S. Eastlake, 2 nd Vice President
Sub-District 2	Commissioner David E. Wynkoop, 1 st Vice President
Sub-District 3	Commissioner John S. Franden, President
Sub-District 4	Commissioner Sherry R. Huber
Sub-District 5	Commissioner Dave Bivens

Exhibit "D"
Gift Deed
(See attached)

Exhibit A to Gift Deed

Legal Description

EXHIBIT A

ACHD Project: Park Center Bridge
Project No.: # 60079

Legal Description for new ROW

A parcel of land situated in the Southwest 1/4 of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, records of Ada County, Idaho, being more particularly described as follows:

Commencing at the Southwest corner of said Section 19, a brass disk set in a sidewalk, said point lying S 0°22'24" W, 2650.56' from the West 1/4 corner of said Section 19 a brass cap set in concrete, thence N49°52'15" E, 618.60' more or less to a point on the northeasterly meander line of the Boise River as shown on Record of Survey No. 1053, filed as instrument number 8714943, Records of Ada County, said point being the REAL POINT OF BEGINNING;

Thence N 41°34'52" W, 14.17' along said meander line to a point;

Thence N 57°13'44" E, 1116.51' to a point of curvature;

Thence along a curve to the right having a radius of 1054.00', a delta angle of 11°44'36", an arc length of 216.03', a chord bearing N 63°06'02" E, and a chord distance of 215.65' to a point lying on the southerly boundary of that property own by Ada County (formerly the Oregon Short Line Railroad property), shown as parcel number S0919438400, records of Ada County, said point also being the intersection with a non-tangent curve being concave southerly;

Thence along the southerly boundary of said Ada County property, along a curve to the right having a radius of 1657.09', a delta angle of 3°07'12", an arc length of 90.24', a chord bearing N 89°23'57" E, and a chord distance of 90.23' to a point of intersection with a non-tangent curve being concave southeasterly;

Thence leaving said southerly boundary along said non-tangent curve to the left having a radius of 1026.00, a delta angle of 16°28'13", an arc length of 294.94', a chord bearing S 65°27'51" W, and a chord distance of 293.92' to a point of tangency;

Thence S 57°13'44" W, 1112.17' more or less to a point on the northeasterly meander line of the Boise River;

Thence N 41°34'52" W, 14.17' along said meander line to the Real Point of Beginning.

Said described parcel contains 38,344 Square feet or 0.88 Acres more or less.

Said parcel is subject to easements of record or in use.

Basis of Bearing is S 0°22'24" W along the west boundary of the Southwest 1/4 of Section 19, Township 3 North, Range 3 East, Boise Meridian as measured by GPS means and based upon NAD 83 datum.

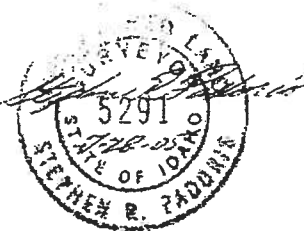


Exhibit "E"
Warranty Deed
(See attached)



WARRANTY DEED

FOR VALUE RECEIVED, Barber Mill Company, the Grantor, does hereby grant, bargain, sell and convey unto the ADA COUNTY HIGHWAY DISTRICT, a body politic and corporate of the State of Idaho, the Grantee, whose address is 318 East 37th Street, Garden City, Idaho 83714-6499, in the following described real property, to-wit:

The property described in Exhibit A attached hereto and, by this reference, incorporated herein as if set forth in full.

TO HAVE AND TO HOLD unto the Grantee and its successors and assigns the said premises, together with all and singular tenements, hereditaments, appurtenances and improvements thereon or thereunto belonging. Grantor does hereby covenant to and with the Grantee that Grantor is the sole owner in fee simple of the above described premises, and that the above described premises are free and clear from all encumbrances, except as set forth below, and that they will warrant and defend the same from all lawful claims whatsoever.


This conveyance is subject to taxes, reservations, covenants, conditions, restrictions, rights of way, and easements of record.

Dated: July 29, 2005

GRANTOR

BARBER MILL COMPANY, an Idaho corporation

By

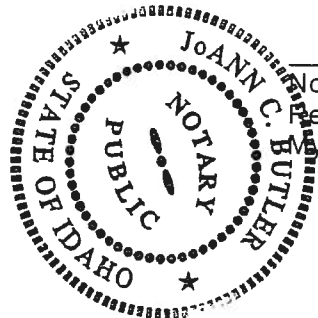


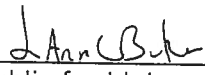
Larry Williams
President

STATE OF IDAHO)
) ss.
County of Ada)

On this 29th day of July, 2005, before me, the undersigned, a Notary Public in and for said State, personally appeared Larry Williams, known or identified to me to be the President of Barber Mill Company, the corporation that executed the instrument, or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.





Notary Public for Idaho
Residing at Boise Idaho
My commission expires: 9/20/08

Exhibit A to Warranty Deed
Legal Description

EXHIBIT A

ACHD Project: Park Center Bridge
Project No.: # 60079

Legal Description for Northerly ROW & Easements

A parcel of land situated in the Southwest 1/4 of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, records of Ada County, Idaho, being more particularly described as follows:

Commencing at the Southwest corner of said Section 19, a brass disk set in a sidewalk, said point lying S 0°22'24" W, 2650.56' from the West 1/4 corner of said Section 19 a brass cap set in concrete, thence N49°52'15" E, 618.60' more or less to a point on the northeasterly meander line of the Boise River as shown on Record of Survey No. 1053, filed as instrument number 8714943, Records of Ada County, thence N 41°34'52" W, 14.17' along said meander line to a point, said point being the REAL POINT OF BEGINNING;

Thence continuing N 41°34'52" W, 121.85' along said meander line to a point;

Thence N 12°46'57" W, 43.07' along said meander line to a point;

Thence leaving said meander line N 62°54'04" E, 353.04' to a point;

Thence S 80°11'31" E, 59.12' to a point;

Thence N 58°41'14" E, 785.88' more or less to a point lying on the southerly boundary of that property own by Ada County (formerly the Oregon Short Line Railroad property), shown as parcel number S0919438400, records of Ada County;

Thence along the southerly boundary of Ada County property N 86°49'54" E, 141.69' to a point of curvature for a non-tangent curve;

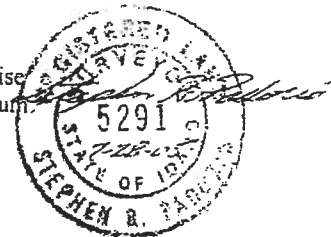
Thence continuing along the southerly boundary of said Ada County property, along a curve to the right having a radius of 1657.09', a delta angle of 1°15'00", an arc length of 36.15', a chord bearing N 87°12'51" E and a chord distance of 36.15' to a point of intersection with a non-tangent curve being concave southeasterly;

Thence leaving said southerly boundary along a curve to the left having a radius of 1054.00, a delta angle of 11°44'36", an arc length of 216.03', a chord bearing S 63°06'02" W and a chord distance of 215.65' to a point of tangency;

Thence S 57°13'44" W, 1116.51' to the Real Point of Beginning.

Said described parcel contains 120,648 Square feet or 2.77 Acres more or less.
Said parcel is subject to easements of record or in use.

Basis of Bearing is S 0°22'24" W along the west boundary of the Southwest 1/4 of Section 19, Township 3 North, Range 3 East, Boise Meridian as measured by GPS means and based upon NAD 83 datum.



ACHD Project: Park Center Bridge
Project No.: # 60079

Legal Description for Southerly ROW & Easements

A parcel of land situated in the Southwest 1/4 of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, records of Ada County, Idaho, being more particularly described as follows:

Commencing at the Southwest corner of said Section 19, a brass disk set in a sidewalk, said point lying S 0°22'24" W, 2650.56' from the West 1/4 corner of said Section 19 a brass cap set in concrete, thence N49°52'15" E, 618.60' more or less to a point on the northeasterly meander line of the Boise River as shown on Record of Survey No. 1053, filed as instrument number 8714943, Records of Ada County, thence S 41°34'52" E, 14.17' along said meander line to a point, said point being the REAL POINT OF BEGINNING;

Thence N 57°13'44" E, 1112.17' to a point of curvature;

Thence along a curve to the right having a radius of 1026.00', a delta angle of 16°28'13", an arc length of 294.94', a chord bearing N 65°27'51" E, and a chord distance of 293.92' more or less to a point lying on the southerly boundary of that property owned by Ada County (formerly the Oregon Short Line Railroad property), shown as parcel number S0919438400, records of Ada County, said point also being a point of intersection with a non-tangent curve being concave southerly;

Thence along the southerly boundary of said Ada County property, along a curve to the right having a radius of 1657.09', a delta angle of 9°04'43", an arc length of 262.57', a chord bearing S 84°30'05" E, and a chord distance of 262.29' to a point of intersection with a non-tangent curve being concave southeasterly;

Thence leaving said southerly boundary along said non-tangent curve to the left having a radius of 960.00', a delta angle of 31°09'58", an arc length of 522.19', a chord bearing S 72°48'43" W, and a chord distance of 515.78' to a point of tangency;

Thence S 57°13'44" W, 700.18' to a point;

Thence S 47°51'27" W, 307.07' to a point;

Thence S 86°24'54" W, 114.17' more or less to a point on the northeasterly meander line of the Boise River;

Thence N 41°34'52" W, 61.04' along said meander line to the Real Point of Beginning.

Said described parcel contains 109,342 Square feet or 2.51 Acres more or less.
Said parcel is subject to easements of record or in use.

Basis of Bearing is S 0°22'24" W along the west boundary of the Southwest 1/4 of Section 19, Township 3 North, Range 3 East, Boise Meridian as measured by GPS means and based upon NAD 83 datum.

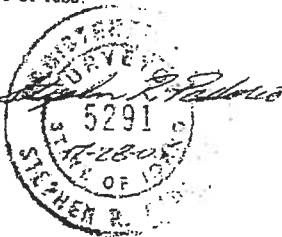


Exhibit "F"

Consent of HDR Engineering, Inc.

(See attached)

CONSENT

HDR ENGINEERING, INC., a Nebraska corporation ("HDR"), hereby acknowledges and consents as follows:

1. HDR previously prepared design plans and other documentation for HARRIS FAMILY RANCH, LLP, an Idaho limited liability partnership, and BARBER MILL COMPANY, an Idaho corporation (collectively "Harris Ranch") in connection with the design and construction of the East ParkCenter Bridge. The design plans and other documentation are referred to herein as the "Plans."
2. Subject to HDR's consent as provided herein, Harris Ranch intends to provide the Plans to the ADA COUNTY HIGHWAY DISTRICT ("ACHD").
3. HDR hereby consents and provides permission to Harris Ranch to provide the Plans to ACHD and concurrently authorizes ACHD to use the Plans for any lawful purposes whatsoever.
4. Any reuse of the Plans by ACHD will be at ACHD's sole risk and without liability or legal exposure to HDR and its subconsultants, and ACHD agrees to waive any claims, damages, losses and expenses it has or may have in the future against HDR and its subconsultants arising out of such reuse and will hold HDR and its subconsultants harmless from any third party claims, damages, losses and expenses, including attorney's fees, arising or resulting therefrom.

In witness whereof, this Consent has been executed as of this 28th day of July, 2005.

HDR Engineering, Inc.

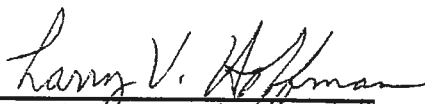

By: Larry V. Hoffman
Its: Vice President

Exhibit "G"

Construction Easement

(See attached)

[Confirm that the following Construction Easement is ACHD's current form.]

CONSTRUCTION EASEMENT

THIS CONSTRUCTION EASEMENT, is made this _____ day of _____, 2005, by _____, the "GRANTOR," in favor of ADA COUNTY HIGHWAY DISTRICT, a body politic and corporate of the State of Idaho, the "GRANTEE".

WITNESSETH:

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and for the term and uses and on the terms and conditions hereinafter set forth, GRANTOR does hereby grant to the GRANTEE an easement (the "Easement") under, over, through and across that certain real property owned by GRANTOR situated in the COUNTY OF ADA, STATE OF IDAHO more particularly described or depicted on **Schedule 1** attached hereto and by this reference made a part hereof (the "Servient Estate").

This grant is made on the following terms:

1. Authorized Uses By GRANTEE. The GRANTEE'S use of the Easement granted herein shall be in connection with the construction and improvement of a highway on adjoining and abutting property owned by GRANTEE (the "Dominant Estate"), for access and egress for equipment and vehicles, for construction, excavation, storage of earth and other materials thereon, for surveying, and for all other reasonable uses that are necessary, advisable or convenient to GRANTEE in connection with such highway construction and improvement, and for ingress and egress to and from the Dominant Estate.
2. Use by Others Under GRANTEE. The GRANTEE'S right to so use the Servient Estate during the term of the Easement shall extend to use by GRANTEE'S Commissioners, employees, contractors and agents.
3. Term. This Easement shall be for a term commencing on the date of the GRANTOR'S execution of this indenture and terminate on the completion of the highway construction and improvement project on the Dominant Estate. On the expiration of the term of this Easement, the rights and privileges granted to GRANTEE hereunder shall cease and terminate and this Easement shall be null and void and of no further force and effect.
4. Indemnification. GRANTEE hereby indemnifies and holds GRANTOR harmless from and against any and all loss, injury, death and damage, and attorney's fees and costs that might be incurred by GRANTOR in defending any claim that may result from the use of the Servient Estate by GRANTEE, its Commissioners, employees, contractors and agents, hereunder.

5. Binding Effect. This Easement, and the covenants and agreements herein contained, shall, during the entire term hereof, be binding upon and inure to the benefit of (i) GRANTEE AND GRANTOR, respectively, and their successors and assigns, and (ii) their respective interests in the Dominant and Servient Estates.

6. Appurtenant. The Easement herein granted is appurtenant to the Dominant Estate.

TO HAVE AND TO HOLD this Easement unto the GRANTEE for the term hereinabove set forth.

GRANTOR covenants to the GRANTEE that (a) the GRANTEE shall enjoy the quiet and peaceful possession of the Servient Estate throughout the term hereof; and, (b) GRANTOR warrants to the GRANTEE that GRANTOR is lawfully seized and possessed of the Servient Estate and has the right and authority to grant this Easement to GRANTEE.

IN WITNESS WHEREOF, this Construction Easement has been duly executed by GRANTOR, the day, month and year herein first above written.

GRANTOR:

By: _____

Its: _____

Schedule 1 to Construction Easement
Servient Estate

Exhibit "H"
Slope Easement
(See attached)

[Need to get ACHD form for slope easement]

PERMANENT SLOPE/CUT EASEMENT AGREEMENT

THIS PERMANENT SLOPE/CUT EASEMENT AGREEMENT (the "Agreement"), made and entered into this ____ day of _____, 20__, by and between _____, hereinafter referred to as "GRANTOR", and ADA COUNTY HIGHWAY DISTRICT, a body politic and corporate of the State of Idaho, hereinafter referred to as "ACHD";

WITNESSETH:

FOR GOOD AND SUFFICIENT CONSIDERATION, IT IS AGREED:

SECTION 1. Recitals.

1.1 GRANTOR owns the real property located in Ada County, State of Idaho as more particularly described on Exhibit "A" attached hereto and by this reference made a part hereof (hereinafter the "Servient Estate").

1.2 ACHD owns and has exclusive jurisdiction over the public rights-of-way and Highways (as used in the Agreement, the term "Highway" is as defined in Idaho Code § 40-109(5)) located in Ada County, Idaho and including the Highway which abuts and adjoins the "Servient Estate" (the "Dominant Estate").

1.3 ACHD is improving, reconstructing and/or constructing the Highway on the Dominant Estate and desires to obtain a slope/cut easement on, under, over and across the Servient Estate in order to provide structural integrity to such Highway and/or stability to the adjacent embankment, and, on the terms and conditions hereinafter set forth, GRANTOR is willing to grant such easement to ACHD.

SECTION 2. Grant and Authorized Use; Use not Exclusive.

2.1 On the terms and conditions hereinafter set forth, GRANTOR hereby grants to ACHD a perpetual easement on, under, over and across the Servient Estate for the following uses and purposes and no others:

(a) the construction and for the placement of base material, dirt and related clean fill creating a permanent fill slope supporting the adjacent Highway on the Dominant Estate and/or the construction of a permanent cut slope allowing for the stability of the embankments which adjoin the Highway on the Dominant Estate (hereinafter collectively "Slope"); and for maintenance and repair of such Slope.

ALT: and access on the Servient Estate for planting of grass and other landscaping on the surface of the Servient Estate and for related improvements, as described on Exhibit "B".

2.2 This Agreement does not extend to ACHD the right to use the surface of the Servient Estate to the exclusion of GRANTOR, and ACHD's rights under this Agreement are subject to the rights of the GRANTOR and GRANTOR's guests, invitees, agents and contractors to use and enjoy the surface of the Servient Estate and landscape and irrigate the same, provided the structural integrity of the Slope is not compromised by such activities.

SECTION 3. Consideration.

As consideration for the grant of this easement ACHD agrees to pay GRANTOR _____ Dollars (\$ _____), receipt of which is hereby acknowledged.

ALT: In addition ACHD agrees to plant and install the landscaping on the Servient Estate described on Exhibit "B", at no cost to GRANTOR.

SECTION 4. Construction and Installation.

The construction of the Slope on, under, over and across the Servient Estate, and any repair and maintenance thereof, shall be accomplished according to good engineering practices. All costs and expenses related to the design, construction, maintenance and repair of the Slope shall be the sole responsibility and obligation of, and shall be paid by, ACHD. Provided, the costs of irrigating, weeding, fertilizing, replacing diseased and dead shrubs and plants and otherwise maintaining any landscaping placed or installed on the surface of the Servient Estate after completion of the construction of the Slope by ACHD shall be at the sole cost and expense of GRANTOR.

SECTION 5. Maintenance

ACHD shall maintain the physical integrity of the Slope in good condition and repair and as required to satisfy all requirements of applicable laws, the policies of ACHD and sound engineering practices. Unless necessitated by acts of GRANTOR, GRANTOR's guests, invitees, contractors or agents: (i) the repair and maintenance of the structural integrity of the Slope, and (ii) the restoration of any landscaping planted or installed after completion of the construction of the Slope necessitated by repairs and maintenance to the structural integrity of the Slope by ACHD, shall be at the sole cost and expense ACHD.

SECTION 6. Compliance with the Law.

In its use of the Servient Estate, ACHD hereby covenants and agrees to comply in all respects with any and all federal, state and local statutes, law, ordinances, codes, policies, rules and regulations.

SECTION 7. Indemnification.

ACHD hereby indemnifies and saves and holds GRANTOR harmless from and against any and all claims for loss, injury, death or damage, and reasonable attorney's fees and costs that may be incurred by GRANTOR in defending such claims, caused by or arising out of its construction of the Slope on the Servient Estate, and any repair or maintenance thereof by or under the authority of ACHD.

SECTION 8. Covenants Run with the Land.

This Agreement shall be a burden upon the Servient Estate and shall be appurtenant to and for the benefit of the Dominant Estate, and shall run with the land.

SECTION 9. Exhibits.

All exhibits attached hereto and the recitals contained herein are incorporated herein as if set forth in full herein.

SECTION 10. Successors and Assigns.

This Agreement, the slope easement herein granted, and the covenants and agreements herein contained shall inure to the benefit of and be binding upon the parties hereto and their successors and assigns to the Servient and Dominant Estate.

SECTION 11. Recordation.

This Agreement shall be recorded in the Official Real Property Records of Ada County, Idaho.

FIRST AMENDMENT TO DEVELOPMENT AGREEMENT

PARKCENTER BOULEVARD EXTENSION TO WARM SPRINGS AVENUE,
INCLUDING THE EAST PARKCENTER BRIDGE

THIS FIRST AMENDMENT TO DEVELOPMENT AGREEMENT (the "**Amendment**") is made and entered into this 28th day of November, 2007 by and between HARRIS FAMILY LIMITED PARTNERSHIP, an Idaho limited partnership ("**Harris Family Limited Partnership**"), BARBER MILL COMPANY ("**Barber Mill Company**"), an Idaho corporation (Harris Family Limited Partnership and Barber Mill Company are sometimes herein collectively referred to as "**Harris Ranch**"), and ADA COUNTY HIGHWAY DISTRICT (herein "**ACHD**").

RECITALS

A. The parties entered into a Development Agreement dated July 29, 2005 (the "**Development Agreement**").

B. Section 5.3 of the Development Agreement states that ACHD may have to provide wetlands mitigation as required by the U.S. Army Corps of Engineers or other governmental entities in connection with the Project, as such term is defined in the Development Agreement.

C. Section 5.3 of the Development Agreement also states that Harris Ranch will cooperate in assisting ACHD in any wetland mitigation requirements identified during the permitting process, including but not limited to donating a portion of wetlands owned by Harris Ranch in order to accomplish the wetland mitigation required by governmental agencies.

D. Section 5.3 of the Development Agreement also states that any such provision of wetlands shall be eligible for Impact Fee Reimbursement collected in Harris Ranch, Idaho.

E. The parties desire to amend their obligations under Section 5.3 of the Development Agreement as set forth in this Amendment. The Development Agreement remains in full force and effect except as specifically amended by this Amendment.

F. The parties intend by this Amendment to specify the means by which Harris Ranch will satisfy its obligations regarding the wetland mitigation requirements set forth in the Development Agreement. Harris Family Limited Partnership agrees pursuant to this Amendment to donate approximately 10 acres of wetlands and does hereby waive any potential Impact Fee

Reimbursement set forth in the Development Agreement of \$7.00 per square foot relating to wetland mitigation reimbursement for the donation.

AGREEMENT:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, and in consideration of the recitals, which are incorporated in this Amendment, and in consideration of the premises and the agreements hereinafter contained, ACHD, Harris Family Limited Partnership and Barber Mill Company agree as follows:

SECTION 1. Definitions. All capitalized terms in this Amendment that are not defined herein shall have the same meaning ascribed to them in the Development Agreement.

SECTION 2. Recitals. The recitals above are incorporated into the body of this Amendment.

SECTION 3. Amendment of Section 5.3. Section 5.3 of the Development Agreement is hereby amended and restated in its entirety as follows:

"5.3 ACHD is required by the U.S. Army Corps of Engineers to provide a certain number of acres of improved wetlands to satisfy the wetland mitigation due to the construction of the Project. Harris Family Limited Partnership has agreed to the following:

i. Harris Family Limited Partnership shall provide a conservation easement on acreage north of the Boise River near the Project, which acreage (the "**Property**") is identified and more particularly described in the conservation easement, which is substantially in the form attached hereto, marked as **Schedule 1** (the "**Conservation Easement**") and incorporated herein by reference. Harris Family Limited Partnership agrees to make any additional changes or modifications to the Conservation Easement as may be reasonably required by the U.S. Army Corps of Engineers and/or ACHD.

ii. Harris Family Limited Partnership agrees to construct improvements on the Property to meet requirements of the U.S. Army Corps of Engineers to satisfy in all respects the U.S. Army Corps of Engineers' requirements for ACHD's wetland mitigation for the Project. To provide such construction, Harris Family Limited Partnership shall engage a professional firm pursuant to a written agreement (the "**Services Agreement**") approved in writing by ACHD that complies with all requirements of the U.S. Army Corps of Engineers. In connection with the Services Agreement, Harris Family Limited Partnership agrees as follows:

(1) After ACHD approves the Services Agreement, Harris Family Limited Partnership shall not amend, terminate, or assign the agreement without the prior written consent of ACHD;

(2) Harris Family Limited Partnership shall not consent to the professional firm using subcontractors or engaging consultants not employed by the professional firm without ACHD's prior written consent;

(3) The Services Agreement shall provide that Harris Family Limited Partnership may require the professional firm to deliver a public presentation regarding the project. Harris Family Limited Partnership shall request the professional firm to deliver such a presentation if requested to do so by ACHD.

(4) Harris Family Limited Partnership shall not approve any design plans, mitigation plans, or project schedule changes pursuant to the Services Agreement without the prior written consent of ACHD.

(5) Harris Family Limited Partnership shall not waive any rights under the Services Agreement without the prior written consent of ACHD.

(6) If ACHD determines that the professional firm has defaulted under the Services Agreement, Harris Family Limited Partnership shall assign the Professional Services Agreement to ACHD if ACHD requests such assignment and Harris Family Limited Partnership shall take all steps necessary under the Services Agreement to effect such assignment.

iii. In exchange for providing the Conservation Easement and the construction and maintenance of the wetlands as provided in the Conservation Easement, the Services Agreement, the 404 permit, or any other applicable regulations, ACHD agrees to pay to Harris Family Limited Partnership the sum of One Million Three Hundred Three Thousand Five Hundred Thirty Three and No/100ths Dollars (\$1,303,533.00). Payment by ACHD to Harris Family Limited Partnership of such sum shall be made at such times as Harris Family Limited Partnership is required to make payments under the Services Agreement. Neither Harris Family Limited Partnership nor Harris Ranch shall be eligible for any Impact Fee Reimbursement for the acreage provided by Harris Family Limited Partnership for wetlands mitigation. All funds paid by ACHD shall be paid to Harris Family Limited Partnership and not to Barber Mill Company, and Barber Mill Company hereby releases any claim, right, title or interest in and to such payments by ACHD to Harris Family Limited Partnership.

iv. This Amendment shall fully satisfy the requirements of ACHD, Harris Family Limited Partnership, Barber Mill Company, and Harris

Ranch, for the requirements set forth in paragraphs 5.3 and 6.1(d) of the Development Agreement."

SECTION 4. Restatement of Development Agreement. The Development Agreement, except as modified by this Amendment, shall remain in full force and effect.

SECTION 5. Miscellaneous.

5.1 Incorporation of Schedules.

It is agreed that all schedules to this Amendment are incorporated herein by reference and made a part of the terms, provisions and covenants of this Amendment.

5.2 Binding Effect.

This Amendment shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns.

5.3 Counterparts.

This Amendment may be executed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

5.4 Confidentiality.

The parties agree that the terms of this Amendment shall be held in confidence and shall not be revealed to any third person or entity except (i) as agreed by both parties, or (ii) as required by law or a court of competent jurisdiction.

[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have executed this Amendment the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General
Partner

By: Felicia Harris Burkhalter
Felicia Harris Burkhalter
Manager

By: Mildred H Davis
Mildred H. Davis
Manager

By: Brian R Harris
Brian Randolph Harris
Manager

By: Alta M. Harris
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho
corporation

By: _____
Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: John A. Ford
Title: President

Attest:

William J. Schweitzer
Director

IN WITNESS WHEREOF, the parties hereto have executed this Amendment the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General Partner

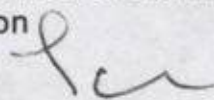
By: _____
Felicia Harris Burkhalter
Manager

By: _____
Mildred H. Davis
Manager

By: _____
Brian Randolph Harris
Manager

By: _____
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho corporation

By:  _____
Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: _____
Title: President

Attest:

Director

I. Exhibit I – Certificate of HFLP and BVD

**CERTIFICATE OF HARRIS FAMILY LIMITED PARTNERSHIP
AND BARBER VALLEY DEVELOPMENT, INC.**

The undersigned, Harris Family Limited Partnership (the “Partnership”) and Barber Valley Development, Inc. (“Barber Valley Development”), for purposes of the payment application requested identified as Project ID No. GO20-7 (the “Project”), hereby certify as follows:

1. The Partnership was a party to that certain Development Agreement – Parkcenter Boulevard Extension to Warm Springs Avenue, Including the East Parkcenter Bridge, entered into July 29, 2005, as subsequently amended (the “Development Agreement”). Pursuant to the Development Agreement, the Partnership made certain financial contributions and commitments, as well as contributions of real property to allow for wetlands mitigation in association with the development of the East Parkcenter Bridge.

2. The Project was a result of efforts undertaken pursuant to the Development Agreement, which allowed the East Parkcenter Bridge to be constructed and in turn permitted development of property within Harris Ranch Community Infrastructure District No. 1.

3. Neither the Partnership nor Barber Valley Development have received a federal or state charitable income tax deduction associated with the Project or the real property included within the Project.

4. Neither the Partnership nor Barber Valley Development have undertaken vertical development within Harris Ranch subject to impact fees. Accordingly, neither the Partnership nor Barber Valley Development received impact fee credits from the Ada County Highway District (“ACHD”) for the value of the real property associated with the Project.

5. Neither the Partnership nor Barber Valley Development received reimbursement at a rate of \$7.00 per square foot from ACHD for the real property that is associated with the Project. The Bridge project at the time was over budget and reimbursement would have put it in further jeopardy.

6. Neither the Partnership nor Barber Valley Development retained the approximately \$1,300,000.00 payment from ACHD identified in Section 5.3 of the Development Agreement, as amended by the First Amendment to Development Agreement dated November 28, 2007, which states: “Payment by ACHD to Harris Family Limited Partnership of such sum shall be made at such times as Harris Family Limited Partnership is required to make payments under the Services Agreement,” referring to the agreement required for wetlands development. This agreement was ultimately entered into with The Wetlands Group, Inc. Pursuant to this agreement, the Partnership paid to The Wetlands Group, Inc. \$1,319,334.87, an amount in excess of what was identified in the Development Agreement and actually reimbursed by ACHD to the Partnership.

7. An initial contribution by the Partnership to ACHD of \$3,500,000.00 was provided in order help allow the East Parkcenter Bridge project to get underway. This amount was subsequently reimbursed by ACHD. No additional cash payments related to the Project were received by the Partnership or Barber Valley Development from ACHD.

(The remainder of this page is intentionally left blank.)

DATED as of the 23 day of September 2021.

HARRIS FAMILY LIMITED PARTNERSHIP

By: Harris Management, LLC

Its: General Partner

By: Felicia Burkhalter
Felicia Burkhalter, Member/Manager

By: Mildred H. Davis
Mildred H. Davis, Member/Manager

By: Brian R. Harris
Brian R. Harris, Member Manager

BARBER VALLEY DEVELOPMENT, INC.

By: Douglas E. Fowler
Douglas E. Fowler, President

J. Exhibit J - Developer Letter Regarding Effective Date of Conservation Easement

T. Hethe Clark
(208) 388-3327
hclark@clarkwardle.com

Via electronic mail

August 13, 2024

Harris Ranch Community Infrastructure District No. 1
Attn: David Hasegawa, District Manager
150 N. Capitol Blvd.
Boise, Idaho 83701

Re: Effective Date of Deed of Conservation Easement (Instrument No. 108117302) and Associated Review of Value

Dear David:

Thank you for your request for comment on a question related to the valuation date for what has been commonly referred to as the “2007 Conservation Easement,” which was granted by the Harris Family Limited Partnership (“HFLP”) via Instrument No. 108117302, recorded October 23, 2008 (the “Easement Deed”). In particular, the question has been raised as to what date should be used for a valuation of the property underlying the Easement Deed. For reasons set forth below, we believe the date used by the appraiser (November 12, 2007) was accurate and legally justified.

Background

The Easement Deed represents an agreement by HFLP to grant an easement to the Idaho Foundation for Parks and Lands, Inc. (the “Foundation”) (as “Holder”) for purposes of wetlands preservation and mitigation.¹ ACHD is also listed as a party to the Easement Deed with a third-party right of enforcement.

There are several dates that are noted on the Easement Deed. The date noted in the first paragraph is November 28, 2007, which corresponds with the date when the last party signed the Easement Deed (ACHD). This is shown in the notary acknowledgments attached to the Easement Deed. The “Grantor” (HFLP), however, had already signed by that date, with signatures dated November 9, 2007. The “Holder” (The Foundation) – the entity that was actually receiving the easement – signed on November 12, 2007.

¹ By a subsequent Assignment and Assumption Agreement (Inst. 2019-097428), the rights of Holder were assigned to the City of Boise City by and through its Department of Parks and Recreation.

Meanwhile, the Easement Deed indicates, in Section XIII, that it becomes “effective upon recording,” with such recording to be undertaken by the Holder “in a timely fashion.” For reasons unknown the Easement Deed was not recorded until October 23, 2008.

Analysis

The question, then, is which date should be used to identify a value of the HFLP property subject to the Easement Deed. The Appraisal of The Wetlands Conservation Easement Eckert Road at Harris Ranch, Boise, Idaho prepared by Mountain States Appraisal and Consulting, Inc. (the “Appraisal Report”) selected November 12, 2007. We believe this date is legally justified for the following reasons:

Idaho law states that a deed is effective once delivered “with intent that it shall operate.” *Barmore v. Perrone*, 145 Idaho 340, 344-345 (2008) (quoting *Bowers v. Cottrell*, 15 Idaho 221, 228 (1908)). “When a grantee possesses a deed, he enjoys a presumption of valid delivery.” *Garrett v. Garrett*, 154 Idaho 788, 791 (2013) (citing *Hartley v. Stibor*, 96 Idaho 157 (1974)). “[T]he real test of the delivery of a deed is this: Did the grantor by his acts or words, or both, intend to divest himself of title? If so, the deed is delivered.” *Id.* (quoting *Estate of Skvorak*, 140 Idaho 16, 21 (2004)).

In this case, the face of the deed shows that HFLP signed the Easement Deed on November 9, 2007. The Holder (the party accepting the easement conveyance) signed on November 12, 2007. While a signature by the Holder was not technically necessary to establish delivery, the Holder’s signature in this case establishes not only that the delivery occurred but also the date on which it occurred. Thus, we believe that, based on delivery, the appropriate date for valuation is November 12, 2007.

The question is what impact, if any, is created by the subsequent recording of the Easement Deed. Idaho is a race-notice state, meaning that – in a vacuum – recording is not required to effect delivery of a deed; instead, recording of the original instrument protects against subsequent conveyances made in good faith that are later recorded. *See, e.g., Insight LLC v. Gunter*, 154 Idaho 779, 787 (2012).

Here, we have specific language in Section XIII of the Easement Deed indicating that Holder was to record “in a timely fashion”; however, it failed to do so, creating a gap between the date of delivery and the date on which Section XIII of the Easement Deed indicates it would be “effective.” This leaves those reviewing the Easement Deed with the question of which date should control for purposes of the valuation – delivery or recording?

Given these conflicts, we believe the appropriate test is set forth in the *Estate of Skvorak* case. In other words, when did the Grantor (HFLP) intend to divest itself of title? Clearly, the latest date on which that occurred would have been the date on which delivery is evidenced – November 12, 2007. As of that date, the conveyance was irrevocable and the effectiveness of the Holder’s rights was subject only to recording – an action wholly within Holder’s control. Put differently, if HFLP determined after November 12, 2007 that it no longer wished to be subject to the Easement Deed, Holder would have immediately recorded and proceeded to enforce its rights.

Given that November 12, 2007 reflects the date on which the delivery of the Easement Deed to the Foundation occurred (after which, HFLP's rights in the property were subject to the Foundation's rights in the Easement Deed), we believe November 12, 2007 is the appropriate date of valuation.

Please reach out to the undersigned with any additional questions.

Very truly yours,

A handwritten signature in black ink, appearing to read "T. Hethe Clark", followed by a horizontal line extending to the right.

T. Hethe Clark

HC/bdb

K. Exhibit K – Final Appraisal Review

APPRAISAL REVIEW REPORT

**Reviewing an appraisal of
“Wetlands Conservation Easement Eckert Road at Harris Ranch”
together with
Addendum letters dated January 9, 2024 and April 15, 2024**

Date of Review Report: June 20, 2024

**Prepared by:
Gregory L. Graybadger, MAI, RPRA, AI-GRS
Idaho Certified General Appraiser**

APPRAISAL REVIEW REPORT

Introduction

This document constitutes an APPRAISAL REVIEW REPORT by Greg Graybadger, MAI, RPRA, AI-GRS, complying with the requirements of the Uniform Appraisal Standards of Professional Appraisal Practice (USPAP). On December 1, 2023, I previously developed and reported an appraisal review for Harris Ranch Community Infrastructure District No. 1 of Ada County, Idaho, reviewing an appraisal report by Joseph Corlett, MAI valuing an interest in wetland property at Harris Ranch, with an effective date of November 12, 2007. Subsequent to that review, Mr. Corlett issued two letters to clarify and amend his appraisal report, dated January 9, 2024 and April 15, 2024. This appraisal review report addresses Mr. Corlett's appraisal report AS AMENDED by those letters.

The appraisal report under review reports the easement value of a Deed of Conservation Easement described as having been granted on November 12, 2007. The appraisal report under review was developed and reported by Joe Corlett, MAI, SRA of Mountain States Appraisal and Consulting, Inc., Boise, Idaho, with an effective date of November 12, 2007, and a report date of August 13, 2008, and the report's Certification was signed on August 14, 2008. This appraisal report now includes two amendment letters issued by the appraiser on January 9, 2024 and April 15, 2024. The appraisal product reviewed herein is the "as amended" appraisal report. The appraisal is based on analysis of the value of an 86.245-acre "larger parcel" as unencumbered in the "Before" condition, and with 10 acres of that property encumbered by the Conservation Easement in the "After" condition. The difference in these two values is represented as the value of the Conservation Easement.

This appraisal review report was developed and reported by Gregory L. Graybadger, MAI, RPRA, AI-GRS with an effective date and report date of June 20, 2024, pursuant to an engagement by Harris Ranch Community Infrastructure District No. 1. This appraisal review report sets forth an analysis of the appraisal report including amendments, and a determination as to whether the appraisal follows the appropriate principles, standards, and methodology.

This technical appraisal review report is presented in four sections:

- 1. APPRAISAL REPORT SUMMARY DESCRIPTION**
- 2. APPRAISAL REVIEW PURPOSE, SCOPE, AND INTENDED USE**
- 3. REVIEWER'S ANALYSES, COMMENTS, AND CONCLUSIONS**
- 4. REVIEWER'S CERTIFICATION AND QUALIFICATIONS.**

1. APPRAISAL REPORT SUMMARY DESCRIPTION

The appraisal report under review was shown in two PDF source documents provided through the Client's attorney to the reviewer. Each of these contain parts of the appraisal report under review. The first is a 51-page PDF electronic document showing scanned images of the appraisal report in black and white, ending with Addenda Pg. 2. The developer's request for reimbursement also contains a copy of the appraisal report within a larger document. The appraisal report is shown as pages 83 through 182 of that reimbursement document. The appraisal report shown there includes further Addenda pages 3 through 50 (but omits appraisal report pages 23-29). This appraisal review encompasses the entirety of the appraisal report, including all Addenda, and including two letter amendments dated January 9, 2024 and April 15, 2024. The January 9, 2024 letter consists of 4 pages including a signed Certification. The April 15, 2024 letter consists of 5 pages including 2 pages of flood maps. The total document size as reviewed is 108 pages, including cover, transmittal, all addenda, and both letter amendments.

This appraisal review report incorporates the original appraisal report by reference, as the source documents are also in the possession of the client and the client's attorney. This Section 1 of the review report presents a summary description of the appraisal report without reiterating every element in detail. The appraisal report under review contains a transmittal letter, describing it as:

“The Appraisal of the Conservation Easement
Of the Wetlands Site on Eckert Road
At Harris Ranch, Boise, Idaho
MS-7822B-08”

Cover/title page of the appraisal under review shows an aerial photo of the subject, identifies the fact that this is an appraisal, and identifies the subject, date, client, appraiser, and a file number.

Letter of transmittal is dated August 13, 2008. It explains that “The Conservation Easement had been placed on the subject for the purpose of creating new wetlands to mitigate lost wetlands caused by the Ada County Highway District construction of the East Parkcenter River Crossing located westerly of the subject.” The letter asserts that it is a summary format appraisal report in conformity with the Uniform Standards of Professional Appraisal Practice. It states that this is a retrospective analysis with the appraiser's last inspection on August 10, 2008, but that the easement was granted on November 12, 2007. It states, “This valuation is based on before and after valuation analyses of the larger parcel, which is considered to be 86.245 acres.” It recites two extraordinary assumptions: assuming that the property was in similar condition to that observed during inspection, and assuming that there will be no transfers of development rights to adjoining lands. It also recites a hypothetical condition that the conservation easement is assumed not to exist for the purpose of estimating the “before” value. The letter of transmittal

presents the estimated market value of the conservation easement at \$1,979,000 and it is signed by the appraiser.

Assumptions and Limiting Conditions:

This section of the appraisal report under review contains a sub-heading for “Extraordinary Assumptions” repeating the assumptions shown in the Letter of Transmittal: assuming that the property was in similar condition to that observed during inspection, and assuming that there will be no transfers of development rights to adjoining lands.

This section also contains a sub-heading for a “Hypothetical Condition” repeating the condition shown in the Letter of Transmittal: that the conservation easement is assumed not to exist for the purpose of estimating the “before” value.

This section also contains a sub-heading for “Standard Assumptions and Limiting Conditions,” which specifies 19 general assumptions and limiting conditions which are ordinary and typical of real estate appraisals generally.

Appraisal Summary in the appraisal report specifies the following elements:

“Property Location: The subject property is located on the westerly side of Eckert Road, immediately north of the Boise River in Boise, Idaho.

Owner: The property is held in ownership by the Harris Family Limited Partnership.

Site: The site is estimated to include 86.245 acres as a larger parcel, with a 10 acre area of that site devoted to a Conservation Easement.

Improvements: The subject is unimproved.

Zoning: The subject is zoned in accordance with the development plan set forth under the Harris Ranch project as illustrated in the attached exhibits. It is assumed that the subject parcel as a larger parcel would be considered as a mixed use type of property including residential and commercial development.

Highest and Best Use: The highest and best use of the subject in the before condition would be for development as a mixed use project as outlined in the attached exhibits. In the after condition, 10 acres of the subject site will be encumbered by a Conservation Easement which will relegate that portion of the property to have no development into perpetuity. It is being utilized as a wetlands mitigation site and will therefore be preserved by the grantee.

Value Indications:

Before Value:	\$17,249,000
After Value:	\$15,270,000
Estimated Easement Value (Loss):	\$ 1,979,000

Property Rights Appraised: Fee Simple title and encumbered Fee Simple Title

Date of Value Estimate: November 12, 2007”

Appraisal Introduction in the appraisal report describes the following elements:

Identification of the Property: This briefly described the property location, the larger parcel size of 86.245 acres, and area to be encumbered at 10 acres.

Property Rights Appraised: This identified the rights as Fee Simple, but encumbered by the Conservation Easement on 10 acres in the After condition.

Date of Value Estimate: This described the effective date as November 12, 2007 and identified that, as such, it is a retrospective appraisal.

Purpose of the Appraisal: This as identified as a before and after appraisal, with the difference representing the easement value. This also stated that the client will use the report for income tax purposes for reporting a charitable non-cash donation, and identified the grantee as a qualified recipient for the donation.

Function and Intended Use: The function was described as be estimation of the market value of the easement, and the intended users were identified as the client, tax professionals, and any other entity authorized by the client.

Appraisal Development and Reporting Process (Scope of Work): The report describes that the appraiser was retained to value the easement. The appraiser inspected the site numerous times with the last inspection on August 13, 2008. The appraisal report presents the analyses of sales of other riparian sites with mixed-use development potential. Sales data was verified. The scope included before and after valuation of the larger parcel defined, with no effect on other property in the Harris Ranch project. The report states that the Income Approach and Cost Approach are not applicable. The report affirms compliance with USPAP reporting standards Rule 2-2(b), and it briefly explains the before and after methodology. It specifically states, “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, or as a potential for density bonuses on the remaining unencumbered land area.” This section of the report reiterates the Extraordinary Assumption regarding development rights.

Compliance Provision: This affirms that the appraiser is certified in Idaho and has the necessary education and experience.

Market Value Defined: The report provides the definitions of market value from Treasury Regulations, citing §1.170A-1(c)(2). It also describes a discussion from *The Appraisal of Real Estate*, 11th ed. and it quotes a summarized definition from that source.

Exposure Time Defined: The definition is provided from *The Dictionary of Real Estate Appraisal*, Third Edition, describing the estimated time needed for typical marketing immediately prior to the effective date of appraisal.

Marketing Time Defined: The definition is provided from *The Dictionary of Real Estate Appraisal*, Third Edition, describing the estimated time needed for typical marketing

immediately subsequent to the effective date of appraisal. Comments were also included regarding marketing time in relation to market value and disposition value.

Exposure Time Comments: The report briefly describes the Harris Ranch development and its access, and the appraiser's opinion that the relevant exposure time predating the date of appraisal would be one to two years.

Regional and City Description - Boise

The appraisal report contains a detailed analysis and explanation of the subject's market influences. It cites a list of internet resources, and provides a map and a table with driving and flying times to major cities in the region. The Boise and Ada County areas are described and demographic data are provided for the years 2000, 2007 and 2012.

Neighborhood Description

This section of the appraisal report under review describes the Harris Ranch vicinity and includes 8 pages of tabular demographic data within a 1-mile radius, a 3-mile radius, and a 5-mile radius from the subject. This section shows the Ada County Assessor's tax parcel data for the 86.245 acre subject larger parcel, and various maps. Flood hazard data and mapping are also presented.

Property Data

This section of the appraisal report describes the subject larger parcel property as unimproved pasture land with 86.245 acres unencumbered in the "before" condition. In the "after" condition, with the Conservation Easement in place, it is described as 76.245 acres of unencumbered site area and 10 acres of encumbered site area.

Zoning: The appraisal report states, "The subject site is zoned according to the development plans submitted by the Harris Ranch developers." And describes it as permitting a wide variety of uses. The flood hazard zone is also described under this heading, specified as lying in both AE and Zone X, with brief descriptions and comment. There is also a description of the Ada County Assessor's categorization as agricultural property and citations of the assessed value and annual tax amount.

Property History: The report states, "The subject property has been under the control of the Harris Family Limited Partnership or related entities for a period of greater than three years. There are no know sales that have occurred on the subject property." Placement of the Conservation Easement is cited as part of the property history.

Two internet pages are shown from http://www.harrisranch.org/wildlife_mitigation.htm dated 8/7/2008, showing questions and answers apparently intended for public information about wetlands, wildlife, and environmental concerns. A map is shown on page 31 of the appraisal report, which appears to identify various areas within the Harris Ranch development, but the labels are indecipherable in the documents presented to the reviewer.

Highest and Best Use

Defined The definition is provided from *The Dictionary of Real Estate Appraisal*, Third Edition, as, “the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value.” Further commentary and quotes are provided from the same source.

Analysis The appraisal report describes the allowable uses under the development plan. A conclusion is presented that the highest and best use in the Before condition is for a mixed use development, and in the After condition is for a mixed use development except for 10 acres as undevelopable wetlands.

Valuation

Appraisal Process Valuation Methods: The Cost Approach, Income Approach and Sales Comparison Approach are explained.

Appraisal Methods Used The report explains that the appraisal is based on analysis of the value of the subject as unencumbered in the “Before” condition, and with 10 acres of that property encumbered by the Conservation Easement in the “After” condition. The Cost Approach and Income Approach are described as “not applicable.”

The subject property “larger parcel” is identified as the area contained within the Ada County Assessor’s tax parcel, consisting of 86.245 acres. Other parcels in the same ownership were excluded because they “would not benefit nor suffer as a result of the placement of this easement.”

Estimated Market Value of the Property – Before Condition

“In this analysis, sales of undeveloped riparian sites are analyzed to estimate a market value for the subject in the before condition.” Five comparable sales are analyzed and adjustments are applied to reflect the effects of differences in locational attributes, changing market conditions over time, and relative size and development density. The market conditions adjustment is applied only until December 2006, after which “the market is perceived as being flat, having no appreciation apparent.”

Summary and Conclusion A narrative summary states that the range of value indications after adjustments is \$186,748 per acre to \$229,392 per acre. A value of \$200,000 per acre is concluded. That rate is multiplied by the subject larger parcel size of 86.245 acres. The appraisal report states, “Thus, the subject’s value in the before condition is estimated at \$17,249,000.”

A table or “grid” is presented showing the characteristics, adjustments and value indications of each of the five comparable sales for the before analysis on page 37 of the appraisal report.

Estimated Market Value of the Property – After Condition

“In the after condition, the subject will include 76.245 acres of mixed use development area plus 10 acres of encumbered property that will be perpetually preserved as a wetlands and therefore totally undevelopable. In this analysis, the sales used include the previous five sale used in the before condition for the analysis of the 76.245 acre parcel. However, three additional sales are presented for the valuation of the wetlands area which is considered to be a low economic value since it cannot be developed.” Three comparable sales are presented and analyzed to develop a value indication for the 10 acre area to be encumbered by the Conservation Easement. Adjustments are applied to reflect the effects of differences in changing market conditions over time, differences in property size, and differences in characteristics such as remoteness of access.

Summary and Conclusion A narrative summary states that the range of value indications after adjustments is \$2,190 per acre to \$2,253 per acre for the 10 acres to be encumbered by the Conservation Easement. A conclusion of \$2,250 per acre is applied for that area. The appraisal report states,

“Therefore, the subject’s value is estimated as follows:

76.245 acres at \$200,000 per acre=	\$15,249,000
Add 10 acres at \$2,250 per acre=	<u>\$ 22,500</u>
Total After Value=	\$15,271,500
Rounded To:	\$15,270,000 “

A table or “grid” is presented on page 40 of the appraisal report, showing the characteristics, adjustments and value indications of each of the five comparable sales for the unencumbered 76.245-acre area in the After analysis. Another table or “grid” is presented on page 41 of the appraisal report, showing the characteristics, adjustments and value indications of each of the three comparable sales for the encumbered 10-acre area in the After analysis.

Reconciliation and Final Market Value Estimate

The report states, “The difference in the before and after values results in an indication of the easement value...” The report also states the following:

“Thus, the subject’s value is estimated as follows:

Before Value	\$17,249,000
Less After Value	\$15,270,000
Easement Value	\$ 1,979,000

Therefore, subject to the Assumptions and Limiting Conditions set forth, and based on the information and analyses presented in this report, the estimated market value of the easement as of November 12, 2007, was:

ONE MILLION NINE HUNDRED SEVENTY NINE THOUSAND DOLLARS
(\$1,979,000) ”

Certifications

The appraisal report contains a Certification, with various statements and signed by the appraiser and dated August 14, 2008, and an additional Certification in the Addendum letter dated January 9, 2024.

ADDENDA

Photographs of the Subject

Nine photographs show the subject property and views from the subject, with captions describing the area shown.

Deed of Conservation Easement

The Addenda of the appraisal report under review contains a copy of the Deed of Conservation Easement as it existed prior to it having been recorded to the public records of Ada County.

Department of the Army 404 Permit

The Addenda of the appraisal report under review contains an unsigned copy of Permit Number NWW-2006-615-B01 issued under Section 404 of the Clean Water Act, describing a project which is a component of the Conservation Easement appraised in this appraisal report. The first page of this document is stamped “Exhibit A” because this document is so referenced in the text of the Deed of Conservation Easement.

The Addenda of the appraisal report under review contains a copy of plans and drawings for Ada County Highway District Proposed East Parkcenter River Crossing, in association with the Permit described above.

A letter from Idaho Department of Environmental Quality to Ada County Highway Department is also shown in the Addenda, with comments and conditions associated with the Permit described above.

The Addenda of the appraisal report under review contains a copy of an unsigned form entitled “Notification of Administrative Appeal Options and Process and Request for Appeal” in association with the Permit described above.

The Addenda of the appraisal report under review contains a copy of a metes-and-bounds legal description for the 10-acre area to be encumbered by the Conservation Easement, stamped by Professional Land Surveyor Peter W. Lounsbury, together with a survey drawing of this property. The first page is stamped “Exhibit B” because this document is so referenced in the Deed of Conservation Easement.

The Addenda of the appraisal report under review contains a signature page for the Deed of Conservation Easement, containing the signature of the President of Idaho Foundation for Parks and Lands, Inc. and the signature of the President of Ada County Highway District, together with notary statements. An aerial photo map is also shown for the 10-acre area to be encumbered and the surrounding vicinity of the subject property.

Sales and Location Map

The Addenda of the appraisal report under review contains a map identifying the locations of the subject and the comparable sales analyzed in the Sales Comparison Approach.

Qualifications of Appraiser

The Addenda of the appraisal report under review contains a summary of the appraiser’s biographical data, education, business activities and positions, affiliations and memberships, accreditation, list of major clients served, appraisal emphasis, areas of previous experience, areas of current practice, and a copy of the appraiser’s Idaho Certified General Appraiser license. This 4-page section appears twice, as Addenda Page 43 through Page 46 and again as Addenda Page 47 through Page 50. This was the end of the original report, which was subsequently amended by two letters described below, and these letters are also part of the total appraisal under review.

Letter Addendum dated January 9, 2024

The appraiser provided a “Letter Addendum to the Appraisal of the Wetlands Conservation Easement Located on Eckert Road at Harris Ranch in Boise, Idaho”. This letter provided additional explanations regarding the appraisal report described above. It noted that the original appraisal report was directed to the Harris Family Limited Partnership, with an intended use to value the property to be conveyed to the Ada County Highway District and no other use. It noted the intention to comply with USPAP and “with the United States Internal Revenue Guidelines with regard to qualified appraisals completed by qualified appraisers should the client wish to do a charitable non-cash donation.” It also noted the retrospective effective date of the appraisal.

This letter noted that the appraisal assumed that no development rights would be transferred from the conservation area, although such rights could have been transferred otherwise. It states that development rights could have been transferred from areas including wetlands and floodways.

The appraiser noted that “it appears that the larger parcel was not in an actual floodway or riverbed.” The letter describes the hypothetical conditions that the conservation easement was assumed to not exist in the “before” analysis and assumed that it did exist in the “after,” to estimate the diminution of value.

The letter describes the purpose for the conservation easement “...conveyance was to provide the Ada County Highway District with a means to create more wetlands to mitigate the wetlands loss during construction of the East Parkcenter bridge.” It points out that comparable sales were riparian sites with similar influences, including possible flood plain and floodway influences.

Letter Addendum dated April 15, 2024

The appraiser provided a “Second Letter Addendum to the Appraisal of the Wetlands Conservation Easement Located on Eckert Road at Harris Ranch in Boise, Idaho”. This letter states, “As requested by legal counsel, I am submitting explanatory comments with regard to the appraisal that I completed on the Wetlands Conservation Easement parcel as of November 12, 2007. My appraisal report was prepared as of August 13, 2008. As such, that represented a retrospective appraisal report.”

This letter acknowledges the incorrect flood plain map in that original appraisal report. It explains that the area within the floodway retained value as a source of transferable density allowance, and it contains a detailed rationale and explanation of this issue.

The letter reiterates the intended use and intended users of the appraisal report, as the valuation of a charitable non-cash donation. It notes that the issue of whether or not the donation actually occurred is not relevant to the analysis presented.

The letter explains that only a sales comparison approach to value was utilized as sufficient relevant sales data was available. It explains that an income approach or development approach would only have been used if there was no such data available. It also notes that a development approach can be quite speculative.

The letter reiterates that, “The effective date of valuation was as of November 12, 2007. Any other date of value would be outside of the scope of the appraisal analysis and its intended use.” It also notes that the report appropriately used extraordinary assumptions and hypothetical conditions, except that USPAP requires a statement that there may be an impact on the value conclusion.

The letter notes that the indication of the pending economic recession was less apparent as of the effective date of appraisal, November 12, 2007. It continues, “...market conditions adjustments

Appraisal Review Report

were brought forward only to December of 2006. Subsequent to December 2006, the market was being perceived as flat and having no appreciation. Therefore, it is believed that the appraisal reflected the impending stagnation in the market.”

(End of Section 1. Appraisal Report Summary Description.)

2. APPRAISAL REVIEW PURPOSE, SCOPE, AND INTENDED USE

The review appraiser and author of this appraisal review report is Gregory L. Graybadger, MAI, RPRA, AI-GRS as engaged by Harris Ranch Community Infrastructure District No. 1.

Identification of the Client:

The reviewer's client is Harris Ranch Community Infrastructure District No. 1. The reviewer was engaged through a letter signed by Lynda Lowry, Treasurer, Harris Ranch Community Infrastructure District No. 1 dated June 20, 2023.

Identification of Intended Users:

Intended users of the appraisal review include Harris Ranch Community Infrastructure District No. 1 and its legal counsel. Any other party receiving a copy of the appraisal report or appraisal review report does not become an intended user of either report unless the appraiser or reviewer identifies such party as an intended user.

Intended Use of the reviewer's opinions and conclusions:

The intended use of the appraisal review report is to analyze the appraisal report under review and make a determination as to whether the appraisal follows the appropriate principles/standards/appraisal methodology. The client and intended users may utilize that determination in evaluating the credibility of the conclusions presented in the appraisal report under review. The opinions and analyses expressed in this appraisal review are objective and free of bias or advocacy, as required by professional standards and affirmed in the signed Certification within this appraisal review report.

Purpose of the Review Assignment:

The purpose of this appraisal review is to make a determination as to whether the appraisal follows the appropriate principles/standards/appraisal methodology, in order for the Client and Intended Users to evaluate the credibility of the conclusions, and particularly the credibility of the value conclusion. The review assignment does not include independent development of the reviewer's own opinion of value.

Identification of the work under review:

Section 1 of this appraisal review report identifies the appraisal report under review, including property ownership, report date, effective date, and the physical, legal, and economic characteristics of its subject property. In particular, it should be noted that this appraisal review report includes consideration of two addendum letters dated January 9, 2024 and April 15, 2024.

Extraordinary Assumptions and Hypothetical Conditions

The appraisal report under review contains extraordinary assumptions and a hypothetical condition, as described in Section 1 of this appraisal review report. This appraisal review itself is not subject to any extraordinary assumption or hypothetical condition regarding the development and reporting of the appraisal review. The ordinary and typical assumptions and limiting conditions applicable to the review are shown in another part of this review report.

Scope of Work:

The applicable scope of work for this appraisal review includes identification of the elements described above, which aid in establishing the appraisal review problem to be solved. As stated previously, this review report does not set forth an independent separate opinion of value. The research and analyses utilized in this review assignment meet or exceed the expectations of regularly intended users of similar assignments, and the typical actions of the reviewer's peers. Information presented in the appraisal report under review was independently confirmed to the extent practicable. However, some elements were not verifiable due to the passage of time and other factors, as this review is occurring roughly 15 years after the appraisal.

The reviewer examined the appraisal report under review, in detail, to ensure that the appraisal methods and techniques presented in the appraisal report under review comply with the *Uniform Standards of Professional Appraisal Practice* (USPAP) and the generally accepted principles and appraisal methodology for such appraisal assignments. Compliance with USPAP requires numerous mandatory elements in the development and reporting of an appraisal. An Idaho real estate appraiser professional occupational certification or license requires compliance with USPAP for all appraisal assignments and for appraisal review assignments. The appraisal under review was governed by the requirement of the 2008-2009 Edition of USPAP, and its compliance is evaluated on that basis. The appraisal review is performed in compliance with the edition of USPAP in effect at the time of the appraisal review.

The specific comparable sale transactions utilized in the appraisal under review were investigated. A search for alternative transactions was conducted to determine whether the comparable sales used were the best indicators of the subject's value, based on being recent, similar to the subject and proximate to the subject property. The adjustments applied to the comparable sales were analyzed to determine if they encompassed the most relevant and significant effects on property values, to determine if the magnitude of the adjustments was supported in the market data, and to determine if the adjustments were applied correctly in the analysis. Investigation was conducted to determine if the Income Approach to value was truly not applicable, as stated in the appraisal report. In particular, the market was surveyed for properties valued for their potential for development of salable wetland mitigation credits. If

extant, sales of such properties would be the best indicators of value for the 10 acres to be encumbered by the Conservation Easement, in the “after” condition.

The use of before-and-after methodology for valuation of conservation easements and other partial takings is well established. It is supported by extensive litigation case law, guidelines from various State and Federal government sources, training from professional appraisal organizations, and it is in common use by appraisers. The reviewer revisited authoritative sources such as the extensive legal citations found in the *Uniform Appraisal Standards for Federal Land Acquisitions* (UASFLA). Compliance with those standards is not required within the appraisal under review, but the procedures described there are well-accepted as correct methodology. The reviewer also revisited relevant parts of *Real Estate Valuation in Litigation* by J.D. Eaton, published by the Appraisal Institute.

The effective date of value in the appraisal under review is November 12, 2007. As such, the present-day current physical and legal characteristics of the subject larger parcel or of the subject Conservation Easement area are not relevant to the appraisal under review or to the appraisal review assignment. Consequently, no inspection of the subject property or the comparable sales was conducted by the reviewer. The reviewer is a long-term resident of the subject market area, and has observed the subject property on numerous occasions, including 2007.

The reviewer has developed an opinion as to the appropriateness of the analyses and the credibility of the opinions and conclusions presented in the appraisal under review within the scope of work applicable to that appraisal assignment, and the data presented in the appraisal report including two addendum letters dated January 9, 2024 and April 15, 2024. The reviewer has developed an opinion of whether the report under review is appropriate and not misleading. These opinions and the reasoning supporting these opinions are presented in the following section of this appraisal review report. This appraisal review report is prepared in compliance with USPAP, and no compliance is precluded by any law or regulation.

As previously stated, the opinions and analyses expressed in this appraisal review are objective and free of bias or advocacy, as required by professional standards and affirmed in the signed Certification within this appraisal review report.

Effective Date and Report Date of Review:

The Effective Date is the date to which the conclusions apply, and the Report Date is the date that the appraisal report was completed. The report date of this appraisal review report is June 20, 2024 which is also the effective date of the review. The report date of the appraisal report under review is considered to be the date of the last addendum letter, April 15, 2024 and the

effective date of the value opinion presented in the appraisal under review is November 12, 2007.

Subject of the Appraisal Review Assignment:

The appraisal report under review is identified and summarized in the preceding section of this appraisal review report. It consists of the entire appraisal report and two addenda dated January 9, 2024 and April 15, 2024, with a total size of 108 pages, including cover, transmittal, and all addenda, valuing a 10-acre Conservation Easement on Eckert Road at Harris Ranch, Boise, Idaho, with an effective date of November 12, 2007.

Assumptions and Limiting Conditions of the Review:

This appraisal review itself is not subject to the extraordinary assumptions and hypothetical condition presented in the appraisal report under review. This appraisal review is subject to the following ordinary and typical assumptions and limiting conditions:

- The reviewer assumes that all information and materials provided by others are accurate, credible, and reliable, and not fraudulent. Information presented in the appraisal report under review was independently confirmed to the extent practicable. However, the appraiser does not guarantee the accuracy of any such information. If any information is subsequently discovered to be false, the reviewer reserves the right to revise this report.
- No title report has been examined for the property which is the subject of the appraisal report under review. The reviewer assumes that the ownership is correctly represented and that no other parties hold rights affecting the subject property, other than the typical powers of government. The reviewer assumes no responsibility for any elements arising from defects of title, liens, deed restrictions, encroachments, or easements other than the Conservation Easement addressed in the appraisal report under review.
- It is assumed that there are no hidden or unapparent conditions of the property that may render it more or less valuable. The reviewer assumes no responsibility for such conditions, not for obtaining the engineering or environmental studies that may be required to discover them.
- It is assumed that the subject property does not contain any threatened or endangered species, nor critical habitat for such species.
- It is assumed that the property which is the subject of the appraisal report under review is in full compliance with all relevant laws and regulations, and the requirements of any party having jurisdiction over the property.
- The appraisal report under review is evaluated based on the circumstances in effect at the time of the appraisal and do not consider subsequent events or their effects, including events expected and projected to occur.

Appraisal Review Report

- This appraisal review report is to be considered only in its entirety, with no excerpt or part of the report utilized separately or out of the context of the entire report.
- No consideration is given to changes in market conditions or the purchasing power of the dollar which may have occurred from the effective date of the appraisal under review and to the effective date of this appraisal review.
- Additional assumptions or limiting conditions may be expressed elsewhere within this appraisal review report, and their effect is not diminished if omitted from this list.
- This appraisal review report is not to be used in any matter involving the U.S. Internal Revenue Service (IRS). IRS is specifically excluded as an intended user. No assertion is made as to the applicability or lack of applicability of the appraisal report under review for any use governed or regulated by IRS.
- This appraisal review report is prepared for the exclusive use of the Client and Intended Users identified within this report, and may not be relied upon by others without the written consent of the appraisal reviewer.
- Any actions or claims arising out of, relating to, or in any way pertaining to this assignment, this report, or any values or information contained herein, are strictly limited and shall not exceed the amount of the fee paid for the preparation of this report. The author of this review report shall not be held liable for any consequential damages or losses.

(End of Section 2. Appraisal Review Purpose, Scope and Intended Use)

3. REVIEWER’S ANALYSES, COMMENTS, AND CONCLUSIONS

The appraisal report under review does not contain a table of contents, and a table of contents is not required by the applicable Standards. The reviewer has constructed this table of contents to assist the reader’s understanding of the appraisal report under review, as follows:

Cover Page	Not numbered
Letter of Transmittal	Not numbered (2 pages)
Assumptions and Limiting Condition	iv - v
Appraisal Summary	vi
Appraisal Introduction	Page 1
Regional and City Description	Page 6
Neighborhood Description	Page 9
Property Data	Page 28
Highest and Best Use	Page 32
Valuation	Page 33
Certification	Page 43
Photographs of the Subject	Addenda Pg. 1
Deed of Conservation Easement (not recorded)	Addenda Pg. 3
Department of the Army 404 Permit (unsigned)	Addenda Pg. 13
Permit Plans and Drawings	Addenda Pg. 19
Letter from Idaho Dept. of Environmental Quality	Addenda Pg. 31
Notice regarding appeals of Permit	Addenda Pg. 34
Legal description of the Wetlands Mitigation Site	Addenda Pg. 36
Survey drawing	Addenda Pg. 38
Deed of Conservation Easement addl. signatures	Addenda Pg. 39
Aerial photo map of the subject vicinity	Addenda Pg. 41
Location Map of sales analyzed in the Valuation	Addenda Pg. 42
Qualifications of Appraiser	Addenda Pg. 43 through 50
Addendum letter dated January 9, 2024	4 pages
Addendum letter dated April 15, 2024	5 pages

Applicable Mandatory Standards Compliance

Although the appraisal under review is generally properly developed and reported and produces a reasonable valuation, it contains numerous elements which are specifically problematic. All Idaho real estate appraisers’ professional occupational licensing requires compliance with the *Uniform Standards of Professional Appraisal Practice (USPAP)* for all appraisal assignments.

Furthermore, the appraisal report under review contains statements in the Transmittal Letter and in the Certification asserting USPAP compliance. The appraisal under review was governed by the requirements of the 2008-2009 Edition of USPAP, and its compliance is evaluated on that basis. The reviewer does possess a copy of the 2008-2009 Edition of USPAP and refers to it in the citations for this review.

Before and After Methodology

The appraisal under review is developed and reported to provide the value of a Conservation Easement on 10 acres of land, reportedly granted on November 12, 2007. The appraisal utilizes “before and after” methodology. The use of before-and-after methodology for valuation of conservation easements and other partial takings is well established. It is supported by extensive litigation case law, guidelines from various State and Federal government sources, training from professional appraisal organizations, and it is in common use by appraisers. Its fundamental aspects are contained in the decision of *Calvo v. United States* stating, “...we suggest that the measure of the appellant’s detriment should be the difference, if any, between the fair market value of his land immediately before and after the perpetual easements were imposed...”

Larger Parcel

The use of before-and-after appraisal methodology requires that the appraisal report identify the “larger parcel” which is the total area to be considered and valued. The larger parcel is defined as that tract of land that possesses physical continuity, a unity of ownership, and has the same, or an integrated, highest and best use. In the appraisal under review, the larger parcel is identified as the area contained within the Ada County Assessor’s tax parcel, consisting of 86.245 acres. Other parcels in the same ownership were excluded because they “would not benefit nor suffer as a result of the placement of this easement.” While it may be arguable to include adjacent property within the larger parcel, this does not rise to the level of a provable error. The reviewer believes that including additional area in the larger parcel would not create a significant difference in the value conclusion.

Report Date

USPAP requires that two important dates are stated in an appraisal report: The Effective Date is the date to which the value opinion applies, and the Report Date is the date that the appraisal report was completed. In the appraisal report under review, the Transmittal Letter is dated August 13, 2008 and the subsequent addenda are dated January 9, 2024 and April 15, 2024. None of these dates are explicitly stated to be the report date. USPAP Standards Rule 2-2(b)(vi) requires that the appraisal report states the date of the report. Because the addendum letter dated April 15, 2024 is the last written inclusion, this date is accepted as the report date for purposes of this review. This element does not affect the value conclusion and is not particularly significant.

Issues with Effective Date of Appraisal

The Effective Date is the date to which the value opinion applies. The effective date of the appraisal is a condition and premise of the analyses and conclusions presented in the appraisal report. Typically, the effective date of value for a Conservation Easement is the date when the conveyance occurs. The Deed of Conservation Easement shown in the appraisal report, beginning on Addenda Pg. 3, was not yet recorded nor dated. Item VIII of the Deed of Conservation Easement states in part, “*Upon the recordation hereof, this Conservation Easement constitutes a real property interest immediately vested in Holder.*” Item XIII of the Deed of Conservation Easement also states in part, “*This Conservation Easement shall be effective upon recording.*” This is important because the value of the Conservation Easement may change over time, and it is affected by the market conditions on the date it came into effect. This is an important reason that the effective date is required to be identified in an appraisal.

A records search at the time of this review shows the Deed of Conservation Easement was recorded as instrument 108117302 on 10/23/2008. That document has a handwritten date on its face of 28th day of November, 2007. The last signature is notarized on November 28, 2007 as shown in both the appraisal report (Addenda Pg. 40) and in the recorded document.

The appraisal report under review utilizes an effective date of November 12, 2007. In the transmittal letter it states, “The easement was officially granted as of November 12, 2007.” This date reflects the date of the last signature by parties of Harris Family Limited Partnership, the owner, assumably releasing their interests. However, this easement is not a unilateral matter. There are burdens on the recipient/holder of the easement, and on Ada County Highway District, and the absence of acceptance by those parties would render the Deed of Conservation Easement invalid. The last signature by those parties is notarized on November 28, 2007.

Determination of the actual correct effective date of the Conservation Easement is a legal issue, outside the scope of this appraisal review. If the effective date of the Conservation Easement is determined to be anything other than November 12, 2007 then the appraisal may not be considered valid. The effective date of the appraisal is a condition of the analyses and conclusions presented in the appraisal report. Appraisal standards require the effective date of the appraisal to be clearly stated, and this appraisal complies with that requirement.

Clean Water Act 404 Permit

A copy of the Army Corps Clean Water Act 404-permit is attached as Exhibit A (beginning on appraisal report Addendum Pg. 13) within the Deed of Conservation Easement but it remains unsigned in the appraisal report and in the recorded Easement. Subsequent investigation found that the permit was issued and signed consistent with the document shown in Exhibit A.

USPAP Non-Compliance in the Extraordinary Assumptions and Hypothetical Condition

USPAP Standards Rule 2-2(b)(x) requires that the appraisal “clearly and conspicuously: state all extraordinary assumptions and hypothetical conditions; and state that their use might have affected the assignment results...” The appraisal report under review clearly and conspicuously stated two Extraordinary Assumptions and one Hypothetical Condition. The original appraisal report did not include a statement that their use might have affected the assignment results. This was a technical deficiency, even though it would not affect the value conclusion. However, the Letter Addendum dated April 15, 2024 does provide verbiage which fulfills this requirement and consequently the appraisal report as amended does comply with this Standards requirement in USPAP.

Definition of Market Value

USPAP Standards Rule 2-2(b)(v) requires that the appraisal “state the type and definition of value and cite the source of the definition. The appraisal under review contains a section entitled “Market Value Defined.” That section quotes a definition of market value from the Treasury Regulations and provides a citation of that source. This appears to meet the requirement under USPAP.

Description of Purpose

USPAP does not require a statement of the purpose of the appraisal. On Page No. 1 within the appraisal report under review, the paragraph describing Purpose of the Appraisal states, in part “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.” The appraisal is now actually being used for a different purpose: as support for a claim for reimbursement from Harris Ranch Community Infrastructure District #1.

Also, the Reconciliation on appraisal report Page No. 42 presents this statement: “The difference in the before and after values results in an indication of the easement value utilized in the Charitable Non-Cash Donation calculation for the grantor.” Again, this appraisal report is actually being presented as support for a claim for reimbursement from Harris Ranch Community Infrastructure District #1. The quoted verbiage is inconsistent with this use. As such, this section of the appraisal report is not relevant, accurate or applicable to the actual use to which the appraisal report is being applied.

Description of Larger Parcel

The appraiser inspected the subject property and provided a written and photographic description of it in the report. The appraisal report accurately described the estate to be appraised. The subject larger parcel is the area within the tax parcel boundary as it existed at the time of appraisal. A complete metes-and-bounds legal description is not included in the appraisal report,

but an aerial photo from Google and a tax plat map are used to illustrate its approximate boundaries. A printout of the tax record Property Description utilizes a reference to a parcel description found only within the land records division of the Ada County Assessor's Office. No Record of Survey or Deed is included or referenced in the appraisal report. The absence of an actual legal description to identify the subject larger parcel's location and boundaries is a deficiency. USPAP Standards Rule 2-2(b)(iii) requires, at a minimum: "summarize the information sufficient to identify the real estate involved in the appraisal, including the physical and economic property characteristics relevant to the assignment;"

For the area included within the Conservation Easement, a complete legal description is included in the appraisal report, on Addenda pages 36 and 37, with an apparently unrecorded survey drawing on Addenda Pg.38. This is sufficient to identify the real property within the Conservation Easement.

Flood Hazard Mapping

The original appraisal report under review included a Flood Hazard Map from a service called InterFlood by Alamode, depicting the Flood Zone as X and citing map panel 16001C0305H dated February 19, 2003. However, the subject conservation easement area is actually about 0.4 mile west of the location identified on that map, and it is beyond the border of that map. The Letter Addendum dated April 15, 2024 acknowledged this error and provided the correct flood status mapping information. It also included excerpts from the map images, with annotations. Under "Zoning" on page 28, the appraisal under review states, "The subject is located both in AE, High Flood Risk floodplain area and Zone X, with nominal risk of flooding. The Boise River is a controlled flow waterway based on the impounded storage areas of Luck Peak, Arrowrock, and Anderson Ranch Dams. Therefore, the subject is typically not subject to severe flooding as a result of these controlled projects."

The correct flood map shows approximately 3.8 acres of the Conservation Easement area lying within the Floodway (in which no development would be allowed), and approximately 6.2 acres within Flood Zone AE. Flood Zone AE is essentially the 100-year flood hazard area, in which development is usually possible with flood insurance and/or site work such as levies or fill to raise the homesite elevation.

The Letter Addendum dated April 15, 2024 further addresses the issue of whether this affects the "before" value of the area to be encumbered by the conservation easement. It states that the regulatory authority expressed to the appraiser that they would attribute potential development rights to this area, and that they would allow density transference to other parts of the larger parcel. The reviewer finds these representations to be credible, as the regulatory authority at that time was known to be somewhat inconsistent in these matters which were typically addressed on a case-by-case basis. As such, the Letter Addendum dated April 15, 2024 corrects the erroneous

flood status information and adequately supports the appropriate analysis and credible value conclusion.

Changing Market Conditions

The appraisal report under review does not mention the onset of the 2007–2008 global financial crisis which led to a severe economic recession. The effective date of value for the appraisal report under review is November 12, 2007. By that date, national and local media were reporting on the economic crisis triggered by the collapse of a housing bubble. In July 2007, the median home price in Ada County is reported at \$239,400. In November 2007 the median home price in Ada County is reported at \$210,000 indicating market decline.

The collapse of the housing bubble eventually diminished the value of residential development land such as the subject larger parcel. As of the effective date of appraisal, this effect was not yet clearly demonstrated in the greater Boise market data. The appraisal under review used comparable sales from the period prior to this trend. The Letter Addendum dated April 15, 2024 points out that an adjustment for market appreciation was applied only until December 2006 and was curtailed after that date, to account for the market “being perceived as flat and having no appreciation. Therefore, it is believed that the appraisal reflected the impending stagnation in the market.” The reviewer did not identify any alternative comparable sales transactions which might have better demonstrated such an influence on values. Therefore, the adjustments are considered to be appropriate, and the comment in the addendum letter is considered to be sufficient.

Income Approach to Value

The appraisal report states that the income approach to value is not applicable. However, the subject larger parcel is mixed-use development land, as affirmed by the appraisal’s Highest and Best Use analysis. The Subdivision Development Approach is an income approach typically used for such properties. It uses a discounted cash flow analysis to arrive at a land residual which reflects the value of land proposed for development.

The income approach would also be applicable to the valuation of the 10-acre area to be encumbered by the Conservation Easement, as there is a potential for profitable use of this land in wetland mitigation banking. However, at the time of appraisal there was no such activity occurring in the immediate area. Some market participants consider Discounted Cash Flow analysis to be unreliable due to its sensitivity to multiple input details. The absence of the Income Approach is allowable under the standards, if there is a supporting rationale. USPAP Standards Rule 2-2 (b)(viii) states, “...exclusion of the sales comparison approach, cost approach or income approach must be explained.” The April 15, 2024 addendum letter addresses this adequately.

Sales Comparison Approach to Value

- Methodology and Calculations

The appraisal report under review uses the Sales Comparison Approach, in which sales of comparable properties are analyzed and utilized as a basis to arrive at an indication of the value of the subject property. Generally, the criteria for selection of comparable sales are that they should be recent, similar to the subject, and reasonably proximate. Typically, differences between the comparable sales and the subject property are identified, and adjustments are applied to account for those differences which may affect market value.

In the Before analysis, five sales were described and analyzed using price per acre as the unit of comparison, although total sales price was also described for each sale. These five sales occurred between January 2004 and June 2006. Unadjusted sale prices were from \$100,543 to \$500,000 per acre. After adjustments were applied, the indicated value range was narrowed to \$186,748 to \$229,392 per acre. The appraisal report under review presents a concluded value for the subject at \$200,000 per acre. The calculation was shown as:

“86.245 acres @ \$200,000 per acre = \$17,249,000

Thus, the subject’s value in the before condition is estimated at \$17,249,000.”

In the After analysis, the sales described above were used to value 76.245 acres as the area of the larger parcel unencumbered by the Conservation Easement. To value the 10 acres within the Conservation Easement, three sales were analyzed. These three sales occurred from January 2005 to August 2007. Unadjusted sales prices were from \$1,759 to \$5,006 per acre. After adjustments were applied, the indicated value range was \$2,190 to \$2,253 per acre.

The appraisal report under review presents the calculations as:

“76.245 acres at \$200,000 per acre = \$15,249,000

Add 10 acres at \$2,250 per acre = \$ 22,500

Total After Value = \$15,271,500

Rounded To: \$15,270,000”

- Misstatement

On Page No. 38 within the appraisal report under review, in the paragraph describing Sale No. 6, the report states, “This is an undeveloped site that is in an RP zone, which typically limits development to no less than one unit per 40 acres.” This is a misstatement, and should read, “...limits development to no more than one unit per 40 acres.” It appears that the property rights were correctly considered in the analysis, so this error is merely a typo and does not rise to the level of a substantial or material error and it does not affect the valuation.

- Issue Associated with Rounding

In developing and reporting the “after” values, 10 acres is valued at \$2,250 per acre as encumbered by the Conservation Easement. This conclusion was based on the range of adjusted comparable sales from \$2,190 to \$2,253 per acre. Total After Value is calculated as \$15,271,500 Rounded To: \$15,270,000. This is the concluded total value of the 86.245-acre larger parcel as encumbered in the After condition. The rounding applied here has the effect of reducing the value of the encumbered area to \$2,100 per acre, which is below the range of values indicated by the adjusted comparable sales. It also has the effect of increasing the final value conclusion for the easement by \$1,500. Rounding practices vary significantly, but it is preferred procedure to apply rounding only at the final value conclusion, and not at intermediate points in the analyses. The fact that the effective value per acre for the 10 acres is reduced to a rate that is below the entire range of value indications undermines the credibility of the conclusion. However, this is within the appraiser’s discretionary authority and does not rise to the level of provable error.

- Selection of Comparables

The comparable sales used to value the unencumbered portion of the subject larger parcel are all potential development properties with riparian influences. This significantly limits the number of potential comparables. It would be possible to utilize sales without riparian influences and adjust for differences. The significant characteristic is that these sales are in some way limited in terms of potential for development and that they lie within the riparian influence. The reviewer found no sales which were more relevant, however.

- Reconciliation and Final Market Value Estimate

Reconciliation of the valuation on report Page No. 42 presents this statement: “The difference in the before and after values results in an indication of the easement value utilized in the Charitable Non-Cash Donation calculation for the grantor.” The actual use of this appraisal report is to support a claim for reimbursement from Harris Ranch Community Infrastructure District #1. The quoted verbiage is inconsistent with this use. The appraisal report under review continues, “Thus, the subject’s value is estimated as follows:

Before Value	\$17,249,000
Less After Value	<u>\$15,270,000</u>
Easement Value	<u>\$ 1,979,000”</u>

The effect of the questionable date of the conservation easement remains a legal question outside the scope of an appraisal review. Considering all of the data presented in the appraisal report under review, including the corrections and explanations provided in the addendum letters, the value estimate is considered by the reviewer to be credible and to meet the applicable standards.

Appraiser's Certification:

The appraisal report under review includes a signed Certification as required by USPAP which includes the required elements and includes the appraiser's signature and date.

Adherence to Appraisal Standards

The appraisal report reviewed herein was produced by an Idaho Certified General Appraiser, who was required to comply with the Uniform Standards of Professional Appraisal Practice (USPAP) in effect as of the date of the appraisal report in 2008, which is the 2008-2009 edition. The practice of real estate appraisal is heavily regulated in great detail, and minor compliance errors or omissions are not uncommon. To the extent that such issues do not affect the credibility of the value conclusion, they may be considered insignificant. However, USPAP Standards Rule 1-1(c) states that an appraiser must "not render appraisal services in a careless or negligent manner, such as by making a series of errors that, although individually might not significantly affect the results of an appraisal, in the aggregate affect the credibility of those results.". Considers all of the data presented in the appraisal report under review, including the corrections and explanations provided in the addendum letters, the appraisal report meets the applicable standards.

Reviewer's Opinions and Conclusions

The stated engagement of the reviewer is to perform "*reviews which analyze the Appraisals and make a determination as to whether the Appraisals follow the appropriate principles/standards/appraisal methodology.*" It is the reviewer's opinion and conclusion that the appraisal under review including the corrections and explanations provided in the addendum letters, does follow the appropriate Standards, principles, and appraisal methodology.

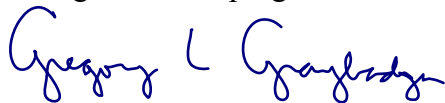
It is the reviewer's opinion that the analyses, opinions and conclusions presented in the appraisal under review including the corrections and explanations provided in the addendum letters, are adequately supported within the scope of work applicable to that appraisal assignment and the data presented.

(End of Section 3: Reviewer's Analyses, Comments, and Conclusions)

4. REVIEW APPRAISER'S CERTIFICATION

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this review report are true and correct.
2. The reported analyses, opinions, and conclusions in the review report are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of the work under review and no personal interest with respect to the parties involved.
4. I have performed a previous appraisal review of the appraisal report prior to the appraiser's addition and inclusion of the addendum letters. I have performed no other services, as an appraiser or in any other capacity, regarding the property that is the subject of the work under review, within the three-year period immediately preceding the agreement to perform this assignment.
5. I have no bias with respect to the property that is the subject of the work under review or to the parties involved with this assignment.
6. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
7. My compensation is not contingent on an action or event resulting from the analyses, opinions, or conclusions in this review or from its use.
8. My compensation for completing this assignment is not contingent upon the development or reporting of predetermined assignment results or the assignment results that favors the cause of the client, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal review.
9. My analyses, opinions, and conclusions were developed and this review report was prepared in conformity with the *Uniform Standards of Professional Appraisal Practice*.
10. I have not made a personal inspection of the property that is the subject of the appraisal report under review.
11. No one provided significant appraisal review assistance to the person signing this Certification.
12. The reported analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute; the use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives; and as of the date of this report, I have completed the continuing education program for Designated Members of the Appraisal Institute.



Gregory L. Graybadger, MAI, RPRA, AI-GRS, Idaho CGA#1834

June 20, 2024

Date

GREGORY L. GRAYBADGER
QUALIFICATIONS AND LICENSING

Licenses:

- CERTIFIED GENERAL REAL ESTATE APPRAISER, CGA-1834
Idaho Real Estate Appraiser Board, Bureau of Occupational Licenses
- FHA Appraiser Roster, Number IDCGA1834
U.S. Department of Housing and Urban Development
- Certified Tax Appraiser #856, Idaho State Tax Commission
- Idaho Real Estate License SP23303 (inactive), Idaho Real Estate Commission

Professional Designations:

- MAI, Appraisal Institute
- RPRA (Real Property Review Appraiser)
American Society of Farm Managers and Rural Appraisers
- AI-GRS, Appraisal Institute (Reviewer of all property types)

Professional Appraisal Experience:

U.S. General Services Administration, Chief Appraiser, 2021-2023
USDA Forest Service, Regional Appraiser for Oregon, Washington & Alaska, 2015-2021
The Appraisal Foundation, Appraisal Practices Board of Directors, 2016
U.S. Department of the Interior, Review Appraiser, 2014-2015
Idaho Transportation Department, Senior Right of Way Appraiser and Reviewer, 2007-2014
Integra Realty Resources, Senior Appraisal Analyst/Certified General Appraiser, 2006-2007
Canyon County Assessor, Senior Commercial Appraiser/Deputy Assessor, 2005-2006
Ada County Assessor, Appraiser/Deputy Assessor, 2001-2004
Gem State Appraisers, Residential Appraiser, 1998-2001

Publications:

“When You Buy or Sell a Hangar” article in Airport News, June 2006
“Collection and Verification of Residential Data in the Sales Comparison Approach” co-author
published by The Appraisal Foundation, 2016

Awards:

Federal Highway Administration, “Excellence in Right of Way” 2014

Specialized Appraisal Training Courses:

Uniform Standards of Professional Appraisal Practice, update biennially since 1998
Separating Real & Personal Property from Intangible Business Assets, 2019
Uniform Appraisal Standards for Federal Land Acquisitions, 2007 and 2017
Valuation of Conservation Easements & Partial Interests, 2013
Attacking and Defending an Appraisal in Litigation, 2008
Review Theory – General, Appraisal Institute, 2017
Reviewing Timberland Appraisals, Western Forestry & Conservation Assn. 2015

L. Exhibit L – Appraiser - 2nd Addendum



Mountain States Appraisal, LLC

1459 Tyrell Lane, Suite B

Boise, ID 83706

Phone: (208) 336-1097

Joe Corlett, MAI, SRA

Moe Therrien, MAI

Kevin Ritter, MAI

Derek Newton, MAI

Jeff Vance, MAI

Paul Dehlin, MAI

David Pascua

April 15, 2024

Harris Family Limited Partnership

c/o Lenir Limited

Mr. Doug Fowler

877 W. Main Street, Suite 501

Boise, ID 83702

Re: Second Letter Addendum to the Appraisal of the Wetlands Conservation Easement
Located on Eckhert Road at Harris Ranch in Boise, Idaho

Dear Mr. Fowler,

As requested by legal counsel, I am submitting explanatory comments with regard to the appraisal that I completed on the Wetlands Conservation Easement parcel as of November 12, 2007. My appraisal report was prepared as of August 13, 2008. As such, that represented a retrospective appraisal report. Our file number is MS-7822B-08.

As pointed out in a review analysis of the original appraisal report, the flood plain map used therein was incorrect. As such, I am attaching the corrected flood map to this letter. According to the flood map, approximately 3.8 acres of land area is located in the Boise River floodway. According to my recollection, I was told that density transfers out of fee simple land that is located in floodway would be appropriate in the case of this parcel in the development of the overall Harris Ranch project. Therefore, I did not exclude any floodway land areas in my appraisal analysis of the 10-acre conservation easement. This is also apparent by looking at the aerial photograph presented in the appraisal report which shows a dry site. Additionally, the sales data used for analyzing the subject's larger parcel had similar riparian influences with flood plain and floodway characteristics.

Density transfers are common in the real estate market. A density transfer occurs when open areas are desired to be preserved by planning authorities. Therefore, many authorities allow transfer of development density into the areas of the ownership that would be less intrusive to the amenity appeal in the case of a river front parcel. Therefore, as an example, a 100-acre site with an allowable density of four units per acre would support 400 total units. Under a density transfer provision, a developer might preserve 10 acres of the overall 100-acre ownership with no development potential and transfer the 40 units entitlements into the remaining portion of the site which would create a higher density but allow for a superior amenity appeal for the residents of those properties. Thus, it was not uncommon for appraisers to consider density transfers in the pursuit of an appraisal analysis.

It should be clearly understood that the appraisal was prepared for the client assuming that the appraisal would be used for documenting a charitable non-cash donation to a qualified receiver. Thus, the intended users of the appraisal report would include the Harris Family Limited Partnership, respective legal counsel, and the United States Internal Revenue Service. This is further supported by the fact that the definition of market value utilized in the appraisal report conformed to Treasury Regulations. Also, the appraisal made the assumption that no development rights could be transferred out of the encumbered portion or 10-acres of the site to the upland areas effectively relegating the 10-acres to a low-economic value.

Therefore, the appraisal was intended to document a potential donation. Whether or not the donation actually occurred, is not relevant to the analysis presented as of 2017.

Only a sales comparison approach was used to value the subject property. This was appropriate since sales data was available to analyze the subject property. An income or development approach would only have been used if there was no supporting larger sale activity in the marketplace. A development approach can be quite speculative in the valuation process. Therefore, a development approach or income approach was not utilized.

The effective date of valuation was as of November 12, 2007. Any other date of value would be outside of the scope of the appraisal analysis and its intended use.

Extraordinary assumptions and hypothetical conditions were used in the appraisal report. Both sets of circumstances were appropriate except that USPAP requires that a statement be made that if an assumption or a hypothetical condition was contrary to that assumed in the appraisal report a reanalysis may become necessary since there may be an impact on the value conclusion.

Since the appraisal report was retrospective in nature, the appraiser was aware of the pending economic recession in 2008. However, as of November 12, 2007, while there may have been clear indications in some markets, the indication of the pending recession was less apparent. However, it should be noted that market conditions adjustments were brought forward only to December of 2006. Subsequent to December 2006, the market was being perceived as flat and having no appreciation. Therefore, it is believed that the appraisal reflected the impending stagnation in the market.

It should be clearly understood that the appraisal in question was prepared for documentation of a charitable non-cash donation. The date of value was as of November 12, 2007. No analyses have been made with respect to the valuation of the subject parcel on any other date. Regardless of when the Deed of Conservation was received or recorded, that is a legal question as opposed to a valuation question. Thus, the valuation as presented as of November 12, 2007 was considered to be an appropriate valuation of the subject property as of that effective date.

It should be understood that these comments are considered by reference an addendum to the original report in the form of explanatory comments and would therefore be subject to the assumptions and limiting conditions as well as certifications set forth in that report.

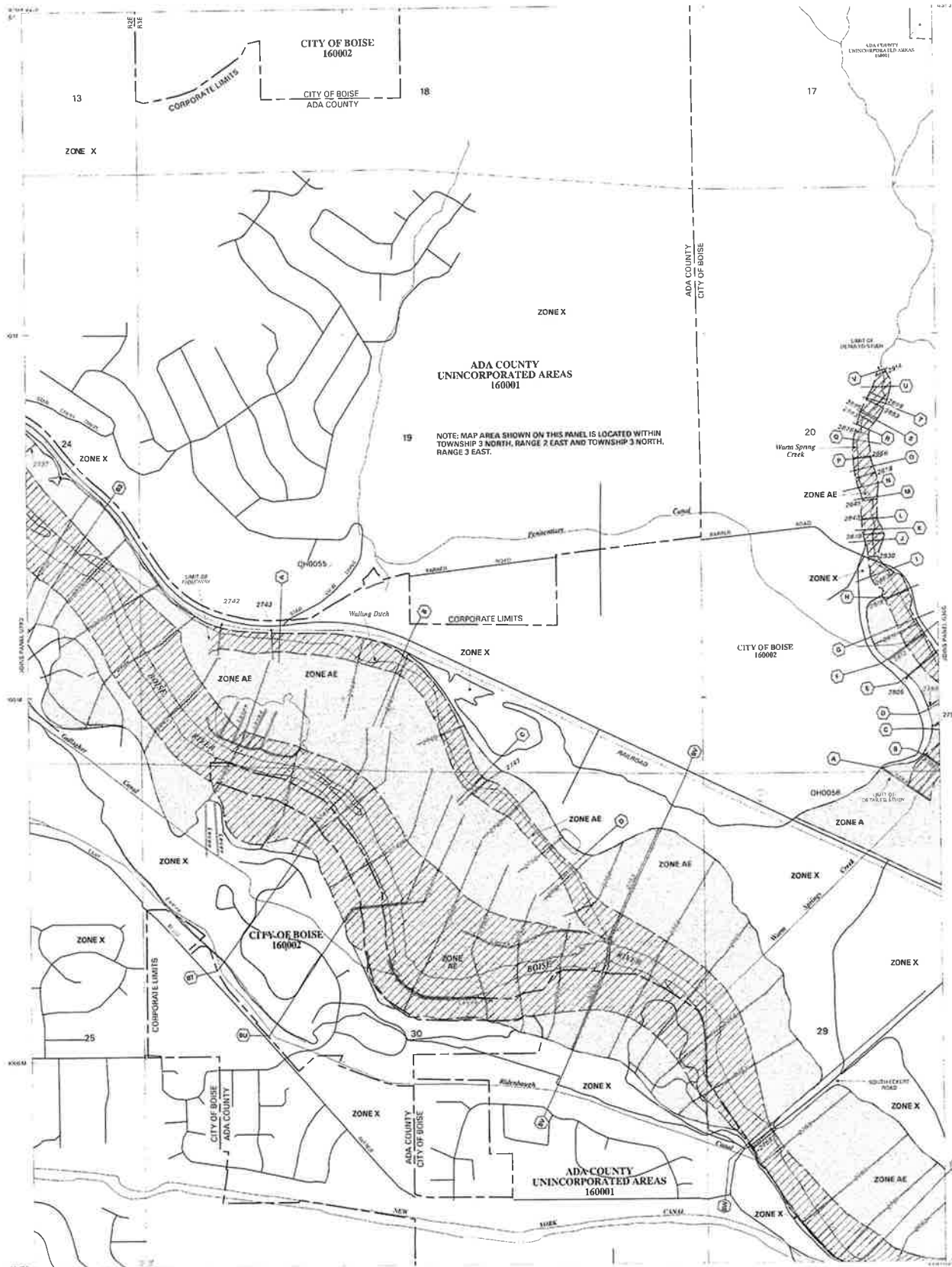


If you should have any further questions or if I may be of additional assistance, please do not hesitate to call upon me. Thank you for this opportunity to be of service.

Respectfully,
Mountain States Appraisal, LLC

A handwritten signature in blue ink, appearing to read 'G. Joseph Corlett', is written in a cursive style.

G. Joseph Corlett, MAI, SRA
Senior Appraisal Manager
Idaho, Certification # CGA-7
Certificate Expires 03/11/2025



16001C0284H

16001C0305H

Subject Site

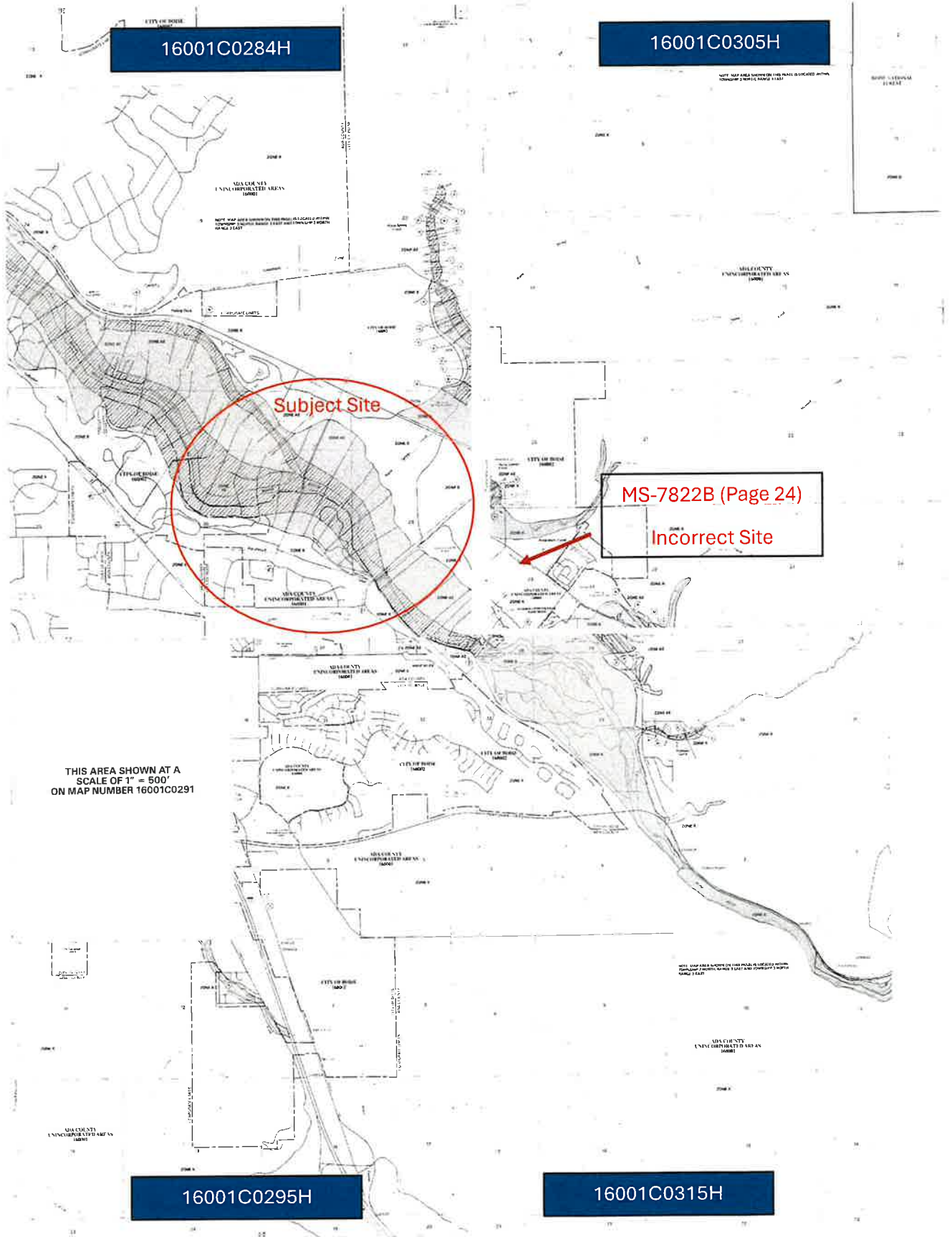
MS-7822B (Page 24)

Incorrect Site

THIS AREA SHOWN AT A
SCALE OF 1" = 500'
ON MAP NUMBER 16001C0291

16001C0295H

16001C0315H



M. Exhibit M – Appraiser - 1st Addendum



Mountain States Appraisal, LLC

1459 Tyrell Lane, Suite B

Boise, ID 83706

Phone: (208) 336-1097

Joe Corlett, MAI, SRA

Moe Therrien, MAI

Kevin Ritter, MAI

Derek Newton, MAI

Jeff Vance, MAI

Paul Dehlin, MAI

David Pascua

January 9, 2024

Harris Family Limited Partnership
c/o Lenir Limited
Mr. Doug Fowler
877 W. Main Street, Suite 501
Boise, ID 83702

Re: Letter Addendum to the Appraisal of the Wetlands Conservation Easement
Located on Eckert Road at Harris Ranch in Boise, Idaho

Dear Mr. Fowler,

As requested, I am providing an addendum with additional explanations with regard to an appraisal I completed on August 13, 2008, with a retrospective appraisal date as of November 12, 2007.

The appraisal report was directed to the Harris Family Limited Partnership. The intended use of the appraisal was to document the value of a property to be conveyed to the Ada County Highway District which was considered a qualified recipient of that easement and no other use. As such, the appraisal was prepared in accordance with the Uniform Standards of Professional Appraisal Practice. The appraisal is also intended to comply with the United States Internal Revenue Guidelines with regard to qualified appraisals completed by qualified appraisers should the client wish to do a charitable non-cash donation. The appraisal was retrospective in that the date of the appraisal report was nine months after the effective date of valuation.

Extraordinary assumptions made included that the property was in a similar condition to that observed during the actual inspection on August 13, 2008. It was noted in the report that between the date of value and the date of the report that some of the wetland areas had been developed. Additionally, the appraisal assumed that no development rights would be transferred out of the conservation area to adjoining land areas in the larger parcel, which is a key assumption based on my research at the time whereby density could have been transferred without that restriction. In other words, ACHD was required to mitigate wetland loss and therefore have no interest in acquiring existing wetlands.

According to my recollections, it was possible under the Harris Ranch Development Agreement to transfer development rights in various parts of the development including wetlands and potential floodway

ownerships. However, upon reviewing the photographs and aerial views of the subject, it appears that the larger parcel was not in an actual floodway or riverbed. During my inspection, I noted that the entire property was what would be considered a wet meadow or irrigated pasture.

The appraisal also invoked a hypothetical condition that the conservation easement was assumed not to exist as of the effective date of value, or conversely, that the easement did exist as of the effective date of value. As such, it was possible for the appraiser to do a before and after valuation analysis of the subject property to estimate a diminution in value.

The purpose of the conveyance was to provide the Ada County Highway District with a means to create more wetlands to mitigate the wetlands loss during the construction of the East Parkcenter bridge. Thus, wetlands were created on the subject conservation easement area after the effective date of the donation. Therefore, any revised flood maps would indicate that the conservation easements are in fact in a floodway or flood hazard area. Nevertheless, based on my recollections, density transfers were possible out of flood zones to allow for cluster development in upland areas.

As further support for the comparable characteristics of the sales used for valuing the subject, all were riparian types of sites with similar influences. Therefore, possible flood plain and floodway influences were apparent in most of the sales according to my recollection.

In the before condition, the subject included 86.245 acres as the larger parcel. The conservation easement area for the creation of wetlands included approximately 10 acres of land. The property was appraised in the before condition at a value of \$17,249,000. The after valuation was \$15,270,000 for an estimated diminution in value of \$1,979,000. In the after valuation, additional sales were used to value the recreational value of the conservation area as a low economic use compared to the much higher economic use as a subdivision parcel. The subject parcel in the before condition was considered a multiple use parcel which has borne out in the last 15+ years.

In conclusion, it was assumed that the subject land areas in the conservation easement area were either developable or potentially holding transfer rights to adjoining land areas. It appears that some of the wetland construction had commenced between the date of value and the effective date of the appraisal report. Thus, it was not extremely apparent that any of the subject property was located in the actual channel or floodway of the Boise River. The procedure used to value the subject's diminution in market value was appropriate and is supported by both the Internal Revenue Service as well as other government agencies as it would pertain to the estimation of a diminution in market value as a result of a conservation easement. Furthermore, even if the subject easement was not a donation site, the value conclusion would remain the same regardless of the intended use of the appraisal. I therefore stand by my original estimate.

Hopefully, these comments are helpful in further explaining the appraisal process conducted in 2008. Additionally, this letter and addendum is considered by reference a part of the original report and is subject to the Assumptions and Limiting Conditions set forth therein.



If you should have any further questions or if I may be of additional assistance, please do not hesitate to call upon me. Thank you for this opportunity to be of service.

Respectfully,
Mountain States Appraisal, LLC

A handwritten signature in blue ink, appearing to read 'Joe Corlett', is written in a cursive style.

G. Joseph Corlett, MAI, SRA
Senior Appraisal Manager
Idaho, Certification # CGA-7
Certificate Expires 03/11/2024

Certification – Joe Corlett

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
4. I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
5. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
6. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
7. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
8. My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
9. I have made a current exterior inspection of the property that is the subject of this report.
10. No one provided significant real property appraisal assistance to the person signing this certification.
11. The reported analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
12. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
13. As of the date of this report, the undersigned has completed the continuing education program for Designated Members of the Appraisal Institute.



G. Joseph Corlett, MAI, SRA
Senior Appraisal Manager
Idaho, Certification # CGA-7

N. Exhibit N – Initial Appraisal Review

APPRAISAL REVIEW REPORT

**Reviewing an appraisal of
“Wetlands Conservation Easement
Eckert Road at Harris Ranch”**

Date of Review Report: December 1, 2023

**Prepared by:
Gregory L. Graybadger, MAI, RPRA, AI-GRS
Idaho Certified General Appraiser**

APPRAISAL REVIEW REPORT

Introduction

The appraisal report under review reports the easement value of a Deed of Conservation Easement described as having been granted on November 12, 2007. The appraisal report under review was developed and reported by Joe Corlett, MAI, SRA of Mountain States Appraisal and Consulting, Inc., Boise, Idaho, with an effective date of November 12, 2007, and the report's Certification was signed on August 14, 2008. The appraisal is based on analysis of the value of an 86.245-acre "larger parcel" as unencumbered in the "Before" condition, and with 10 acres of that property encumbered by the Conservation Easement in the "After" condition. The difference in these two values is represented as the market value of the Conservation Easement.

This appraisal review of that report was developed and reported by Gregory L. Graybadger, MAI, RPRA, AI-GRS with an effective date and report date of December 1, 2023, pursuant to an engagement by Harris Ranch Community Infrastructure District No. 1. This appraisal review report sets forth an analysis of the appraisal report and a determination as to whether the appraisal follows the appropriate principles, standards, and methodology.

This technical appraisal review report is presented in four sections:

- 1. APPRAISAL REPORT SUMMARY DESCRIPTION**
- 2. APPRAISAL REVIEW PURPOSE, SCOPE, AND INTENDED USE**
- 3. REVIEWER'S ANALYSES, COMMENTS, AND CONCLUSIONS**
- 4. REVIEWER'S CERTIFICATION AND QUALIFICATIONS.**

1. APPRAISAL REPORT SUMMARY DESCRIPTION

The appraisal report under review was shown in two PDF source documents provided through the Client's attorney to the reviewer. Each of these contain parts of the appraisal report under review. The first is a 51-page PDF electronic document showing scanned images of the appraisal report in black and white, ending with Addenda Pg. 2. The developer's request for reimbursement also contains a copy of the appraisal report within a larger document. The appraisal report is shown as pages 83 through 182 of that document. It includes further Addenda pages 3 through 50 (but omits appraisal report pages 23-29). This appraisal review encompasses the entirety of the appraisal report, including all Addenda. The total document size as reviewed is 99 pages, including cover, transmittal, and all addenda.

This appraisal review report incorporates the original appraisal report by reference, as the source documents are also in the possession of the client and the client's attorney. This Section 1 of the review report presents a summary description of the appraisal report without reiterating every element in detail. The appraisal report under review contains a transmittal letter, describing it as:

“The Appraisal of the Conservation Easement
Of the Wetlands Site on Eckert Road
At Harris Ranch, Boise, Idaho
MS-7822B-08”

Cover/title page of the appraisal under review shows an aerial photo of the subject, identifies the fact that this is an appraisal, and identifies the subject, date, client, appraiser, and a file number.

Letter of transmittal is dated August 13, 2008. It explains that “The Conservation Easement had been placed on the subject for the purpose of creating new wetlands to mitigate lost wetlands caused by the Ada County Highway District construction of the East Parkcenter River Crossing located westerly of the subject.” The letter asserts that it is a summary format appraisal report in conformity with the Uniform Standards of Professional Appraisal Practice. It states that this is a retrospective analysis with the appraiser's last inspection on August 10, 2008, but that the easement was granted on November 12, 2007. It states, “This valuation is based on before and after valuation analyses of the larger parcel, which is considered to be 86.245 acres.” It recites two extraordinary assumptions: assuming that the property was in similar condition to that observed during inspection, and assuming that there will be no transfers of development rights to adjoining lands. It also recites a hypothetical condition that the conservation easement is assumed not to exist for the purpose of estimating the “before” value. The letter of transmittal presents the estimated market value of the conservation easement at \$1,979,000 and it is signed by the appraiser.

Assumptions and Limiting Conditions:

This section of the appraisal report under review contains a sub-heading for “Extraordinary Assumptions” repeating the assumptions shown in the Letter of Transmittal: assuming that the property was in similar condition to that observed during inspection, and assuming that there will be no transfers of development rights to adjoining lands.

This section also contains a sub-heading for a “Hypothetical Condition” repeating the condition shown in the Letter of Transmittal: that the conservation easement is assumed not to exist for the purpose of estimating the “before” value.

This section also contains a sub-heading for “Standard Assumptions and Limiting Conditions,” which specifies 19 general assumptions and limiting conditions which are ordinary and typical of real estate appraisals generally.

Appraisal Summary in the appraisal report specifies the following elements:

“Property Location: The subject property is located on the westerly side of Eckert Road, immediately north of the Boise River in Boise, Idaho.

Owner: The property is held in ownership by the Harris Family Limited Partnership.

Site: The site is estimated to include 86.245 acres as a larger parcel, with a 10 acre area of that site devoted to a Conservation Easement.

Improvements: The subject is unimproved.

Zoning: The subject is zoned in accordance with the development plan set forth under the Harris Ranch project as illustrated in the attached exhibits. It is assumed that the subject parcel as a larger parcel would be considered as a mixed use type of property including residential and commercial development.

Highest and Best Use: The highest and best use of the subject in the before condition would be for development as a mixed use project as outlined in the attached exhibits. In the after condition, 10 acres of the subject site will be encumbered by a Conservation Easement which will relegate that portion of the property to have no development into perpetuity. It is being utilized as a wetlands mitigation site and will therefore be preserved by the grantee.

Value Indications:

Before Value:	\$17,249,000
After Value:	\$15,270,000
Estimated Easement Value (Loss):	\$ 1,979,000

Property Rights Appraised: Fee Simple title and encumbered Fee Simple Title

Date of Value Estimate: November 12, 2007 “

Appraisal Introduction in the appraisal report describes the following elements:

Identification of the Property: This briefly described the property location, larger parcel size of 86.245 acres, and area to be encumbered at 10 acres.

Property Rights Appraised: This identified the rights as Fee Simple, but encumbered by the Conservation Easement on 10 acres in the After condition.

Date of Value Estimate: This described the effective date as November 12, 2007 and identified that, as such, it is a retrospective appraisal.

Purpose of the Appraisal: This as identified as a before and after appraisal, with the difference representing the easement value. This also stated that the client will use the report for income tax purposes for reporting a charitable non-cash donation, and identified the grantee as a qualified recipient for the donation.

Function and Intended Use: The function was described as be estimation of the market value of the easement, and the intended users were identified as the client, tax professionals, and any other entity authorized by the client.

Appraisal Development and Reporting Process (Scope of Work): The report describes that the appraiser was retained to value the easement. The appraiser inspected the site numerous times with the last inspection on August 13, 2008. The appraisal report presents the analyses of sales of other riparian sites with mixed-use development potential. Sales data was verified. The scope included before and after valuation of the larger parcel defined, with no effect on other property in the Harris Ranch project. The report states that the Income Approach and Cost Approach are not applicable. The report affirms compliance with USPAP reporting standards Rule 2-2(b), and it briefly explains the before and after methodology. It specifically states, "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, or as a potential for density bonuses on the remaining unencumbered land area." This section of the report reiterates the Extraordinary Assumption regarding development rights.

Compliance Provision: This affirms that the appraiser is certified in Idaho and has the necessary education and experience.

Market Value Defined: The report provides the definitions of market value from Treasury Regulations, citing §1.170A-1(c)(2). It also describes a discussion from *The Appraisal of Real Estate*, 11th ed. and it quotes a summarized definition from that source.

Exposure Time Defined: The definition is provided from *The Dictionary of Real Estate Appraisal*, Third Edition, describing the estimated time needed for typical marketing immediately prior to the effective date of appraisal.

Marketing Time Defined: The definition is provided from *The Dictionary of Real Estate Appraisal*, Third Edition, describing the estimated time needed for typical marketing

immediately subsequent to the effective date of appraisal. Comments were also included regarding marketing time in relation to market value and disposition value.

Exposure Time Comments: The report briefly describes the Harris Ranch development and its access, and the appraiser's opinion that the relevant exposure time predating the date of appraisal would be one to two years.

Regional and City Description - Boise

The appraisal report contains a detailed analysis and explanation of the subject's market influences. It cites a list of internet resources, and provides a map and a table with driving and flying times to major cities in the region. The Boise and Ada County areas are described and demographic data are provided for the years 2000, 2007 and 2012.

Neighborhood Description

This section of the appraisal report under review describes the Harris Ranch vicinity and includes 8 pages of tabular demographic data within a 1-mile radius, a 3-mile radius, and a 5-mile radius from the subject. This section shows the Ada County Assessor's tax parcel data for the 86.245 acre subject larger parcel, and various maps. Flood hazard data and mapping are also presented.

Property Data

This section of the appraisal report describes the subject larger parcel property as unimproved pasture land with 86.245 acres unencumbered in the "before" condition. In the "after" condition, with the Conservation Easement in place, it is described as 76.245 acres of unencumbered site area and 10 acres of encumbered site area.

Zoning: The appraisal report states, "The subject site is zoned according to the development plans submitted by the Harris Ranch developers." And describes it as permitting a wide variety of uses. The flood hazard zone is also described, specified as lying in both AE and Zone X, with brief descriptions and comment. There is also a description of the Ada County Assessor's categorization as agricultural property and citations of the assessed value and annual tax amount.

Property History: The report states, "The subject property has been under the control of the Harris Family Limited Partnership or related entities for a period of greater than three years. There are no know sales that have occurred on the subject property." Placement of the Conservation Easement is cited as part of the property history.

Two internet pages are shown from http://www.harrisranch.org/wildlife_mitigation.htm dated 8/7/2008, showing questions and answers apparently intended for public information about wetlands, wildlife, and environmental concerns. A map is shown on page 31 of the appraisal report, which appears to identify various areas within the Harris Ranch development, but the labels are indecipherable in the documents presented to the reviewer.

Highest and Best Use

Defined The definition is provided from *The Dictionary of Real Estate Appraisal*, Third Edition, as, “the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value.” Further commentary and quotes are provided from the same source.

Analysis The appraisal report describes the allowable uses under the development plan. A conclusion is presented that the highest and best use in the Before condition is for a mixed use development, and in the After condition is for a mixed use development except for 10 acres as undevelopable wetlands.

Valuation

Appraisal Process Valuation Methods: The Cost Approach, Income Approach and Sales Comparison Approach are explained.

Appraisal Methods Used The report explains that the appraisal is based on analysis of the value of the subject as unencumbered in the “Before” condition, and with 10 acres of that property encumbered by the Conservation Easement in the “After” condition. The Cost Approach and Income Approach are described as “not applicable.”

The subject property “larger parcel” is identified as the area contained within the Ada County Assessor’s tax parcel, consisting of 86.245 acres. Other parcels in the same ownership were excluded because they “would not benefit nor suffer as a result of the placement of this easement.”

Estimated Market Value of the Property – Before Condition

“In this analysis, sales of undeveloped riparian sites are analyzed to estimate a market value for the subject in the before condition.” Five comparable sales are analyzed and adjustments are applied to reflect the effects of differences in locational attributes, changing market conditions over time, and relative size and development density. A narrative description of each sale is presented including applicable adjustments and a value indication.

Summary and Conclusion A narrative summary states that the range of value indications after adjustments is \$186,748 per acre to \$229,392 per acre. A conclusion of \$200,000 per acre is reported. That rate is multiplied by the subject larger parcel size of 86.245 acres. The appraisal report states, “Thus, the subject’s value in the before condition is estimated at \$17,249,000.”

A table or “grid” is presented showing the characteristics, adjustments and value indications of each of the five comparable sales for the before analysis.

Estimated Market Value of the Property – After Condition

“In the after condition, the subject will include 76.245 acres of mixed use development area plus 10 acres of encumbered property that will be perpetually preserved as a wetlands and therefore totally undevelopable. In this analysis, the sales used include the previous five sale used in the before condition for the analysis of the 76.245 acre parcel. However, three additional sales are presented for the valuation of the wetlands area which is considered to be a low economic value since it cannot be developed.” Three comparable sales are presented and analyzed to develop a value indication for the 10 acre area to be encumbered by the Conservation Easement. Adjustments are applied to reflect the effects of differences in changing market conditions over time, differences in property size, and differences in characteristics such as remoteness of access.

Summary and Conclusion A narrative summary states that the range of value indications after adjustments is \$2,190 per acre to \$2,253 per acre for the 10 acres to be encumbered by the Conservation Easement. A conclusion of \$2,250 per acre is applied for that area. The appraisal report states,

“Therefore, the subject’s value is estimated as follows:

76.245 acres at \$200,000 per acre=	\$15,249,000
Add 10 acres at \$2,250 per acre=	\$ 22,500
Total After Value=	\$15,271,500
Rounded To:	\$15,270,000 “

A table or “grid” is presented showing the characteristics, adjustments and value indications of each of the five comparable sales for the unencumbered 76.245-acre area in the After analysis. Another table or “grid” is presented showing the characteristics, adjustments and value indications of each of the three comparable sales for the encumbered 10-acre area in the After analysis.

Reconciliation and Final Market Value Estimate

The report states, “The difference in the before and after values results in an indication of the easement value...” The report also states the following:

“Thus, the subject’s value is estimated as follows:

Before Value	\$17,249,000
Less After Value	\$15,270,000
Easement Value	\$ 1,979,000

Therefore, subject to the Assumptions and Limiting Conditions set forth, and based on the information and analyses presented in this report, the estimated market value of the easement as of November 12, 2007, was:

ONE MILLION NINE HUNDRED SEVENTY NINE THOUSAND DOLLARS
(\$1,979,000) “

Certification

The appraisal report contains a Certification, with various statements and signed by the appraiser on August 14, 2008.

ADDENDA

Photographs of the Subject

Nine photographs show the subject property and views from the subject.

Deed of Conservation Easement

The Addenda of the appraisal report under review contains a copy of the Deed of Conservation Easement as it existed prior to it having been recorded to the public records.

Department of the Army 404 Permit

The Addenda of the appraisal report under review contains an unsigned copy of Permit Number NWW-2006-615-B01 issued under Section 404 of the Clean Water Act, describing a project which is a component of the Conservation Easement appraised in this appraisal report. The first page of this document is stamped “Exhibit A” because this document is so referenced in the text of the Deed of Conservation Easement.

The Addenda of the appraisal report under review contains a copy of plans and drawings for Ada County Highway District Proposed East Parkcenter River Crossing, in association with the Permit described above.

A letter from Idaho Department of Environmental Quality to Ada County Highway Department is also shown in the Addenda, with comments and conditions associated with the Permit described above.

The Addenda of the appraisal report under review contains a copy of an unsigned form entitled “Notification of Administrative Appeal Options and Process and Request for Appeal” in association with the Permit described above.

The Addenda of the appraisal report under review contains a copy of a metes-and-bounds legal description for the 10-acre area to be encumbered by the Conservation Easement, stamped by Professional Land Surveyor Peter W. Lounsbury, together with a survey drawing of this property. The first page is stamped “Exhibit B” because this document is so referenced in the Deed of Conservation Easement.

The Addenda of the appraisal report under review contains a signature page for the Deed of Conservation Easement, containing the signature of the President of Idaho Foundation for Parks

and Lands, Inc. and the signature of the President of Ada County Highway District, together with notary statements. An aerial photo map is also shown for the vicinity of the subject property.

Sales and Location Map

The Addenda of the appraisal report under review contains a map identifying the locations of the subject and the comparable sales analyzed in the Sales Comparison Approach.

Qualifications of Appraiser

The Addenda of the appraisal report under review contains a summary of the appraiser's biographical data, education, business activities and positions, affiliations and memberships, accreditation, list of major clients served, appraisal emphasis, areas of previous experience, areas of current practice, and a copy of the appraiser's Idaho Certified General Appraiser license. This 4-page section appears twice, as Addenda Pg. 43 through Pg. 46 and again as Addenda Pg. 47 through Pg. 50, which is the final page of the appraisal report under review.

(End of Section 1. Appraisal Report Summary Description.)

2. APPRAISAL REVIEW PURPOSE, SCOPE, AND INTENDED USE

The review appraiser and author of this appraisal review report is Gregory L. Graybadger, MAI, RPRA, AI-GRS as engaged by Harris Ranch Community Infrastructure District No. 1.

Identification of the Client:

The reviewer's client is Harris Ranch Community Infrastructure District No. 1. The reviewer was engaged through a letter signed by Lynda Lowry, Treasurer, Harris Ranch Community Infrastructure District No. 1 dated June 20, 2023.

Identification of Intended Users:

Intended users of the appraisal review include Harris Ranch Community Infrastructure District No. 1 and its legal counsel. Any other party receiving a copy of the appraisal report or appraisal review report does not become an intended user of either report unless the appraiser or reviewer identifies such party as an intended user.

Intended Use of the reviewer's opinions and conclusions:

The intended use of the appraisal review report is to analyze the appraisal report under review and make a determination as to whether the appraisal follows the appropriate principles/standards/appraisal methodology. The client and intended users may utilize that determination in evaluating the credibility of the conclusions presented in the appraisal report under review. The opinions and analyses expressed in this appraisal review are objective and free of bias or advocacy, as required by professional standards and affirmed in the signed Certification within this appraisal review report.

Purpose of the Review Assignment:

The purpose of this appraisal review is to make a determination as to whether the appraisal follows the appropriate principles/standards/appraisal methodology, in order for the Client and Intended Users to evaluate the credibility of the conclusions, and particularly the credibility of the value conclusion. The review assignment does not include independent development of the reviewer's own opinion of value.

Identification of the work under review:

Section 1 of this appraisal review report identifies the appraisal report under review, including property ownership, report date, effective date, and the physical, legal, and economic characteristics of its subject property.

Extraordinary Assumptions and Hypothetical Conditions

The appraisal report under review contains extraordinary assumptions and a hypothetical condition, as described in Section 1 of this appraisal review report. This appraisal review itself is not subject to any extraordinary assumption or hypothetical condition regarding the development and reporting of the appraisal review. The ordinary and typical assumptions and limiting conditions applicable to the review are shown in another part of this review report.

Scope of Work:

The applicable scope of work for this appraisal review includes identification of the elements described above, which aid in establishing the appraisal review problem to be solved. As stated previously, this review report does not set forth an independent separate opinion of value. The research and analyses utilized in this review assignment meet or exceed the expectations of regularly intended users of similar assignments, and the typical actions of the reviewer's peers. Information presented in the appraisal report under review was independently confirmed to the extent practicable. However, some elements were not verifiable due to the passage of time and other factors, as this review is occurring roughly 15 years after the appraisal.

The reviewer examined the appraisal report under review, in detail, to ensure that the appraisal methods and techniques presented in the appraisal report under review comply with the *Uniform Standards of Professional Appraisal Practice* (USPAP) and the generally accepted principles and appraisal methodology for such appraisal assignments. Compliance with USPAP requires numerous mandatory elements in the development and reporting of an appraisal. An Idaho real estate appraiser professional occupational certification or license requires compliance with USPAP for all appraisal assignments and for appraisal review assignments. The appraisal under review was governed by the requirement of the 2008-2009 Edition of USPAP, and its compliance is evaluated on that basis. The appraisal review is performed in compliance with the edition of USPAP in effect at the time of the appraisal review. That edition is titled as the 2020-2021 edition, but it has been extended to remain in effect to the end of 2023.

The specific comparable sale transactions utilized in the appraisal under review were investigated. A search for alternative transactions was conducted to determine whether the comparable sales used were the best indicators of the subject's value, based on being recent, similar to the subject and proximate to the subject property. The adjustments applied to the comparable sales were analyzed to determine if they encompassed the most relevant and significant effects on property values, to determine if the magnitude of the adjustments was supported in the market data, and to determine if the adjustments were applied correctly in the analysis. Investigation was conducted to determine if the Income Approach to value was truly not applicable, as stated in the appraisal report. In particular, the market was surveyed for properties valued for their potential for development of salable wetland mitigation credits. If

extant, sales of such properties would be the best indicators of value for the 10 acres to be encumbered by the Conservation Easement, in the “after” condition.

The use of before-and-after methodology for valuation of conservation easements and other partial takings is well established. It is supported by extensive litigation case law, guidelines from various State and Federal government sources, training from professional appraisal organizations, and it is in common use by appraisers. The reviewer revisited authoritative sources such as the extensive legal citations found in the *Uniform Appraisal Standards for Federal Land Acquisitions* (UASFLA). Compliance with those standards is not required within the appraisal under review, but the procedures described there are well-accepted as correct methodology. The reviewer also revisited relevant parts of *Real Estate Valuation in Litigation* by J.D. Eaton, published by the Appraisal Institute.

The effective date of value in the appraisal under review is November 12, 2007. As such, the present-day current physical and legal characteristics of the subject larger parcel or of the subject Conservation Easement area are not relevant to the appraisal under review or to the appraisal review assignment. Consequently, no inspection of the subject property or the comparable sales was conducted by the reviewer. The reviewer is a long-term resident of the subject market area, and has observed the subject property on numerous occasions, including 2007.

The reviewer has developed an opinion as to the appropriateness of the analyses and the credibility of the opinions and conclusions presented in the appraisal under review within the scope of work applicable to that appraisal assignment, and the data presented in the appraisal report. The reviewer has developed an opinion of whether the report under review is appropriate and not misleading. These opinions and the reasoning supporting these opinions are presented in the following section of this appraisal review report. This appraisal review report is prepared in compliance with USPAP, and no compliance is precluded by any law or regulation.

As previously stated, the opinions and analyses expressed in this appraisal review are objective and free of bias or advocacy, as required by professional standards and affirmed in the signed Certification within this appraisal review report.

Effective Date and Report Date of Review:

The Effective Date is the date to which the conclusions apply, and the Report Date is the date that the appraisal report was completed. The report date of this appraisal review report is December 1, 2023 which is also the effective date of the review. The report date of the appraisal report under review is August 14, 2008 (based on signature date of Certification) and the effective date of the value opinion presented in the appraisal under review is November 12, 2007.

Subject of the Appraisal Review Assignment:

The appraisal report under review is identified and summarized in the preceding section of this appraisal review report. It consists of the entire appraisal report, with a total document size of 99 pages, including cover, transmittal, and all addenda, valuing a 10-acre Conservation Easement on Eckert Road at Harris Ranch, Boise, Idaho, with an effective date of November 12, 2007, and a report date August 14, 2008 (signature date of Certification).

Assumptions and Limiting Conditions of the Review:

This appraisal review itself is not subject to the extraordinary assumptions and hypothetical condition presented in the appraisal report under review. This appraisal review is subject to the following ordinary and typical assumptions and limiting conditions:

- The reviewer assumes that all information and materials provided by others are accurate, credible, and reliable, and not fraudulent. Information presented in the appraisal report under review was independently confirmed to the extent practicable. However, the appraiser does not guarantee the accuracy of any such information. If any information is subsequently discovered to be false, the reviewer reserves the right to revise this report.
- No title report has been examined for the property which is the subject of the appraisal report under review. The reviewer assumes that the ownership is correctly represented and that no other parties hold rights affecting the subject property, other than the typical powers of government. The reviewer assumes no responsibility for any elements arising from defects of title, liens, deed restrictions, encroachments, or easements other than the Conservation Easement addressed in the appraisal report under review.
- It is assumed that there are no hidden or unapparent conditions of the property that may render it more or less valuable. The reviewer assumes no responsibility for such conditions, not for obtaining the engineering or environmental studies that may be required to discover them.
- It is assumed that the subject property does not contain any threatened or endangered species, nor critical habitat for such species.
- It is assumed that the property which is the subject of the appraisal report under review is in full compliance with all relevant laws and regulations, and the requirements of any party having jurisdiction over the property.
- The appraisal report under review is evaluated based on the circumstances in effect at the time of the appraisal and do not consider subsequent events or their effects, including events expected and projected to occur.
- This appraisal review report is to be considered only in its entirety, with no excerpt or part of the report utilized separately or out of the context of the entire report.

Appraisal Review Report

- No consideration is given to changes in market conditions or the purchasing power of the dollar which may have occurred from the effective date of the appraisal under review and to the effective date of this appraisal review.
- Additional assumptions or limiting conditions may be expressed elsewhere within this appraisal review report, and their effect is not diminished if omitted from this list.
- This appraisal review report is not to be used in any matter involving the U.S. Internal Revenue Service (IRS). IRS is specifically excluded as an intended user. No assertion is made as to the applicability or lack of applicability of the appraisal report under review for any use governed or regulated by IRS.
- This appraisal review report is prepared for the exclusive use of the Client and Intended Users identified within this report, and may not be relied upon by others without the written consent of the appraisal reviewer.
- Any actions or claims arising out of, relating to, or in any way pertaining to this assignment, this report, or any values or information contained herein, are strictly limited and shall not exceed the amount of the fee paid for the preparation of this report. The author of this review report shall not be held liable for any consequential damages or losses.

(End of Section 2. Appraisal Review Purpose, Scope and Intended Use)

3. REVIEWER’S ANALYSES, COMMENTS, AND CONCLUSIONS

The appraisal report under review does not contain a table of contents, and a table of contents is not required by the applicable Standards. The reviewer has constructed this table of contents to assist the reader’s understanding of the appraisal report under review, as follows:

Cover Page	Not numbered
Letter of Transmittal	Not numbered
Assumptions and Limiting Condition	iv
Appraisal Summary	vi
Appraisal Introduction	Page 1
Regional and City Description	Page 6
Neighborhood Description	Page 9
Property Data	Page 28
Highest and Best Use	Page 32
Valuation	Page 33
Certification	Page 43
Photographs of the Subject	Addenda Pg. 1
Deed of Conservation Easement (not recorded)	Addenda Pg. 3
Department of the Army 404 Permit (unsigned)	Addenda Pg. 13
Permit Plans and Drawings	Addenda Pg. 19
Letter from Idaho Dept. of Environmental Quality	Addenda Pg. 31
Notice regarding appeals of Permit	Addenda Pg. 34
Legal description of the Wetlands Mitigation Site	Addenda Pg. 36
Survey drawing	Addenda Pg. 38
Deed of Conservation Easement addl. signatures	Addenda Pg. 39
Aerial photo map of the subject vicinity	Addenda Pg. 41
Location Map of sales analyzed in the Valuation	Addenda Pg. 42
Qualifications of Appraiser	Addenda Pg. 43 through 50

Applicable Mandatory Standards Compliance

Although the appraisal under review is generally properly developed and reported and produces a reasonable valuation, it contains numerous elements which are specifically problematic. All Idaho real estate appraisers’ professional occupational licensing requires compliance with the *Uniform Standards of Professional Appraisal Practice* (USPAP) for all appraisal assignments. Furthermore, the appraisal report under review contains statements in the Transmittal Letter and in the Certification asserting USPAP compliance. The appraisal under review was governed by the requirements of the 2008-2009 Edition of USPAP, and its compliance is evaluated on that basis. The reviewer does possess a copy of the 2008-2009 Edition of USPAP and refers to it in

the citations for this review. Several occurrences of non-compliance are cited below, and are explained and discussed.

Before and After Methodology

The appraisal under review is developed and reported to provide the value of a Conservation Easement on 10 acres of land, reportedly granted on November 12, 2007. The appraisal utilizes “before and after” methodology. The use of before-and-after methodology for valuation of conservation easements and other partial takings is well established. It is supported by extensive litigation case law, guidelines from various State and Federal government sources, training from professional appraisal organizations, and it is in common use by appraisers. Its fundamental aspects are contained in the decision of *Calvo v. United States* stating, “...we suggest that the measure of the appellant’s detriment should be the difference, if any, between the fair market value of his land immediately before and after the perpetual easements were imposed...”

Larger Parcel

The use of before-and-after appraisal methodology requires that the appraisal report identify the “larger parcel” which is the total area to be considered and valued. The larger parcel is defined as that tract of land that possesses a unity of ownership and has the same, or an integrated, highest and best use. In the appraisal under review, the larger parcel is identified as the area contained within the Ada County Assessor’s tax parcel, consisting of 86.245 acres. Other parcels in the same ownership were excluded because they “would not benefit nor suffer as a result of the placement of this easement.” While it may be arguable to include adjacent property within the larger parcel, this does not rise to the level of a provable error. The reviewer believes that including additional area in the larger parcel would not create a significant difference in the value conclusion.

Report Date

USPAP requires that two important dates are stated in an appraisal report: The Effective Date is the date to which the value opinion applies, and the Report Date is the date that the appraisal report was completed. In the appraisal report under review, the Transmittal Letter is dated August 13, 2008 and the Certification is dated August 14, 2008 but neither of these is explicitly stated to be the report date. USPAP Standards Rule 2-2(b)(vi) requires that the appraisal report states the date of the report, and the appraisal report does not explicitly comply. This is a technical deficiency which does not affect the value conclusion and is not particularly significant, particularly because the two possible indications are only one day apart. The actual report date is assumed to be the August 14, 2008 based on the fact that it is the later date and that it is attached to the signed Certification.. The Effective Date is a separate matter addressed in the next section of these review findings.

Issues with Effective Date of Appraisal

The Effective Date is the date to which the value opinion applies. The effective date of the appraisal is a condition and premise of the analyses and conclusions presented in the appraisal report. Typically, the effective date of value for a Conservation Easement is the date when the conveyance occurs. The Deed of Conservation Easement shown in the appraisal report, beginning on Addenda Pg. 3, was not yet recorded nor dated. Item VIII of the Deed of Conservation Easement states in part, “*Upon the recordation hereof, this Conservation Easement constitutes a real property interest immediately vested in Holder.*” Item XIII of the Deed of Conservation Easement also states in part, “*This Conservation Easement shall be effective upon recording.*” This is important because the value of the Conservation Easement may change over time, and it is affected by the market conditions on the date it came into effect. This is an important reason that the effective date is required to be identified in an appraisal.

A records search at the time of this review shows the Deed of Conservation Easement was recorded as instrument 108117302 on 10/23/2008. That document has a handwritten date on its face of 28th day of November, 2007. The last signature is notarized on November 28, 2007 as shown in both the appraisal report (Addenda Pg. 40) and in the recorded document.

The appraisal report under review utilizes an effective date of November 12, 2007. In the transmittal letter it states, “The easement was officially granted as of November 12, 2007.” This date reflects the date of the last signature by parties of Harris Family Limited Partnership, the owner, assumably releasing their interests. However, this easement is not a unilateral matter. There are burdens on the recipient/holder of the easement, and on Ada County Highway District, and the absence of acceptance by those parties would render the Deed of Conservation Easement invalid. The last signature by those parties is notarized on November 28, 2007.

Determination of the actual correct effective date of the Conservation Easement is a legal issue, outside the scope of this appraisal review. If the effective date of the Conservation Easement is determined to be anything other than November 12, 2007 then the appraisal **should not be considered valid**. Even if the value conclusion was considered by a user to be credible and adequately supported 16 days later, that is not the valuation that is presented by the appraiser. The effective date of the appraisal is a condition of the analyses and conclusions presented in the appraisal report. Appraisal standards require the effective date of the appraisal to be clearly stated. If the effective date of value is determined to be the recording date of 10/23/2008 (which appears to be most likely), then the value conclusion very certainly **does not remain valid**, as there were significant changes in market conditions occurring over the intervening period.

Clean Water Act 404 Permit

A copy of the Army Corps Clean Water Act 404-permit is attached as Exhibit A (beginning on appraisal report Addendum Pg. 13) within the Deed of Conservation Easement but it remains unsigned in the appraisal report and in the recorded Easement. Subsequent investigation found that the permit was issued and signed consistent with the document shown in Exhibit A.

USPAP Non-Compliance in the Extraordinary Assumptions and Hypothetical Condition

USPAP Standards Rule 2-2(b)(x) requires that the appraisal “clearly and conspicuously: state all extraordinary assumptions and hypothetical conditions; and state that their use might have affected the assignment results...” The appraisal report under review clearly and conspicuously stated two Extraordinary Assumptions and one Hypothetical Condition. However, the report does not include a statement that their use might have affected the assignment results. This is a technical deficiency which would not affect the value conclusion. However, the appraisal report under review does not comply with this Standards requirement in USPAP.

Definition of Market Value

USPAP Standards Rule 2-2(b)(v) requires that the appraisal “state the type and definition of value and cite the source of the definition. The appraisal under review contains a section entitled “Market Value Defined.” That section quotes a definition of market value from the Treasury Regulations and provides a citation of that source. This appears to meet the requirement under USPAP.

Description of Purpose Not Applicable

USPAP does not require a statement of the purpose of the appraisal. On Page No. 1 within the appraisal report under review, the paragraph describing Purpose of the Appraisal states, in part “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.” The appraisal is now actually being used for a different purpose: as support for a claim for reimbursement from Harris Ranch Community Infrastructure District #1.

Also, the Reconciliation on appraisal report Page No. 42 presents this statement: “The difference in the before and after values results in an indication of the easement value utilized in the Charitable Non-Cash Donation calculation for the grantor.” Again, this appraisal report is actually being presented as support for a claim for reimbursement from Harris Ranch Community Infrastructure District #1. The quoted verbiage is inconsistent with this use. As such, this section of the appraisal report is not relevant, accurate or applicable to the actual use to which the appraisal report is being applied.

Insufficient Description of Larger Parcel

The appraiser inspected the subject property and provided a written and photographic description of it in the report. The appraisal report accurately described the estate to be appraised. The subject larger parcel is the area within the tax parcel boundary as it existed at the time of appraisal. A complete metes-and-bounds legal description is not included in the appraisal report, but an aerial photo from Google and a tax plat map are used to illustrate its approximate boundaries. A printout of the tax record Property Description utilizes a reference to a parcel description found only within the land records division of the Ada County Assessor's Office. No Record of Survey or Deed is included or referenced in the appraisal report. The absence of an actual legal description to identify the subject larger parcel's location and boundaries is a deficiency. USPAP Standards Rule 2-2(b)(iii) requires, at a minimum: "summarize the information sufficient to identify the real estate involved in the appraisal, including the physical and economic property characteristics relevant to the assignment;"

For the area included within the Conservation Easement, a complete legal description is included in the appraisal report, on Addenda pages 36 and 37, with an apparently unrecorded survey drawing on Addenda Pg.38. This is sufficient to identify the real property within the Conservation Easement.

Erroneous Flood Hazard Mapping

The appraisal report under review includes a Flood Hazard Map from a service called InterFlood by Alamode, depicting the Flood Zone as X and citing map panel 16001C0305H dated February 19, 2003. However, the subject conservation easement area is actually about 0.4 mile southwest of the location identified on that map, and it is beyond the border of that map. The nearest "larger parcel" boundary is actually about 0.2 mile west of the location identified on that map. Under "Zoning" on page 28, the appraisal under review states, "The subject is located both in AE, High Flood Risk floodplain area and Zone X, with nominal risk of flooding. The Boise River is a controlled flow waterway based on the impounded storage areas of Luck Peak, Arrowrock, and Anderson Ranch Dams. Therefore, the subject is typically not subject to severe flooding as a result of these controlled projects."

The correct flood map is the adjacent panel to the west of the map shown, on map panel 16001C0284H. This map shows approximately 3.8 acres of the Conservation Easement area lying within the Floodway (in which no development would be allowed), and approximately 6.2 acres within Flood Zone AE. Flood Zone AE is essentially the 100-year flood hazard area, in which development is usually possible with flood insurance and/or site work such as levies or fill to raise the homesite elevation. In the excerpt from the correct flood map below, the approximate location of the 10-acre conservation easement area is outlined in red; the cross-hatched area is the floodway, and the shaded area is Zone AE.



The actual flood hazard status is significantly different than the status reported in the appraisal report under review, and it would probably have a significant effect on the value conclusion. The valuation of a conservation easement is based on the difference between the value of the larger parcel “before” the easement and “after” the easement. The correct flood hazard information indicates that the appraisal report under review overstates the value in the “before” valuation. This indicates that the valuation of the conservation easement in the appraisal report under review is also probably overstated. As such, the erroneous information renders the value conclusion not credible.

No Mention of the Upheaval in Market Conditions

The appraisal report under review does not mention the 2007–2008 global financial crisis which led to a severe economic recession. The effective date of value for the appraisal report under review is November 12, 2007. By that date, national and local media were reporting on the economic crisis. It was triggered by the collapse of a housing bubble, leading to curtailed mortgage lending or much more restrictive qualifying criteria and higher interest rates, declining home values, mortgage delinquencies, foreclosures, and curtailed residential construction. In July 2007, the median home price in Ada County is reported at \$239,400. In November 2007 the median home price in Ada County is reported at \$210,000. This represents a decline at the rate of 3.2% per month.

The collapse of the housing bubble also diminished the value of residential development land such as the subject larger parcel. As of the effective date of appraisal, this effect was not yet clearly demonstrated in the greater Boise market data, but it was heavily discussed in the media

and was known by the report date. The appraisal under review used comparable sales from the period prior to this trend. The absence of more recent comparable sales activity may be evidence of problems in the market for residential development land, but this was not discussed in the appraisal report. The absence of any discussion of this influence on value is a deficiency. However, the reviewer did not identify any comparable sales transactions which should have been used to demonstrate such an influence on values.

Absence of Income Approach to Value

The appraisal report states that the income approach to value is not applicable. However, the subject larger parcel is mixed-use development land, as affirmed by the appraisal's Highest and Best Use analysis. The Subdivision Development Approach is an income approach typically used for such properties. It uses a discounted cash flow analysis to arrive at a land residual which reflects the value of land proposed for development.

The income approach would also be applicable to the valuation of the 10-acre area to be encumbered by the Conservation Easement, as there is a potential for profitable use of this land in wetland mitigation banking. Some market participants consider Discounted Cash Flow analysis to be unreliable due to its sensitivity to multiple input details. The absence of the Income Approach is allowable under the standards, if there is a supporting rationale. USPAP Standards Rule 2-2 (b)(viii) states, "...exclusion of the sales comparison approach, cost approach or income approach must be explained." The appraisal report under review gives no reasoning for excluding this approach beyond stating that it is not applicable.

Sales Comparison Approach to Value

- Methodology and Calculations

The appraisal report under review uses the Sales Comparison Approach, in which sales of comparable properties are analyzed and utilized as a basis to arrive at an indication of the value of the subject property. Generally, the criteria for selection of comparable sales are that they should be recent, similar to the subject, and reasonably proximate. Typically, differences between the comparable sales and the subject property are identified, and adjustments are applied to account for those differences which may affect market value.

In the Before analysis, five sales were described and analyzed using price per acre as the unit of comparison, although total sales price was also described for each sale. These five sales occurred between January 2004 and June 2006. Unadjusted sale prices were from \$100,543 to \$500,000 per acre. After adjustments were applied, the indicated value range was narrowed to \$186,748 to \$229,392 per acre. The appraisal report under review presents a concluded value for the subject at \$200,000 per acre. The calculation was shown as:

“86.245 acres @ \$200,000 per acre = \$17,249,000

Thus, the subject’s value in the before condition is estimated at \$17,249,000.”

In the After analysis, the sales described above were used to value 76.245 acres as the area of the larger parcel unencumbered by the Conservation Easement. To value the 10 acres within the Conservation Easement, three sales were analyzed. These three sales occurred from January 2005 to August 2007. Unadjusted sales prices were from \$1,759 to \$5,006 per acre. After adjustments were applied, the indicated value range was \$2,190 to \$2,253 per acre.

The appraisal report under review presents the calculations as:

“76.245 acres at \$200,000 per acre =	\$15,249,000
Add 10 acres at \$2,250 per acre =	<u> 22,500</u>
Total After Value =	\$15,271,500
Rounded To:	\$15,270,000”

- Misstatement

On Page No. 38 within the appraisal report under review, in the paragraph describing Sale No. 6, the report states, “This is an undeveloped site that is in an RP zone, which typically limits development to no less than one unit per 40 acres.” This is a misstatement, and should read, “...limits development to no more than one unit per 40 acres.” It appears that the property rights were correctly considered in the analysis, so this error does not rise to the level of a substantial or material error and it does not affect the valuation.

- Issue Associated with Rounding

In developing and reporting the “after” values, 10 acres is valued at \$2,250 per acre as encumbered by the Conservation Easement. This conclusion was based on the range of adjusted comparable sales from \$2,190 to \$2,253 per acre. Total After Value is calculated as \$15,271,500 Rounded To: \$15,270,000. This is the concluded total value of the 86.245-acre larger parcel as encumbered in the After condition. The rounding applied here has the effect of reducing the value of the encumbered area to \$2,100 per acre, which is below the range of values indicated by the adjusted comparable sales. It also has the effect of increasing the final value conclusion for the easement by \$1,500. Rounding practices vary significantly, but it is preferred procedure to apply rounding only at the final value conclusion, and not at intermediate points in the analyses. The fact that the effective value per acre for the 10 acres is reduced to a rate that is below the entire range of value indications undermines the credibility of the conclusion. However, this does not rise to the level of provable error.

- Questionable Selection of Comparables

The comparable sales used to value the unencumbered portion of the subject larger parcel are all potential development properties with riparian influences. This significantly limits the number of potential comparables. It would be possible to utilize sales without riparian influences and adjust for that difference, in order to utilize sales which are more similar in other characteristics, more proximate to the subject, and more recent to the effective date of value. As noted earlier in these analyses, the effect on values due to the collapse of the housing bubble is not reflected in the appraisal under review, largely because of the sale dates of the comparables used.

The three comparable sales used to develop indications of value for the area to be encumbered are problematic. These sales are not very similar to the subject. Their significant characteristic is that they are in some way limited in terms of potential for development. The 10 acres to be encumbered by a Conservation Easement may be suitable for development of wetlands mitigation credits which are salable, and this element is likely to support a higher market value. The appraisal report under review contains no discussion of that characteristic, and no similar comparables were used.

- Reconciliation and Final Market Value Estimate

Reconciliation of the valuation on report Page No. 42 presents this statement: “The difference in the before and after values results in an indication of the easement value utilized in the Charitable Non-Cash Donation calculation for the grantor.” The actual use of this appraisal report is to support a claim for reimbursement from Harris Ranch Community Infrastructure District #1. The quoted verbiage is inconsistent with this use. The appraisal report under review continues, “Thus, the subject’s value is estimated as follows:

Before Value	\$17,249,000
Less After Value	<u>\$15,270,000</u>
Easement Value	<u>\$ 1,979,000”</u>

Unfortunately, the value estimate is not considered by the reviewer to be credible, based on the issues and errors presented above. The most significant of these elements are the possible effect of the questionable effective date of value and the possible effect of the erroneous flood zone mapping.

Appraiser’s Certification:

The appraisal report under review includes a signed Certification as required by USPAP which includes the required elements and includes the appraiser’s signature and date.

Adherence to Appraisal Standards

The appraisal report reviewed herein was produced by an Idaho Certified General Appraiser, who was required to comply with the Uniform Standards of Professional Appraisal Practice (USPAP) in effect as of the date of the appraisal report in 2008, which is the 2008-2009 edition. The practice of real estate appraisal is heavily regulated in great detail, and minor compliance errors or omissions are not uncommon. To the extent that such issues do not affect the credibility of the value conclusion, they may be considered insignificant. However, USPAP Standards Rule 1-1(c) states that an appraiser must “not render appraisal services in a careless or negligent manner, such as by making a series of errors that, although individually might not significantly affect the results of an appraisal, in the aggregate affect the credibility of those results.”. The reviewer does not characterize the appraisal report under review as “careless or negligent” but the appraisal report does contain errors and unresolved matters which affect the credibility of the results.

Reviewer’s Opinions and Conclusions

As developed and reported in detail above, the reviewer has noted elements of the appraisal under review which fail to comply with the *Uniform Standards of Professional Appraisal Practice* (USPAP) in effect at the time of the appraisal. The reviewer has also noted areas of concern that may not rise to the level of being provable errors, but which undermine the credibility of the report. The stated engagement of the reviewer is to perform “***reviews which analyze the Appraisals and make a determination as to whether the Appraisals follow the appropriate principles/standards/appraisal methodology.***” It is the reviewer’s opinion and conclusion that the appraisal under review does not entirely follow the appropriate Standards, principles, and appraisal methodology. As noted above, the practice of real estate appraisal is heavily regulated in great detail and minor compliance errors or omissions are not uncommon.

It is the reviewer’s opinion that the analyses, opinions and conclusions presented in the appraisal under review are not appropriate and are not credible within the scope of work applicable to that appraisal assignment and the data presented.

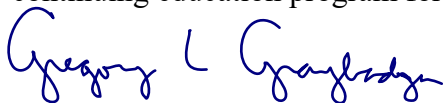
The most significant issues are the questionable effective date of value, the erroneous flood zone status and its effect on value, and the undiscussed effect of rapidly changing market conditions. The appraiser in this case is highly skilled and trained and is highly regarded. There is no evidence to indicate any intent to mislead, and no intent should be inferred from the results of this review. Many of the issues and areas of concern are the result of circumstances which were not foreseeable at the time of appraisal. Some of the issues noted in this review are minor compliance issues which would not affect the value conclusions.

(End of Section 3: Reviewer’s Analyses, Comments, and Conclusions)

4. REVIEW APPRAISER'S CERTIFICATION

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this review report are true and correct.
2. The reported analyses, opinions, and conclusions in the review report are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of the work under review and no personal interest with respect to the parties involved.
4. I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of the work under review, within the three-year period immediately preceding the agreement to perform this assignment.
5. I have no bias with respect to the property that is the subject of the work under review or to the parties involved with this assignment.
6. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
7. My compensation is not contingent on an action or event resulting from the analyses, opinions, or conclusions in this review or from its use.
8. My compensation for completing this assignment is not contingent upon the development or reporting of predetermined assignment results or the assignment results that favors the cause of the client, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal review.
9. My analyses, opinions, and conclusions were developed and this review report was prepared in conformity with the *Uniform Standards of Professional Appraisal Practice*.
10. I have not made a personal inspection of the property that is the subject of the appraisal report under review.
11. No one provided significant appraisal review assistance to the person signing this Certification.
12. The reported analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute; the use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives; and as of the date of this report, I have completed the continuing education program for Designated Members of the Appraisal Institute.



December 1, 2023

Gregory L. Graybadger, MAI, RPRA, AI-GRS, Idaho CGA#1834

Date

GREGORY L. GRAYBADGER
QUALIFICATIONS AND LICENSING

Licenses:

- CERTIFIED GENERAL REAL ESTATE APPRAISER, CGA-1834
Idaho Real Estate Appraiser Board, Bureau of Occupational Licenses
- FHA Appraiser Roster, Number IDCGA1834
U.S. Department of Housing and Urban Development
- Certified Tax Appraiser #856, Idaho State Tax Commission
- Idaho Real Estate License SP23303 (inactive), Idaho Real Estate Commission

Professional Designations:

- MAI, Appraisal Institute
- RPRA (Real Property Review Appraiser)
American Society of Farm Managers and Rural Appraisers
- AI-GRS, Appraisal Institute (Reviewer of all property types)

Professional Appraisal Experience:

U.S. General Services Administration, Chief Appraiser, 2021-2023
USDA Forest Service, Regional Appraiser for Oregon, Washington & Alaska, 2015-2021
The Appraisal Foundation, Appraisal Practices Board of Directors, 2016
U.S. Department of the Interior, Review Appraiser, 2014-2015
Idaho Transportation Department, Senior Right of Way Appraiser and Reviewer, 2007-2014
Integra Realty Resources, Senior Appraisal Analyst/Certified General Appraiser, 2006-2007
Canyon County Assessor, Senior Commercial Appraiser/Deputy Assessor, 2005-2006
Ada County Assessor, Appraiser/Deputy Assessor, 2001-2004
Gem State Appraisers, Residential Appraiser, 1998-2001

Publications:

“When You Buy or Sell a Hangar” article in Airport News, June 2006
“Collection and Verification of Residential Data in the Sales Comparison Approach” co-author
published by The Appraisal Foundation, 2016

Awards:

Federal Highway Administration, “Excellence in Right of Way” 2014

Specialized Appraisal Training Courses:

Uniform Standards of Professional Appraisal Practice, update biennially since 1998
Separating Real & Personal Property from Intangible Business Assets, 2019
Uniform Appraisal Standards for Federal Land Acquisitions, 2007 and 2017
Valuation of Conservation Easements & Partial Interests, 2013
Attacking and Defending an Appraisal in Litigation, 2008
Review Theory – General, Appraisal Institute, 2017
Reviewing Timberland Appraisals, Western Forestry & Conservation Assn. 2015

O. Exhibit O – HRCIDTA’s Objection Letter: Project GO20-7

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

August 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: 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 on their property to the Idaho Foundation for Parks and Lands (“Idaho Foundation”) in 2008 (Project ID No. GO20-7).

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

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

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

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

4. In any event, the “fair market value” of land required to be left undeveloped as wetlands and dedicated to the public, as a condition to a very large 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 about 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,



Executive Committee,
Harris Ranch CID Taxpayers’ Association

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 of accrued interest for the same reasons set forth in this letter.

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

P. Exhibit P – HRCIDTA’s Objection Letter: Hypothetical Assumptions

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.

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

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.

Q. Exhibit Q – HRCIDTA’s Public Ownership Objection Letter

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

September 29, 2021

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

Re: Facilities Cannot Be Financed by the HRCID Unless They Are Publicly Owned

Members of the HRCID Board:

The purpose of this letter is to provide additional grounds for prior objections by the Harris Ranch CID Taxpayers' Association ("Association") to certain payments, totaling ***over \$7 million***, previously made to and recently requested by the Harris Ranch developers ("Developer"). As the Association indicated in our earlier letters, our review of previous and proposed payments to the Developer by the City of Boise ("City"), acting through the HRCID, is in its initial stages while we await the receipt of additional documents that we have requested from the City.

We are sorely disappointed and deeply concerned about the following. It increasingly appears to us that the Developer has long been engaged in an effort to extract many millions of dollars from the HRCID (and thus from Harris Ranch homeowners and taxpayers) to which it appears they are not lawfully entitled. Moreover, it appears to us that the City, acting individually and through the HRCID, has been facilitating the Developer's efforts, as (i) you have approved those payments even though they appear to have been made on the flimsiest of legal grounds, and (ii) you have entered into agreements with the Developer in an apparent attempt to provide them legal "cover" (however slight) to support some of those payments.

Discussion

The purpose of a community infrastructure district ("CID") is to finance the acquisition and construction of "***public facilities***," defined in the Idaho CID Act ("CID Act") as "community infrastructure." The specific types of such *facilities* are listed in the CID Act and include the following:

- Roads, streets, and bridges
- Trails
- Public parking facilities

- Water supply facilities
- Wastewater facilities
- Stormwater facilities, and
- Parks, open space and recreation areas

Idaho Statutes, Secs. 50-3102(2) and 67-8203(24).

The CID Act expressly requires that: “Only community infrastructure ***to be publicly owned by this state or a political subdivision thereof*** may be financed pursuant to this chapter.” Idaho Statutes, Sec. 50-3101(2). (Emphasis added.) To make that perfectly clear, the exact same language is repeated in Section 50-3107(1). Despite this requirement, the City, acting through the HRCID, has financed ***many millions of dollars in facilities which are privately owned and which are located on land which is privately owned.*** We find that to be rather stunning.

The essential aspects of “public facilities” are actually twofold: (1) they are *owned* by the state or a local government (and thus “public” in that respect), and (2) they are *available for use* by the general public (and thus “public” in that respect, as well). Thus, for example, no-one could reasonably argue that a *privately*-owned parking garage which was also available for use by the public was a “public facility” within the meaning of the CID Act. Similarly, no-one could reasonably argue that a *publicly*-owned parking garage that was available for use *only* by an adjacent *private* company was a “public facility” within the meaning of the CID Act.

To be doubly sure that private facilities are not financed through CIDs, the CID Act also requires that the “public facilities” financed by a CID “may be located ***only*** in or on lands, easements or rights-of-way ***publicly owned by this state or a political subdivision thereof.***” Idaho Statutes, Sec. 50-3105(2). (Emphasis added.) It is important to note that this “location on public lands” requirement *is in addition to*, and not a substitute for, the express “public ownership of facilities” requirement and the implicit “public use of facilities” requirement. Thus, for example, a public parking garage must be located on land *owned* by the state or a local government, a public road must be located on a right-of-way *owned* by the state or a local government, public parks or open space must be located on land *owned* by the state or a local government, and a public water, wastewater or storm water drainage system must be located on land or within rights-of-way *owned* by the state or a local government. The Legislature has made all of that perfectly clear. That’s presumably in part because, unless the state or a local government *owns* both the facilities *and* the land in question, it does not control the ultimate use or disposition of that public property.

Thus, the CID Act prohibits the funding of *privately*-owned stormwater drainage and retention facilities, or *privately*-owned open space or wetlands. But that’s exactly what the HRCID has done.

What we have discovered is that the City, acting through the HRCID, for many of the payments it has made to the Developer, has ignored the first two requirements – that the facilities financed be (1) *owned* by the public, and (2) *available for use* by the public. The City, acting through the HRCID, instead has treated the third requirement – that the facilities financed be located on

property owned by the public – as the *only* requirement. Moreover, they have allowed the Developer to satisfy that requirement on the most insubstantial of grounds. That is, the City has made payments of many millions of dollars to the Developer based not on the City or other local government entity *owning* the facilities and the land underneath them, but rather on the City having only the slightest interest in the underlying property. Public ownership of land and improvements necessarily involves substantive rights, obligations, and liabilities. The members of our Association understand that, as we suspect that you do, as well. But that’s exactly what the City and Ada County Highway District (“ACHD”) have sought to avoid, and understandably so. That is not what the Legislature intended, or the CID Act requires, however, to justify financing through the HRCID.

In particular, the HRCID has paid the Developer for *privately*-owned stormwater drainage and retention facilities and wetlands facilities which sit on *privately*-owned land, to which the public apparently has *no* access. Those payments apparently were based on:

- In the case of the stormwater facilities, an “easement of access,” provided by the Developer to the City or ACHD, which permits the City or ACHD (respectively), in their sole discretion, to “maintain” those facilities if the private nonprofit Harris Ranch Master Homeowners Association fails to do so; and
- In the case of the wetlands facilities, a “conservation easement” provided to a *private* nonprofit corporation, which years later was amended to add or substitute the City for the apparent sole purpose of facilitating a payment to the Developer by the HRCID.¹

That is all quite disturbing.²

An “easement for access” provided to the City or ACHD by the *private* owner of stormwater facilities which sit on *privately*-owned land and which are required to be *privately* maintained, which permits the City or ACHD, in their sole discretion, to maintain the facilities upon a failure of the *private* party which is obligated to do so, obviously does not convert the *private* stormwater facility into a “*public* facility.” Similarly, a “conservation easement” provided to a *private* nonprofit corporation by the *private* owner of wetlands facilities, which sit on *privately*-owned land and are required to be *privately* maintained, and which does not afford access to or use of the wetlands by the public, obviously does not convert the *private* wetlands into a “*public* facility.” That is not remedied by a subsequent amendment to the easement agreement to add or

¹ The “conservation easements” serve only to preserve the property as wetlands, apparently as required by the U.S. Army Corps of Engineers. The public, however, presumably is not allowed access to or use of the private property, other than to look at it from afar. *Publicly* owned property which constitutes “wetlands,” on the other hand, can be used by the public for recreational and other activities under applicable law.

² We note that the HRCID has also made payments to the Developer totaling over \$400,000 for Idaho Power electric utility line undergrounding and extensions. We are awaiting receipt of additional documents from the City regarding those payments. But we expect that the electric utility lines are owned by Idaho Power, and located in easements owned by Idaho Power, and thus that these “reimbursements” are unlawful for substantially the same reasons as those for the stormwater and wetlands facilities.

substitute the City for the apparent sole purpose of attempting to justify a payment to the Developer by the HRCID.

The specific projects for which payments have been made or recently requested include:

Project Name	Project ID No.	Payment Date	Amount Paid
2011 Conservation Easement – Wetlands – Land Value	GO15B-4	9/3/2015	\$1,331,540
2011 Conservation Easement – Land Value	GO17B1-1	10/31/2017	\$303,699
Barber Junction Ponds – Land Value	GO19-1	10/4/2019	\$654,000
Sediment Basins/Barber Road – Land Value	GO19-1	10/4/2019	\$194,000
Storm Water Ponds WS – Land Value	GO19-1	10/4/2019	\$958,979
Warm Springs Creek Realignment – Land Value	GO19-1	10/4/2019	\$1,230,000
2007 Wetlands Conservation Easement	GO20-7	(payment requested)	\$1,979,000
	TOTAL:		\$6,651,218

We note that the Developer, with one apparent exception,³ has *not* been paid for the costs of construction of these facilities. We don't yet know why but can speculate. Is it perhaps because ***the facilities themselves are not owned by the City or other local government entity***, and thus don't qualify for financing through a CID? The answer, it seems, is "yes".

The Developer instead has sought to be paid (and has been to date) for the supposed "value" of the land on which the facilities sit, ***even though that land is not owned by the City or other local government entity, either.***⁴ We do not understand how the City could have justified this.

The City's apparent rationale would permit the HRCID to reimburse the Developer for the supposed "value" of land under a *private* road into the foothills within the HRCID north of the Harris Ranch development, on land *privately* owned by the Harris family, if the Harris family simply granted the City an "easement of access" to "maintain" the road, if the City chose to do so in its sole discretion, at the Harris family's default. The City's apparent rationale would also permit the HRCID to reimburse the Developer for the supposed "value" of land *privately* owned

³ As we noted in our August 30, 2021, objection letter, the Developer apparently has been paid for the construction of a sediment basin owned by the Harris family located on land owned by the Harris family. We suspect that that "easement of access" was provided to the City, rather than ACHD, because only Harris family lands drain into that basin, while roads dedicated to the ACHD within the HRCID drain into the other stormwater facilities.

⁴ We have separately objected, including by our letters to you dated August 16, 2021, and August 30, 2021, to the valuations of the land. We assumed at the time, however, perhaps naively, that the land under those improvements had been conveyed to the City, the ACHD or other local government entity. But we have subsequently learned that they were not. ***We note again that the "value" of land which is required to be dedicated to public use as a condition (or precondition) to development is practically nothing.*** No-one is going to pay you much if anything for land that they must immediately convey to the public.

by the Harris family, in the same foothills, if the Harris family granted a “conservation easement” on the property to the City but with the public having no access whatsoever to the property. Either suggestion is simply absurd. There would be a publicly owned “easement.” But there would be no “public facilities.”⁵

What the CID Act requires, as a condition of any payment to the Developer, is that those stormwater and wetlands facilities be OWNED by the City or another local government, AND that the land on which they are located be OWNED by the City or another local government.⁶

Conclusion

We thus request that the City, acting through the HRCID, (i) recover all those previous payments from the Developer, plus interest from the date of payment at the rates provided in the Development Agreement among the City, the HRCID and the Developer (“Development Agreement”), and (ii) refuse to make any additional such payments to the Developer going forward. To the extent that for any reason the City is reluctant to seek to recover those previous payments from the Developer, we suggest that you offset such amounts, with interest, against any pending or future payments that the Developer requests that are permissible under the CID Act and the Development Agreement.

As we’ve noted previously, the HRCID has spent considerable sums, as has the City (both at the expense of homeowners and taxpayers in Harris Ranch), for administrative, financing and other related fees and costs with respect to the payments made by the HRCID to the Developer which appear to be unlawful. We therefore also request that the City (as the party responsible for all this) refund to the HRCID the proportion of those costs and fees related to the apparently unlawful payments, and that those amounts be applied to pay down the debt incurred by the HRCID for those purposes (and/or to refund homeowners in the HRCID for the special taxes imposed on them to pay such debt).

⁵ We note that a “conservation easement” by itself is *not* “community infrastructure” under the CID Act. It is not a “park,” nor an “open space,” nor a “recreation area,” nor a “bank and shore protection and enhancement improvement,” which are the grounds upon which the Developer is apparently requesting payment. Those, if they are publicly owned, are all “public *facilities*”. A conservation easement, on the other hand, is just a piece of paper, and not a “facility” which the public can enjoy.

⁶ Why wouldn’t the City or the ACHD want to own all that land? At least three potential reasons come to mind. First, the City or the ACHD, rather than a private party, would then be saddled with the expense of maintaining such properties. Second, the City or the ACHD would then also be saddled with potential liabilities for damages if the facilities failed to perform their intended functions, or someone was injured on them. Third, if the City or the ACHD owned the properties and facilities, the properties and facilities would no longer be part of the property tax base. Those all seem to be pretty good reasons for the City and the ACHD *not* to want to own these stormwater and wetlands facilities and properties.

Postscript

We note that at recent public meetings of the HRCID Board, City Council President Elaine Clegg made statements to the following effects:

- She argued that a reduction in the special tax annual levy rate for homeowners in the HRCID, to offset some of the dramatic increase in those special property taxes from the rather extraordinary increases recently in the value of homes in the Treasure Valley, would only delay the “reimbursements” to the Developer. Ms. Clegg further argued that such a delay in turn would increase the “interest” ultimately due to the Developer from the HRCID under the Development Agreement, and thus only increase the ultimate cost of those “reimbursements” to homeowners and taxpayers in the Harris Ranch CID.
- She also complained about the cost entailed in the HRCID having to retain outside legal counsel to advise the HRCID in response to the objection letters and emails submitted by the Association, as well as by innumerable Harris Ranch homeowners and taxpayers. She explained that those costs would have to be paid by the homeowners and taxpayers in the HRCID.

City Council President Clegg’s supposed concern for the costs to be borne by homeowners and taxpayers in the HRCID seems to us to be disingenuous.⁷ Ms. Clegg has been on the HRCID Board since its inception more than eleven years ago. In that capacity, she has approved many millions of dollars of payments to the Developer which, it appears, were unlawful. Those payments were made at the direct expense of homeowners and taxpayers in the Harris Ranch CID. Please allow us to suggest that a much more effective and substantial way for Ms. Clegg to save Harris Ranch homeowners and taxpayers millions of dollars in special taxes would have been to *reject* the Developer’s requests for those payments in the first place.

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

Harris Ranch CID Taxpayers’ Association

⁷ We are developing an impression that City Council President Clegg is more sympathetic to the Developer in these matters and is unsympathetic if not somewhat antagonistic towards the homeowners and taxpayers in Harris Ranch. So far as we can recall, she has not made a single public comment in the past three months to convey understanding of or appreciation for the perspectives of homeowners and taxpayers in Harris Ranch, or the concerns expressed by our Association. This was further confirmed by her comments at the September 7 HRCID Board meeting. We are at a loss to understand why.

Cc: The Honorable Lauren McLean, Mayor, City of Boise
Council Member Lisa 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

R. Exhibit R – Parkcenter Blvd Development Agreement

Exhibit B

DEVELOPMENT AGREEMENT

PARKCENTER BOULEVARD EXTENSION TO WARM SPRINGS AVENUE,
INCLUDING THE EAST PARKCENTER BRIDGE

THIS DEVELOPMENT AGREEMENT (the "Agreement") is made and entered into this 29th day of July, 2005 by and between HARRIS FAMILY LIMITED PARTNERSHIP, an Idaho limited partnership ("Harris Family Limited Partnership"), BARBER MILL COMPANY ("Barber Mill Company"), an Idaho corporation (Harris Family Limited Partnership and Barber Mill Company are sometimes herein collectively referred to as "Harris Ranch"), and ADA COUNTY HIGHWAY DISTRICT (herein "ACHD").

WITNESSETH:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, and in consideration of the recitals, which are incorporated in this Agreement, and in consideration of the premises and the agreements hereinafter contained, ACHD, Harris Family Limited Partnership and Barber Mill Company agree as follows:

SECTION 1. Definitions.

As used in this Agreement, the following terms shall have the following meanings:

- A. The term "ACHD" shall refer to ADA COUNTY HIGHWAY DISTRICT, a body politic and corporate of the State of Idaho whose address is 3775 Adams Street, Garden City, Idaho 83714-6499, attention: Right-of-Way & Development Services Manager, whose telephone number is (208) 387-6170 and whose fax telephone number is (208) 387-6393.
- B. The term "Agreement" shall refer to this Development Agreement.
- C. The term "Bridge Permits" shall mean all permits, reviews and agreements required to be obtained from applicable governmental agencies for crossing the Boise River and constructing the East ParkCenter Bridge and using the East ParkCenter Bridge as a public right-of-way and Highway, including but not limited to: U.S. Army Corps of Engineers Section 404 Permit, Idaho Department of Water Resources Stream Channel Alteration Permit, Boise River System Application Permit, Boise City Flood Plain Review Approval, and the Idaho Department of Lands Crossing Agreement.
- D. The term "Harris Ranch" shall refer, collectively, to Harris Family Limited Partnership, an Idaho limited partnership (successors in interest to

Harris Family Ranch, LLP, an Idaho limited liability partnership), whose address is c/o Doug Fowler, 4940 Mill Station Drive, Boise, Idaho 83716, whose telephone number is (208) 344-1131 and whose fax number is (208) 340-5585, and Barber Mill Company, an Idaho corporation, whose address is c/o David Turnbull, 12601 W. Explorer, Boise, Idaho 83713, whose telephone number is (208) 378-4000 and whose fax telephone number is (208) 377-8962.

E. The term "Harris Ranch, Idaho" shall refer to the planned mixed use development by Harris Ranch on the real property described on Exhibit "A" attached hereto.

F. The term "Highway" is as defined in *Idaho Code* Section 40-109(5).

G. The term "Impact Fee Ordinance" means the ACHD Impact Fee Ordinance and Capital Improvement Plan, as may be amended from time to time, or the term "Impact Fees" shall mean the Impact Fees set forth in such Ordinance.

H. The term "Project" shall mean the extension of ParkCenter Boulevard from the end of the pavement section near Riverside Elementary School to intersections with existing Warm Springs Avenue southeast of Starview Drive, and including a four-lane bridge across the Boise River and a crossing over Loggers Creek and all necessary facilities, including but not limited to, drainage facilities and drainage and slope protection areas, and related pedestrian and bicycle facilities. The Project is generally depicted on Exhibit "B" attached hereto. For purposes of this Agreement the Project can be divided into three parts, identified as follows:

(i) The portion of the Project that shall be a bridge over and across the Boise River, and including its structure, piers and other supports, its lanes for vehicular traffic and related bicycle lanes and pedestrian pathways over and under the same, and the bridge abutments at each end thereof (a portion of the southerly abutment shall be on ACHD Right-of-Way) and further including a crossing over Loggers Creek is referred to in this Agreement as the "East ParkCenter Bridge."

(ii) That portion of the Project that is located between the southerly end of the East ParkCenter Bridge and the end of the pavement section by Riverside Elementary School is referred to in this Agreement as the "Southerly Phase of the Project."

(iii) The portion of the Project that is located between the northerly end of the East ParkCenter Bridge to the intersections of ParkCenter Boulevard and Warm Springs Avenue is referred to as the "Northerly Phase of the Project."

I. The term "Right-of-Way" shall mean the right-of-way required for the Project, including fee simple to the Highway itself and all facilities required for drainage, slope protection and other facilities related to the proper use, operation and maintenance of the Highway.

J. The terms "Substantial Completion" and "Substantially Complete" shall mean that the Project has reached sufficient completion so that the Project is being used by the motoring public.

K. The term "System Improvements" is as defined in *Idaho Code* Section 67-8203(28).

L. The terms "Reimbursed" or "Reimbursement" as used herein shall be defined as repayment of funds to Developer or ACHD from Impact Fee eligible costs as allowed by ACHD's Impact Fee Ordinance and Capital Improvement Plan.

SECTION 2. Recitals.

2.1 ACHD is the owner of all the Right-of-Way required for the Southerly Phase of the Project.

2.2 Barber Mill Company is the owner of all the Right-of-Way for the Northerly Phase of the Project.

2.3 ACHD adopts a Five-Year Work Program ("FYWP") each year. The FYWP identifies and allocates funding for right-of-way construction projects in Ada County. The Project is included in the 2006-2010 FYWP attached hereto as Exhibit "C" and is identified as programmed for construction over a two-year period starting in fiscal year in 2010. ACHD acknowledges and agrees that the Project shall be subject to and included in ACHD'S future FYWPs and shall be identified and programmed in for construction in fiscal year 2008. Harris Ranch acknowledges and agrees that the programming of the Project in future FYWPs does not guarantee that the construction of the Project will begin in 2008 or be completed in fiscal year 2009.

2.4 Portions of the Project costs are presently Impact Fee eligible and other portions may become impact fee eligible in the future. The parties shall be Reimbursed or credited from Impact Fees solely as set forth in this Agreement.

SECTION 3. Responsibility for Costs of Project and Right-of-Way Responsibilities.

3.1 ACHD shall be responsible for paying all costs and expenses of (i) the design of the Project, (ii) the construction of the entire Project, and (iii) the inspection, testing and quality assurance monitoring of the construction of the Project. ACHD represents that it has adequately programmed ACHD

funds to cover design costs in connection with the Project. ACHD shall provide the Right-of-Way for the Southerly Phase of the Project.

3.2 Harris Family Limited Partnership shall provide \$3.5 million towards the costs and expenses associated with the Project, which shall be used and allocated by ACHD in its sole, absolute, and unreviewable discretion. ACHD shall draw on these funds as bills in connection with the Project are received at the commencement of the Project. In order to ensure payment of this amount, Harris Family Limited Partnership shall provide to ACHD an irrevocable letter of credit from a financially responsible Idaho lender in the amount of \$3.5 million in force through December 31, 2010, or such other date as the parties may mutually agree in writing. This letter of credit shall be provided to ACHD within ten (10) days of execution of a construction contract that obligates ACHD for payment of construction of the Project, which letter of credit shall be in a form reasonably acceptable to ACHD, and shall give ACHD the unconditional right to draw funds as necessary and upon demand to partially or fully complete and/or pay for the Project as soon as construction commences on the Project. Harris Family Limited Partnership agrees that the letter of credit shall authorize ACHD to draw upon the letter of credit as bills are received by ACHD only in connection with the construction costs and expenses associated with the Project.

3.3 Barber Mill Company shall provide the Right-of-Way for the Northerly Phase of the Project. The two center lanes of the Right-of-Way for the Northerly Phase shall be deeded to ACHD by a gift deed upon execution of this Agreement in the form attached hereto as Exhibit "D." The two outer lanes of the Right-of-Way for the Northerly Phase shall be deeded to ACHD by a warranty deed upon execution of this Agreement in the form attached hereto as Exhibit "E." The deeds described herein shall be delivered to ACHD through a mutually agreed upon closing agent instructed to obtain title insurance insuring title in ACHD free and clear of all liens and encumbrances except those approved in writing by ACHD prior to execution of this Agreement. The executed deeds shall be delivered to ACHD for recording upon execution of this Agreement. Within ten (10) days of execution of a Construction Contract that obligates ACHD for payment of construction of the Project, temporary construction easements determined necessary by ACHD shall also be granted by Barber Mill Company at no cost and shall be in effect until the Project has been completed at which time they shall then be terminated.

SECTION 4. Design and Construction; Delivery of Design Plans; Construction Easement; Bridge Permits.

4.1 The design of the Project, the preparation of the plans and specifications and the construction pursuant thereto shall all be accomplished in accordance with the standards and requirements set forth by applicable ACHD policy.

(a) Upon execution of this Agreement, Harris Ranch shall forward to ACHD copies of all previously prepared design plans for the Project in its and/or its consultant's (i.e., HDR Engineering, Inc. ("HDR")) possession, including but not limited to design plans and consultant reports prepared by third parties, soil reports, engineering reports, and right-of-way plans (collectively "design plans"). Harris Ranch specifically authorizes ACHD to use any and all of these design plans to the extent authorized by law and Harris Ranch shall obtain any necessary third-party consents required by ACHD to use such plans; that portion of the design plans that remain useable and/or useful in connection with the Project shall be as determined by HDR in HDR's reasonable judgment. Without limiting the foregoing, Harris Ranch shall obtain the consent of HDR for ACHD to use the design plans previously prepared for the design of the Project in the form attached hereto as **Exhibit "F."** ACHD hereby indemnifies and holds Harris Ranch harmless from and against any and all loss, injury, death and damage, and attorney's fees and costs that might be incurred by Harris Ranch in defending any claim that may result solely from the use of the design plans by ACHD, its Commissioners, employees, contractors and/or agents.

4.2 At all times during the development of the Project, Barber Mill Company shall provide ACHD access to the Right-of-Way for the Northerly Phase of the Project, including granting ACHD a temporary construction easement in the form attached hereto as **Exhibit "G."**

4.3 A portion of the Right-of-Way provided in fee by Barber Mill Company shall provide ACHD with slope protection for the north side of the East ParkCenter Bridge. Such portion of the Right-of-Way is often provided to ACHD in the form of an easement. However, ACHD shall acquire this slope protection area in fee as part of the Right-of-Way. Once such slope protection area is acquired by ACHD, if requested by Barber Mill Company, ACHD shall transfer fee title to such slope protection area back to Barber Mill Company at a price of \$3.50 per square foot provided that Barber Mill Company provides ACHD with a permanent slope easement providing ACHD with permanent access and use of such real property required by ACHD for the north side of the East ParkCenter Bridge in the form attached hereto as **Exhibit "H."**

4.4 ACHD shall prepare and submit all applications for, and obtain all Bridge Permits. Harris Ranch shall cooperate with ACHD in its efforts to obtain the Bridge Permits.

4.5 The parties agree and understand that the final engineering plans for the Project have not been completed. Upon final completion of the plans and specifications, it is anticipated that there may be adjustments required to the real property granted by Barber Mill Company to ACHD. The parties agree that if adjustments are made to the property conveyed by Barber Mill Company to ACHD due to the alignment of the Project that the deeds shall be amended and

re-recorded to reflect these required changes. Barber Mill Company agrees to execute any correction deeds within ten (10) days of submission of such deed to Barber Mill Company by ACHD. If such amended deeds require additional square footage to be provided to ACHD, ACHD shall provide Barber Mill Company with an upward adjustment of Impact Fee credits, calculated at \$7.00 per square foot. If such amended deeds require a reconveyance of real property to Barber Mill Company, ACHD shall provide Barber Mill Company with a downward adjustment of Impact Fee Credits calculated at \$7.00 per square foot.

SECTION 5. Design and Construction of the Project.

5.1 ACHD shall design the Project, which design shall be in ACHD's sole, absolute and unreviewable discretion, which shall include plans for four lanes for vehicular traffic through the Northerly Phase, the East ParkCenter Bridge, and the Southerly Phase.

5.2 ACHD shall enter into such construction or design-build contracts, as it desires with respect to the Project and to engage all necessary third parties in connection with completion of the Project.

5.3 ACHD may have to provide wetland mitigation as is required by the U.S. Army Corps of Engineers or other governmental agencies. Harris Ranch agrees to cooperate in assisting ACHD in any wetland mitigation requirements identified during the permitting process, including but not limited to donating a portion of wetlands owned by Harris Ranch in order to accomplish the wetland mitigation required by governmental agencies; provided, however any such provision of wetlands shall be eligible for Impact Fee Reimbursement collected only in Harris Ranch, Idaho.

SECTION 6. Impact Fees Reimbursement.

6.1 A portion of the Project presently is a System Improvement, and such portion of the Project shall be eligible for Reimbursement from Impact Fees collected by ACHD on and after the date of this Agreement in Harris Ranch, Idaho and in the Southeast Service Area as defined by the Impact Fee Ordinance subject to the condition set forth in Section 6.1(a). Harris Ranch shall be entitled to Impact Fee eligible credits as follows:

(a) ACHD acknowledges Barber Mill Company's right to submit to ACHD a traffic analysis conducted by a professional engineer that attempts to demonstrate that the deeded right-of-way for the two center lanes may qualify as a System Improvement in accordance with Idaho law.

Barber Mill Company shall submit its traffic impact analysis no later than November 1, 2005, in order for its analysis to be fully considered in ACHD's next Capital Improvement Plan update in 2006. If ACHD, following the necessary statutory process, determines that the two center lanes qualify as System Improvements and are included in the updated Capital Improvement

Plan, Barber Mill Company shall be entitled to Reimbursement for the deeded Right-of-Way for such two center lanes as a portion of the allocated impact fee eligible costs provided in this Agreement calculated at \$7.00 per square foot, subject to the limitations that Reimbursement shall be limited to Impact Fees collected only in Harris Ranch, Idaho, and no where else in the Southeast Service Area. If all of the above criteria are not established in the 2006 update, there shall be no Reimbursement for the two center lanes.

(b) The \$3.5 million payment by Harris Family Limited Partnership to ACHD for Project construction qualifies for Impact Fee Reimbursement, which shall be allocated to Impact Fee eligible costs associated with the construction of the Project.

(c) The value of all real property conveyed by Barber Mill Company to ACHD, including but not limited to wetlands, Right-of-Way and slope protection areas, excluding the two center lanes deeded by Harris Ranch to ACHD as described on Exhibit D. The two outer lanes of the Right-of-Way for the Northerly Phase provided by Barber Mill Company, any necessary slope protection areas and wetlands as set forth herein, shall be subject to Impact Fee Reimbursement calculated at \$7.00 per square foot.

(d) The value of wetlands donated by Harris Ranch for wetlands mitigation required by governmental agencies due to the Project, which shall be Reimbursed at \$7.00 per square foot.

(e) The Two Hundred Thousand Dollars (\$200,000) representing the value of the HDR plans delivered by Harris Ranch to ACHD, of which One Hundred Eighty Thousand Dollars (\$180,000) shall be Reimbursed to Harris Family Limited Partnership, and Twenty Thousand Dollars (\$20,000) shall be Reimbursed to Barber Mill Company.

(f) The costs and expenses paid by ACHD in connection with the design and construction of the Project that qualify for Impact Fee Reimbursement.

6.2 Harris Ranch shall be Reimbursed for the eligible Impact Fee costs set forth herein from any and all Impact Fees collected by ACHD in connection with Harris Ranch, Idaho, and shall be eligible for Reimbursement commencing upon execution of this agreement in accordance with the priority schedule set forth in Section 6.3.

In addition, Harris Ranch and ACHD may also be Reimbursed the eligible Impact Fee costs set forth herein from any and all additional Impact Fees collected by ACHD in the Southeast Service Area as defined by the Impact Fee Ordinance, which are not being allocated to repay the existing loan balance in the Southeast Service Area and/or allocated to fund other impact fee eligible projects as identified in the Southeast Service Area 2006-1010 FYWP.

Harris Ranch shall be Reimbursed by ACHD for unpaid Impact Fee credits on October 1, 2009, or upon Substantial Completion of the Project, which ever occurs later, but in no event shall Reimbursement be later than December 31, 2012. The parties agree that Harris Ranch shall be Reimbursed for its reimbursable Impact Fees provided for herein before ACHD receives any reimbursable Impact Fees as provided herein.

6.3 Reimbursement to Harris Family Limited Partnership, Barber Mill Company and ACHD shall be made by ACHD in the following priority:

(a) One Hundred Eighty Thousand Dollars (\$180,000) to Harris Family Limited Partnership representing a partial value of the HDR plans delivered by Harris Ranch to ACHD.

(b) Twenty Thousand Dollars (\$20,000) to Barber Mill Company representing a partial value of the HDR plans delivered by Harris Ranch to ACHD.

(c) The value agreed to herein of all real property conveyed by Harris Ranch to ACHD.

(d) The \$3.5 Million provided by Harris Family Limited Partnership.

(e) The Impact Fee eligible costs and expenses paid by ACHD in connection with the design and construction of the Project.

SECTION 7. Remedies.

7.1 In the event Harris Ranch defaults or fails or neglects to perform its obligations hereunder in the time and manner required herein, ACHD shall be entitled to all remedies available to it at law or in equity, including but not limited to the following remedies:

(a) ACHD may immediately draw upon and pursue all rights under Harris Family Limited Partnership's line of credit as set forth in Section 3.2 above;

(b) ACHD may deny any preliminary and/or final plats within Harris Ranch, Idaho, not previously approved; and

(c) ACHD shall have no obligation to pay Harris Ranch any credits or Reimbursement from Impact Fees as provided herein.

7.2 In the event ACHD defaults or fails or neglects to perform its obligations hereunder in the time and manner required herein, Harris Ranch shall be entitled to all remedies available to Harris Ranch at law or in equity.

SECTION 8. Attorneys' Fees.

Should any party find it necessary to employ an attorney for representation in any action seeking enforcement of any of the provisions of this Agreement, or to protect its interest in any matter arising under this Agreement, or to recover damages for the breach of this Agreement, or to resolve any disagreement in interpretation of this Agreement, the unsuccessful party in any final judgment entered therein agrees to reimburse the prevailing party for all reasonable costs, charges and expenses, including attorneys' fees, expended or incurred by the prevailing party in connection therewith and in connection with any appeal, and the same may be included in such judgment.

SECTION 9. Notices.

Any and all notices given by any of the parties hereto shall be in writing and deemed delivered when: (i) delivered personally, or (ii) sent by fax to the other party at the fax telephone number set forth in Section 1, or (iii) deposited in the United States Mail, certified, return receipt requested, postage prepaid, addressed to the other party at the address set forth in Section 1, in each case with a copy to JoAnn C. Butler, 251 E. Front Street, Suite 200, Boise, Idaho 83702, whose telephone number is (208) 388-1000 and whose fax telephone number is (208) 388-1001, or such other fax telephone number or mailing address as may be provided by written notice of such change given to the other party in the same manner as above provided.

SECTION 10. Applicable Law.

This Agreement shall be governed by, and construed in accordance with, the laws of the State of Idaho. It is understood and agreed that this Agreement shall in no way be construed so as to bind or obligate ACHD beyond the term of any particular appropriation of funds as set forth in Article VII of the Idaho Constitution.

SECTION 11. Incorporation of Exhibits.

It is agreed that all exhibits to this Agreement are incorporated herein by reference and made a part of the terms, provisions and covenants of this Agreement.

SECTION 12. Binding Effect.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns.

SECTION 13. Time of Essence.

All times provided for in this Agreement or in any other instrument or document incorporated herein or contemplated hereby for the performance of an

act shall be strictly construed, it being agreed that time is of the essence of this Agreement.

SECTION 14. Counterparts.

This Agreement may be executed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

SECTION 15. Joint and Several Liability.

Harris Family Limited Partnership and Barber Mill Company, and each of them, shall be jointly and severally liable for all obligations of Harris Family Ranch Limited Partnership and Barber Mill Company under this Agreement.

SECTION 16. Future Applications.

Harris Ranch acknowledges and agrees that ACHD's execution of this Development Agreement does not confer any additional rights or constitute any approval of any related developments or other applications submitted to ACHD.

[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General Partner

By: Felicia Harris Burkhalter
Felicia Harris Burkhalter
Manager

By: Mildred H. Davis
Mildred H. Davis
Manager

By: Brian Randolph Harris
Brian Randolph Harris
Manager

By: Alta M. Harris
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho corporation

By: Larry Williams
Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: John Strawn
Title: President

Attest:

William J. Schweitzer
Director

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General Partner

By: Felicia Harris Burkhalter
Felicia Harris Burkhalter
Manager

By: Mildred H. Davis
Mildred H. Davis
Manager

By: Brian Randolph Harris
Brian Randolph Harris
Manager

By: Alta M. Harris
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho corporation

By: Larry Williams
Larry Williams
President

Attest:

Mareanna Sullivan
Secretary

ADA COUNTY HIGHWAY DISTRICT

By: _____
Title: President

Attest:

Director

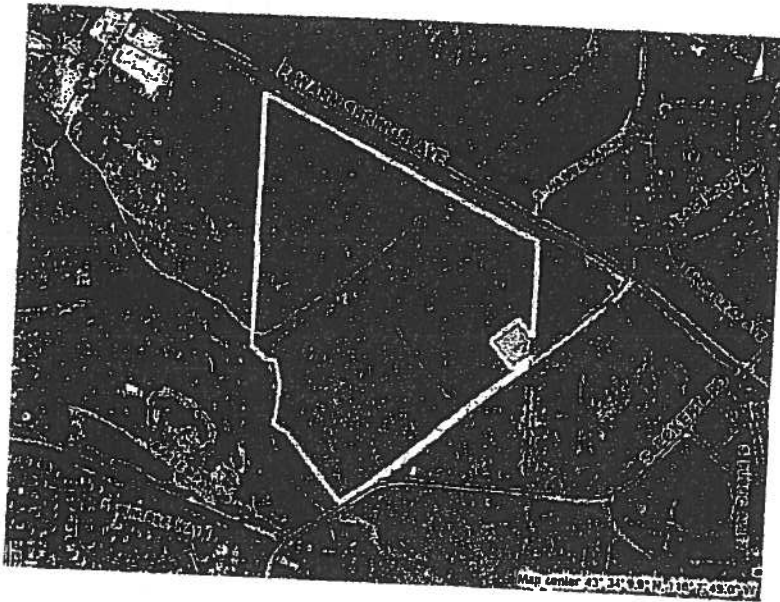
LOCATION:

RX TIME 07/29 '05 08:18

EXHIBITS TO DEVELOPMENT AGREEMENT

- Exhibit "A" Legal Description of Harris Ranch, Idaho
- Exhibit "B" Depiction of Project
- Exhibit "C" ACHD 2006-2010 Five Year Work Plan
- Exhibit "D" Gift Deed
- Exhibit "E" Warranty Deed
- Exhibit "F" Consent of HDR Engineering, Inc.
- Exhibit "G" Construction Easement
- Exhibit "H" Slope Easement

S. Exhibit S – Easement Appraisal



THE APPRAISAL OF:

The Wetlands Conservation Easement
Eckert Road at Harris Ranch
Boise, Idaho

File No. MS-7822(B)-08

AS OF: November 12, 2007

PREPARED FOR:

Harris Family Limited Partnership
3051 Wise Way
Boise, Idaho 83716

PREPARED BY:

Joe Corlett, MAI, SRA

Mountain States Appraisal and Consulting, Inc.
1459 Tyrell Lane, Suite B
Boise, Idaho 83706



MOUNTAIN STATES APPRAISAL
AND CONSULTING, INC.
1459 Tyrell Lane, Suite B
Boise, Idaho 83706

G. Joseph Corlett, MAI, SRA
Maurice J. Therrien, MAI
Dan Oxford, CGA, MBA
Shawn Scudder
Dan Spanfeiner
Michelle Cappo, CGA

August 13, 2008

Harris Family Limited Partnership
3051 Wise Way
Boise, Idaho 83718

Re: The Appraisal of the Conservation Easement
Of the Wetlands Site on Eckert Road
At Harris Ranch, Boise, Idaho
MS-7822B-08

Gentlemen:

As requested, I have completed an appraisal of the easement value with respect to the Deed of Conservation Easement granted on November 12, 2007. The Conservation Easement had been placed on the subject for the purpose of creating new wetlands to mitigate lost wetlands caused by the Ada County Highway District construction of the East Parkcenter River Crossing located westerly of the subject.

Attached hereto is a summary format appraisal report prepared in accordance with the Uniform Standards of Professional Appraisal Practice Standards Rule 2-2(b). As such, the content included in the attached appraisal report is somewhat more abbreviated than that necessary for a self-contained document. However, the detail of data, investigations and analyses is considered sufficient for the intended use of the report.

This valuation is based on before and after valuation analyses of the larger parcel, which is considered to be 86.245 acres. There are additional ownerships in the district owned by the Harris Family Limited Partnership which are considered to be unaffected by the Conservation Easement based on the appraiser's opinion. The easement was officially granted as of November 12, 2007. As such, this is a retrospective analysis in that the site was last inspected by the appraiser on August 10, 2008.

Extraordinary Assumptions

This appraisal is based on the **extraordinary assumption** that the property was in a similar condition to that observed during the actual inspection. It should be noted that the wetlands have been mostly developed since the date of appraisal.

This appraisal is also based on the **extraordinary assumption** that there will be no development right transfers possible out of the conservation area to adjoining lands in the larger parcel. Should this not be the case, a reanalysis will be necessary by the appraiser.

Hypothetical Condition

This appraisal is also subject to the **hypothetical condition** that the Conservation Easement is assumed not to exist for the purpose of estimating the before value of the larger parcel.

Subject to the Assumptions and Limiting Conditions set forth and based on the information and analyses presented in the attached appraisal report, the estimated market value of the Conservation Easement known as the Wetlands Site, as of November 12, 2007, was:

*****ONE MILLION NINE HUNDRED SEVENTY NINE THOUSAND DOLLARS*****

***** (\$1,979,000) *****

As previously discussed, this appraisal is based on before and after appraisal techniques, which are discussed in the body of the appraisal report.

If you should have any further questions, or if I may be of additional assistance, please do not hesitate to call upon me. Thank you for this opportunity to be of service.

Respectfully submitted,

MOUNTAIN STATES APPRAISAL
AND CONSULTING, INC.



Joe Corlett, MAI, SRA

ASSUMPTIONS AND LIMITING CONDITIONS

EXTRAORDINARY ASSUMPTIONS

1. This appraisal is based on the **extraordinary assumption** that the property was in a similar condition to that observed during the actual inspection. It should be noted that the wetlands have been mostly developed since the date of appraisal.
2. This appraisal is also based on the **extraordinary assumption** that there will be no development right transfers possible out of the conservation area to adjoining lands in the larger parcel. Should this not be the case, a reanalysis will be necessary by the appraiser.

HYPOTHETICAL CONDITIONS

1. This appraisal is also subject to the **hypothetical condition** that the Conservation Easement is assumed not to exist for the purpose of estimating the before value of the larger parcel.

STANDARD ASSUMPTIONS AND LIMITING CONDITIONS

This appraisal report has been made with the following general assumptions and limiting conditions:

1. No responsibility is assumed for the legal description provided or for matters pertaining to legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated.
2. The property is appraised free and clear of any or all liens or encumbrances unless otherwise stated.
3. Responsible ownership and competent property management are assumed.
4. The information furnished by others is believed to be reliable, but no warranty is given for its accuracy.
5. All engineering studies are assumed to be correct. The plot plans and illustrative material in this report are included only to help the reader visualize the property.
6. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for such conditions or for obtaining the engineering studies that may be required to discover them.
7. It is assumed that the property is in full compliance with all applicable federal, state, and local environmental regulations and laws unless the lack of compliance is stated, described, and considered in the appraisal report.
8. It is assumed that the property conforms to all applicable zoning and use regulations and restrictions unless nonconformity has been identified, described and considered in the appraisal report.
9. It is assumed that all required licenses, certificates of occupancy, consents, and other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.

ASSUMPTIONS AND LIMITING CONDITIONS, Cont'd.

10. It is assumed that the use of the land and improvements is confined within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.
11. Unless otherwise stated in this report, the existence of hazardous materials, which may or may not be present on the property, was not observed by the appraiser. The appraiser has no knowledge of the existence of such materials on or in the property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, and other potentially hazardous materials may affect the value of the property. The value estimated is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for such conditions or for any expertise or engineering knowledge required to discover them. The intended user is urged to retain an expert in this field, if desired.
12. Any allocation of the total value estimated in this report between the land and the improvements applies only under the stated program of utilization. The separate values allocated to the land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
13. Possession of this report, or a copy thereof, does not carry with it the right of publication.
14. The appraiser, by reason of this appraisal, is not required to give further consultation or testimony or to be in attendance in court with reference to the property in question unless arrangements have been previously made.
15. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraiser.
16. Any estimates provided in the report apply to the entire property, and any proration or division of the total into fractional interests will invalidate the value estimate, unless such proration or division of interests has been set forth in the report.
17. All dimensions and legal descriptions found through available records are assumed to be correct.
18. The forecasts, projections, or operating estimates contained herein are based on current market conditions, anticipated short-term supply and demand factors, and a continued stable economy. These forecasts are, therefore, subject to changes with future conditions.
19. By the client's acceptance of this report, the client hereby limits the appraiser's liability to the extent of the fee charged for the appraisal assignment. As such, the client, by accepting this report indemnifies the appraiser for any liability exceeding the fee charged.

APPRAISAL SUMMARY

Property Location: The subject property is located on the westerly side of Eckert Road, immediately north of the Boise River in Boise, Idaho.

Owner: The property is held in ownership by the Harris Family Limited Partnership.

Site: The site is estimated to include 86.245 acres as a larger parcel, with a 10 acre area of that site devoted to a Conservation Easement.

Improvements: The subject is unimproved.

Zoning: The subject is zoned in accordance with the development plan set forth under the Harris Ranch project as illustrated in the attached exhibits. It is assumed that the subject parcel as a larger parcel would be considered as a mixed use type of property including residential and commercial development.

Highest and Best Use: The highest and best use of the subject in the before condition would be for development as a mixed use project as outlined in the attached exhibits. In the after condition, 10 acres of the subject site will be encumbered by a Conservation Easement which will relegate that portion of the property to have no development into perpetuity. It is being utilized as a wetlands mitigation site and will therefore be preserved by the grantee.

Value Indications:

Before Value:	\$17,249,000
After Value:	\$15,270,000
Estimated Easement Value (Loss):	\$ 1,979,000

Property Rights Appraised: Fee Simple title and encumbered Fee Simple Title

Date of Value Estimate: November 12, 2007

APPRAISAL INTRODUCTION

Identification of the Property

The subject of this appraisal includes an 86.245 acre parcel legally described in the attached exhibits. In the before condition, the subject is an unimproved mixed use or planned development type of site located northerly of the Boise River and westerly of Eckert Road in Boise, Idaho. In the after condition, the subject will have an encumbered site area of 10 acres, which is to be dedicated as a wetland mitigation site, and therefore will be rendered undevelopable into the future.

Property Rights Appraised

In both the before and after analyses, the value of the subject is appraised in fee simple title. However, in the after condition, the subject is encumbered with a Conservation Easement on 10 acres of the southerly most portion of the site adjoining the Boise River. As such, the valuation will also analyze sales of low economic use types of properties for comparison in the after condition.

Date of Value Estimate

The effective date of this appraisal is as of November 12, 2007. As such, this is a retrospective appraisal analysis on the subject property for the purpose of estimating the loss in value or the easement value as of the effective appraisal date.

Purpose of the Appraisal

The purpose of this appraisal is to provide before and after estimates of market value for the subject ownership. The difference between the value estimates is considered to be the easement value. 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.

Function and Intended Use

The function of this report is to estimate the market value of the easement as measured by the difference between the before and after values of the larger parcel as defined herein. As such, the intended users of the report would include the client, tax professionals, and any other entity authorized to utilize the report by the client.

Appraisal Development and Reporting Process (Scope of Work)

Initially, the appraiser was retained by the client to provide a valuation of the easement placed on the subject property. The appraiser has inspected the site numerous times, with the last inspection conducted on August 13, 2008.

Subsequently, the appraiser has analyzed sales of other riparian types of sites with mixed use development potential.

Data analyzed by the appraiser has been verified to the best of the appraiser's ability with either a principal in the various transactions or a knowledgeable third party.

The scope of the appraisal analysis included before and after valuations of the subject as a larger parcel. Although the Harris Family Limited Partnership owns a significant amount of land in the immediate area, it was considered appropriate to value the subject based on its proration of the larger legally defined parcel as outlined herein. It is estimated there is no adverse or positive impact on surrounding land values as a result of the Conservation Easement being placed on 10 acres of the subject property adjacent to the Boise River. Thus, if analyzed, the remaining interest in the Harris Ranch project would be considered unaffected by the encumbrance on the subject parcel.

Typical Income and Cost Approaches are not applicable to the valuation of vacant land.

Finally, the presentation of this analysis is in a summary format, intended to comply with the Uniform Standards of Professional Appraisal Practice Standards Rule 2-2(b). As required by Treasury Regulations, the subject is appraised both in before and after conditions. In the before condition, the subject is valued as if unencumbered by any easements or other encumbrances as if in fee simple title. Subsequently, the subject is valued as an encumbered parcel with 10 acres of the site devoted to a Conservation Easement area for wetlands mitigation. 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, or as a potential for density bonuses on the remaining unencumbered land areas. Thus, the appraiser is making an **extraordinary assumption** in this analysis that no density can be transferred out of the easement area, which is typically a common prohibition in conservation easements. Thus, the property will include 10 acres of encumbered land area that will be undevelopable into perpetuity.

Compliance Provision

As required by law, the appraiser is certified as a General Appraiser by the State of Idaho, CGA-7. Additionally, the appraiser has the necessary education and experience backgrounds to provide an analysis of this type.

Market Value Defined

The Treasury Regulations (at §1.170A-1(c)(2)) define market value as "the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion and both having reasonable knowledge of relevant facts." The appraisal of Real Estate (Eleventh edition, beginning at page 20) provides a discussion of several current definitions of market value, summarizing them as, "The most probable price in cash [or its equivalent]...for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under due duress." Other measures of value exist, such as investment value and insurable value; however, they may not be relied upon for federal tax purposes.

Implicit in the definition of Market Value are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- buyer and seller are typically motivated;
- both parties are well informed or well advised, and acting in what they consider their own best interests;
- a reasonable time is allowed for exposure in the open market;
- payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Exposure Time Defined

1. The time a property remains on the market. 2. The estimated length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal; a retrospective estimate based upon an analysis of past events assuming a competitive and open market. Exposure time is always presumed to occur prior to the effective date of the appraisal. The overall concept of reasonable exposure encompasses not only adequate, sufficient and reasonable time but also adequate, sufficient and reasonable effort. Exposure time is different for various types of real estate and value ranges and under various market conditions. ¹

Marketing Time Defined

1. The time it takes an interest in real property to sell on the market subsequent to the date of an appraisal. 2. Reasonable marketing time is an estimate of the amount of time it might take to sell an interest in real property at its estimated market value during the period immediately after the effective date of the appraisal; the anticipated time required to expose the property to a pool of prospective purchasers and to allow appropriate time for negotiation, the exercise of due diligence, and the consummation of a sale at a price supportable by concurrent market conditions. Marketing time differs from exposure time, which is always presumed to precede the effective date of the appraisal.

Market value estimates imply that an adequate marketing effort and reasonable time for exposure occurred prior to the effective date of the appraisal. In the case of disposition value, the time frame allowed for marketing the property rights is somewhat limited, but the marketing effort is orderly and adequate. With liquidation value, the time frame for marketing the property rights is so severely limited that an adequate marketing program cannot be implemented. ²

Exposure Time Comments

The subject is a portion of the Harris Ranch development located in southeast Boise. The Harris Ranch project has been developed over the years and still includes a significant amount of vacant land that will be accessed by the East Parkcenter route through downtown Boise. Previously, major access to the subject neighborhood has been from Warm Springs Avenue and East Boise Avenue. The subject

¹ Appraisal Institute, *The Dictionary of Real Estate Appraisal*, Third Edition, (Chicago, Illinois, 1993), pg. 127.

² Appraisal Institute, *The Dictionary of Real Estate Appraisal*, Third Edition, (Chicago, Illinois, 1993), pg. 220.

APPRAISAL INTRODUCTION, Cont'd.

is strongly identified with the Boise River, and therefore has extremely good amenity appeal. It is therefore the appraiser's opinion that an exposure time effectively predating the date of appraisal would be from one to two years due to current market conditions.

REGIONAL AND CITY DESCRIPTION – BOISE

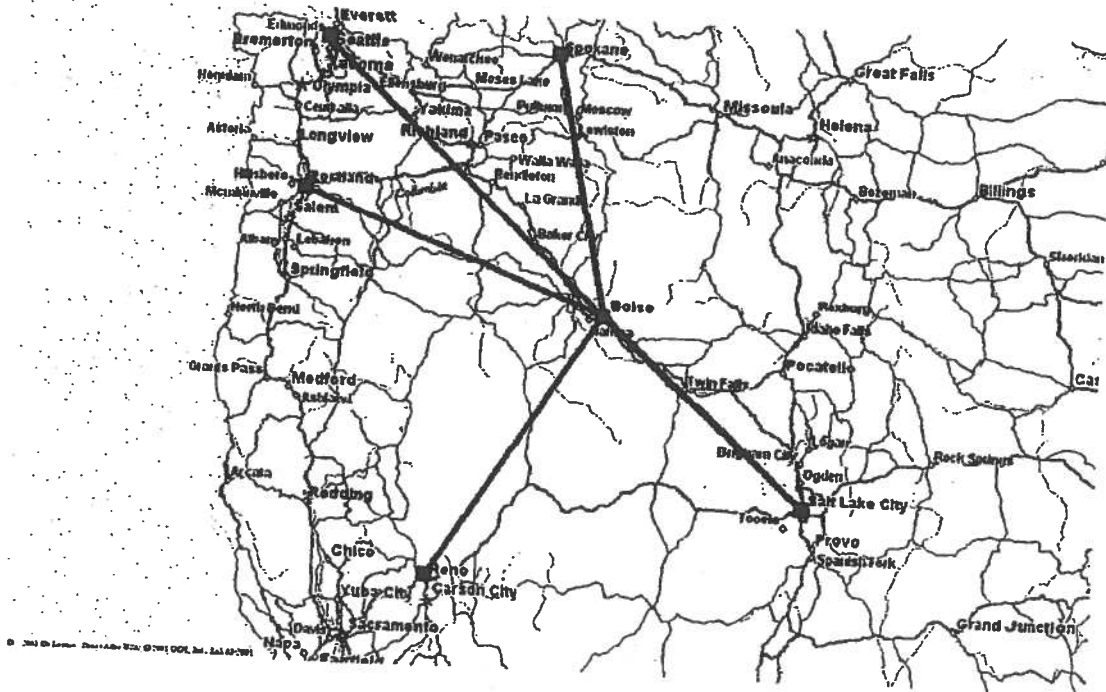
Introduction:

The general and statistical information to follow has been compiled by Mountain States Appraisal over a number of years and is periodically updated. Additional information concerning Boise, and its market surrounds can be found on the following websites among others:

1. adaweb.net
2. achd.ada.id.us
3. adacounty-realtors.com
4. state.id.us
5. boisechamber.org
6. compassidaho.org
7. boise.org
8. visitid.org

Location:

Ada County and the city of Boise are centrally located in the Pacific Northwest. Boise's relative location to other major cities:



REGIONAL AND CITY DESCRIPTION – BOISE, Cont'd.

City	Driving Distance	Flying Time
Seattle	520	1:25
Portland	430	1:10
Reno	430	1:05
Salt Lake City	340	1:00
Spokane	373	1:00

Location Description:

The subject property is located in Boise, Idaho, which is the capital for the State of Idaho and county seat for Ada County. Ada County ranks first among Idaho counties in population at 370,738 (2007), approximately one-quarter of the state total. Ada County populations has grown approximately 23% in the period between the 2000 and 2007 STDB surveys, with concurrent annual average total civilian employment growing 25.4% during the time frame.

Within Ada County is Boise, the state's capitol and largest city, with a 2007 STDB survey population of 203,529, accounting for 55% of the Ada County population. Boise has experienced 9.5% growth in population between the 2000 and 2007 figures.

The growth Boise has enjoyed results from its broad employment base. The economy of the area has not experienced the economic fluctuations impacting many other regions in the state or the nation. Boise is headquarters for a number of major corporations, the state capital, and a regional trade center for Southwest Idaho, Eastern Oregon, and Northern Nevada. Boise's status as the state's administrative center will continue to reap economic benefits from new development throughout the state. Boise has ranked within the top five on the Forbes List of Best Places for Business and Careers for the fourth year in a row.

The long-term economic outlook for Ada County appears positive. The area has good future growth potential attributed to the availability of reasonably priced land, housing costs below the national average, an abundance of water for irrigation and recreational use, the high quality of living available. Development of the downtown area, a regional shopping center, and other large commercial projects have provided a substantial boost to the local economy in the form of construction jobs and permanent employment. As a result, the strength and performance of the local economy in Ada County represent the vector for population growth and economic expansion in Idaho.

REGIONAL AND CITY DESCRIPTION – BOISE, Cont'd.

Historical populations and forecasts of the projected growth by Site To Do Business Online are reprinted in the following tables. The charts illustrate the expectation of continued growth for the foreseeable future.

Population:

Ada County Demographic Profile

Summary			
	2000	2007	2012
Population	300,804	370,738	428,133
Households	113,408	142,723	165,855
Families	77,381	86,055	110,391
Average Household Size	2.59	2.54	2.53
Owner Occupied HUs	80,135	103,283	120,347
Renter Occupied HUs	33,273	38,460	45,508
Median Age	32.8	33.9	34.3
Trends: 2007-2012 Annual Rate			
	Area	National	
Population	2.92%	1.22%	
Households	3.05%	1.27%	
Families	2.82%	1.00%	
Owner HHs	3.11%	1.29%	
Median Household Income	4.22%	3.29%	

Boise City Demographic Profile

Summary			
	2000	2007	2012
Population	185,787	203,528	224,190
Households	74,438	84,370	93,957
Families	48,493	50,663	55,183
Average Household Size	2.44	2.38	2.33
Owner Occupied HUs	47,638	54,542	60,346
Renter Occupied HUs	26,800	29,828	33,611
Median Age	32.9	34.1	34.7
Trends: 2007-2012 Annual Rate			
	Area	National	
Population	1.95%	1.22%	
Households	2.18%	1.27%	
Families	1.71%	1.00%	
Owner HHs	2.04%	1.29%	
Median Household Income	3.98%	3.29%	

NEIGHBORHOOD DESCRIPTION

The subject can be generally defined as the Harris Ranch complex. This includes single-family and PUD types of improvements located northerly and adjacent to the larger parcel. Other land areas located westerly of Eckert Road are being held for future development. The East Parkcenter Bridge is currently being constructed, crossing the Boise River at the termination of Parkcenter Boulevard. When this bridge is completed, enhanced transportation capabilities will be evident in the immediate neighborhood.

On a retrospective basis, the Parkcenter Bridge had been in the planning process as of the effective dates of appraisal. Continuing development in the Harris Ranch complex was contingent upon completion of this infrastructure improvement.

The neighborhood has continually exhibited strong marketing characteristics and has experienced increasing residential values as well as fairly rapid absorption.

As with much of Southeast Boise, the Harris Ranch properties typically command higher than average prices for single-family properties.

The neighborhood is served by central water, sewer, electricity, natural gas and telephone services. Continuation of development into the undeveloped site areas of the ownership will be enhanced by the extension of the proposed Parkcenter Bridge.

Overall, the neighborhood is considered to be highly desirable and appealing, and very marketable for residential and other mixed uses such as limited commercial and office uses.

NEIGHBORHOOD DESCRIPTION, Cont'd.

Market Profile - Appraisal Version



Eckert
 Latitude: 43.665046
 Longitude: -116.129074

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
1990 Total Population			
2000 Total Population	1,471		
2000 Group Quarters	3,716	13,672	39,749
2000 Population Density	3	23,540	53,250
2007 Total Population	44.5	33	1,037
2007 Population Density	4,269	86.1	173.1
2012 Total Population	51.1	25,840	57,517
2007 - 2012 Annual Rate	4,788	94.5	187.0
	2.32%	28,530	62,945
2000 Households	535	2%	1.82%
2000 Average Household Size	1,314	5,077	16,038
2007 Households	2.83	9,079	21,952
2007 Average Household Size	1,564	2.59	2.38
2012 Households	2.73	10,363	24,601
2012 Average Household Size	1,770	2.49	2.29
2007 - 2012 Annual Rate	2.7	11,557	27,248
2000 Families	2.51%	2.47	2.26
2000 Average Family Size	965	2.2%	2.06%
2007 Families	3.28	6,322	13,216
2007 Average Family Size	1,106	3.09	2.97
2012 Families	3.2	6,915	14,057
2012 Average Family Size	1,226	3.01	2.89
2007 - 2012 Annual Rate	3.18	7,530	15,124
	2.08%	2.99	2.86
2000 Housing Units	1.47%	1.72%	1.47%
Owner Occupied Housing Units	1,417	9,537	23,078
Renter Occupied Housing Units	77.2%	72.5%	59.1%
Vacant Housing Units	16.4%	22.5%	35.9%
2007 Housing Units	6.5%	5.0%	5.0%
Owner Occupied Housing Units	1,704	10,986	26,096
Renter Occupied Housing Units	75.9%	72.1%	58.9%
Vacant Housing Units	15.9%	22.2%	35.3%
2012 Housing Units	8.2%	5.7%	5.7%
Owner Occupied Housing Units	1,911	12,180	28,737
Renter Occupied Housing Units	76.3%	72.3%	58.8%
Vacant Housing Units	16.3%	22.5%	36.0%
Median Household Income	7.4%	5.1%	5.2%
1990			
2000	\$39,265	\$41,426	\$29,873
2007	\$60,146	\$58,074	\$44,100
2012	\$80,920	\$77,905	\$58,313
Median Home Value	\$103,944	\$98,971	\$71,582
1990			
2000	\$86,506	\$85,293	\$70,378
2007	\$136,341	\$136,300	\$122,753
2012	\$240,441	\$244,851	\$224,136
Per Capita Income	\$295,139	\$297,050	\$266,128
1990			
2000	\$18,961	\$17,929	\$15,651
2007	\$28,215	\$29,083	\$25,073
2012	\$41,543	\$41,197	\$34,614
Median Age	\$56,073	\$54,540	\$44,782
1990			
2000	33.3	31.7	30.8
2007	32.8	33.2	31.6
2012	35.3	35.5	33.2
	36.5	36.4	34.2

Data Note: Household population includes persons not residing in group quarters. Average Household Size is the household population divided by total households. Persons in families include the householder and persons related to the householder by birth, marriage, or adoption. Per Capita Income represents the income received by all persons aged 15 years and over divided by total population. Detail may not sum to totals due to rounding.
 Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007 and 2012. ESRI converted 1990 Census data into 2000 geography.

NEIGHBORHOOD DESCRIPTION, Cont'd.



Market Profile - Appraisal Version

Eckert
Latitude: 43.565046
Longitude: -116.120074

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
2000 Households by Income			
Household Income Base			
< \$15,000	1,285	9,034	21,947
\$15,000 - \$24,999	3.9%	5.9%	11.4%
\$25,000 - \$34,999	7.9%	9.4%	14.3%
\$35,000 - \$49,999	8.5%	8.9%	12.7%
\$50,000 - \$74,999	18.5%	17.2%	17.7%
\$75,000 - \$99,999	26.1%	23.1%	19.5%
\$100,000 - \$149,999	16.1%	15.4%	11.2%
\$150,000 - \$199,999	11.5%	12.5%	8.3%
\$200,000+	3.3%	3.1%	2.2%
Average Household Income	4.3%	4.3%	2.8%
2007 Households by Income	\$75,049	\$75,157	\$60,160
Household Income Base			
< \$15,000	1,562	10,363	24,602
\$15,000 - \$24,999	2.0%	3.1%	7.7%
\$25,000 - \$34,999	4.1%	5.4%	9.1%
\$35,000 - \$49,999	6.0%	7.2%	10.8%
\$50,000 - \$74,999	10.3%	11.8%	15.0%
\$75,000 - \$99,999	22.0%	19.9%	19.3%
\$100,000 - \$149,999	18.5%	17.0%	14.1%
\$150,000 - \$199,999	21.6%	20.2%	14.0%
\$200,000+	7.7%	8.1%	5.1%
Average Household Income	7.8%	7.3%	4.8%
2012 Households by Income	\$105,226	\$102,004	\$80,096
Household Income Base			
< \$15,000	1,772	11,558	27,249
\$15,000 - \$24,999	1.5%	2.3%	6.1%
\$25,000 - \$34,999	2.3%	3.6%	6.2%
\$35,000 - \$49,999	4.0%	5.2%	9.1%
\$50,000 - \$74,999	7.0%	8.2%	12.2%
\$75,000 - \$99,999	16.0%	16.5%	18.3%
\$100,000 - \$149,999	16.3%	14.8%	13.1%
\$150,000 - \$199,999	27.4%	25.7%	19.6%
\$200,000+	11.7%	10.7%	6.9%
Average Household Income	13.8%	13.2%	8.5%
2000 Owner Occupied HUs by Value	\$140,262	\$133,601	\$102,600
Total			
<\$50,000	1,067	6,897	13,601
\$50,000 - 99,999	6.1%	3.8%	4.4%
\$100,000 - 149,999	13.2%	15.2%	26.5%
\$150,000 - 199,999	38.4%	39.8%	35.4%
\$200,000 - \$299,999	18.7%	18.3%	15.3%
\$300,000 - 499,999	15.7%	15.9%	12.6%
\$500,000 - 999,999	5.6%	5.4%	4.4%
\$1,000,000+	2.2%	1.6%	1.3%
Average Home Value	0.2%	0.1%	0.1%
2000 Specified Renter Occupied HUs by Contract Rent	\$169,291	\$166,231	\$150,398
Total			
With Cash Rent	239	2,155	8,321
No Cash Rent	95.8%	97.6%	98.6%
Median Rent	4.2%	2.4%	1.4%
Average Rent	\$783	\$697	\$557
	\$810	\$743	\$589

Data Note: Income represents the preceding year, expressed in current dollars. Household income includes wage and salary earnings, interest, dividends, net rents, pensions, SSI and welfare payments, child support and alimony. Specified Renter Occupied HUs exclude houses on 10+ acres. Average Rent excludes units paying no cash rent.

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007 and 2012.

NEIGHBORHOOD DESCRIPTION, Cont'd.




Market Profile - Appraisal Version

Eckert

Latitude: 43.565046

Longitude: -116.129074

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
2000 Population by Age			
 Total			
0 - 4	3,712	23,543	53,250
5 - 9	8.5%	7.5%	6.9%
10 - 14	8.9%	8.3%	6.8%
15 - 19	8.5%	8.3%	6.6%
20 - 24	5.9%	7.0%	7.8%
25 - 34	4.8%	5.6%	10.1%
35 - 44	17.6%	16.5%	17.4%
45 - 54	19.1%	18.3%	15.9%
55 - 64	13.8%	15.2%	13.7%
65 - 74	6.1%	6.6%	6.5%
75 - 84	3.6%	3.6%	4.1%
85+	2.2%	2.3%	3.1%
18+	0.8%	0.7%	1.0%
	70.0%	71.1%	75.7%
2007 Population by Age			
Total			
0 - 4	4,267	25,842	57,518
5 - 9	8.3%	7.4%	6.8%
10 - 14	8.5%	7.4%	6.2%
15 - 19	8.0%	7.5%	6.2%
20 - 24	6.8%	6.7%	7.1%
25 - 34	3.8%	5.5%	8.9%
35 - 44	14.1%	14.6%	17.5%
45 - 54	19.6%	17.3%	14.7%
55 - 64	15.2%	16.2%	14.4%
65 - 74	8.7%	10.1%	9.6%
75 - 84	3.6%	3.8%	4.2%
85+	2.4%	2.5%	2.9%
18+	1.0%	1.0%	1.3%
	70.6%	73.3%	77.2%
2012 Population by Age			
Total			
0 - 4	4,790	28,533	62,948
5 - 9	8.3%	7.5%	6.8%
10 - 14	7.9%	7.2%	6.1%
15 - 19	8.3%	7.3%	6.1%
20 - 24	6.5%	6.5%	7.0%
25 - 34	4.8%	5.6%	8.9%
35 - 44	11.8%	14.0%	16.5%
45 - 54	17.9%	16.4%	14.6%
55 - 64	16.9%	16.0%	13.8%
65 - 74	9.9%	11.5%	11.1%
75 - 84	4.2%	4.7%	5.0%
85+	2.2%	2.2%	2.6%
18+	1.3%	1.3%	1.5%
	71.2%	73.9%	77.6%
2000 Population by Sex			
Males	50.3%		
Females	49.7%	49.5%	49.6%
2007 Population by Sex			
Males		50.5%	50.4%
Females	50.0%	49.3%	49.5%
2012 Population by Sex			
Males	50.0%	50.7%	50.5%
Females	50.0%	49.2%	49.5%
	50.0%	50.8%	50.5%

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007 and 2012.

NEIGHBORHOOD DESCRIPTION, Cont'd.



Market Profile - Appraisal Version

Eckert

Latitude: 43.585046

Longitude: -116.128074



2000 Population 15+ by Sex and Marital Status

Radius: 1.0 mile Radius: 3.0 mile Radius: 5.0 mile

Total	1.0 mile	3.0 mile	5.0 mile
Females	2,734	17,957	42,562
Never Married	50.3%	51.0%	50.8%
Married, not Separated	9.3%	10.1%	13.3%
Married, Separated	32.0%	30.1%	25.1%
Widowed	0.1%	0.3%	0.6%
Divorced	2.4%	2.8%	3.2%
Males	5.9%	7.2%	7.8%
Never Married	49.7%	49.0%	49.2%
Married, not Separated	11.1%	12.9%	17.2%
Married, Separated	32.3%	29.9%	24.7%
Widowed	0.3%	0.3%	0.4%
Divorced	0.4%	0.4%	0.6%
	4.9%	5.0%	5.5%



2000 Population 16+ by Employment Status

Total	1.0 mile	3.0 mile	5.0 mile
In Labor Force	2,679	17,562	41,819
Civilian Employed	77.8%	76.7%	75.6%
Civilian Unemployed	73.0%	72.5%	71.5%
In Armed Forces	3.1%	3.0%	3.4%
Not In Labor Force	1.6%	1.2%	0.7%
	22.2%	23.3%	24.4%

2007 Civilian Population 16+ in Labor Force

Civilian Employed	97.2%	97.2%	97.0%
Civilian Unemployed	2.8%	2.8%	3.0%

2012 Civilian Population 16+ in Labor Force

Civilian Employed	97.4%	97.4%	97.1%
Civilian Unemployed	2.6%	2.6%	2.9%

2000 Females 16+ by Employment Status and Age of Children

Total	1.0 mile	3.0 mile	5.0 mile
Own Children < 6 Only	1,353	8,998	21,269
Employed/In Armed Forces	11.3%	9.8%	9.1%
Unemployed	6.6%	5.8%	5.4%
Not In Labor Force	0.4%	0.3%	0.5%
Own Children < 6 and 6-17 Only	4.4%	3.7%	3.3%
Employed/In Armed Forces	8.9%	7.3%	5.3%
Unemployed	6.1%	4.7%	3.7%
Not In Labor Force	0.0%	0.1%	0.0%
Own Children 6-17 Only	2.7%	2.6%	1.6%
Employed/In Armed Forces	22.2%	22.5%	17.5%
Unemployed	17.1%	17.3%	13.2%
Not In Labor Force	0.2%	0.4%	0.4%
No Own Children < 18	4.9%	4.8%	3.9%
Employed/In Armed Forces	57.6%	60.3%	68.0%
Unemployed	37.3%	38.3%	43.7%
Not In Labor Force	1.7%	1.5%	1.8%
	18.6%	20.5%	22.6%

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing, ESRI forecasts for 2007 and 2012.

NEIGHBORHOOD DESCRIPTION, Cont'd.

Market Profile - Appraisal Version



Eckert
 Latitude: 43.565046
 Longitude: -116.129074



2007 Employed Population 16+ by Industry

Radius: 1.0 mile Radius: 3.0 mile Radius: 5.0 mile

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	2,292	14,252	32,631
Agriculture/Mining	1.0%	0.8%	1.0%
Construction	6.3%	6.1%	6.4%
Manufacturing	16.1%	14.1%	11.6%
Wholesale Trade	3.5%	3.4%	3.1%
Retail Trade	11.3%	11.0%	11.7%
Transportation/Utilities	4.2%	3.7%	3.8%
Information	1.7%	1.9%	2.0%
Finance/Insurance/Real Estate	10.3%	10.2%	9.0%
Services	38.4%	41.1%	44.9%
Public Administration	7.2%	7.6%	6.6%

2007 Employed Population 16+ by Occupation

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	2,291	14,253	32,631
White Collar	75.3%	76.0%	70.3%
Management/Business/Financial	22.4%	22.0%	16.7%
Professional	28.8%	28.3%	26.3%
Sales	11.4%	11.9%	11.6%
Administrative Support	12.7%	13.9%	15.8%
Services	10.7%	11.6%	15.0%
Blue Collar	14.1%	12.3%	14.7%
Farming/Forestry/Fishing	0.2%	0.2%	0.4%
Construction/Extraction	3.7%	3.2%	4.2%
Installation/Maintenance/Repair	2.5%	2.5%	2.4%
Production	4.4%	3.7%	4.2%
Transportation/Material Moving	3.2%	2.8%	3.6%



2000 Workers 16+ by Means of Transportation to Work

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	1,979	12,812	29,842
Drove Alone - Car, Truck, or Van	83.3%	84.1%	80.2%
Carpooled - Car, Truck, or Van	9.8%	8.6%	9.6%
Public Transportation	0.5%	0.8%	1.3%
Walked	0.8%	1.0%	2.7%
Other Means	1.5%	1.4%	2.5%
Worked at Home	4.1%	4.1%	3.7%

2000 Workers 16+ by Travel Time to Work

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total	1,980	12,811	29,842
Did Not Work at Home	95.9%	95.9%	96.3%
Less than 5 minutes	2.6%	2.5%	3.2%
5 to 9 minutes	12.3%	12.4%	13.9%
10 to 19 minutes	44.7%	49.4%	48.5%
20 to 24 minutes	16.6%	15.9%	15.3%
25 to 34 minutes	12.7%	9.9%	10.0%
35 to 44 minutes	2.0%	1.6%	1.3%
45 to 59 minutes	2.3%	1.9%	1.6%
60 to 89 minutes	1.2%	1.0%	1.4%
90 or more minutes	1.6%	1.1%	1.2%
Worked at Home	4.1%	4.1%	3.7%

Average Travel Time to Work (in min)

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
2000 Households by Vehicles Available	19.1	17.6	17.5
Total	1,314	9,075	21,950
None	3.5%	3.6%	5.3%
1	24.0%	28.4%	34.5%
2	50.8%	47.1%	41.7%
3	16.1%	15.8%	13.8%
4	4.6%	4.3%	3.7%
5+	1.0%	0.8%	1.0%
Average Number of Vehicles Available	2.0	1.9	1.8

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007.

NEIGHBORHOOD DESCRIPTION, Cont'd.

Market Profile - Appraisal Version



Eckert

Latitude: 43.565046

Longitude: -116.129074



2000 Households by Type

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
Family Households	1,314	9,078	21,951
Married-couple Family	73.4%	69.6%	60.2%
With Related Children	63.5%	58.1%	47.0%
Other Family (No Spouse)	35.6%	31.8%	23.3%
With Related Children	10.0%	11.5%	13.2%
Nonfamily Households	7.5%	8.6%	9.2%
Householder Living Alone	26.6%	30.4%	39.8%
Householder Not Living Alone	19.5%	23.1%	28.6%
	7.1%	7.3%	11.2%
Households with Related Children	43.1%	40.5%	32.5%
Households with Persons 65+	13.2%	12.9%	14.8%

2000 Households by Size

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
1 Person Household	1,314	9,079	21,952
2 Person Household	19.5%	23.1%	28.6%
3 Person Household	33.9%	33.6%	35.2%
4 Person Household	17.7%	17.5%	16.0%
5 Person Household	18.8%	17.0%	13.0%
6 Person Household	7.1%	6.3%	4.9%
7+ Person Household	2.1%	1.7%	1.4%
	0.9%	0.8%	0.8%

2000 Households by Year Householder Moved In

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
Moved in 1999 to March 2000	1,314	9,074	21,950
Moved in 1995 to 1998	26.1%	24.6%	29.2%
Moved in 1990 to 1994	42.9%	38.8%	33.7%
Moved in 1980 to 1989	18.7%	19.7%	15.8%
Moved in 1970 to 1979	8.1%	12.1%	11.4%
Moved in 1969 or Earlier	3.9%	3.5%	5.5%
Median Year Householder Moved In	0.3%	1.3%	4.5%
	1997	1996	1997



2000 Housing Units by Units in Structure

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
1, Detached	1,405	9,553	23,106
1, Attached	71.3%	68.6%	60.7%
2	4.7%	7.8%	7.5%
3 or 4	1.1%	1.7%	4.6%
5 to 9	2.1%	3.3%	5.1%
10 to 19	3.4%	4.6%	4.6%
20+	3.3%	4.2%	4.9%
Mobile Home	2.8%	4.6%	8.1%
Other	11.0%	5.0%	4.4%
	0.2%	0.1%	0.2%

2000 Housing Units by Year Structure Built

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
1999 to March 2000	1,417	9,534	23,079
1995 to 1998	8.6%	4.6%	2.7%
1990 to 1994	29.1%	18.3%	11.9%
1980 to 1989	26.0%	24.7%	15.2%
1970 to 1979	16.6%	24.3%	16.8%
1969 or Earlier	15.9%	21.7%	23.1%
Median Year Structure Built	3.7%	6.3%	30.3%
	1993	1989	1979

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing.

NEIGHBORHOOD DESCRIPTION, Cont'd.



Market Profile - Appraisal Version

Eckert

Latitude: 43.585046

Longitude: -116.129074



2000 Population 3+ by School Enrollment

Radius: 1.0 mile

Radius: 3.0 mile

Radius: 5.0 mile

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
Enrolled in Nursery/Preschool	3,513	22,437	51,024
Enrolled in Kindergarten	2.1%	1.8%	1.4%
Enrolled in Grade 1-8	1.9%	1.5%	1.2%
Enrolled in Grade 9-12	15.1%	14.1%	11.6%
Enrolled in College	5.5%	6.7%	5.5%
Enrolled in Grad/Prof School	4.3%	5.0%	9.1%
Not Enrolled in School	1.4%	1.6%	1.5%
	69.8%	69.2%	69.6%

2000 Population 25+ by Educational Attainment

	Radius: 1.0 mile	Radius: 3.0 mile	Radius: 5.0 mile
Total			
Less than 9th Grade	2,325	14,917	32,929
9th - 12th Grade, No Diploma	1.1%	0.9%	1.6%
High School Graduate	2.8%	3.1%	5.6%
Some College, No Degree	15.8%	14.9%	17.6%
Associate Degree	28.1%	27.8%	29.4%
Bachelor's Degree	7.7%	6.9%	6.2%
Master's/Prof/Doctorate Degree	31.8%	32.3%	26.9%
	12.7%	14.0%	12.7%

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2007.

NEIGHBORHOOD DESCRIPTION, Cont'd.




Market Profile - Appraisal Version

Eckert
 Latitude: 43.665046
 Longitude: -116.128074

Radius: 1.0 mile Radius: 3.0 mile Radius: 5.0 mile

Top 3 Tapestry Segments

	Up and Coming Families In Style Exurbanites	Up and Coming Families Milk and Cookies	In Style Up and Coming Families	In Style Up and Coming Families Aspiring Young Familie
1.				
2.				
3.				

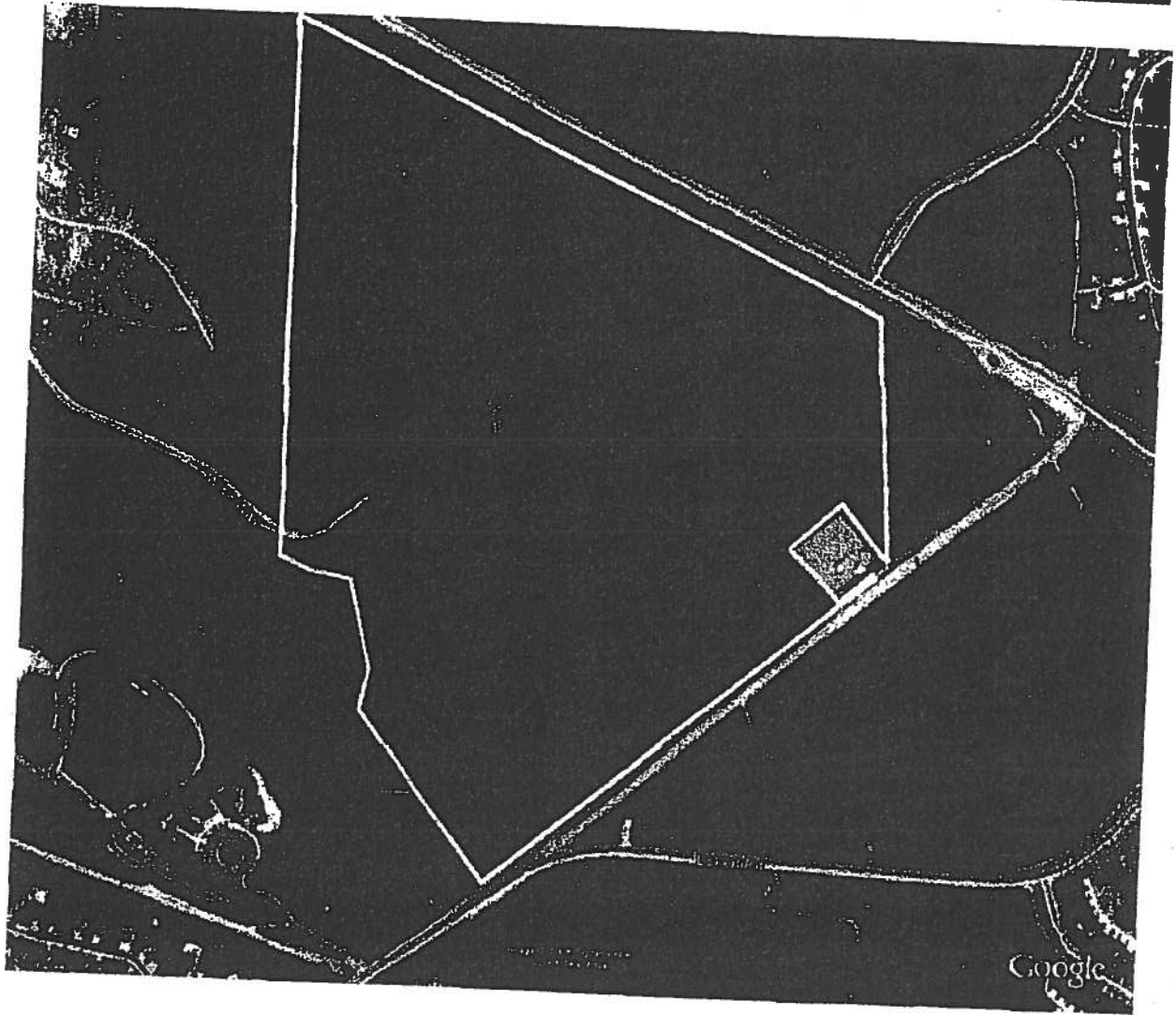
 2007 Consumer Spending shows the amount spent on a variety of goods and services by households that reside in the market area. Expenditures are shown by broad budget categories that are not mutually exclusive. Consumer spending does not equal business revenue.

Apparel & Services: Total \$	\$5,509,496	\$36,892,850	\$68,639,118
Average Spent	\$3,522.70	\$3,463.56	\$2,790.09
Spending Potential Index	128	126	101
Computers & Accessories: Total \$	\$575,881	\$3,721,663	\$7,237,485
Average Spent	\$368.21	\$359.13	\$294.19
Spending Potential Index	148	144	118
Education: Total \$	\$2,813,006	\$18,412,833	\$40,167,590
Average Spent	\$1,798.60	\$1,776.79	\$1,632.76
Spending Potential Index	140	138	127
Entertainment/Recreation: Total \$	\$7,792,201	\$49,675,362	\$91,846,012
Average Spent	\$4,982.23	\$4,793.53	\$3,733.43
Spending Potential Index	145	140	109
Food at Home: Total \$	\$10,638,840	\$69,407,198	\$133,534,891
Average Spent	\$6,802.33	\$6,697.60	\$5,428.03
Spending Potential Index	135	133	108
Food Away from Home: Total \$	\$7,436,898	\$48,400,636	\$93,465,363
Average Spent	\$4,755.05	\$4,670.52	\$3,799.25
Spending Potential Index	140	138	112
Health Care: Total \$	\$8,151,866	\$52,089,963	\$98,174,107
Average Spent	\$5,212.19	\$5,026.53	\$3,990.66
Spending Potential Index	133	129	102
HH Furnishings & Equipment: Total \$	\$5,128,666	\$32,527,285	\$59,137,376
Average Spent	\$3,279.20	\$3,138.79	\$2,403.86
Spending Potential Index	145	139	106
Investments: Total \$	\$3,642,000	\$22,633,368	\$40,335,273
Average Spent	\$2,328.64	\$2,184.06	\$1,639.58
Spending Potential Index	156	146	110
Retail Goods: Total \$	\$57,476,594	\$369,784,237	\$696,014,186
Average Spent	\$36,749.74	\$35,683.13	\$28,292.11
Spending Potential Index	139	135	107
Shelter: Total \$	\$34,613,546	\$223,280,824	\$414,056,411
Average Spent	\$22,131.42	\$21,545.96	\$16,830.88
Spending Potential Index	147	143	112
TV/Video/Sound Equipment: Total \$	\$2,532,237	\$16,478,505	\$31,961,285
Average Spent	\$1,619.08	\$1,590.13	\$1,299.19
Spending Potential Index	139	137	112
Travel: Total \$	\$4,283,078	\$27,135,760	\$49,874,853
Average Spent	\$2,738.54	\$2,618.52	\$2,027.35
Spending Potential Index	148	142	110
Vehicle Maintenance & Repairs: Total \$	\$2,393,661	\$15,420,419	\$29,089,045
Average Spent	\$1,530.47	\$1,488.03	\$1,182.43
Spending Potential Index	144	140	111


Data Note: The Spending Potential Index represents the amount spent in the area relative to a national average of 100.

Source: Expenditure data are derived from the 2002, 2003 and 2004 Consumer Expenditure Surveys, Bureau of Labor Statistics.

NEIGHBORHOOD DESCRIPTION, Cont'd.



NEIGHBORHOOD DESCRIPTION, Cont'd.



PARCEL INFORMATION

Year: 2008 Parcel #: 03N03E292627

Property Type: Final Status: Active Exemption: None Code: []

Sub Property Type: None Code Area: 01-6 District: []

Appraiser Initials: []

Buttons: Print, Property Desc, Cancel, Help

OWNER INFORMATION

Name: HARRIS FAMILY LTD PARTNERSHIP

Mailing Address: C/O RANDY HARRIS, 3051 S WISE WAY, MOISE ID 83718-0000

Buttons: Add Info

PHYSICAL LOCATION

Property Address: 0 ECKERT RD, MOISE ID 83718-0000

Group Type: SEC1 Group #: 0629

Description: 2N 2E 29

Township/Range/Section: 2N 2E 29

Zoning Code: SP-01

Respected Year: 2006 Physical Inspection: 01/27/2006

Buttons: Add Info

PARCEL VALUES


Assessment Roll	Property Occupancy	State Category Code	Acres	Assessed Value	Valuation Method	Code Area
Primary	Non-Occupancy	10	0.000	0.000	INCOME	01-6
Primary	Non-Occupancy	40	2.245	3,680	INCOME	01-6
Primary	Non-Occupancy	150	1.000	0.000	INCOME	01-6

Total Parcel Values: Assessed Amt: 42,700 Taxable Amt: 42,700

CHARACTERISTICS

Land
 Commercial
 Residential
 Industrial
 Farm
 Agricultural

Public Property Description - Display [PT2z[F]



State Parcel #
03N03E292627

Property Description
PAR #2627 OF N2NW4 S HWY 21
LOTS 2,4 & 5 & W2SE4NW4
ALL NW OF ECKERT RD
SEC 29 3N 3E
#212625-B

Total Acreage 85.245

Acreage Verified Yes No **Date** 00/00/0000 **User** []

Buttons: Cancel

NEIGHBORHOOD DESCRIPTION, Cont'd.

Parcel #	Street #	Pre Dr	Street Name	Street Suffix	Post Dr	Unit Type	Unit #	City	State	Zip Code	Assessment Roll
41									Idaho	83416-00	Primary

Year	2006	Reappraisal Year	2006
Parcel #	50929212627	Code Area	01-5
<input type="button" value="Cancel"/>			
Appraisal Status	DKR		
Farming Neighborhood	1		
Inspection Date	01/27/2008		

Category	Area	Value
Lighted and	0.000	0.000
Not Lighted	0.000	0.000
Meadow	0.200	1.000
Dry Grasses	0.000	0.000
Woods	1.000	0.000

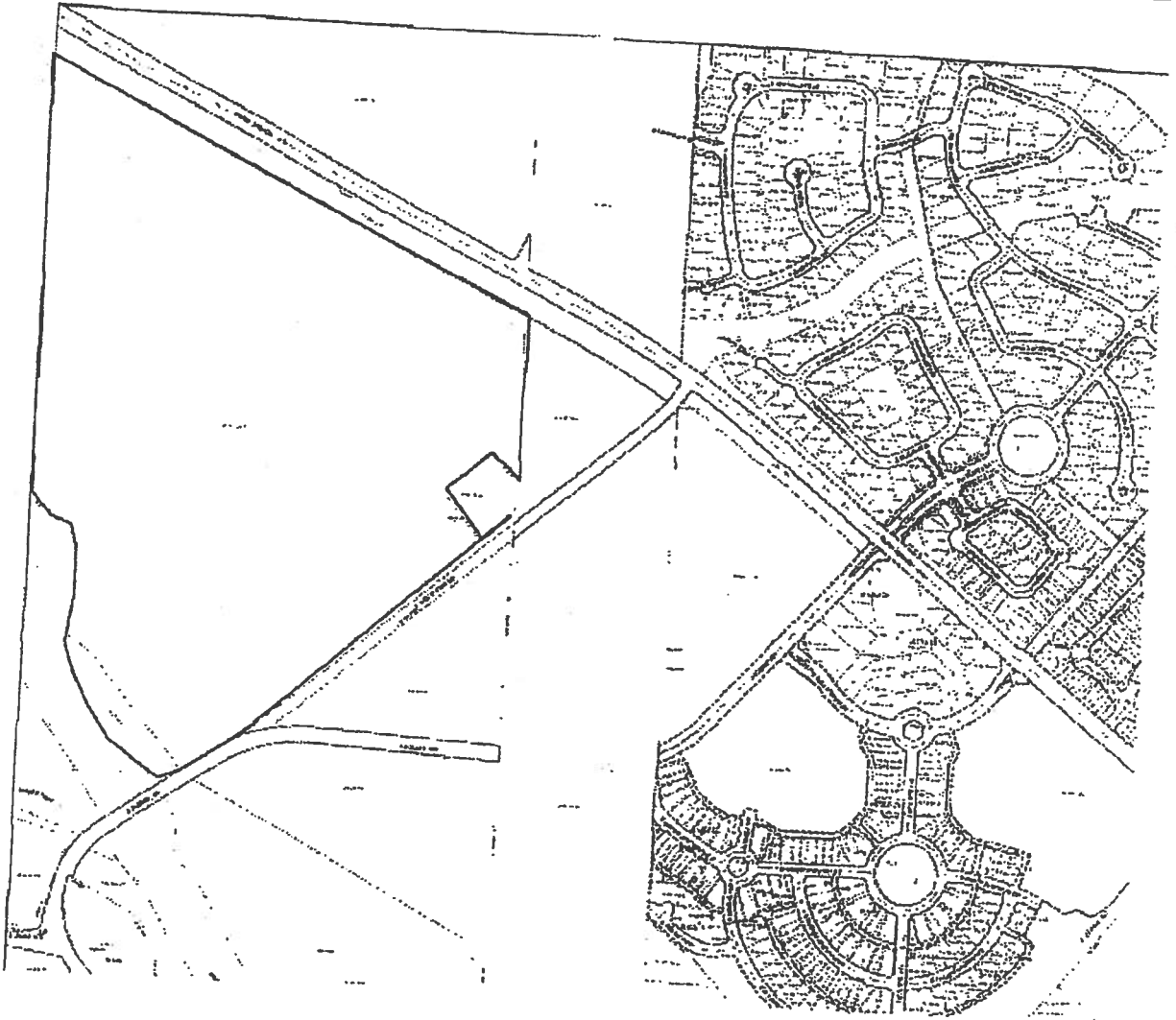
Tax Summary | Public Pre-Paid

Charge Summary

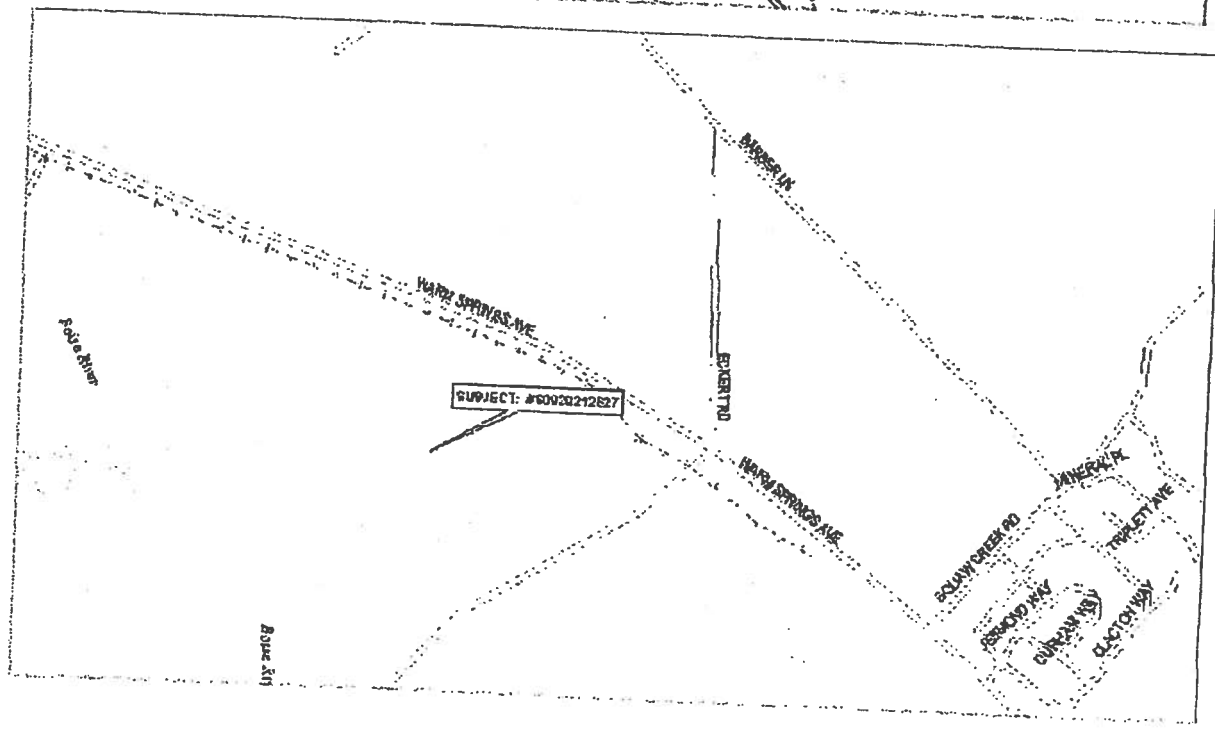
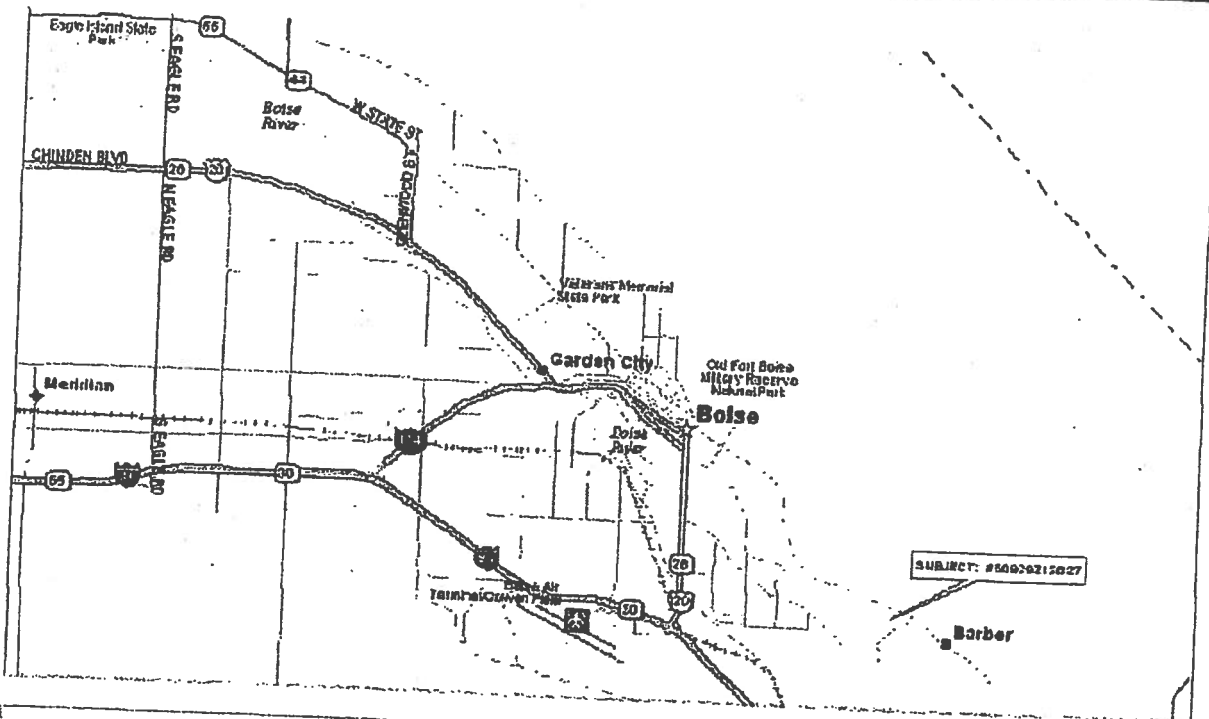
Year	Assessment Roll	Date Due	Total Payments	Tax Charge	Tax Payment	Tax Adjustment	Cost Charge	Cost Payment	Cost Adjustment
2007	Primary	12/20/2007	-719.66	719.66	-719.66	0.00	0.00	0.00	0.00
2006	Primary	12/20/2006	-1202.40	1202.40	-1202.40	0.00	0.00	0.00	0.00

Instrument #	Parcel #	Grantor	Grantee	Action Type	Action Code	Transaction Date	Effective Date
10594513	50929212627	ALLIANCE TITLE & ESCR	HARRIS FAMILY	Detach	Unrel Lb	1/22/2006	4/14/2006
105032726	50929212627	ALLIANCE TITLE & ESCR	IDAHO POWER CO	Split	Target	4/21/2006	3/16/2006
106017196	50929212627	ALLIANCE TITLE & ESCR	HARRIS FAMILY LTD PTNRS	No Action	No Action	1/9/2006	2/11/2006
104051908	50929212627	ALLIANCE TITLE & ESCR	HARRIS FAMILY LTD PTNRS	No Action	No Action	1/9/2006	4/29/2004

NEIGHBORHOOD DESCRIPTION, Cont'd.



NEIGHBORHOOD DESCRIPTION, Cont'd.



Harris Ranch | 208.344.1131 | Boise, Idaho

Page 2 of 2

basin that will not be closer than 40 feet removed from the Boise River High Water Mark (6500 cfs line). Additionally, the site will provide a forest buffer along the river and will retain additional floodwaters during high flood flows, benefiting the overall river system.

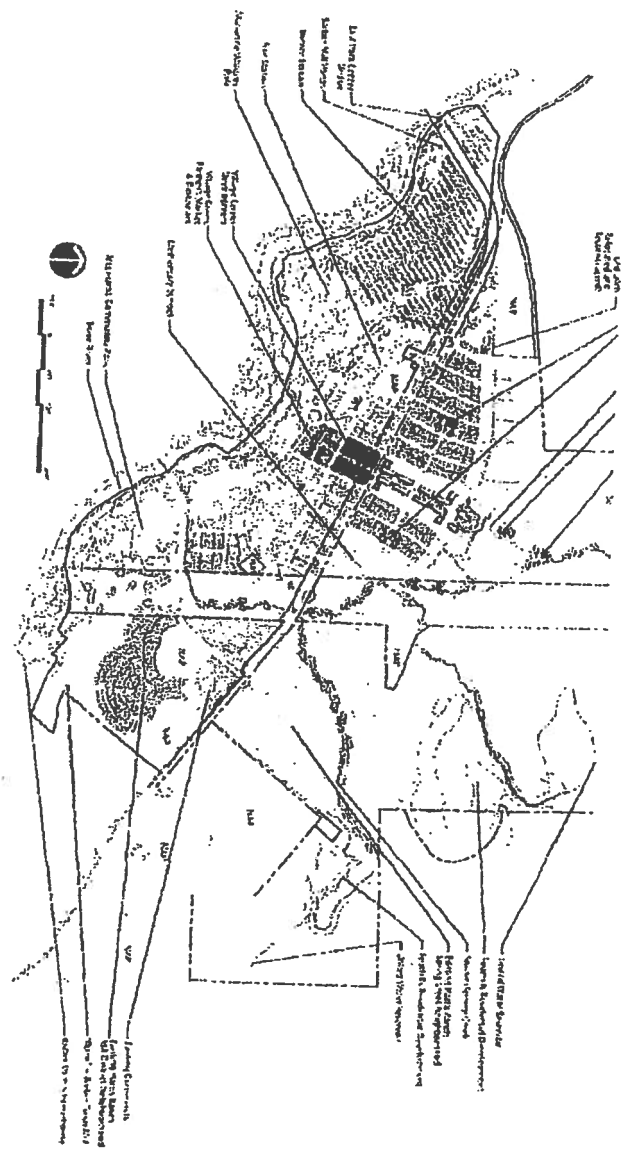
How are you mitigating the impact on the environment?
Keeping with the Harris Ranch Wildlife Mitigation Plan, this site will replace wetlands impacted by the construction of the East ParkCenter Bridge by creating a ten-acre area of habitat to replace the 2.4 acres that will be disturbed during future construction. Existing pastureland will be converted to an expansive wetland. The wetland will enhance the existing wildlife habitat in the area, provide additional floodwater retention, groundwater recharge and filter surface water. The wetland will also provide a buffer zone for the Boise River and be protected in perpetuity with a conservation easement.

Who is paying for this?
Harris Ranch donated the 10 acre parcel valued at three million dollars and ACHD is paying for the construction of the mitigation site. The Wetlands Group, LLC is responsible for the design, construction, and performance of the wetland.

When will the project be complete?
The construction phase of the wetland mitigation site was completed in January 2008. The site is scheduled to be fully planted by May 2008 with optimum river flows. This planting schedule may be adjusted depending on river flows and in that case will be completed by mid summer. After the site is planted, it will be maintained and monitored until performance standards for vegetation, soil and hydrology have been met. Once the standards are met, the wetland will be considered self-sustaining and the project complete.

What will this area look like once the project is complete?
Once the area has been complete, a stroll down the Dallas Harris Legacy pathway will lead you along a diverse riparian wetland area with plant communities very similar to those historically found along the Boise River. Cottonwood trees will line the outer basin rim, while the shrub layer located just inside the cottonwoods will consist of willows, alders and dogwoods. Grasses, sedges and rushes will dominate the center of the wetland, also known as the herbaceous emergent zone. The end result will be an expansive area of habitat that will attract a wider variety and number of local wildlife, as the site will offer greater structural diversity than the current habitat area.

Phone: 208.344.1131, Fax: 208.344.1148
Harris Ranch 7940 E. Mill Station Rd, Suite 101-A, Boise, Idaho 83716



* Wetland Conservation Easement
 * Harris Ranch
 * City Summit
 * Harris Ranch
 * City Summit

HARRIS RANCH
CITY SUMMIT

HIGHEST AND BEST USE

Defined

A definition of highest and best use is: "the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value."

More specifically, the highest and best use of land or a site as though vacant is: "Among all reasonable, alternative uses, the use that yields the highest present land value, after payments are made for labor, capital, and coordination. The use of a property based on the assumption that the parcel of land is vacant or can be made vacant by demolishing any improvements."

The highest and best use of a property as improved is: "The use that should be made of a property as it exists. An existing property should be renovated or retained as is so long as it continues to contribute to the total market value of the property, or until the return from a new improvement would more than offset the cost of demolishing the existing building and constructing a new one." ³

Analysis

Based on the subject's development plan, the zoning will allow for a mixed use development on the subject and adjacent parcels. The subject was approved as a mixed use project by the City of Boise, and is zoned accordingly. Thus, the development plan for the project is paramount to the zoning. The subject would therefore have multiple highest and best uses at the point of development ranging from single-family uses to more intensively developed commercial and retail uses.

It is therefore the appraiser's conclusion that the highest and best use of the subject in the before condition would be for a mixed use development consistent with the development plan outlined herein. Additionally, in the after condition, the subject would also hold a highest and best use of being a mixed use development parcel, together with a provision of having 10 acres of undevelopable wetlands located on the southerly boundary of the larger parcel.

³ The Appraisal Institute, *The Dictionary of Real Estate Appraisal*, Third Edition, (Chicago, Illinois, 1993), pg. 171.

VALUATION

Appraisal Process

Valuation Methods:

The **Cost Approach** is the summation of the estimated value of the vacant land, and the estimated cost of replacing or reproducing the improvements, less deductions for accrued depreciation.

The **Income Approach** is the summation of the estimated annual market income for the subject property, less allowances for vacancy loss, credit loss and lessor-paid expenses, divided by an appropriate overall capitalization rate or discounted via an appropriate discount rate.

The **Sales Comparison Approach** compares other similar properties that have recently sold to the subject. This method for estimating market value by the Sales Comparison Approach was employed. In this method, the direct sales method, comparisons are made to demonstrate a probable price (i.e. market value) at which the subject property would be sold if offered on the market. These sales are subsequently adjusted to reflect market-recognized differences, as compared to the subject.

Appraisal Methods Used

The subject is appraised both in before and after conditions. As such, the Sales Comparison Approach is used in these analyses to estimate initially the value of the subject in the unencumbered condition and subsequently, as encumbered by a 10 acre conservation easement. Typical Cost and Income Approaches are not applicable to the subject property.

Based on the analysis of the subject ownership, it is possible to consider the entire unimproved ownership of the Harris Family Limited Partnership as a larger parcel. However, due to the nature of the encumbrance, it is estimated that all parcels within the geographic area owned by the Harris Family Limited Partnership would not benefit nor suffer as a result of the placement of this easement. Therefore, the appraiser has elected to define the larger parcel as the legally described parcel by Ada County since the subject is still an undeveloped property in both the before and after conditions.

THE SALES COMPARISON APPROACH

Estimated Market Value of the Property – Before Condition

In this analysis, sales of undeveloped riparian sites are analyzed to estimate a market value for the subject in the before condition.

Adjustment criteria includes locational characteristics whereby a plus adjustment is made for inferior locational attributes and a negative adjustment is placed on the comparable for a superior attribute. Sales 2, 3, 4 and 5 all received adjustments both positive and negative for locational differences.

Market Conditions adjustments are estimated at 1% per month prior to December of 2006. Subsequent to December of 2006, the market is perceived as being flat, having no appreciation apparent.

Finally, Sale No. 3 receives a downward adjustment for its relative size and development density to high density residential.

Following the narrative summary of the sales, a grid depicting these adjustments is presented.

Sale No. 1 – This sale is located in the **Waterfront District** on the Boise River, westerly of downtown Boise. This sale occurred in March of 2005 at a price of \$2,668,050. This results in a sales price of \$151,853 per acre for this 17.57 acre site. This is a planned development that features single-family units that are semi-detached. This sale is adjusted upwards for passage of time to \$187,082 per acre. No other adjustments are applied to this sale, providing an indication of \$187,082 per acre.

Sale No. 2 is located on Ulmer Lane off of State Street in northwest Boise. This property sold for \$1,850,000 in January of 2004. This represents \$100,543 per acre for this 18.40 acre site. This site is also a riparian site located adjacent to the Boise River. It is being developed for single-family purposes.

This sale is adjusted upwards for passage of time to \$142,470 per acre.

This sale is considered to have an inferior location when compared to the subject. It is also adjusted upwards for its inferior zoning characteristics when compared to the subject, and is therefore adjusted upwards by 15%. This results in an adjusted value indication of \$196,609 per acre.

Sale No. 3 – This property is located on Parkcenter Boulevard in southeast Boise. This site has frontage on Logger's Creek and sold for \$5,750,000 in June of 2006. This property includes 11.50 acres. The property has been subsequently cleared and approved for high-density development. This sale is adjusted upwards for passage of time to \$531,000 per acre.

This sale is considered to have a superior location when compared to the subject, and is therefore adjusted downwards by 40%. A downward adjustment is also indicated due to relative parcel size and the devoted high-density of development. This results in an adjusted value indication of \$229,392 per acre.

Sale No. 4 – This property is located on Riverside Drive in Eagle, Idaho. This sale occurred between June 2005 and October of 2007 at a total price of \$12,118,620. This results in a price of \$255,928 per acre for this 47.35 acre site. The site has excellent frontage on the Boise River and has Planned Unit Development capabilities. The sale is adjusted upwards for passage of time to \$281,009 per acre.

This sale is considered to have a somewhat superior location when compared to the subject, and is therefore adjusted downwards by 20%. After adjustment, the indication of value is \$224,808 per acre.

Sale No. 5 – This property is located on Highway 44 or State Street, adjacent to Sale No. 4. This property sold in September of 2005 at a price of \$8,200,000. This is also riparian development land located on the Boise River. It has 40.70 acres of total site area. It also has capability as a Planned Unit Development.

This sale is adjusted upwards for passage of time to \$233,436 per acre.

As with Sale No. 4, this sale is considered to have a superior location to the subject, in view of its proximity to Eagle, Idaho, a rapidly growing bedroom community for the city of Boise. After adjustment, the indicated value is \$186,748 per acre.

Summary and Conclusions

The sales presented in this analysis range from \$186,748 per acre to \$229,392 per acre after adjustment. The sales are considered to be appropriate comparables for the subject, primarily due to the Planned Unit nature of the subject together with the riparian influences. There was no support for relative size adjustments based on analysis of the sales with the exception of Sale No. 3, the smallest of the five sales. Thus, the appraiser has concluded a value for the subject as a larger parcel at a rate of \$200,000 as follows:

$$86.245 \text{ acres @ } \$200,000 \text{ per acre} = \underline{\underline{\$17,249,000}}$$

Thus, the subject's value in the before condition is estimated at \$17,249,000.

THE SALES COMPARISON APPROACH, Cont'd.

SALES COMPARISON ANALYSIS		1		2		3		4		5	
Harris Ranch - Wetlands Tract - Larger Parcel Before Analysis MS-7822-8-08		Waterfront District		Ulmer Lane off State Street		ParkCenter		Riverside Drive		Lonesome Dove	
PROPERTY		Boise		Ulmer		Roth Homes		Eagle		Eagle	
Harris Family Limited Partnership		Waterfront		Ulmer		Roth Homes		Cornerstone		Hawkins	
NAME:											
SUBJECT											
SALES PRICE	N/A	\$2,668,050	\$1,850,000	\$5,750,000	\$12,118,620	\$8,200,000					
ESTIMATED IMPROVEMENT VALUE	\$0	\$0	\$0	\$0	\$0	\$0					
LAND RESIDUAL	N/A	\$2,668,050	\$1,850,000	\$5,750,000	\$12,118,620	\$8,200,000					
PRICE PER ACRE	N/A	\$151,853	\$100,543	\$500,000	\$255,928	\$201,064					
DATE OF SALE	November 12, 2007	March 2005	January 2004	June 2006	June 2005-10/07	September 2005					
TERMS OF SALE	Assume Cash	Cash	Cash	Cash	Option/Cash	Cash					
PROPERTY RIGHTS CONVEYED	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple					
PHYSICAL CHARACTERISTICS:											
LAND TYPE	Riparian Development	Riparian Development	Riparian Development	Riparian Development	Riparian Development	Riparian Development					
TOPOGRAPHY	Land	Land	Land	Land	Land	Land					
PHYSICAL CHARACTERISTICS	Mostly level	Mostly level	Mostly level	Mostly level	Mostly level	Mostly level					
WATER AMENITY	Irregular shaped	Irregular shaped	Rectangular	Irregular shaped	Irregular shaped; Both sides of HWY 44	Irregular shaped					
OTHER	Boise River	Boise River	Boise River	Madland Creek	Boise River	Boise River					
ACCESS	Planned PUD	Planned PUD	Single Family	Planned PUD	Planned PUD	Planned PUD					
SITE SIZE IN ACRES	Eckert/Warm Springs	E. 36th St.	Ulmer	ParkCenter	Hwy 44 & Riverside	ParkCenter					
ZONING/ DENSITY	88.245	17.57	18.40	11.50	47.35	11.50					
ADJUSTMENT FOR TERMS/ ADJUSTED PRICE-LAND ONLY	Proposed Mixed Use	Proposed Mixed Use	Single Family	High Density	Proposed Mixed Use	High Density					
ADJUSTED PRICE-LAND ONLY/ACRE	123.20%	123.20%	141.70%	106.20%	109.80%	106.20%					
	\$3,287,038	\$3,287,038	\$2,621,450	\$6,106,500	\$13,306,245	\$9,520,200					
	\$187,082	\$187,082	\$142,470	\$831,000	\$281,009	\$233,436					
ADJUSTMENTS											
LOCATION	100.00%	100.00%	120.00%	60.00%	80.00%	80.00%					
PHYSICAL CHARACTERISTICS	100.00%	100.00%	115.00%	90.00%	100.00%	100.00%					
OTHER	100.00%	100.00%	100.00%	80.00%	100.00%	100.00%					
TOTAL ADJUSTMENT	100.00%	100.00%	138.00%	43.20%	80.00%	80.00%					
INDICATED VALUE/ ACRE	\$187,082	\$187,082	\$195,669	\$229,392	\$274,808	\$186,748					

Estimated Market Value – After Condition

In the after condition, the subject will include 76.245 acres of mixed use development area plus 10 acres of encumbered property that will be perpetually preserved as a wetlands and therefore totally undevelopable. In this analysis, the sales used include the previous five sales used in the before condition for the analysis of the 76.245 acre parcel. However, three additional sales are presented for the valuation of the wetlands area which is considered to be a low economic value since it cannot be developed. As such, it would serve as a potential amenity to surrounding land uses while having no or nominal intrinsic value. The three sales are discussed in the following paragraphs, and a presentation of the sales is outlined in the following sales grid.

Sale No. 6 – This property is located off of West Hill Road in northwest Boise. It sold in August of 2007 at a price of \$200,000, which represents \$5,006 per acre for this 39.95 acre parcel. This is an undeveloped site that is in an RP zone, which typically limits development to no less than one unit per 40 acres. Thus, this property had limited economic value and would require a significant developer's effort to create a legally buildable site. Nevertheless, this property does have retained development rights based on comparison with Sales 7 and 8. Thus, a downward adjustment on this sale is required at a rate of 55% to reflect an indication of \$2,253 per acre for the encumbered portion of the subject ownership.

Sale No. 7 – This property is located at 2505 West State Street in Eagle. The property involved includes an island site that contained 9.67 acres. The developer's acquisition of this property in 2005 allocated \$17,000 of the total sales price to the island portion of the property, representing \$1,759 per acre. This is undevelopable land and is to be used for open space.

This sale is adjusted upwards by 25.7% to provide an indication of \$2,211 per acre.

No other adjustments are necessary to this sale since it is viewed as an undevelopable site and will be used as an amenity for the adjoining development. Thus, the indication for value on this property is \$2,211 per acre.

Sale No. 8 – This property is located on Rocky Canyon Road in Ada County, Idaho. It sold for \$47,500 in May of 2005. This parcel included 40.90 acres of old mining claims that were patented. The unadjusted sales price is \$1,161 per acre. This sale is considered to be of limited economic potential

THE SALES COMPARISON APPROACH, Cont'd.

requiring significant effort by the owner to acquire development rights. The sale is adjusted upwards for passage of time to \$1,459 per acre.

This sale requires an upward adjustment of 50% for differences in property size and characteristics, being more remote and more difficult to access. After adjustment, the indicated value is \$2,190 per acre.

Summary and Conclusion

After adjustment, the above sales range from \$2,190 to \$2,253 per acre for limited economic site sales. These are considered to be more representative of the subject's encumbered portion as a result of the conservation easement. Therefore, the subject's value is estimated as follows:

76.245 acres at \$200,000 per acre =	\$15,249,000
Add 10 acres at \$2,250 per acre =	<u>\$ 22,500</u>
Total After Value =	\$15,271,500
Rounded To:	\$15,270,000

THE SALES COMPARISON APPROACH, Cont'd.

SALES COMPARISON ANALYSIS Harris Ranch - Wetlands Tract - Larger Parcel After Analysis MS-7822-B-08	1		2		3		4		5	
	SUBJECT PROPERTY	Waterfront District Boise	Ulmer Lane off State Street	ParkCenter	Riverside Drive	Lonesome Dove				
NAME:	Harris Family Limited Partnership	Waterfront	Ulmer	Roth Homes	Comerstone	Eagle	Eagle	Hawkins		
ESTIMATED IMPROVEMENT VALUE	N/A	\$2,668,050	\$1,850,000	\$5,750,000	\$12,118,620	\$8,200,000				
LAND RESIDUAL	\$0	\$0	\$0	\$0	\$0	\$0				
PRICE PER ACRE	N/A	\$2,668,050	\$1,850,000	\$5,750,000	\$12,118,620	\$8,200,000				
DATE OF SALE	N/A	\$151,853	\$100,543	\$500,000	\$255,928	\$201,064				
TERMS OF SALE	November 12, 2007	March 2005	January 2004	June 2008	June 2005-10/07	September 2005				
PROPERTY RIGHTS CONVEYED	Assume Cash	Cash	Cash	Cash	Option/Cash	Cash				
PHYSICAL CHARACTERISTICS:	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple				
LAND TYPE	Riparian Development	Riparian Development	Riparian Development	Riparian Development	Riparian Development	Riparian Development				
TOPOGRAPHY	Land	Land	Land	Land	Land	Land				
PHYSICAL CHARACTERISTICS	Mostly level	Mostly level	Mostly level	Mostly level	Mostly level	Mostly level				
WATER AMENITY	Irregular shaped	Irregular shaped	Rectangular	Irregular shaped	Irregular shaped; Both sides of HWY 44	Irregular shaped				
OTHER	Boise River	Boise River	Boise River	Mallard Creek	Boise River	Boise River				
ACCESS	Planned PUD	Planned PUD	Single Family	Planned PUD	Planned PUD	Planned PUD				
SITE SIZE IN ACRES	Eckert/Warm Springs	E. 38th St.	Ulmer	ParkCenter	Hwy 44 & Riverside	Hwy 44 & Riverside				
ZONING/ DENSITY	76.245	17.57	18.40	11.50	47.35	40.78				
ADJUSTMENT FOR TERMS/ ADJUSTED PRICE-LAND ONLY	Proposed Mixed Use	Proposed Mixed Use	Single Family	High Density	Proposed Mixed Use	Proposed Mixed Use				
ADJUSTED PRICE-LAND ONLY/ACRE	123.20%	123.20%	141.70%	106.20%	109.80%	116.10%				
	\$3,287,038	\$3,287,038	\$2,621,450	\$6,106,500	\$13,306,246	\$9,520,200				
	\$187,082	\$187,082	\$142,470	\$531,000	\$281,009	\$233,436				
ADJUSTMENTS										
LOCATION	100.00%	100.00%	120.00%	60.00%	80.00%	80.00%				
PHYSICAL CHARACTERISTICS	100.00%	100.00%	115.00%	90.00%	100.00%	100.00%				
OTHER	100.00%	100.00%	100.00%	80.00%	100.00%	100.00%				
TOTAL ADJUSTMENT	100.00%	100.00%	138.00%	43.20%	80.00%	80.00%				
INDICATED VALUE/ ACRE	\$187,082	\$187,082	\$196,609	\$229,392	\$224,808	\$196,748				

THE SALES COMPARISON APPROACH, Cont'd.

SALES COMPARISON ANALYSIS		8	7	8
Harris Ranch- Wetlands Analysis MS-7822-B-08		W. Hill Road Boise	2505 W. State Eagle	Rocky Canyon Rd. Ada County
NAME:	Harris Family Limited Partnership	N/A	Tri Cedars Management	Twilegar
SALES PRICE	N/A	\$200,000	\$17,000	\$47,500
ESTIMATED IMPROVEMENT VALUE	\$0	\$0	\$0	\$0
LAND RESIDUAL	N/A	\$200,000	\$17,000	\$47,500
PRICE PER ACRE	N/A	\$5,006	\$1,759	\$1,161
DATE OF SALE	November 12, 2007	August 2007	January 2005	May 2005
TERMS OF SALE	Assume Cash Fee Simple	Cash-Auction Fee Simple	Cash Fee Simple	Cash Fee Simple
PROPERTY RIGHTS CONVEYED				
PHYSICAL CHARACTERISTICS:				
LAND TYPE	Wetlands	Foothill - Undeveloped Land	Island Site	Foothill Site
TOPOGRAPHY	Mostly level	Sloping	Mostly level	Sloping
PHYSICAL CHARACTERISTICS	Irregular shaped	Sectional	Irregular shaped	Sectional
WATER AMENITY	Boise River	None	Boise River	None
OTHER	Donated Wetland Tract	Raw Land- Limited Economic Value: Possible Homealte	Undevelopable Island to be used as open space	Old Mining Site: Limited Economic Value: Buyer had to Extend Power
ACCESS	Eckert	Hill Rd. to Moore access	State	State
SITE SIZE IN ACRES	10.000	39.95	9.67	40.90
ZONING/DENSITY	Wetlands	RP	Transitional	Transitional
ADJUSTMENT FOR TERMS/ ADJUSTED PRICE-LAND ONLY		<u>100.00%</u>	<u>125.70%</u>	<u>125.70%</u>
ADJUSTED PRICE-LAND ONLY/ACRE		<u>\$200,000</u> <u>\$5,006</u>	<u>\$21,369</u> <u>\$2,211</u>	<u>\$59,708</u> <u>\$1,460</u>
ADJUSTMENTS				
LOCATION		100.00%	100.00%	100.00%
PHYSICAL CHARACTERISTICS		100.00%	100.00%	150.00%
RETAINED RIGHTS		45.00%	100.00%	100.00%
TOTAL ADJUSTMENT		45.00%	100.00%	150.00%
INDICATED VALUE/ ACRE		<u>\$2,253</u>	<u>\$2,211</u>	<u>\$2,190</u>

RECONCILIATION AND FINAL MARKET VALUE ESTIMATE

Only the Sales Comparison Approach was been used to value the subject both in before and after conditions. Initially, the subject has been valued as an unencumbered 86.245 acre parcel. Subsequently, the subject was valued as a 76.245 acre parcel and a 10 acre encumbered parcel. The difference in the before and after values results in an indication of the easement value utilized in the Charitable Non-Cash Donation calculation for the grantor.

Thus, the subject's value is estimated as follows:

Before Value	\$17,249,000
Less After Value	<u>\$15,270,000</u>
Easement Value	<u>\$ 1,979,000</u>

Therefore, subject to the Assumptions and Limiting Conditions set forth, and based on the information and analyses presented in this report, the estimated market value of the easement as of November 12, 2007, was:

*****ONE MILLION NINE HUNDRED SEVENTY NINE THOUSAND DOLLARS*****

***** (\$1,979,000) *****

CERTIFICATION

I, Joe Corlett, MAI, SRA, certify that, to the best of my knowledge and belief:

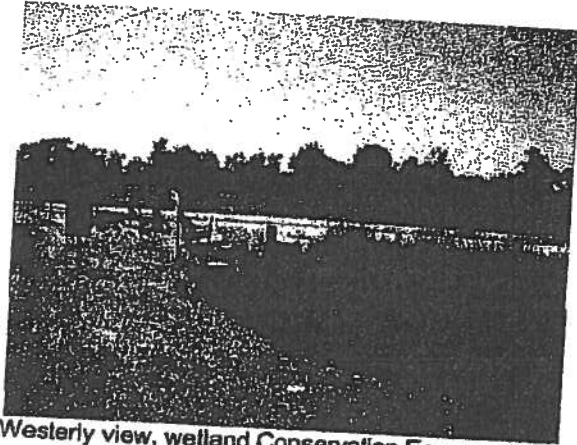
- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the a cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics & Standards of Professional Appraisal Practice of the Appraisal Institute, which include the *Uniform Standards of Professional Appraisal Practice*.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- I have made a personal inspection of the property that is the subject of this report.
- No one provided significant real property appraisal assistance to the person signing this certification.
- As of the date of this report, I, Joe Corlett, MAI, SRA, have completed the continuing education program of the Appraisal Institute.
- Effective July 1, 1992, the State of Idaho implemented a mandatory program of licensing/certification of real estate appraisers. I have met the qualifications to appraise all types of real estate and am currently certified. My certification number is CGA-7.



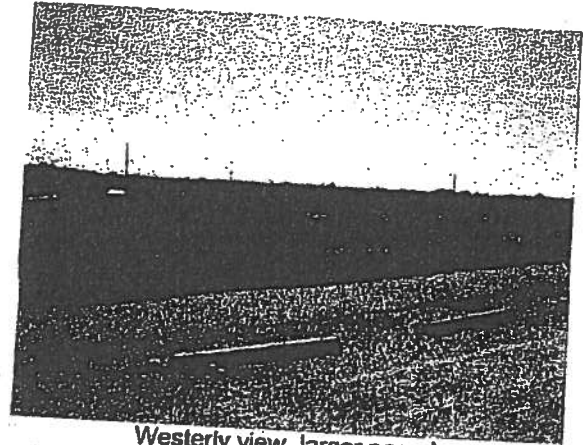
Joe Corlett, MAI, SRA

Dated: August 14, 2008

PHOTOGRAPHS OF THE SUBJECT



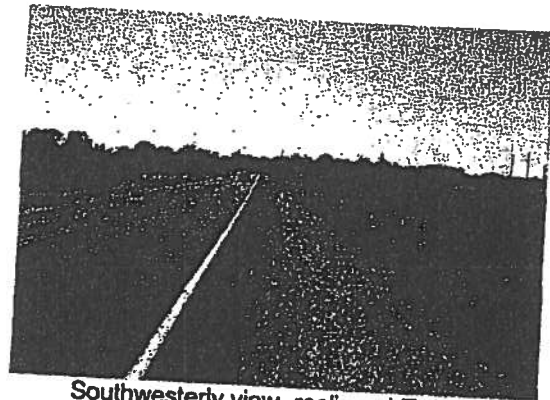
Westerly view, wetland Conservation Easement site



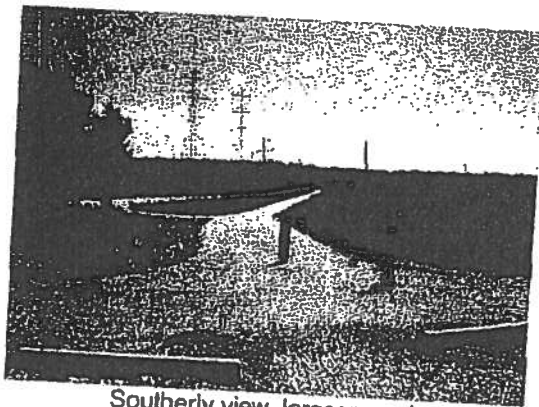
Westerly view, larger parcel



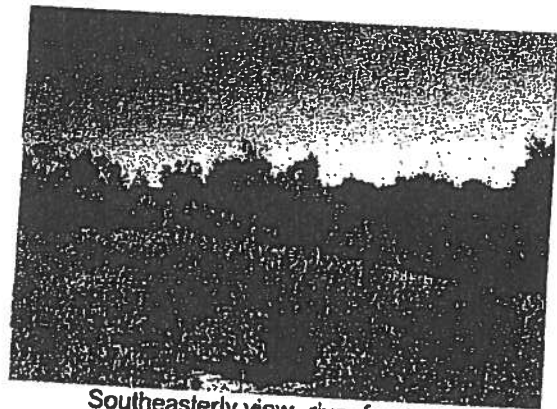
Easterly view, wetland Conservation Easement site



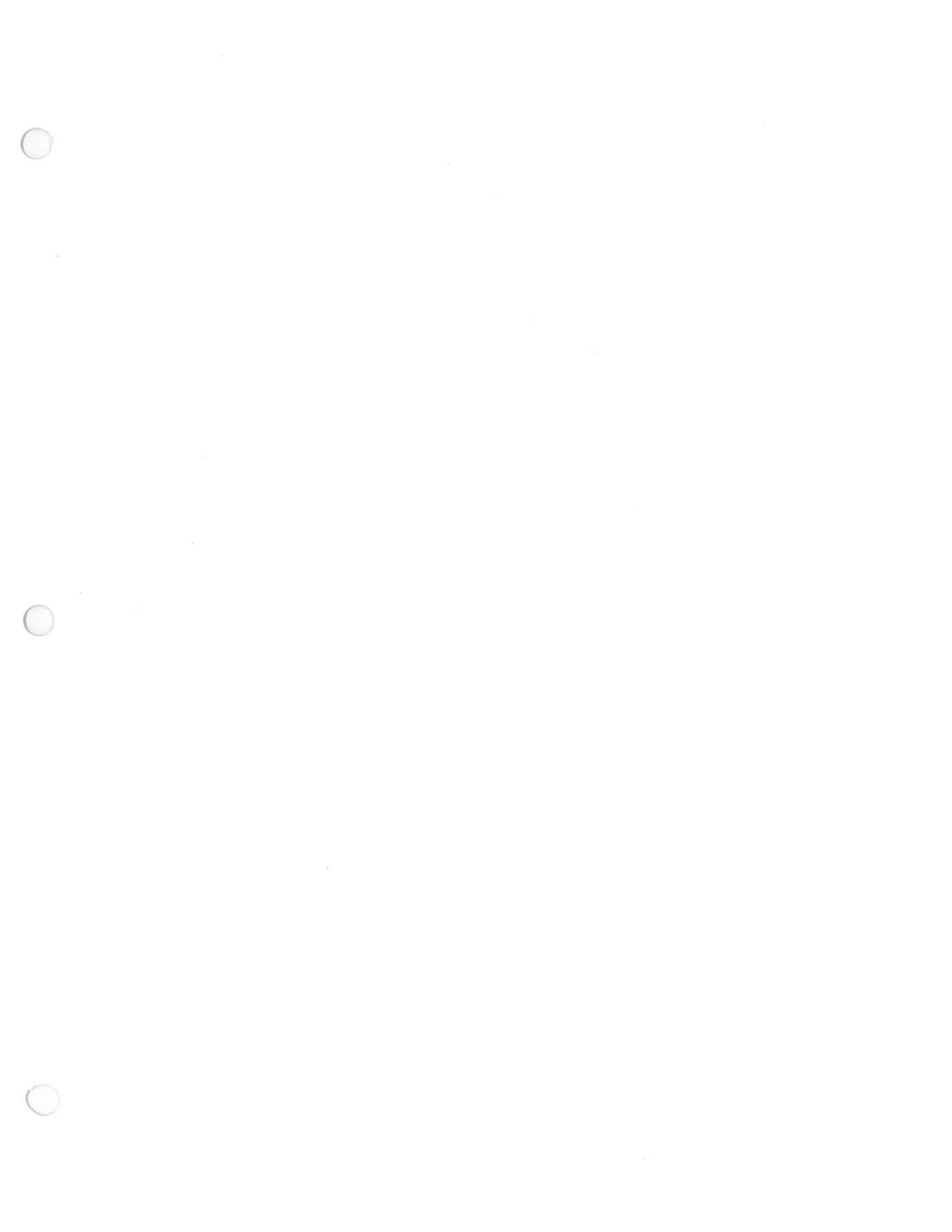
Southwesterly view, realigned Eckert



Southerly view, larger parcel



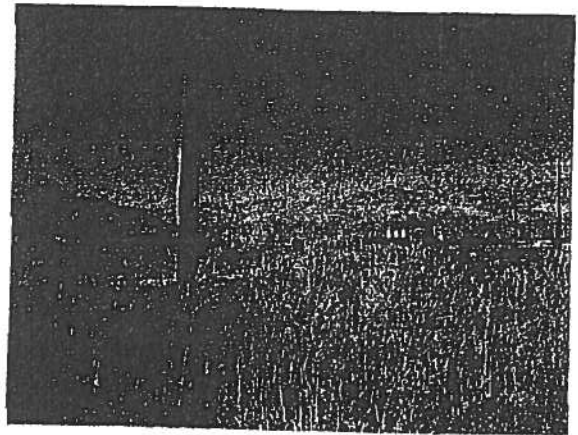
Southeasterly view, river frontage



PHOTOGRAPHS OF THE SUBJECT, Cont'd.



Northwesterly view



Northwesterly view, larger parcel



Westerly view, Warm Springs frontage

DEED OF CONSERVATION EASEMENT

To all future owners of the property described herein located in Ada County, Idaho:

This DEED OF CONSERVATION EASEMENT ("Conservation Easement") is made and entered into this ___ day of _____, 2007, by and between Harris Family Limited Partnership, an Idaho limited liability partnership ("Grantor"), whose address is c/o LeNir, Ltd. 4940 Mill Station Drive, Boise, Idaho 83716 and the Idaho Foundation for Parks and Lands, Inc., an Idaho nonprofit corporation ("Holder"), whose address is 5657 Warm Springs Avenue, Boise, Idaho 83716, and the Ada County Highway District, a body corporate and politic in the state of Idaho ("ACHD"), whose address is 3775 N. Adams Street, Garden City, Idaho 83714-6499.

RECITALS

- A. The development of the East ParkCenter Bridge in Ada County, Idaho is subject to the regulatory jurisdiction of the United States Army Corps of Engineers (the "Corps").
- B. The Army Corps Clean Water Act (the "CWA") 404 Permit #NWW-2006-615-B01 (the "Permit"), a copy of which is attached hereto and incorporated herein by reference as Exhibit A, authorizes certain activities that affect waters of the United States.
- C. The Permit requires that ACHD preserve and protect the wetland functions of certain real property identified in the Permit by keeping it in substantially the condition that is specified by the East ParkCenter Bridge Wetlands Mitigation Plan and required by the Permit (the "Permitted Condition").
- D. Grantor is the owner of real property more particularly described in Exhibit B attached hereto and incorporated herein (the "Property").
- E. Grantor has agreed with ACHD pursuant to that certain Development Agreement dated July 29, 2005, as amended by that certain First Amendment to Development Agreement dated November 28, 2007 and consideration therein, that Grantor will convey to Holder a conservation easement placing certain limitations on the use of the Property and affirmative obligations on the Holder for the protection of the wetlands functions of the Property, and in order that the Property shall remain substantially in its Permitted Condition forever as may be modified in accordance with the Permit or a Corps-approved mitigation plan.
- F. Holder, as a charitable corporation organized under the laws of the state of Idaho, and possessing the authority to hold this easement, desires to accept the conservation easement, including covenants and agreements, on, over, under and across the Property.
- G. ACHD, as the holder of the Permit, desires a third-party right of enforcement of this Conservation Easement pursuant to Idaho Code Section 55-2103 (1)(c).

DEED OF CONSERVATION EASEMENT

E. Excavation, dredging, or removal of loam, peat, gravel, soil, rock, or other material substance in such manner as to affect the surface;

F. Agricultural use, industrial use, or commercial use;

G. Using herbicides or pesticides without prior consent of Holder or designated third-party; and

H. Any other use of, or activity on, the Property that is or may become inconsistent with the purposes of this grant, the Permit, a Corps-approved mitigation plan, the preservation of the Property substantially in its Permitted Condition, or the protection of its environment is prohibited.

III. USES AND PRACTICES CONSISTENT WITH THE CONSERVATION EASEMENT. The following uses and practices upon the Property, though not exhaustive, are consistent with and shall be permitted by this Conservation Easement, except for the requirement of prior approval by the Holder or its successors where such requirement is expressly provided herein:

A. Landscaping to prevent severe erosion or damage to the Property, provided that such landscaping is consistent with preserving the Permitted Condition of the Property. Landscaping shall be coordinated with and approved by Holder, or performed in accordance with a mitigation plan approved by the Corps;

B. Pruning trees and shrubs to prevent health and safety hazards, including but not limited to fire hazards, site obstructions, and road obstructions. Pruning shall be coordinated with and approved by Holder, or performed in accordance with a Corps-approved mitigation plan;

C. Any and all construction and maintenance work required by a mitigation plan approved by the Corps; and

D. All other acts or uses not prohibited by this Conservation Easement, which are consistent with the conservation purposes of this grant.

IV. ENFORCEMENT.

A. Grantor intends that enforcement of the Permit and provisions of this Conservation Easement shall be at the discretion of Holder, and that Holder's failure to exercise its right under this Conservation Easement in the event of any breach of this Conservation Easement by the Grantor shall not be deemed or construed to be a waiver of Holder's enforcement rights under this Conservation Easement in the event of any subsequent breach.

B. If Grantor violates the terms of this Conservation Easement, Holder shall have all remedies available at law and equity, including without limitation the right to seek an injunction with respect to such activity and to cause restoration to that portion of the Property affected by such activity to the condition that existed prior to the undertaking the prohibited activity.

DEED OF CONSERVATION EASEMENT - 3

C. Holder will pay all costs associated with its obligation to preserve and protect in perpetuity the natural, ecological, open space and wetland values of the Property, including costs associated with monitoring compliance with the terms of this Conservation Easement, but excluding costs associated with bringing the Property into compliance with the Permit and achieving a success point pursuant to the Permit or a Corps-approved mitigation plan, which shall be the sole responsibility of Grantor. Grantor, however, intends that any costs incurred by Holder in enforcing, judicially or otherwise, the terms and restrictions of this Conservation Easement against Grantor, its successors, assigns, or authorized agents, shall be born by Grantor, its successors, assigns, or authorized agents.

D. ACHD shall have a third-party right of enforcement under this Conservation Easement as provided in Idaho Code § 55-2102(2) and § 55-2103(1) (c), and may bring an enforcement action against Grantor, its heirs, successors, or assigns, or the Holder, its heirs, successors, or assigns, for any actions by the respective party for any violation of this Conservation Easement, the Permit, or applicable law. Without limiting the foregoing, in the event of a violation of this Conservation Easement by either Grantor or by Holder, ACHD shall immediately have the right to take all steps reasonably and necessary to ensure compliance with the Permit and/or a Corps-approved mitigation plan for the Property, including, without limitation, taking temporary possession of the Property to enable ACHD to secure any maintenance required to be in compliance with the Permit and/or a Corps-approved mitigation plan. In connection with the foregoing, in the event of notice by the Corps to ACHD that the Property is not in compliance with the Permit and/or a Corps-approved mitigation plan, Grantor or Holder, as appropriate and necessary, shall grant a power of attorney to ACHD authorizing ACHD to take any steps necessary to secure any maintenance or construction required to bring the Property into compliance with this Conservation Easement, the Permit, and/or a Corps-approved mitigation plan for the Property. In addition to all other remedies set forth in this Section, if Grantor or Holder violate the terms of this Conservation Easement, ACHD shall have all other remedies available at law and equity, including without limitation the right to seek an injunction with respect to such activity and to cause restoration to that portion of the Property affected by any activity to the condition that existed prior to the undertaking the prohibited activity.

V. **ASSIGNMENT.** Holder may assign its interest in this Conservation Easement to any qualified holder as defined under Idaho Code, Section 55-2101(2), but only upon 30 (thirty) days prior written notice to Grantor, ACHD and the Corps. As a condition of such transfer, the transferee shall agree to all of the restrictions, rights, and provisions herein, shall fully assume all liabilities of Holder hereunder, and shall continue to carry out the purpose of this Conservation Easement. In the event that Holder is voluntarily or involuntarily dissolved without having assigned this Conservation Easement, all of Holder's right, title, and interest in and to this Conservation Easement shall be deemed automatically transferred and assigned to ACHD, which shall, in turn, be obligated to either (i) assume in writing all of Holder's obligations and responsibilities under this Conservation Easement, or (ii) assign the Conservation Easement to a qualified holder as defined in Idaho Code § 55-2101(2).

DEED OF CONSERVATION EASEMENT - 4

H. The state of Idaho has recognized the importance and validity of conservation easements by its enactment of the Uniform Conservation Easement Act, Idaho Code Sections 55-2101 through 2109, under which this Conservation Easement is created.

GRANT

NOW THEREFORE, for the foregoing consideration, and in further consideration of the restrictions, rights and agreements herein, Grantor conveys to Holder a conservation easement on, over, under, and across the Property, together with access, in perpetuity, consisting of and subject to the rights, conditions, and restrictions enumerated below and those interests of record as of the date of this Conservation Easement first written above. Holder accepts the Conservation Easement and agrees to all attendant terms and conditions as further provided herein:

I. **PURPOSES/RIGHTS OF HOLDER.** It is the purpose of this Conservation Easement to assure that the Property will be retained forever substantially in its Permitted Condition and to prevent any use of the Property that will impair or interfere with the existing wetland functions on the Property. To carry out this purpose, the following rights are conveyed to the Holder:

A. To identify, preserve, and protect wetlands, and in consultation with Grantor, to enhance the natural and ecological features of the Property, including without limitation topography, soil, hydrology, vegetation, and wildlife;

B. To enter upon the Property at reasonable times to enforce the rights herein granted and to observe, study, and make scientific observation of the Property, upon prior notice to the Grantor, its heirs, successors, or assigns, in a manner that will not unreasonably interfere with the use and quiet enjoyment of the Property by Grantor, its heirs, successors or assigns at the time of entry; and

C. To enjoin any activity on or use of the Property that is inconsistent with the purpose of this Conservation Easement and to enforce the restoration of such areas or features of the Property that may be damaged by any inconsistent activity or use.

II. **RESTRICTIONS.** This Conservation Easement prohibits and limits the following activity on, over, under, and across the Property, except as otherwise provided herein and by the Permit or a Corps-approved mitigation plan:

A. Changing, disturbing, altering, or impairing the natural riparian ecosystem and other natural, ecological or wildlife features or values;

B. Construction or placing buildings, roads, signs, billboards, or other advertising, utilities, or other structures;

C. Dumping or placing of soil or other substances or material as landfill, or dumping or placing trash, waste, or other unsightly or offensive materials;

D. Removal or destruction of live trees, shrubs, or other vegetation, except for the removal of noxious or exotic invasive plant species;

DEED OF CONSERVATION EASEMENT - 2

VI. GRANTOR'S TRANSFER OF THE PROPERTY.

A. This Conservation Easement shall run with and burden title to the Property in perpetuity for the benefit of the Holder or its assigns and successors, and shall bind Grantor's heirs, successors or assigns.

B. If Holder, its heirs, successors, or assigns, acquire fee title to the Property from Grantor, its heirs, successors, or assigns, it is agreed that the easement will not merge into the dominant estate. Rather, the restrictions, responsibilities, and rights of the Grantor will pass to the Holder upon taking title to the Property. This instrument will continue to be a conservation deed restriction on the Property, subject to all rights, restrictions, and purposes described herein.

C. Grantor shall be responsible for construction, monitoring, and maintenance, consistent with the Corps-approved mitigation plan and Permit until the wetlands have met its performance standards as specified in the mitigation plan. After that time, Holder will assume long-term maintenance of the site.

VII. REVOKE, RELEASE, ALTER, AMEND. This Conservation Easement may be amended, altered, released, or revoked only by written agreement between the parties, their heirs, assigns, or successors. Such an agreement shall be filed in the public records of Ada County, Idaho.

VIII. EXTINGUISHMENT AND PROCEEDS. Upon the recordation hereof, this Conservation Easement constitutes a real property interest immediately vested in Holder. In the event that a subsequent unexpected change in the conditions surrounding the Property make impossible or impracticable the continued use of all or a portion of the Property for the conservation purposes established herein, such that the conservation restrictions contained in this Conservation Easement are extinguished for all or such portion of the Property by judicial proceeding, and all or such portion of the Property is sold, exchanged or involuntarily converted following extinguishment (including but not limited to the exercise of eminent domain), Holder shall use its share of any proceeds it receives to purchase substitute conservation lands, to the extent such proceeds allow, which shall be subject to the same terms and conditions of the this Conservation Easement and Permit.

IX. TAXES AND OTHER ASSESSMENTS. Grantor shall pay all real property taxes and other assessments levied by competent authority on the Property.

X. WARRANTY. This Conservation Easement is made with general warranty of title. Grantor owns the unencumbered Property in fee simple, and has all requisite power and authority to convey the interest herein.

XI. SEVERABILITY. If any part of this Conservation Easement is found to be void or unenforceable by a court of competent jurisdiction, the remainder shall continue in full force and effect.

XII. NOTICES. Any notice required to be given hereunder shall be in writing and shall be deemed effectively given: (a) upon personal delivery to the party to be notified, (b) when sent by confirmed electronic mail or facsimile if sent during normal business hours of the recipient; if

DEED OF CONSERVATION EASEMENT - 5

not, then on the next business day, (c) four (4) days after having been sent by prepaid registered or certified mail, or (d) one (1) day after deposit with a nationally recognized overnight courier, specifying next day delivery, with written verification of receipt. All communications shall be to the following addresses:

If to Grantor: Harris Family Limited Partnership
Attn: Doug Fowler, LeNir, Ltd.
4940 Mill Station Drive
Boise, ID 83716
Telephone: (208) 344-1131
Facsimile: (208) 344-1148

If to ACHD: Ada County Highway District
Attn: Director
3775 N. Adams Street
Garden City, Idaho 83714-6499
Telephone: (208) 387-6180
Facsimile: (208) 387-6393

If to the Holder: Idaho Foundation for Parks and Lands, Inc.
Attn: Sharon Hubler
5657 Warm Springs Avenue
Boise, ID 83716
Telephone: (208) 344-7141
Facsimile: (208) 344-5910

All notices provided to Grantor shall be provided with a copy of notice to ACHD, and all notices provided to ACHD shall be provided with a copy of notice to Grantor.

XIII. **EFFECTIVE UPON RECORDING.** This Conservation Easement shall be effective upon recording. The Holder shall record this instrument in a timely fashion in the official records of Ada County, Idaho, and may re-record it at any time as may be required to preserve Holder's rights in this Conservation Easement.

[Signature page follows.]

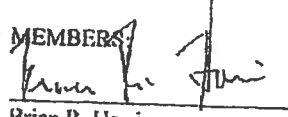
IN WITNESS WHEREOF, the parties have executed this Conservation Easement as of the date first written above.

GRANTOR

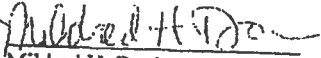
**HARRIS FAMILY LIMITED
PARTNERSHIP, an Idaho limited partnership**

By: Harris Management Company, LLC, its
General Partner

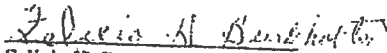
MEMBERS




Brian R. Harris
Class A



Mildred H. Davis
Class B

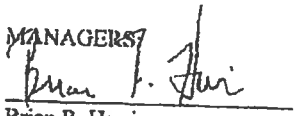


Felicia H. Burkhalter
Class C

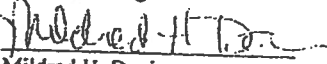


Alta M. Harris
Class D

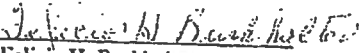
MANAGERS



Brian R. Harris
Class A Manager



Mildred H. Davis
Class B Manager



Felicia H. Burkhalter
Class C Manager



Alta M. Harris
Class D Manager

DEED OF CONSERVATION EASEMENT - 7

HOLDER

Idaho Foundation for Parks and Lands, Inc.

By: _____
Its: _____

ACHD

Ada County Highway District

By: John A. Frank
Its: President

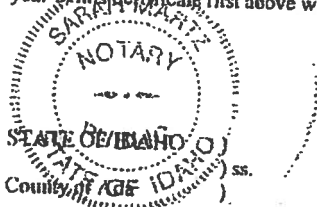
[Notary acknowledgments follow.]

DEED OF CONSERVATION EASEMENT - 8

STATE OF IDAHO)
) ss.
County of Ada)

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Brian R. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

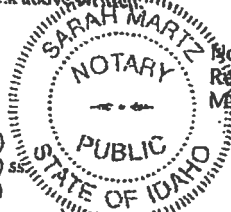
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 14, 2011

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Mildred H. Davis, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 14, 2011

STATE OF IDAHO)
) ss.
County of Ada)

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Felicia H. Burkhalter, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 14, 2011

STATE OF IDAHO)

DEED OF CONSERVATION BASEMENT - 9

County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Alta M. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martin
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)

County of Ada)

On this ___ day of _____, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, known or identified to me to be the _____ of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Notary Public for _____
Residing at _____
My commission expires: _____

STATE OF IDAHO)
) ss.
County of Ada)

On this 7th day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared John S. Franco known or identified to me to be the President of the Ada County Highway District, a body corporate and politic, who executed the instrument on behalf of said entity, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Susan K. Slaughter
Residing at Boise, Idaho
My commission expires: 4-8-2009

DEED OF CONSERVATION EASEMENT - 10

DEPARTMENT OF THE ARMY PERMIT

Permittee: Ada County Highway District

Permit Number: NWW-2006-615-B01

Issuing Office: Walla Walla District

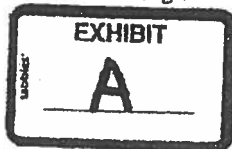
NOTE: The term "you" and its derivatives, as used in this permit, means the permittee or any future transferee. The term "this office" refers to the appropriate district or division office of the Corps of Engineers having jurisdiction over the permitted activity or the appropriate official acting under the authority of the commanding officer.

You are authorized to perform work in accordance with the terms and conditions specified below.

Project Description:

Discharge 15,125 cubic yards of concrete, rock riprap, gravel fill, pit run fill, native dirt fill, bedding gravel, asphalt and structural steel into 2.40 acres of wetlands (emergent 0.9 acre; scrub/shrub 0.9 acre; forested 0.60 acre) adjacent to Logger's Creek, the Boise River and Walling Ditch. Work would also impact 0.04 acre of open channel on Logger's Creek and temporary fills from the construction of equipment pads would impact 0.21 acre of open water in the Boise River. Project is to construct the East Park Center Bridge. Specific discharges authorized for this project are as follows:

- Discharge 557 cubic yards of concrete, rock, earth fill and structural steel into Logger's Creek (0.04 acre open water) and adjacent wetlands (0.03 acre) to install a 36- by 178-foot pre-cast Con/Span arch culvert. Discharge 338 cubic yards of gravel fill material with two 48- by 50-foot culverts into Logger's Creek to install a temporary equipment access road. This temporary access road would be located in the same location as the proposed arch culvert.
- Discharge 120 cubic yards of pre-cast concrete into the Boise River to install two temporary construction tower fills, one measuring 24.5- by 80-feet and the other measuring 20- by 75-feet (open water impacts 0.09 acre; 0.02 acre wetlands). Discharge 910 cubic yards of gravel fill material in the Boise River to construct a temporary crane equipment pad (50- by 80-feet and 15- by 75-feet) along the north bank of the river (open water 0.12 acre; 0.01 acre wetlands). The fill would be contained within either a steel sheet pile wall or a concrete barrier wall.
- Discharge 250 cubic yards of concrete, earthen fill material, rock riprap and structural steel into 0.02 acre of scrub-shrub wetlands to construct Bridge Abutment #2, as shown on Sheet 6 of the drawings.
- Excavate 1,300 cubic yards of native fill material from 0.5 acre of scrub/shrub and forested wetlands and discharge 300 cubic yards of reinforced turf into the same wetland area to create an overflow channel.
- Discharge 519 cubic yards of gravel fill and concrete into wetlands (0.07 acre) to construct pathway F, as shown on Sheet 7 of the drawings.
- Discharge 350 cubic yards of gravel fill material into wetlands (0.04 acre) to construct pathway G, as shown on Sheet 7 of the drawings.



- Discharge 2,796 cubic yards of gravel fill and asphalt into wetlands (0.35 acre) to construct pathway H, as shown on Sheets 8 and 9 of the drawings.
- Discharge 500 cubic yards of native dirt fill into 0.81 acre of wetlands associated with the realignment and back filling of 850 linear feet of Walling Ditch.
- Discharge 583 cubic yards of concrete, rock riprap and pit run fill material into 0.06 acre of wetlands associated with the construction of a 101- by 76-foot span bridge with concrete abutments and wing walls over the re-aligned Walling Ditch.
- Discharge 500 cubic yards of bedding gravel and native dirt fill into 0.04 acre of wetlands to install a buried sewer line. Wetlands disturbed would be restored to pre-construction conditions.
- Discharge 150 cubic yards of gravel fill material into 0.04 acre of wetlands to install a temporary equipment construction access in the Walling Ditch.
- Discharge 8,500 cubic yards of pit run fill material and asphalt into 0.52 acre of wetlands to construct the roadway from the new Walling Ditch Bridge to the connection with existing Warm Springs Avenue.
- Discharge 4 cubic yards of native dirt fill and rock riprap to install a storm water outfall along the south bank of the Boise River.
- Discharge 30 cubic yards of native dirt fill and concrete into an unnamed ditch to replace an existing 36-inch diameter culvert on Warm Spring Avenue with twin 36-inch diameter culverts with concrete headwalls.

THE PROJECT SHALL BE CONSTRUCTED ACCORDING TO THE ENCLOSED PLANS AND DRAWINGS (SHEETS 1 THROUGH 12)

Project Location:

Loggers Creek, Boise River, Walling Ditch, unnamed drainage ditch and adjacent wetlands, in the SW ¼ of Section 19, Township 3 North, Range 3 East, approximately 5 miles east of Boise, in Ada County, Idaho.

Permit Conditions:

General Conditions:

1. The time limit for completing the work authorized ends on October 26, 2010. If you find that you need more time to complete the authorized activity, submit your request for a time extension to this office for consideration at least one month before the above date is reached.
2. You must maintain the activity authorized by this permit in good condition and in conformance with the terms and conditions of this permit. You are not relieved of this requirement if you abandon the permitted activity, although you may make a good faith transfer to a third party in compliance with General Condition 4 below. Should you wish to cease to maintain the authorized activity or should you desire to abandon it without a good faith transfer, you must obtain a modification from this permit from this office, which may require restoration of the area.

3. If you discover any previously unknown historic or archeological remains while accomplishing the activity authorized by this permit, you must immediately notify this office of what you have found. We will initiate the Federal and state coordination required to determine if the remains warrant a recovery effort or if the site is eligible for listing in the National Register of Historic Places.

4. If you sell the property associated with this permit, you must obtain the signature of the new owner in the space provided and forward a copy of the permit to this office to validate the transfer of this authorization.

5. If a conditioned water quality certification has been issued for your project, you must comply with the conditions specified in the certification as special conditions to this permit. For your convenience, a copy of the certification is attached if it contains such conditions.

6. You must allow representatives from this office to inspect the authorized activity at any time deemed necessary to ensure that it is being or has been accomplished with the terms and conditions of your permit.

Special Conditions:

1. The permittee shall implement the May 2007 mitigation plan entitled "East Park Center Bridge Wetland Mitigation Site, Boise, Idaho" concurrent with project construction to compensate for the loss of 2.4 acres of wetlands.

2. The permittee shall accomplish the following regarding the conservation easement:

- a. Provide the Corps of Engineers with a copy of the draft conservation easement and obtain written approval of the draft from the Corps of Engineers.
- b. Submit a copy of the Corps-approved conservation easement signed by Idaho Foundation for Parks and Lands, Inc., the landowner, and the permittee, and recorded with Ada County within 60 days of the date the Corps of Engineers signs the Department of the Army permit.
- c. The permittee shall not amend, alter, or terminate the conservation easement, or transfer the holder of the conservation easement to another holder, without prior written approval from the Corps of Engineers.
- d. The permittee shall enforce the terms of the conservation easement. The signed, Corps-approved conservation easement and terms contained therein are incorporated by reference into this permit.

3. The permittee shall close the Chatburn Weir when the temporary equipment access road is installed into Logger Creek and when it is removed to minimize the transport of sediment downstream into Loggers Creek and the Boise River. The Chatburn Weir shall be open when the temporary equipment access road is in place to maintain flows downstream and avoid adverse effects to the resident fishery.

4. The permittee may not install the temporary crane tower pads and the equipment pad fill along the north bank of the Boise River in the river unless river flows are equal to or less than 400 cfs. This is to minimize scour affects on the south bank Boise River and prevent damage to the

Chatburn Weir. If flows are predicted to reach 500 cfs after the temporary fill is installed, the permittee shall hold an on-site meeting with the Corps of Engineers and contractor to determine if flows are adversely affecting the south river bank and the weir. If the Corps of Engineers determines the equipment pad and crane tower pads will result in an adverse affect to the river bank or the weir, the permittee shall remove the temporary pad fills from the Boise River. If flows are predicted to exceed 500 cfs, the permittee shall remove the temporary equipment pad and crane tower pads from the river.

5. The permittee shall implement the conservation measures and construction sequencing measures as outlined in Attachment E-Biological Assessment and Section 7 Consultation to minimize impacts to wintering bald eagles. A bald eagle monitoring plan based on the programmatic Biological Assessment for Bald Eagles (Moroz, P. and R.A. House, 1998) shall be developed and coordinated directly with the US Fish and Wildlife Service.

6. The permittee shall remove the temporary equipment pad fill and temporary crane pad fill from the river and restore the river bottom to pre-construction contours, to minimize impacts to current and circulation patterns in the Boise River.

Further Information:

1. Congressional Authorities. You have been authorized to undertake the activity described above pursuant to:

Section 10 of the Rivers and Harbors Act of 1899 (33 U.S.C. 403).

Section 404 of the Clean Water Act (33 U.S.C. 1344).

Section 103 of the Marine Protection, Research and Sanctuaries Act of 1972 (33 U.S.C. 1413).

2. Limits of this authorization.

a. This permit does not obviate the need to obtain other Federal, state, or local authorizations required by law.

b. This permit does not grant any property rights or exclusive privileges.

c. This permit does not authorize any injury to the property or rights of others.

d. This permit does not authorize interference with any existing or proposed Federal project.

3. Limits of Federal Liability. In issuing this permit, the Federal Government does not assume any liability for the following:

a. Damages to the permitted project or uses thereof as a result of other permitted or unpermitted activities or from natural causes.

b. Damages to the permitted project or uses thereof as a result of current or future activities

undertaken by or on behalf of the United States in the public interest.

c. Damages to persons, property, or to other permitted or unpermitted activities or structures caused by the activity authorized by this permit.

d. Design or construction deficiencies associated with the permitted work.

e. Damage claims associated with any future modification, suspension, or revocation of this permit.

4. Reliance on Applicant's Data. The determination of this office that issuance of this permit is not contrary to the public interest was made in reliance on the information you provided.

5. Reevaluation of Permit Decision. This office may reevaluate its decision on this permit at any time the circumstances warrant. Circumstances that could require a reevaluation include, but are not limited to, the following:

a. You fail to comply with the terms and conditions of this permit.

b. The information provided by you in support of your permit application proves to have been false, incomplete, or inaccurate (See 4 above).

c. Significant new information surfaces which this office did not consider in reaching the original public interest decision.

Such a reevaluation may result in a determination that it is appropriate to use the suspension, modification, and revocation procedures contained in 33 CFR 325.7 or enforcement procedures such as those contained in 33 CFR 326.4 and 326.5. The referenced enforcement procedures provide for the issuance of an administrative order requiring you to comply with the terms and conditions of your permit and for the initiation of legal action where appropriate. You will be required to pay for any corrective measure ordered by this office, and if you fail to comply with such directive, this office may in certain situations (such as those specified in 33 CFR 209.170) accomplish the corrective measures by contract or otherwise and bill you for the cost.

6. Extensions. General condition 1 establishes a time limit for the completion of the activity authorized by this permit. Unless there are circumstances requiring either a prompt completion of the authorized activity or a reevaluation of the public interest decision, the Corps will normally give you favorable consideration to a request for an extension of this time limit.

Your signature below, as permittee, indicates that you accept and agree to comply with the terms and conditions of this permit.

(PERMITTEE)

(DATE)

This permit becomes effective when the Federal official, designated to act for the Secretary of the Army, has signed below.

for (DISTRICT COMMANDER)

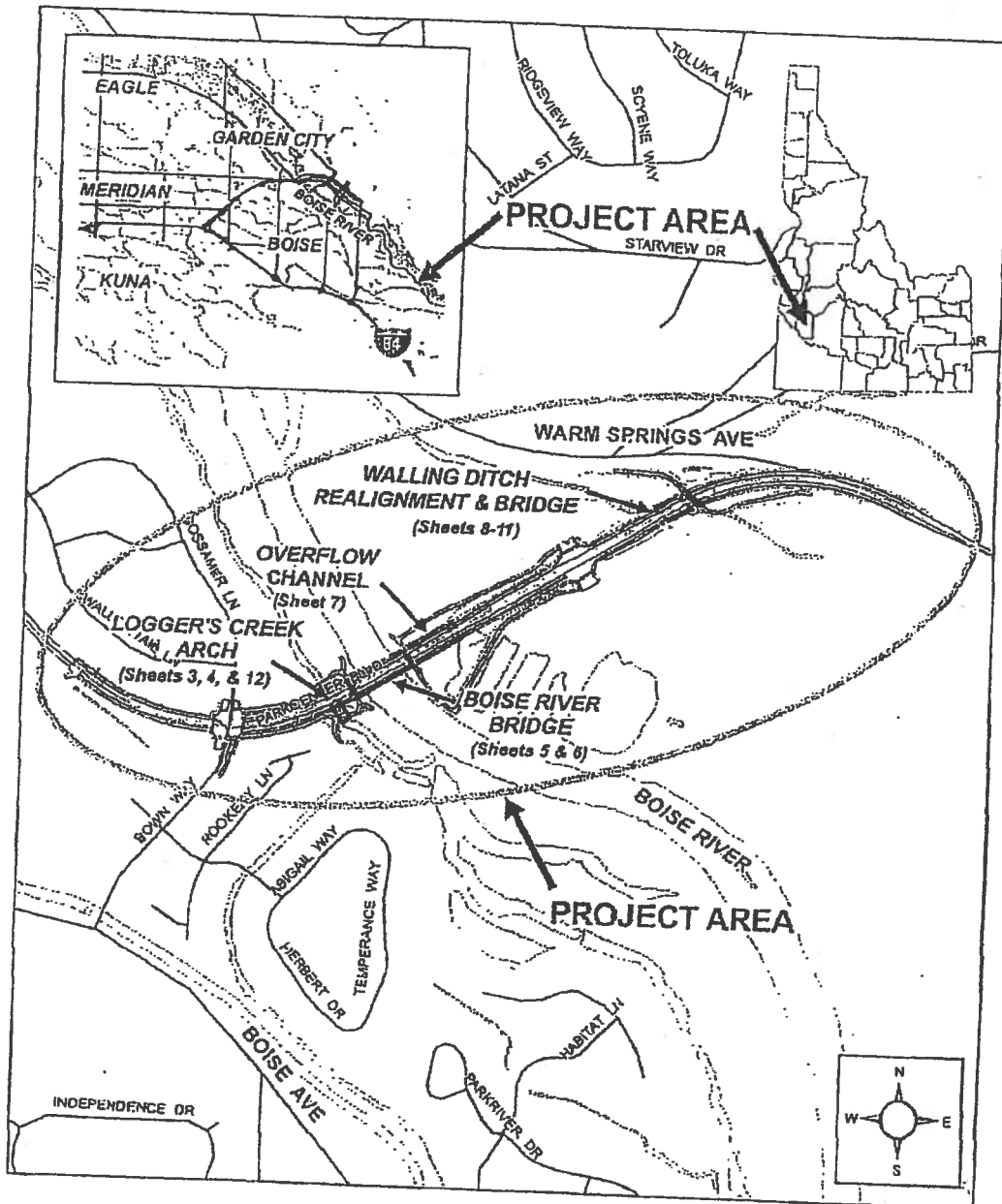
(DATE)

A. Bradley Daly
Chief, Regulatory Division

When the structures or work authorized by this permit are still in existence at the time the property is transferred, the terms and conditions of this permit will continue to be binding on the new owner(s) of the property. To validate the transfer of this permit and the associated liabilities associated with compliance with its terms and conditions, have the transferee sign and date below.

(TRANSFEREE)

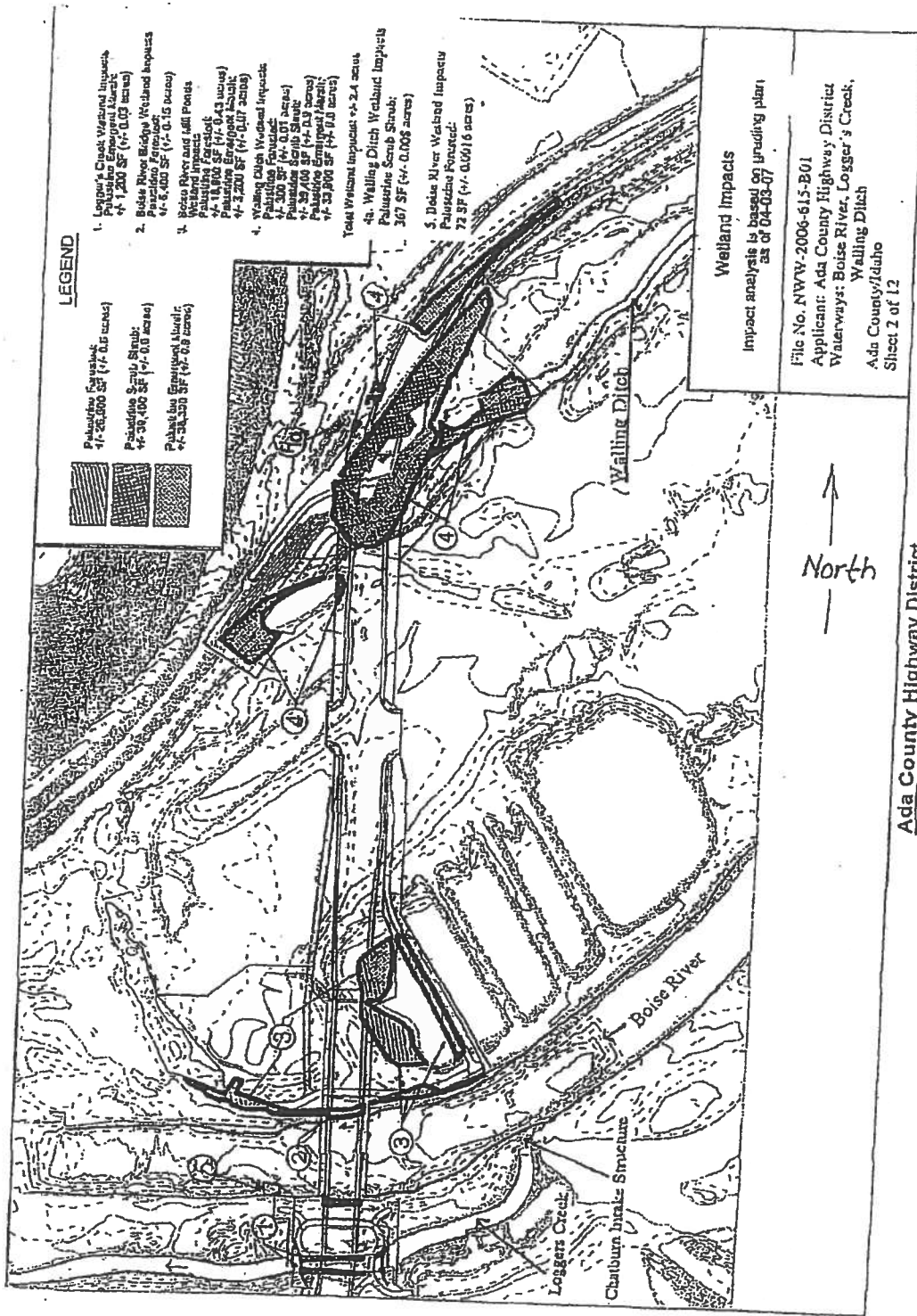
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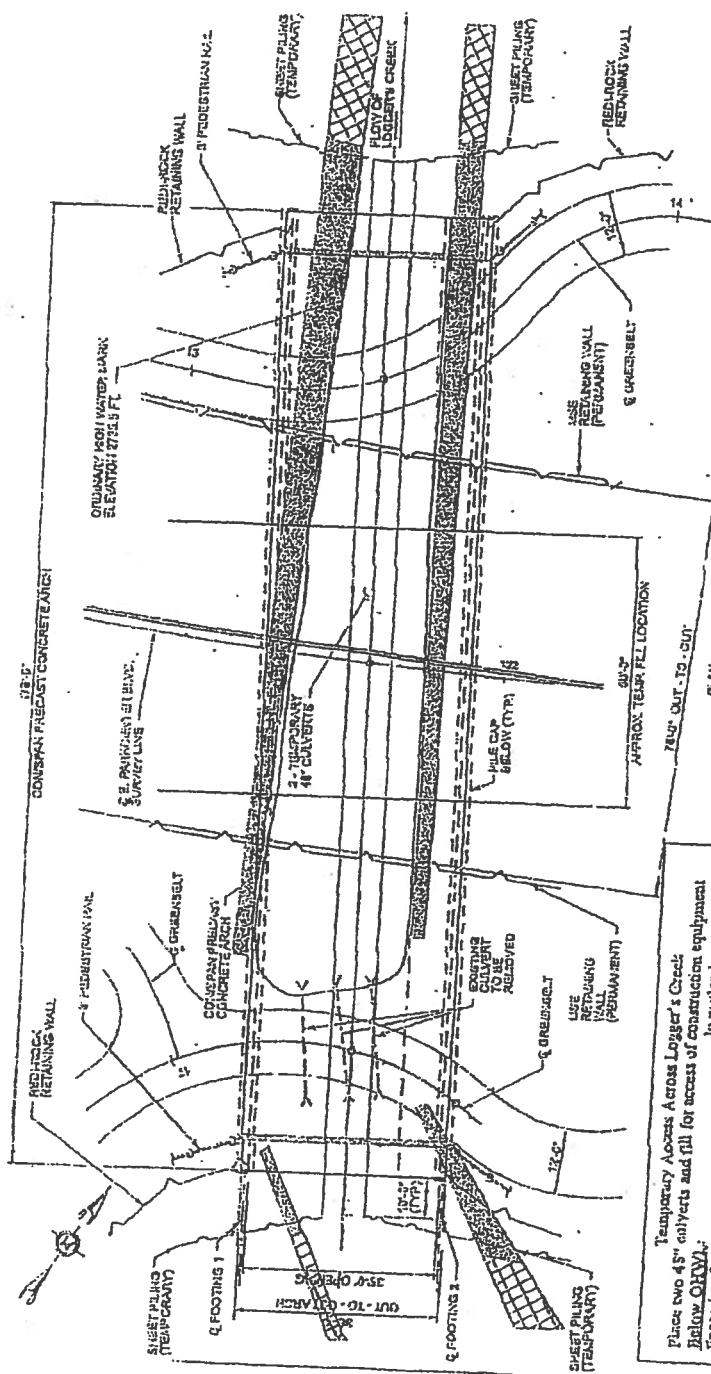
Ada County Highway District
PROPOSED EAST PARKCENTER
RIVER CROSSING

Project No. 60079
 Sec. 19, T. 3 N., R. 3 E., B.M.

File No. NWW-2006-615-BO1
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek,
 and Walling Ditch
 Ada County / Idaho
 Sheet 1 of 12
 Date: May 11, 2007
 (Updated: Oct. 3, 2007)



Ada County Highway District
EAST PARKCENTER RIVER CROSSING
 Project No. 60079
 Sec. 19, T. 3 N., R. 3 E., B.M.



File No. NW-2006-615-901
 Applicant: Ada County Highway District
 Waterways: Dolse River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 3 of 12

Temporary Access Across Logger's Creek
 Below OHW:
 Footings 0.03 ac
 Fill (culverts, fabric, gravel) 2.66 cy
 72 cy

Con/Spant Precast Arch (Permanent)
 Below OHW:
 Footprint: 0.04 ac
 Excavats: 252 cy
 Concrete footings: 92 cy
 Pile: 12 cy
 Structure arch: 34 cy
 Backfill rock & earth: 120 cy
 Total fill: 254 cy

HJK

PROPOSED EAST PARKCENTER BRIDGE
 TEMPORARY AND PERMANENT FILL IMPACTS
 (Sheet 3 of 12)

FAST PARKCENTER BRIDGE

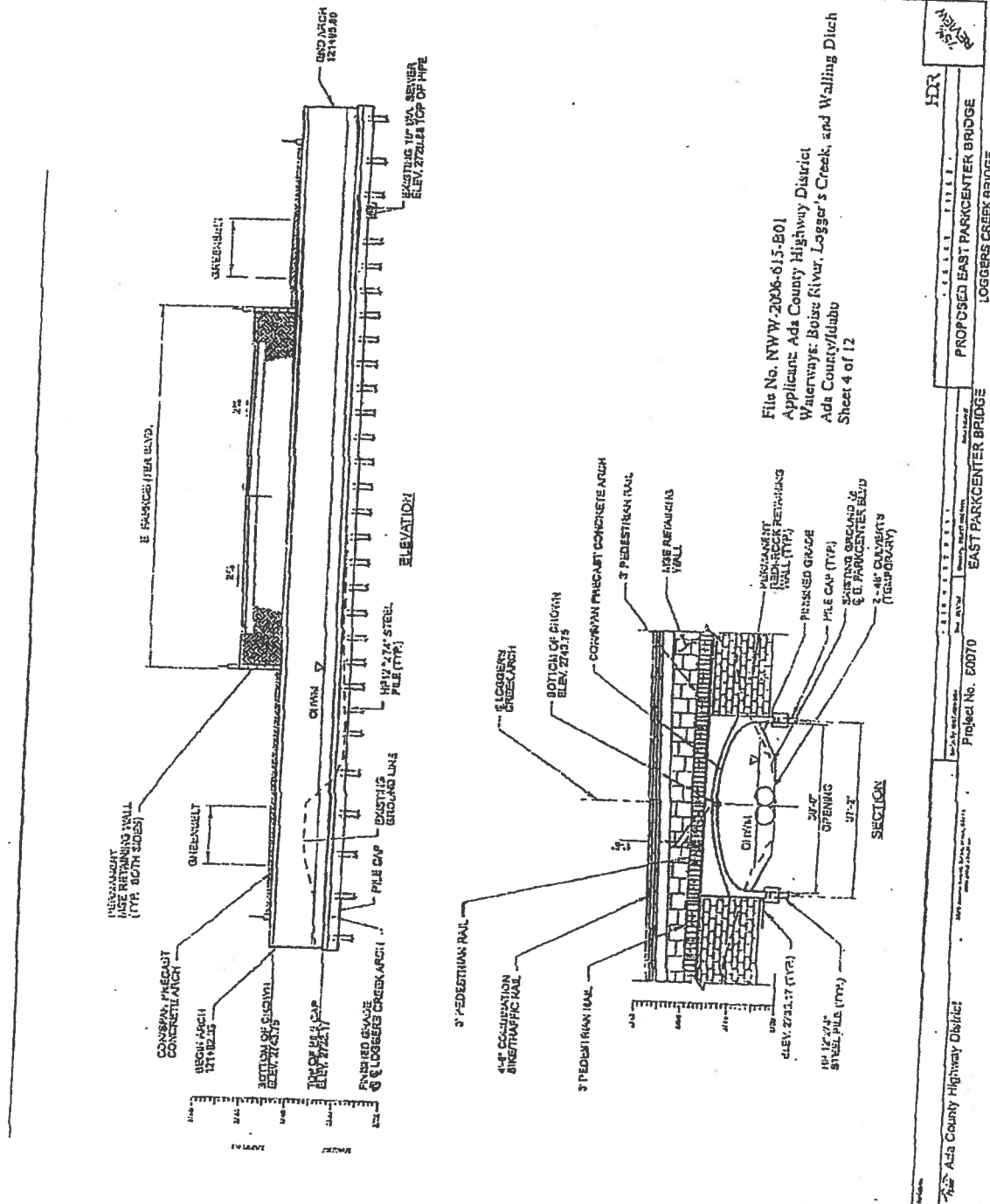
Product No. 86178

Scale: 1" = 20'

Date: 08/11/06

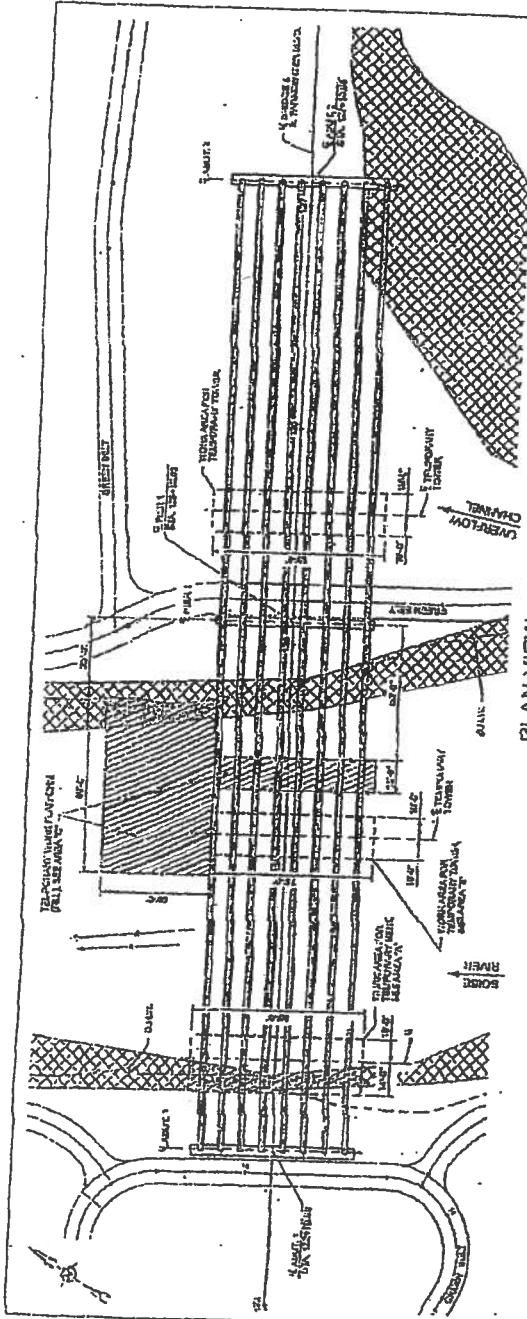
Project: 86178

2011 Adams Street, Suite 1011



File No. NWY 2006-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 4 of 12

ADA COUNTY HIGHWAY DISTRICT
 PROJECT No. 60070
 EAST PARKCENTER BRIDGE
 LOGGERS CREEK BRIDGE
 HDR

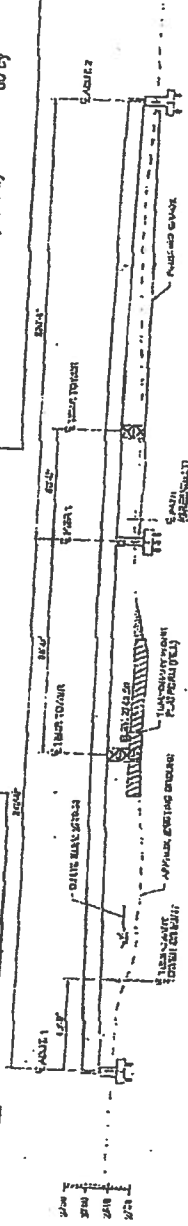


PLAN VIEW

Area "A" (Temporary Tower or Rest)
 Excavate and temporary construct tower (wet)
 Below ORWL:
 Footprint: 0.05 ac
 Excavation: 60 cy (level bottom)
 Fill (concrete pad): 60 cy

Area "B" (Temporary Tower)
 Below ORWL:
 Footprint: 0.04 ac
 Excavation: 90 cy (w/ripping)
 Fill (concrete pad by crane): 60 cy

Area "C" (Temporary Work Platform)
 Install sheet pile or concrete barrier, place geotextile fabric,
 fill with natural rock and fines, chain link fence (westwards).
 Below ORWL:
 Footprint: 0.12 ac
 Fill (barrier, fabric, rock/fines): 830 cy
 0.01 ac
 60 cy



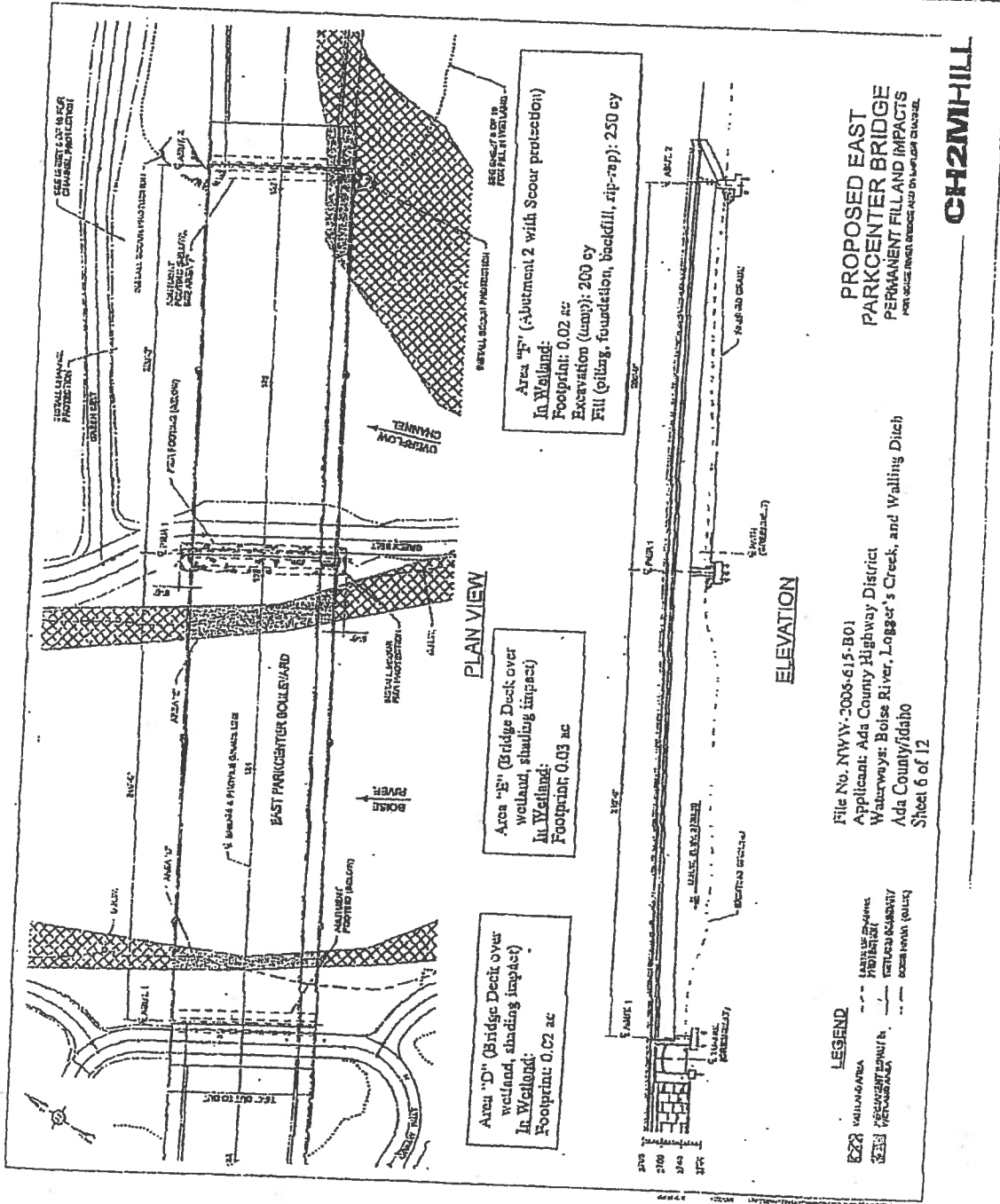
ELEVATION

- LEGEND
- TEMPORARY BRIDGE
 - TEMPORARY FILL
 - TEMPORARY TOWER
 - TEMPORARY WORK PLATFORM
 - TEMPORARY FENCE
 - TEMPORARY BRIDGE PLATFORM PAINT STRIPING
 - TEMPORARY BRIDGE
 - TEMPORARY FILL

File No. NWV. 2006-61.5.B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 5 of 12

**PROPOSED EAST
 PARKCENTER BRIDGE
 TEMPORARY FILL AND IMPACTS**
 FOR BOISE RIVER, LOGGER'S CREEK AND WALLING DITCH CHANNEL

CH2MHILL



**PROPOSED EAST
PARKCENTER BRIDGE
PERMANENT FILL AND IMPACTS**

CH2MHILL

File No. NWV-2005-615-B01
 Applicant: Ada County Highway District
 Waterways: Boise River, Logger's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 6 of 12

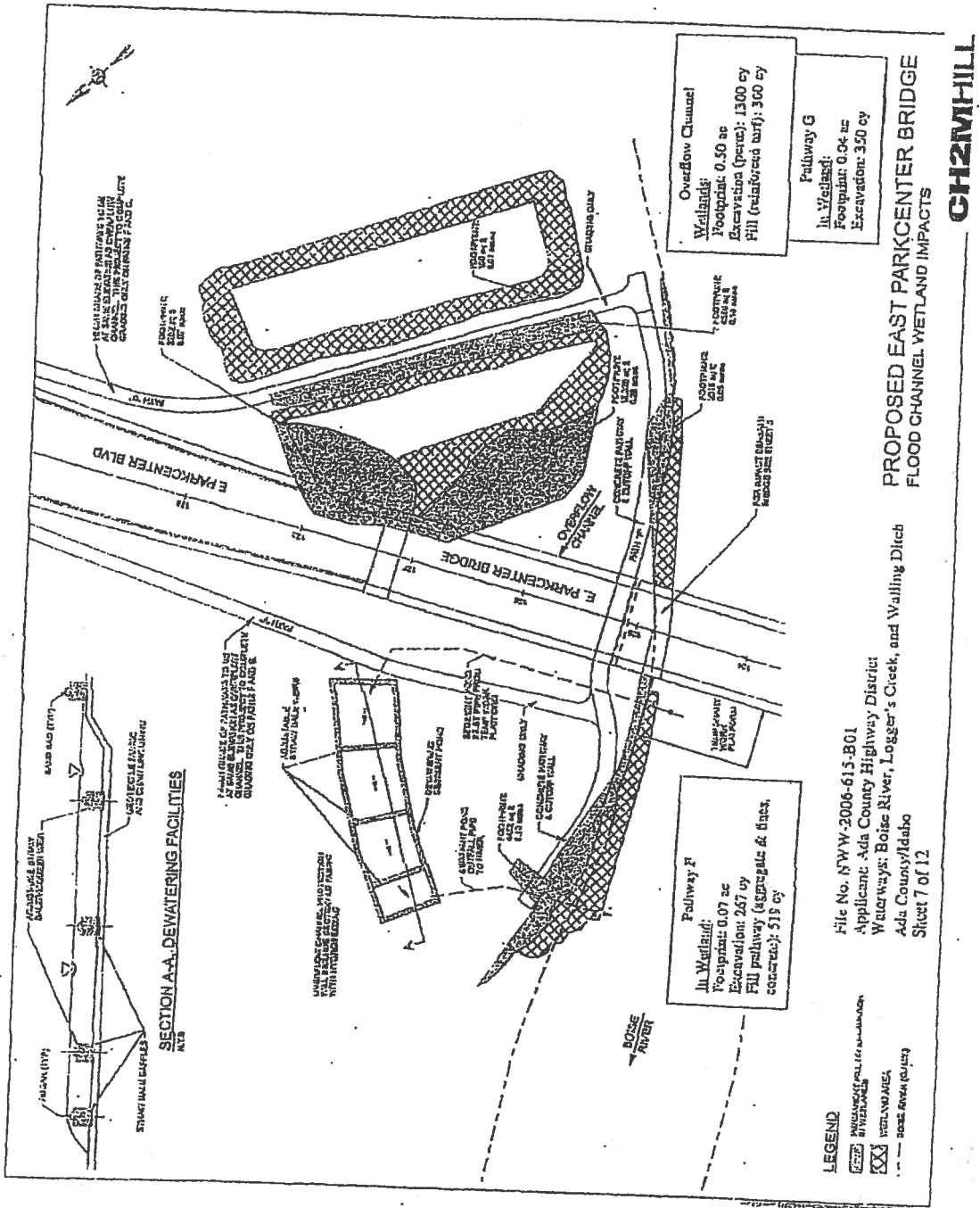
LEGEND

WETLANDS
 PERMANENT FILL
 RIP-RAP

Area "D" (Bridge Deck over wetland, standing impact)
 In Wetland:
 Footprint: 0.02 ac

Area "E" (Bridge Deck over wetland, shading impact)
 In Wetland:
 Footprint: 0.03 ac

Area "F" (Abutment 2 with Scour protection)
 In Wetland:
 Footprint: 0.02 ac
 Excavation (loam): 200 cy
 Fill (clay, foundation, backfill, rip-rap): 250 cy



PROPOSED EAST PARKCENTER BRIDGE
FLOOD CHANNEL WETLAND IMPACTS

CH2MHILL

LEGEND

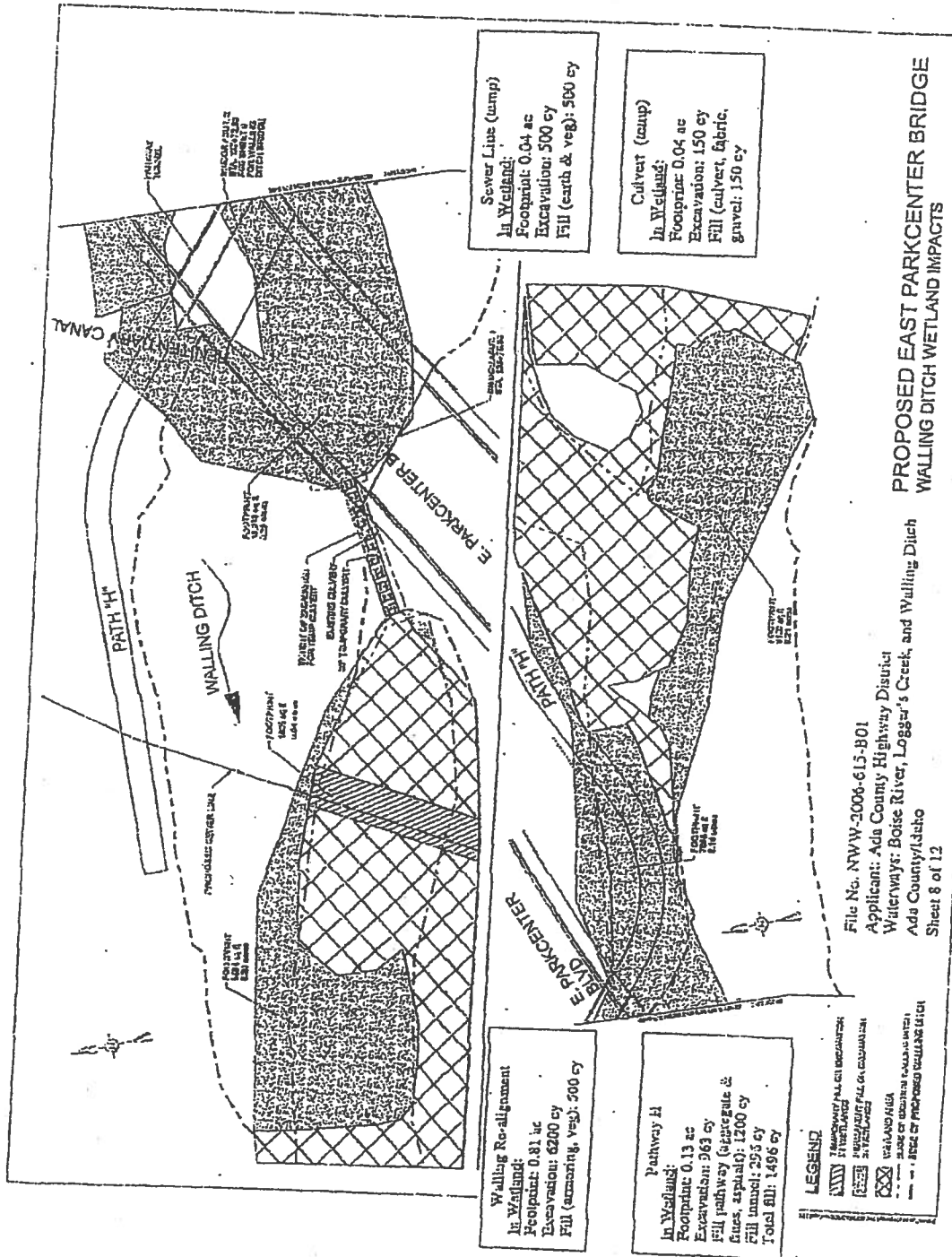
- WETLAND
- IN WETLAND
- EXCAVATION
- FILL
- CONCRETE RETAINING WALL
- CONCRETE FOOTWALL
- CONCRETE
- FILL

File No. NW-2006-615-B01
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, and Walling Ditch
Ada County/Idaho
Sheet 7 of 12

Fill Wetland:
Footprint: 0.07 ac
Excavation: 267 cy
Fill (concrete): 518 cy

Overflow Channel Wetlands:
Footprint: 0.50 ac
Excavation (perch): 1300 cy
Fill (re-forested turf): 300 cy

Fill Wetland:
Footprint: 0.04 ac
Excavation: 350 cy

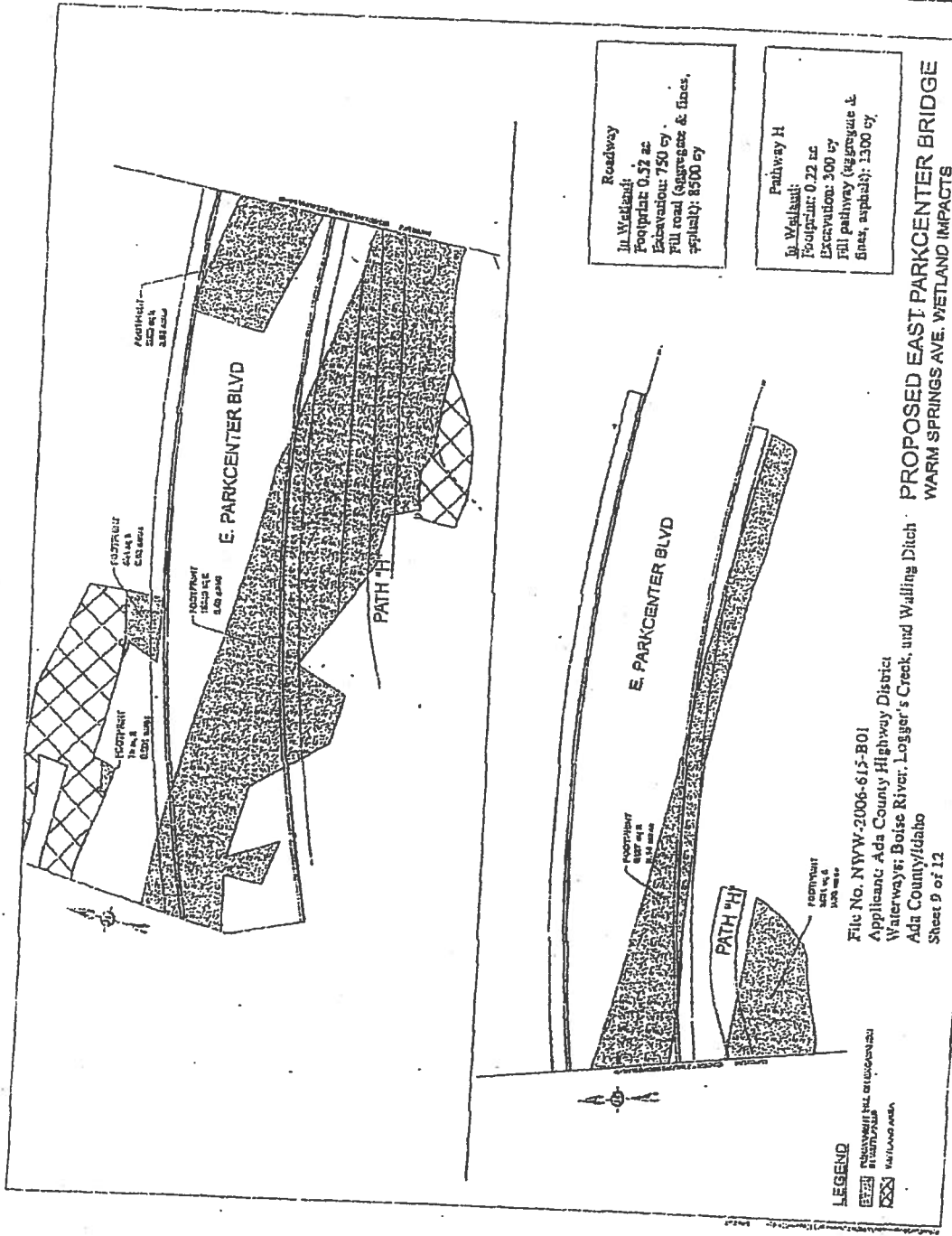


File No. NW W-2006-615-801
 Applicant: Ada County Highway District
 Wetlands: Boise River, Loggar's Creek, and Walling Ditch
 Ada County/Idaho
 Sheet 8 of 12

LEGEND

- WETLAND
- WETLAND AFFECTED BY PROPOSED WALLING DITCH
- WETLAND AFFECTED BY PROPOSED PATHWAY H
- WETLAND AFFECTED BY PROPOSED PATHWAY M
- WETLAND AFFECTED BY PROPOSED BRIDGE
- WETLAND AFFECTED BY PROPOSED SEWER LINE
- WETLAND AFFECTED BY PROPOSED CULVERT
- WETLAND AFFECTED BY PROPOSED RE-ALIGNMENT
- WETLAND AFFECTED BY PROPOSED WALLING DITCH

CH2MHILL

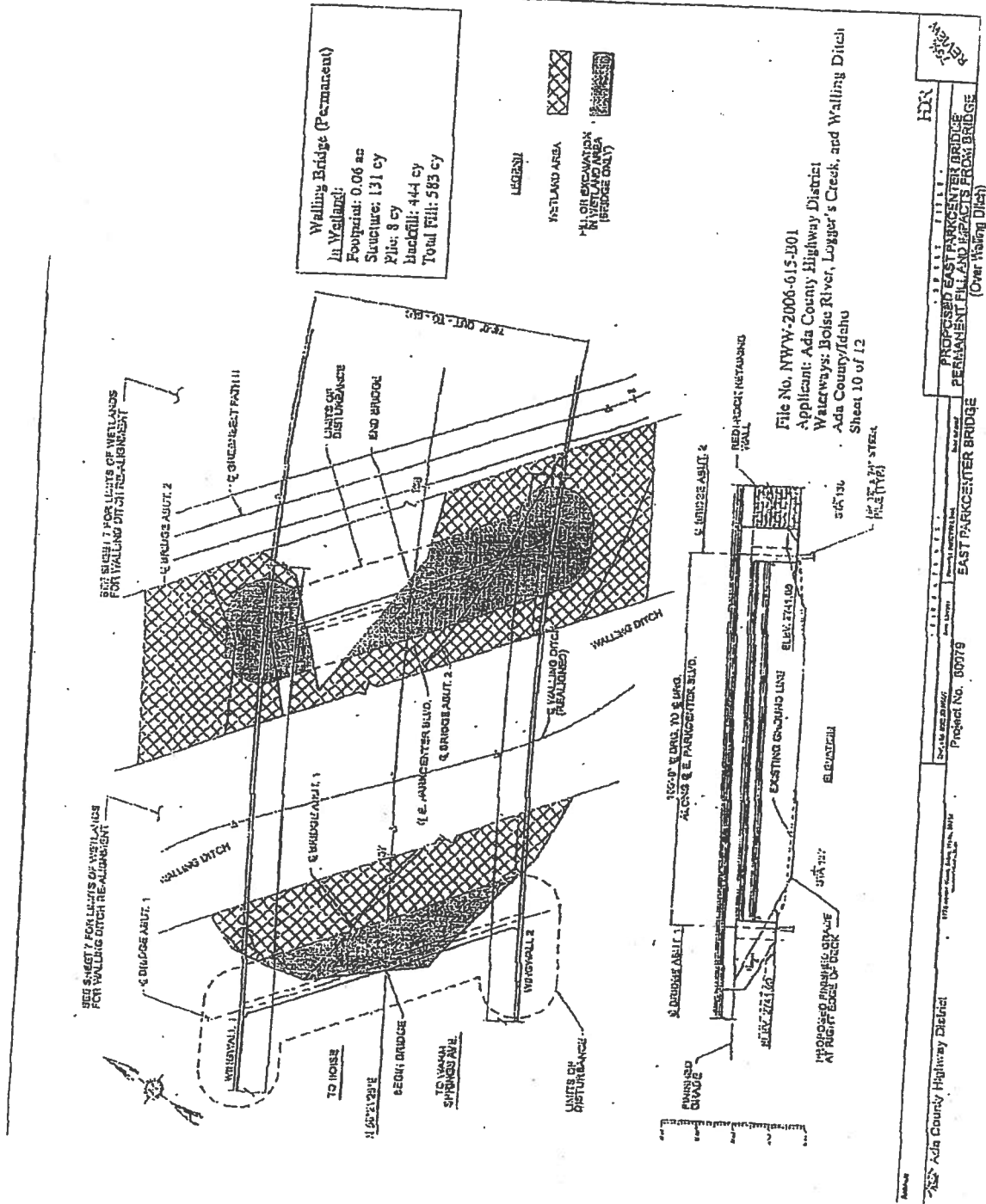


Roadway
 In Wetland:
 Footprint: 0.57 ac
 Excavation: 750 cy
 Fill road (aggregate & fines, asphalt): 8500 cy

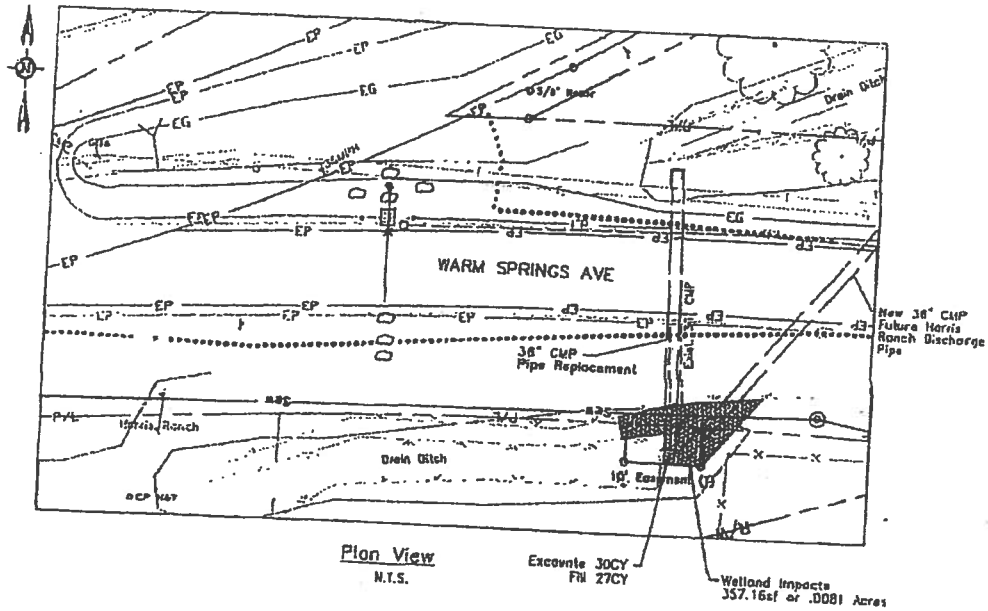
Pathway H
 In Wetland:
 Footprint: 0.22 ac
 Excavation: 300 cy
 Fill pathway (aggregate & fines, asphalt): 1300 cy

PROPOSED EAST PARKCENTER BRIDGE
 WARM SPRINGS AVE. WETLAND IMPACTS

CH2MHILL



PROJECT NO. 00778
 EAST PARKCENTER BRIDGE
 PERMANENT FILL AND IMPACTS FROM BRIDGE
 (Over Walling Ditch)
 ADA COUNTY HIGHWAY DISTRICT
 PROJECT NO. 00778
 SHEET 10 OF 12
 FILE NO. NYW-2006-615-1301
 APPLICANT: ADA COUNTY HIGHWAY DISTRICT
 WATERWAYS: BOLSO RIVER, LOGGER'S CREEK, AND WALLING DITCH
 ADA COUNTY/IDISHU



General Notes

There is One Existing 36" CMP Drain Pipe To Be Replaced In Kind And At The Same Elevations. Harris Ranch Wishes To Add A Second 36" CMP Drain Pipe Crossing At Similar Elevations As Original 36" CMP. The Total Headwell Area Is 357.16sf Or .0081 Acres.

1. Location Shown On Sheet 2 Of 12 As 4a.
2. (2) 36" CMP Pipe Crossings
One Is Future Harris Ranch Discharge.
3. Existing Pipe Crossing To Be Replaced In Kind And At Existing Invert Elevations.

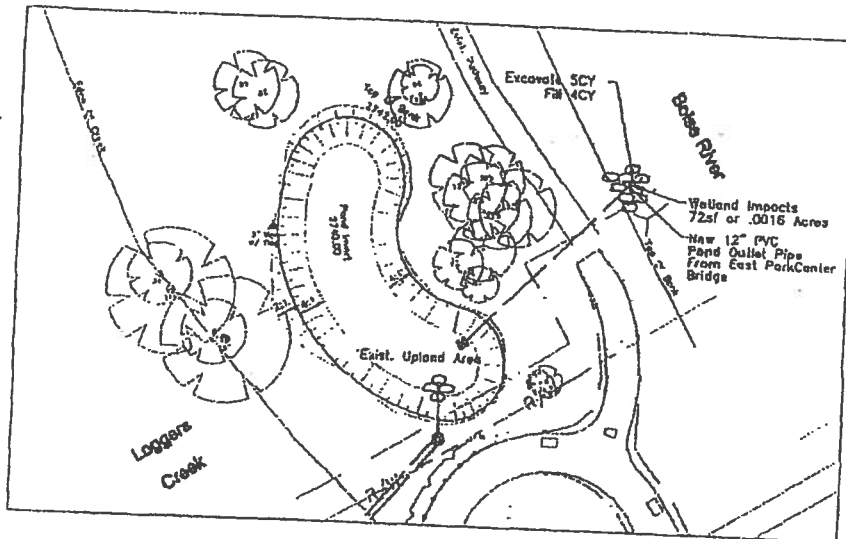
New 36" CMP Pipe For Harris Ranch Discharge Will Hold Similar Elevations As Existing Pipe Crossing.
4. Total Welland Vegetation Impacted .0081 Acres This Sheet Only.
5. Excavate 30CY
Fill 27CY

Proposed East ParkCenter Bridge

Permanent Fill And Impacts
For Welland Ditch

File No. NWK-2006-B15-B01
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, & Welland Ditch
Ada County / Idaho

Sheet 11 of 12



Plan View
N.T.S.

General Notes

Proposed East ParkCenter Bridge Storm Drain Outlet To The Boise River.

1. Location Shown On Sheet 2 Of 12 As 5.
2. (1) 12" PVC Discharge Pipe From Detention Pond To Boise River.
3. Total Wetland Vegetation Impacted .0016 Acres This Sheet Only.
4. Excavate 5CY Fill 4CY

Proposed East ParkCenter Bridge

Permanent Fill And Impacts Relocate Logger's Creek Outlet To Boise River

File No. NWW-2006-615-801
Applicant: Ada County Highway District
Waterways: Boise River, Logger's Creek, & Walling Ditch
Ada County / Idaho

Sheet 12 of 12

Oct 18 07 11:20a

NWU

1-509-527-7800

p. 2



STATE OF IDAHO
DEPARTMENT OF
ENVIRONMENTAL QUALITY

1445 North Orchard • Boise, Idaho 83708 • (208) 373-0550

August 13, 2007

Kent Brown, P.E.
Ada County Highway Department
3775 Adams Street
Garden City, ID 83714

Re: Reference No. 2006-615-B01
East Park Center Bridge Over Boise River

Dear Mr. Brown:

The Department of Environmental Quality (Department) has considered water quality certification for construction related to the referenced project. We have reviewed the subject application and have the following comments and conditions.

General

If dewatering is required during construction, a short-term activity exemption must be obtained from this office. Please contact Craig Shepard at 373-0557 for further information if necessary.

If this proposed project contains a direct or indirect discharge to the Boise River or its tributaries, please be advised that a Total Maximum Daily Load (TMDL) allocation has been developed for water quality limited water bodies in the Lower Boise River watershed for pollutants of concern. This may affect your proposed project as your discharge must provide for a no net increase in pollutants of concern. In addition, the TMDL could require a further reduction in pollutant discharge from this proposed project.

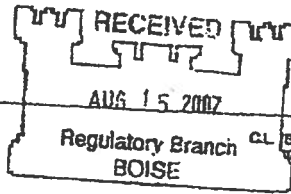
Fills

Material may not be placed in excess of the minimum needed for erosion protection. All temporary fills shall be removed in their entirety on or before the completion of construction.

Material may not be placed in any location or in any manner so as to impair surface or subsurface water flow into or out of any wetland area. Placement of fill material in existing vegetated wetlands shall be minimized to the greatest extent possible.

Fill material shall be free of organic and easily suspendable fine material. The fill material to be placed shall include clean earth fill, sand, and stone only.

Whenever practicable, discharges of dredged or fill material shall be conducted during low flow periods, during periods when spawning is not occurring and during periods when recreational use is relatively low.



CL Butch Drier, Governor
Mont Hardesty, Director

Kent Brown, P.E.
Ada County Highway Department
Page 2

Structural fill or bank protection shall consist of materials that are placed and maintained to withstand predictable high flows in the watercourse.

Discharges of dredged or fill material in excess of that necessary to complete the project shall not be permitted.

Erosion Control

Disturbance of the existing channel bottom and native vegetation shall be kept to a minimum. Areas disturbed by a project which are suitable for vegetation shall be seeded or revegetated to prevent subsequent soil erosion.

Sediment that is the result of this activity must be mitigated to prevent violations of the turbidity standard as stipulated under Section 58.01.02 of the Idaho Water Quality Standards and Wastewater Treatment Requirements. Any violation of this standard must be reported to this office immediately.

Permanent erosion and sediment control measures shall be installed at the earliest practicable time consistent with good construction practices and shall be maintained as necessary throughout the operation of the project. One of the first construction activities shall be the placement of permanent and temporary erosion and sediment control measures around the perimeter of the project or initial work areas to protect the project water resources.

Construction Activities

Work in open water is to be kept at a minimum and only when necessary. Equipment shall not enter the stream channel unless absolutely necessary to complete the work. Fording of the channel is not permitted. Temporary bridges or other structures shall be built if crossings are necessary.

Equipment and machinery must be removed from the area of waterway prior to refueling, repair and/or maintenance. Measures shall be taken to prevent spilled fuels, lubricants, or other toxic materials from entering the watercourse.

Heavy equipment working in wetlands shall be placed on mats or suitably designed pads to prevent damage to the wetlands.

Construction operations in watercourses and water bodies shall be restricted to areas specified in the application for the federal license or permit.

Measures shall be taken to prevent the entrance of wet concrete into the watercourse when placed in forms and/or from washing of trucks.

To the extent reasonable and cost-effective, the activity submitted for certification shall be designed to minimize subsequent maintenance.

Oct 18 07 12:10p NUU

1-509-527-7800

P.2

Kent Brown, P.E.
Ada County Highway Department
Page 3

If construction is completed and mitigation implemented in accordance with the information provided in the application and the comments and conditions above, the Department certifies under Clean Water Act Section 401 that the construction of the project will comply with applicable requirements of Sections 301, 302, 303, 306 and 307 of the federal Clean Water Act (PL92-500), as amended, and will not violate Idaho Water Quality Standards and Wastewater Treatment Requirements (IDAPA 58.01.02). This certification shall remain in effect until December 31, 2009, at which time construction must be completed.

Water quality certification provided herein shall be revoked for failure of the permittee to comply with the conditions of this certification or the terms and conditions of the referenced permit. Revocation shall become effective upon written notice to the permittee, and all activities permitted under the referenced permit shall immediately cease until the permittee obtains another water quality certification from the Department.

This Section 401 Water Quality Certification and associated conditions may be appealed by submitting a request in writing within 35 days for a hearing, pursuant to Title 67, Chapter 52, Idaho Code and the Rules of Administrative Procedure before the Board of Environmental Quality, IDAPA 58.01.23. The request for a hearing must be filed with the hearing coordinator at the following address:

Hearing Coordinator
Department of Environmental Quality
1410 N. Hilton
Boise, ID 83706

Please contact me at (208) 373-0599 if you have any questions or further information to present.

Sincerely,


Jack M. Gantz, P.E.
Technical Engineer

JMG:vee

cc: Greg Martinez, COE, Boise
Source File #20, Reading File

**NOTIFICATION OF ADMINISTRATIVE APPEAL OPTIONS AND PROCESS AND
REQUEST FOR APPEAL**

Applicant: Ada County Highway District
 Attached is: File Number: NWW-2006-615-B01 Date: October 19, 2007

<input checked="" type="checkbox"/>	INITIAL PROFFERED PERMIT (Standard Permit or Letter of Permission)	See Section Below
<input type="checkbox"/>	PROFFERED PERMIT (Standard Permit or Letter of Permission)	A
<input type="checkbox"/>	PERMIT DENIAL	B
<input type="checkbox"/>	APPROVED JURISDICTIONAL DETERMINATION	C
<input type="checkbox"/>	PRELIMINARY JURISDICTIONAL DETERMINATION	D
<input type="checkbox"/>		E

SECTION I - The following identifies your rights and options regarding any administrative appeal of the above decision. Additional information may be found at <http://usnc.e.army.mil/nc/functions/cw/cw/reg> or Corps regulations at 33 CFR Part 331.

A: INITIAL PROFFERED PERMIT: You may accept or object to the permit.
ACCEPT: If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations (JD) associated with the permit.

OBJECT: If you object to the permit (Standard or LOP) because of certain terms and conditions therein, you may request that the permit be modified accordingly. You must complete Section II of this form and return the form to the district engineer. Your objections must be received by the district engineer within 60 days of the date of this notice, or you will forfeit your right to appeal the permit in the future. Upon receipt of your letter, the district engineer will evaluate your objections and may: (a) modify the permit to address all of your concerns, (b) modify the permit to address some of your objections, or (c) not modify the permit having determined that the permit should be issued as indicated in Section B below.

B: PROFFERED PERMIT: You may accept or appeal the permit.

ACCEPT: If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations associated with the permit.

APPEAL: If you choose to decline the proffered permit (Standard or LOP) because of certain terms and conditions therein, you may appeal the declined permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

C: PERMIT DENIAL: You may appeal the denial of a permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

D: APPROVED JURISDICTIONAL DETERMINATION: You may accept or appeal the approved JD or provide new information.

ACCEPT: You do not need to notify the Corps to accept an approved JD. Failure to notify the Corps within 60 days of the date of this notice, means that you accept the approved JD in its entirety, and waive all rights to appeal the approved JD.

APPEAL: If you disagree with the approved JD, you may appeal the approved JD under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

E: PRELIMINARY JURISDICTIONAL DETERMINATION: You do not need to respond to the Corps regarding the preliminary JD. The Preliminary JD is not appealable. If you wish, you may request an approved JD (which may be appealed), by contacting the Corps district for further instruction. Also you may provide new information for further consideration by the Corps to reevaluate the JD.

SECTION II - REQUEST FOR APPEAL or OBJECTIONS TO AN INITIAL PROFFERED PERMIT

REASONS FOR APPEAL OR OBJECTIONS: (Describe your reasons for appealing the decision or your objections to an initial proffered permit in clear concise statements. You may attach additional information to this form to clarify where your reasons or objections are addressed in the administrative record.)

ADDITIONAL INFORMATION: The appeal is limited to a review of the administrative record, the Corps memorandum for the record of the appeal conference or meeting, and any supplemental information that the review officer has determined is needed to clarify the administrative record. Neither the appellant nor the Corps may add new information or analyses to the record. However, you may provide additional information to clarify the location of information that is already in the administrative record.

POINT OF CONTACT FOR QUESTIONS OR INFORMATION:

If you have questions regarding this decision and/or the appeal process you may contact:

District Engineer
ATTN: A. Bradley Daly
Regulatory Division Walla Walla District
201 North 3rd Avenue
Walla Walla, Washington 99362-1876
Telephone (509) 527-7150

If you only have questions regarding the appeal process you may also contact:

U.S. Army Corps of Engineers
Northwestern Division
Attn: Karen Koehenbach, Regulatory Program Manager
P.O. Box 2870
Portland, Oregon 97208-2870
Telephone (503) 808-3888

RIGHT OF ENTRY: Your signature below grants the right of entry to Corps of Engineers personnel, and any government consultants, to conduct investigations of the project site during the course of the appeal process. You will be provided a 15 day notice of any site investigation, and will have the opportunity to participate in all site investigations.

Signature of appellant or agent

Date:

Telephone number



November 28, 2007

**EAST PARKCENTER BRIDGE
WETLANDS MITIGATION SITE**

A parcel of land situated in a portion of Government Lots 4 and 5 located in the Northwest ¼ of Section 29, Township 3 North, Range 3 East, Boise Meridian, being more particularly described as follows:

Commencing at the Northwest corner of said Section 29, thence South $0^{\circ}16'50''$ West 1837.52 feet along the West line of said section to a point, thence leaving said West line, South $89^{\circ}43'10''$ East 347.70 feet to the POINT OF BEGINNING, thence

South $51^{\circ}52'42''$ East 169.07 feet, thence

South $20^{\circ}51'16''$ East 24.98 feet, thence

Along a curve to the left 603.25 feet, said curve having a radius of 624.00 feet, a delta angle of $55^{\circ}23'27''$ and a chord bearing South $16^{\circ}05'28''$ East 580.04 feet, thence

Along a curve to the right 257.03 feet, said curve having a radius of 530.91, a delta angle of $27^{\circ}44'20''$ feet, and a chord bearing South $29^{\circ}55'01''$ East 254.53 feet, thence

South $16^{\circ}02'51''$ East 222.99 feet to a point on the Northwesterly line of a "Public Bicycle Path Easement", Instrument Number 99002S20, Ada County records, thence tracing said Northwesterly line the following 4 courses:

Along a curve to the right 54.96 feet, said curve having a radius of 1849.82 feet, a delta angle of $1^{\circ}42'08''$ and a chord bearing South $53^{\circ}19'05''$ West 54.96 feet, thence

South $55^{\circ}54'06''$ West 165.26 feet, thence

South $64^{\circ}37'30''$ West 15.12 feet to POINT "A", thence leaving said Northwesterly line

North $06^{\circ}06'57''$ West 16.97 feet, thence

North $13^{\circ}07'55''$ West 48.39 feet, thence

Along a curve to the left 3.72 feet, said curve having a radius of 11.00 feet, a delta angle of $19^{\circ}22'54''$ and a chord bearing North $22^{\circ}49'22''$ West 3.70 feet, thence

North $33^{\circ}21'41''$ West 28.28 feet, thence

North $30^{\circ}36'11''$ West 17.67 feet, thence

Along a curve to the left 15.36 feet, said curve having a radius of 11.00 feet, a delta angle of $80^{\circ}00'48''$ and a chord bearing North $70^{\circ}36'35''$ West 14.14 feet, thence

South $69^{\circ}23'01''$ West 53.78 feet, thence

South $59^{\circ}12'18''$ West 33.91 feet, thence

South $38^{\circ}36'03''$ West 33.03 feet, thence

Along a curve to the right 6.28 feet, said curve having a radius of 4.00 feet, a delta angle of $90^{\circ}00'00''$ and a chord bearing South $83^{\circ}36'03''$ West 5.66 feet, thence

North $51^{\circ}23'57''$ West 108.06 feet, thence

Along a curve to right 35.35 feet, said curve having a radius of 94.00 feet, a delta angle of $21^{\circ}32'40''$, and a chord bearing North $40^{\circ}37'37''$ West 35.14 feet, thence

North $29^{\circ}51'17''$ West 264.33 feet, thence

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Civil Engineering • Surveying • Construction Management

LOCATION: 208 344 1148

RX TIME 11/30 '07 10:54



November 28, 2007

Along a curve to the right 49.02 feet, said curve having a radius of 194.00 feet, a delta angle of 14°28'37" and a chord bearing North 22°36'59" West 48.89 feet, thence
 North 15°22'40" West 45.66 feet, thence
 Along a curve to the right 47.41 feet, said curve having a radius of 94.00 feet, a delta angle of 28°54'02" and a chord bearing North 00°55'39" West 46.91 feet, thence
 North 13°31'22" East 47.06 feet, thence
 Along a curve to the left 30.26 feet, said curve having a radius of 206.00 feet, a delta angle of 8°25'00" and a chord bearing North 09°18'52" East 30.23 feet, thence
 North 05°06'22" East 194.75 feet, thence
 Along a curve to the left 72.86 feet, said curve having a radius of 206.00 feet, a delta angle of 20°15'52" and a chord bearing North 05°01'34" West 72.48 feet, thence
 North 15°09'30" West 132.70 feet, thence
 North 16°04'41" West 25.90 feet, thence
 North 18°22'41" West 62.63 feet, thence
 North 04°32'29" West 30.63 feet, thence
 North 46°37'24" East 232.37 feet to the POINT OF BEGINNING.

Said parcel contains 422,050 square feet or 9.69 acres, more or less.

TOGETHER WITH:

A parcel of land situated in a portion of Government Lot 4 located in the Northwest 1/4 of Section 29, Township 3 North, Range 3 East, Boise Meridian, being more particularly described as follows:

Commencing at said POINT "A." thence South 23°07'47" West 17.86 feet to the POINT OF BEGINNING, thence

South 42°04'23" West 40.74 feet, thence
 South 54°10'04" West 17.05 feet, thence
 North 51°23'57" West 136.93 feet, thence
 North 38°36'03" East 49.25 feet, thence
 North 59°12'18" East 30.63 feet, thence
 North 69°23'01" East 52.80 feet, thence
 South 33°21'59" East 47.44 feet, thence
 South 13°07'55" East 47.98 feet, thence
 South 02°43'45" East 28.66 feet, thence
 South 47°55'37" East 4.47 feet to the POINT OF BEGINNING.

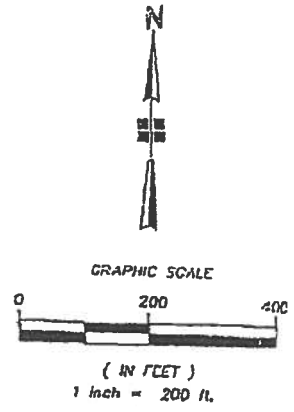
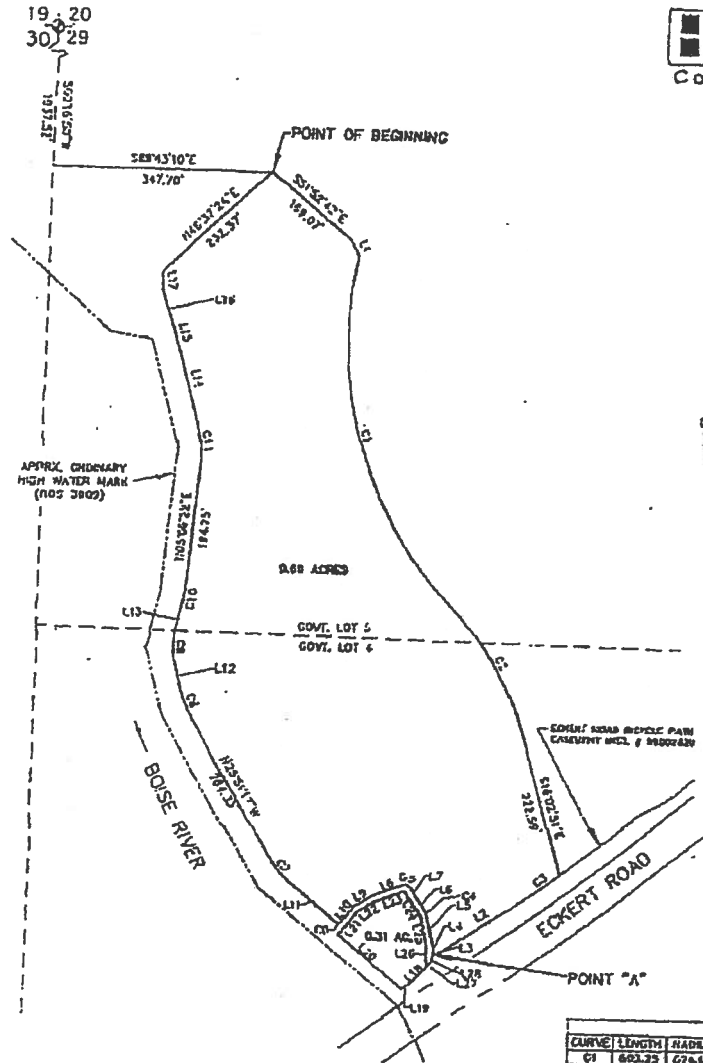
Said parcel contains 13,582 square feet or 0.31 acres, more or less.



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LINE	BEARING	LENGTH
L1	S20°31'10"W	24.28
L2	S88°45'04"W	165.24
L3	S84°37'38"W	15.12
L4	N88°08'27"W	18.87
L5	N13°20'35"W	40.39
L6	N13°27'41"W	38.38
L7	N88°38'11"W	17.67
L8	S49°23'01"W	33.78
L9	S22°12'38"W	33.01
L10	S88°56'07"W	11.03
L11	N81°33'37"W	100.08
L12	N15°22'16"W	45.88
L13	N13°01'22"E	47.09
L14	N13°28'38"W	132.70
L15	N88°04'41"W	25.80
L16	N18°22'41"W	62.83
L17	N14°22'29"W	30.83
L18	S42°01'20"W	40.74
L19	S54°18'05"W	17.05
L20	N51°23'07"W	136.89
L21	N28°28'39"E	48.25
L22	N09°27'18"E	38.63
L23	N82°23'01"E	37.20
L24	S72°13'42"E	37.64
L25	S13°07'45"E	7.38
L26	S87°47'12"E	78.84
L27	S17°38'27"E	4.47
L28	S32°07'47"W	17.81

CURVE	LENGTH	RADII	DELTA	CHORD END.	CHORD
C1	602.23	624.60	127°32'27"	S16°05'28"E	580.04
C2	257.07	230.91	77°25'20"	S78°53'01"E	254.53
C3	34.88	1848.03	1°42'00"	S81°18'00"W	24.96
C4	1.72	11.00	1572°15'	N27°49'22"W	1.70
C5	13.34	11.00	80°00'18"	N78°56'33"W	14.14
C6	4.20	4.00	98°00'00"	N81°36'01"E	3.60
C7	33.35	84.00	21°37'50"	N40°37'37"W	32.14
C8	43.62	154.00	14°28'37"	N27°49'22"W	48.80
C9	47.41	94.00	22°21'32"	N88°38'11"W	46.31
C10	50.28	208.00	87°57'00"	N09°27'18"E	30.23
C11	72.86	204.00	78°15'28"	N09°27'18"E	72.46

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HOLDER

Idaho Foundation for Parks and Lands, Inc.

By: [Signature]
Its: [Signature]

ACHD

Ada County Highway District

By: [Signature]
Its: [Signature]

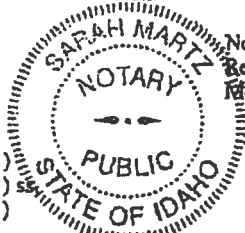
[Notary acknowledgments follow.]

DEED OF CONSERVATION EASEMENT - 8

County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Alta M. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



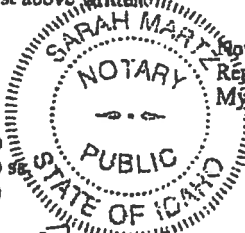
Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)

County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Don K. Weilmueller known or identified to me to be the President of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)

County of Ada)

On this 28th day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared John S. Franden known or identified to me to be the President of the Ada County Highway District, a body corporate and politic, who executed the instrument on behalf of said entity, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

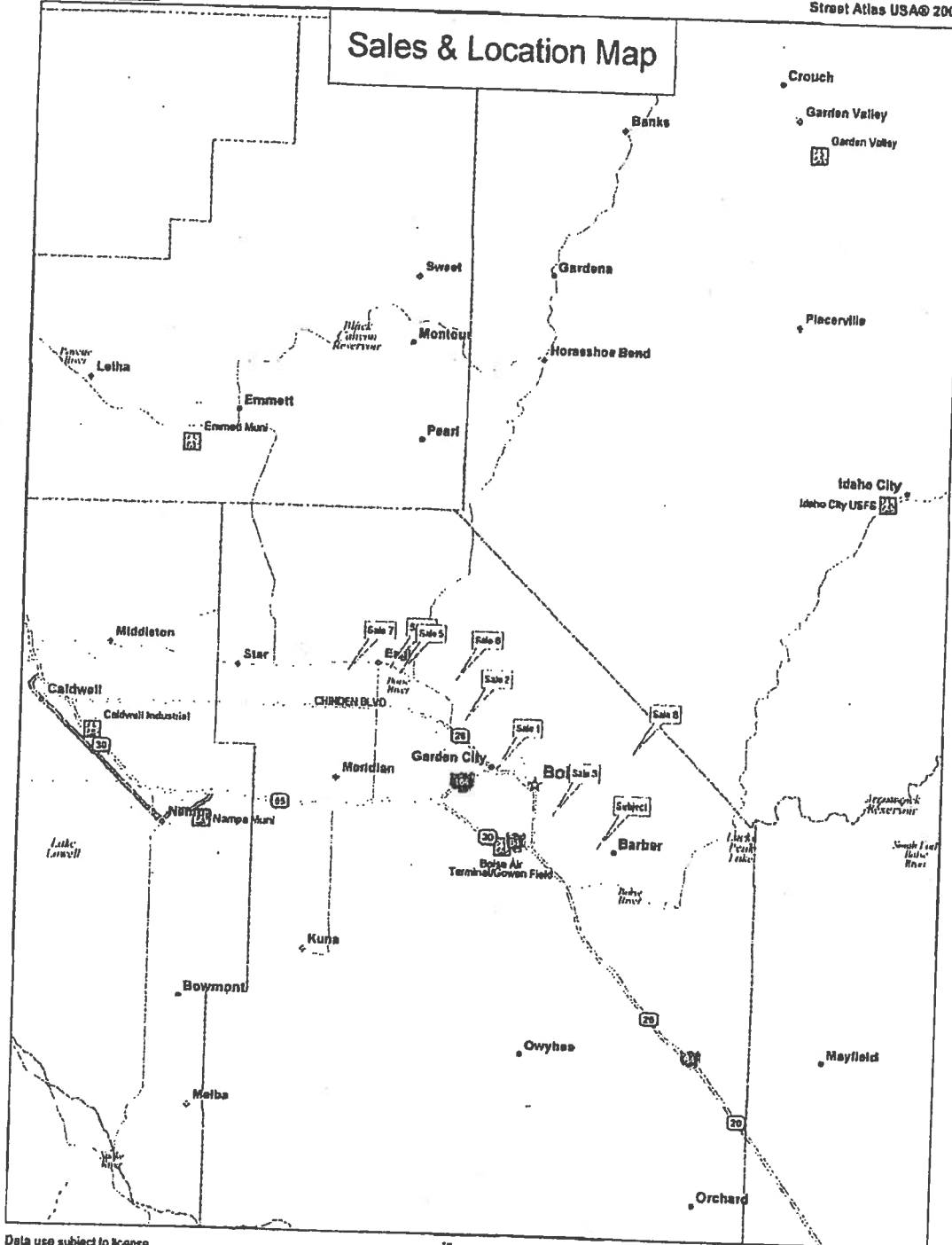


Notary Public for Susan K. Slaughter
Residing at Boise, Idaho
My commission expires: 4-8-2009

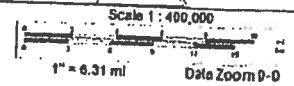
DEED OF CONSERVATION EASEMENT - 10



Sales & Location Map



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QUALIFICATIONS OF G. JOSEPH CORLETT, MAI, SRA

Biographic Data

Born in Nampa, Idaho; raised in Boise, Idaho. Summer employment as farm laborer, data processing assistant, and supply clerk for Bank of Idaho. After graduation from University of Idaho, full-time fee appraiser.

Education

Elementary School - Boise, Idaho

High School - San Rafael Military Academy, San Rafael, California

College - University of Idaho (Bachelor of Science Degree in Business, Major in Finance) - 1973

AIREA Appraisal Courses Passed (Since 1973) (Appraisal Institute):

I-A Basic Appraisal Principles, Methods & Techniques - 2 weeks

I-B Capitalization Theory & Techniques - 2 weeks

II Urban Properties - 2 weeks

VII Industrial Properties - 1 week

VIII Single-Family Residential Appraisal - 1 week

Cap. III Capitalization Theory & Techniques, Part 3 - 1 week - 1980

II-3 Standards of Prof. Practice - 1982, 1986, 1989, 1993 (#410/420), 1997, 2002 (#410), 1998, 2002 (#430), 2004 USPAP Update, 2005 USPAP Update, 2007 USPAP Update

VI Investment Analysis - 1984

X Market Analysis - 1987

301 Basic Capitalization - 1993

530 Advanced Sales Comparison and the Cost Approach - 1997

Valuation of Conservation Easements (33 hrs. classroom) - 2007

University Courses:

Principles of Real Estate

The Appraisal of Real Estate

Seminars:

Graduate Realtors Institute Course 100

Regulatory Compliance and Idaho Law (1998)

SREA Narrative Report Seminar on Income Producing Property Condominium Seminar

R-2 Examination and Math Stat Finance - SREA

AIREA Capitalization Workshop

AIREA Feasibility Seminar

SREA Instructor's Clinic, Course 101 - Purdue University

Leasehold Seminar

Hotel/Motel Seminar

Money Markets

Financial Institution Review Considerations (1998)

FHLBB R-41B/C Seminars - 1986, 1987

Real Estate and Taxation

Market Analysis Seminar - 1987

Professional Practice Seminar - 1986, 1991

SREA - Professional Practice - 1988

AIREA - Cash Equivalent Seminar - 1988

AIREA - Litigation Valuation - 1988

AIREA - Investment Analysis - 1989

AIREA - Applied Sales Comparison Approach - 1989

AIREA - Rates, Ratios and Reasonableness - 1989

PSI, Inc. - Asbestos and Other Environmental Concerns - 1990

Environmental Law Issues, 1991

Appraisal Institute - Appraising Contaminated Properties - 1992

Appraisal Institute - Appraisal Review Seminar - 1992

Qualifications
J. Corlett

T. Exhibit T – 1st Amendment to Development Agreement

FIRST AMENDMENT TO DEVELOPMENT AGREEMENT

PARKCENTER BOULEVARD EXTENSION TO WARM SPRINGS AVENUE,
INCLUDING THE EAST PARKCENTER BRIDGE

THIS FIRST AMENDMENT TO DEVELOPMENT AGREEMENT (the "Amendment") is made and entered into this 28th day of November, 2007 by and between HARRIS FAMILY LIMITED PARTNERSHIP, an Idaho limited partnership ("Harris Family Limited Partnership"), BARBER MILL COMPANY ("Barber Mill Company"), an Idaho corporation (Harris Family Limited Partnership and Barber Mill Company are sometimes herein collectively referred to as "Harris Ranch"), and ADA COUNTY HIGHWAY DISTRICT (herein "ACHD").

RECITALS

A. The parties entered into a Development Agreement dated July 29, 2005 (the "Development Agreement").

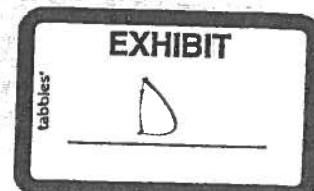
B. Section 5.3 of the Development Agreement states that ACHD may have to provide wetlands mitigation as required by the U.S. Army Corps of Engineers or other governmental entities in connection with the Project, as such term is defined in the Development Agreement.

C. Section 5.3 of the Development Agreement also states that Harris Ranch will cooperate in assisting ACHD in any wetland mitigation requirements identified during the permitting process, including but not limited to donating a portion of wetlands owned by Harris Ranch in order to accomplish the wetland mitigation required by governmental agencies.

D. Section 5.3 of the Development Agreement also states that any such provision of wetlands shall be eligible for Impact Fee Reimbursement collected in Harris Ranch, Idaho.

E. The parties desire to amend their obligations under Section 5.3 of the Development Agreement as set forth in this Amendment. The Development Agreement remains in full force and effect except as specifically amended by this Amendment.

F. The parties intend by this Amendment to specify the means by which Harris Ranch will satisfy its obligations regarding the wetland mitigation requirements set forth in the Development Agreement. Harris Family Limited Partnership agrees pursuant to this Amendment to donate approximately 10 acres of wetlands and does hereby waive any potential Impact Fee



Reimbursement set forth in the Development Agreement of \$7.00 per square foot relating to wetland mitigation reimbursement for the donation.

AGREEMENT:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and agreed, and in consideration of the recitals, which are incorporated in this Amendment, and in consideration of the premises and the agreements hereinafter contained, ACHD, Harris Family Limited Partnership and Barber Mill Company agree as follows:

SECTION 1. Definitions. All capitalized terms in this Amendment that are not defined herein shall have the same meaning ascribed to them in the Development Agreement.

SECTION 2. Recitals. The recitals above are incorporated into the body of this Amendment.

SECTION 3. Amendment of Section 5.3. Section 5.3 of the Development Agreement is hereby amended and restated in its entirety as follows:

"5.3 ACHD is required by the U.S. Army Corps of Engineers to provide a certain number of acres of improved wetlands to satisfy the wetland mitigation due to the construction of the Project. Harris Family Limited Partnership has agreed to the following:

i. Harris Family Limited Partnership shall provide a conservation easement on acreage north of the Boise River near the Project, which acreage (the "Property") is identified and more particularly described in the conservation easement, which is substantially in the form attached hereto, marked as **Schedule 1** (the "Conservation Easement") and incorporated herein by reference. Harris Family Limited Partnership agrees to make any additional changes or modifications to the Conservation Easement as may be reasonably required by the U.S. Army Corps of Engineers and/or ACHD.

ii. Harris Family Limited Partnership agrees to construct improvements on the Property to meet requirements of the U.S. Army Corps of Engineers to satisfy in all respects the U.S. Army Corps of Engineers' requirements for ACHD's wetland mitigation for the Project. To provide such construction, Harris Family Limited Partnership shall engage a professional firm pursuant to a written agreement (the "Services Agreement") approved in writing by ACHD that complies with all requirements of the U.S. Army Corps of Engineers. In connection with the Services Agreement, Harris Family Limited Partnership agrees as follows:

(1) After ACHD approves the Services Agreement, Harris Family Limited Partnership shall not amend, terminate, or assign the agreement without the prior written consent of ACHD.

(2) Harris Family Limited Partnership shall not consent to the professional firm using subcontractors or engaging consultants not employed by the professional firm without ACHD's prior written consent.

(3) The Services Agreement shall provide that Harris Family Limited Partnership may require the professional firm to deliver a public presentation regarding the project. Harris Family Limited Partnership shall request the professional firm to deliver such a presentation if requested to do so by ACHD.

(4) Harris Family Limited Partnership shall not approve any design plans, mitigation plans, or project schedule changes pursuant to the Services Agreement without the prior written consent of ACHD.

(5) Harris Family Limited Partnership shall not waive any rights under the Services Agreement without the prior written consent of ACHD.

(6) If ACHD determines that the professional firm has defaulted under the Services Agreement, Harris Family Limited Partnership shall assign the Professional Services Agreement to ACHD if ACHD requests such assignment and Harris Family Limited Partnership shall take all steps necessary under the Services Agreement to effect such assignment.

iii. In exchange for providing the Conservation Easement and the construction and maintenance of the wetlands as provided in the Conservation Easement, the Services Agreement, the 404 permit, or any other applicable regulations, ACHD agrees to pay to Harris Family Limited Partnership the sum of One Million Three Hundred Three Thousand Five Hundred Thirty Three and No/100ths Dollars (\$1,303,533.00). Payment by ACHD to Harris Family Limited Partnership of such sum shall be made at such times as Harris Family Limited Partnership is required to make payments under the Services Agreement. Neither Harris Family Limited Partnership nor Harris Ranch shall be eligible for any Impact Fee Reimbursement for the acreage provided by Harris Family Limited Partnership for wetlands mitigation. All funds paid by ACHD shall be paid to Harris Family Limited Partnership and not to Barber Mill Company, and Barber Mill Company hereby releases any claim, right, title or interest in and to such payments by ACHD to Harris Family Limited Partnership.

iv. This Amendment shall fully satisfy the requirements of ACHD, Harris Family Limited Partnership, Barber Mill Company, and Harris

Ranch, for the requirements set forth in paragraphs 5.3 and 6.1(d) of the Development Agreement."

SECTION 4. Restatement of Development Agreement. The Development Agreement, except as modified by this Amendment, shall remain in full force and effect.

SECTION 5. Miscellaneous.

5.1 Incorporation of Schedules.

It is agreed that all schedules to this Amendment are incorporated herein by reference and made a part of the terms, provisions and covenants of this Amendment.

5.2 Binding Effect.

This Amendment shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns.

5.3 Counterparts.

This Amendment may be executed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

5.4 Confidentiality.

The parties agree that the terms of this Amendment shall be held in confidence and shall not be revealed to any third person or entity except (i) as agreed by both parties, or (ii) as required by law or a court of competent jurisdiction.

[Signature page follows.]

IN WITNESS WHEREOF, the parties hereto have executed this Amendment the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General Partner

By: *Felicia Harris Burkhalter*
Felicia Harris Burkhalter
Manager

By: *Mildred H. Davis*
Mildred H. Davis
Manager

By: *Brian Randolph Harris*
Brian Randolph Harris
Manager

By: *Alfa M. Harris*
Alfa M. Harris
Manager

BARBER MILL COMPANY, an Idaho corporation

By _____
Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: *Colin J. Ford*
Title: President

Attest:
William J. Schaefer
Director

IN WITNESS WHEREOF, the parties hereto have executed this Amendment the day and year first above written.

HARRIS FAMILY LIMITED PARTNERSHIP,
an Idaho limited partnership

By: Harris Management, LLC, its General
Partner


By: _____
Felicia Harris Burkhalter
Manager

By: _____
Mildred H. Davis
Manager

By: _____
Brian Randolph Harris
Manager

By: _____
Alta M. Harris
Manager

BARBER MILL COMPANY, an Idaho
corporation

By: 

Larry Williams
President

Attest:

Secretary

ADA COUNTY HIGHWAY DISTRICT

By: _____
Title: President

Attest:

Director

U. Exhibit U – Deed of Conservation Easement



DEED OF CONSERVATION EASEMENT

To all future owners of the property described herein located in Ada County, Idaho:

This DEED OF CONSERVATION EASEMENT ("Conservation Easement") is made and entered into this 28th day of November, 2007, by and between Harris Family Limited Partnership, an Idaho limited liability partnership ("Grantor"), whose address is c/o LeNir, Ltd. 4940 Mill Station Drive, Boise, Idaho 83716 and the Idaho Foundation for Parks and Lands, Inc., an Idaho nonprofit corporation ("Holder"), whose address is 5657 Warm Springs Avenue, Boise, Idaho 83716, and the Ada County Highway District, a body corporate and politic in the state of Idaho ("ACHD"), whose address is 3775 N. Adams Street, Garden City, Idaho 83714-6499.

RECITALS

A. The development of the East ParkCenter Bridge in Ada County, Idaho is subject to the regulatory jurisdiction of the United States Army Corps of Engineers (the "Corps").

B. The Army Corps Clean Water Act (the "CWA") 404 Permit #NWW-2006-615-B01 (the "Permit"), a copy of which is attached hereto and incorporated herein by reference as Exhibit A, authorizes certain activities that affect waters of the United States.

C. The Permit requires that ACHD preserve and protect the wetland functions of certain real property identified in the Permit by keeping it in substantially the condition that is specified by the East ParkCenter Bridge Wetlands Mitigation Plan and required by the Permit (the "Permitted Condition").

D. Grantor is the owner of real property more particularly described in Exhibit B attached hereto and incorporated herein (the "Property").

E. Grantor has agreed with ACHD pursuant to that certain Development Agreement dated July 29, 2005, as amended by that certain First Amendment to Development Agreement dated November 28, 2007 and consideration therein, that Grantor will convey to Holder a conservation easement placing certain limitations on the use of the Property and affirmative obligations on the Holder for the protection of the wetlands functions of the Property, and in order that the Property shall remain substantially in its Permitted Condition forever as may be modified in accordance with the Permit or a Corps-approved mitigation plan.

F. Holder, as a charitable corporation organized under the laws of the state of Idaho, and possessing the authority to hold this easement, desires to accept the conservation easement, including covenants and agreements, on, over, under and across the Property.

G. ACHD, as the holder of the Permit, desires a third-party right of enforcement of this Conservation Easement pursuant to Idaho Code Section 55-2103 (1)(c).

H. The state of Idaho has recognized the importance and validity of conservation easements by its enactment of the Uniform Conservation Easement Act, Idaho Code Sections 55-2101 through 2109, under which this Conservation Easement is created.

GRANT

NOW THEREFORE, for the foregoing consideration, and in further consideration of the restrictions, rights and agreements herein, Grantor conveys to Holder a conservation easement on, over, under, and across the Property, together with access, in perpetuity, consisting of and subject to the rights, conditions, and restrictions enumerated below and those interests of record as of the date of this Conservation Easement first written above. Holder accepts the Conservation Easement and agrees to all attendant terms and conditions as further provided herein:

I. **PURPOSES/RIGHTS OF HOLDER.** It is the purpose of this Conservation Easement to assure that the Property will be retained forever substantially in its Permitted Condition and to prevent any use of the Property that will impair or interfere with the existing wetland functions on the Property. To carry out this purpose, the following rights are conveyed to the Holder:

A. To identify, preserve, and protect wetlands, and in consultation with Grantor, to enhance the natural and ecological features of the Property, including without limitation topography, soil, hydrology, vegetation, and wildlife;

B. To enter upon the Property at reasonable times to enforce the rights herein granted and to observe, study, and make scientific observation of the Property, upon prior notice to the Grantor, its heirs, successors, or assigns, in a manner that will not unreasonably interfere with the use and quiet enjoyment of the Property by Grantor, its heirs, successors or assigns at the time of entry; and

C. To enjoin any activity on or use of the Property that is inconsistent with the purpose of this Conservation Easement and to enforce the restoration of such areas or features of the Property that may be damaged by any inconsistent activity or use.

II. **RESTRICTIONS.** This Conservation Easement prohibits and limits the following activity on, over, under, and across the Property, except as otherwise provided herein and by the Permit or a Corps-approved mitigation plan:

A. Changing, disturbing, altering, or impairing the natural riparian ecosystem and other natural, ecological or wildlife features or values;

B. Construction or placing buildings, roads, signs, billboards, or other advertising, utilities, or other structures;

C. Dumping or placing of soil or other substances or material as landfill, or dumping or placing trash, waste, or other unsightly or offensive materials;

D. Removal or destruction of live trees, shrubs, or other vegetation, except for the removal of noxious or exotic invasive plant species;

E. Excavation, dredging, or removal of loam, peat, gravel, soil, rock, or other material substance in such manner as to affect the surface;

F. Agricultural use, industrial use, or commercial use;

G. Using herbicides or pesticides without prior consent of Holder or designated third-party; and

H. Any other use of, or activity on, the Property that is or may become inconsistent with the purposes of this grant, the Permit, a Corps-approved mitigation plan, the preservation of the Property substantially in its Permitted Condition, or the protection of its environment is prohibited.

III. USES AND PRACTICES CONSISTENT WITH THE CONSERVATION EASEMENT. The following uses and practices upon the Property, though not exhaustive, are consistent with and shall be permitted by this Conservation Easement, except for the requirement of prior approval by the Holder or its successors where such requirement is expressly provided herein:

A. Landscaping to prevent severe erosion or damage to the Property, provided that such landscaping is consistent with preserving the Permitted Condition of the Property. Landscaping shall be coordinated with and approved by Holder, or performed in accordance with a mitigation plan approved by the Corps;

B. Pruning trees and shrubs to prevent health and safety hazards, including but not limited to fire hazards, site obstructions, and road obstructions. Pruning shall be coordinated with and approved by Holder, or performed in accordance with a Corps-approved mitigation plan;

C. Any and all construction and maintenance work required by a mitigation plan approved by the Corps; and

D. All other acts or uses not prohibited by this Conservation Easement, which are consistent with the conservation purposes of this grant.

IV. ENFORCEMENT.

A. Grantor intends that enforcement of the Permit and provisions of this Conservation Easement shall be at the discretion of Holder, and that Holder's failure to exercise its right under this Conservation Easement in the event of any breach of this Conservation Easement by the Grantor shall not be deemed or construed to be a waiver of Holder's enforcement rights under this Conservation Easement in the event of any subsequent breach.

B. If Grantor violates the terms of this Conservation Easement, Holder shall have all remedies available at law and equity, including without limitation the right to seek an injunction with respect to such activity and to cause restoration to that portion of the Property affected by such activity to the condition that existed prior to the undertaking the prohibited activity.

C. Holder will pay all costs associated with its obligation to preserve and protect in perpetuity the natural, ecological, open space and wetland values of the Property, including costs associated with monitoring compliance with the terms of this Conservation Easement, but excluding costs associated with bringing the Property into compliance with the Permit and achieving a success point pursuant to the Permit or a Corps-approved mitigation plan, which shall be the sole responsibility of Grantor. Grantor, however, intends that any costs incurred by Holder in enforcing, judicially or otherwise, the terms and restrictions of this Conservation Easement against Grantor, its successors, assigns, or authorized agents, shall be born by Grantor, its successors, assigns, or authorized agents.

D. ACHD shall have a third-party right of enforcement under this Conservation Easement as provided in Idaho Code § 55-2102(2) and § 55-2103(1) (c), and may bring an enforcement action against Grantor, its heirs, successors, or assigns, or the Holder, its heirs, successors, or assigns, for any actions by the respective party for any violation of this Conservation Easement, the Permit, or applicable law. Without limiting the foregoing, in the event of a violation of this Conservation Easement by either Grantor or by Holder, ACHD shall immediately have the right to take all steps reasonably and necessary to ensure compliance with the Permit and/or a Corps-approved mitigation plan for the Property, including, without limitation, taking temporary possession of the Property to enable ACHD to secure any maintenance required to be in compliance with the Permit and/or a Corps-approved mitigation plan. In connection with the foregoing, in the event of notice by the Corps to ACHD that the Property is not in compliance with the Permit and/or a Corps-approved mitigation plan, Grantor or Holder, as appropriate and necessary, shall grant a power of attorney to ACHD authorizing ACHD to take any steps necessary to secure any maintenance or construction required to bring the Property into compliance with this Conservation Easement, the Permit, and/or a Corps-approved mitigation plan for the Property. In addition to all other remedies set forth in this Section, if Grantor or Holder violate the terms of this Conservation Easement, ACHD shall have all other remedies available at law and equity, including without limitation the right to seek an injunction with respect to such activity and to cause restoration to that portion of the Property affected by any activity to the condition that existed prior to the undertaking the prohibited activity.

V. ASSIGNMENT. Holder may assign its interest in this Conservation Easement to any qualified holder as defined under Idaho Code, Section 55-2101(2), but only upon 30 (thirty) days prior written notice to Grantor, ACHD and the Corps. As a condition of such transfer, the transferee shall agree to all of the restrictions, rights, and provisions herein, shall fully assume all liabilities of Holder hereunder, and shall continue to carry out the purpose of this Conservation Easement. In the event that Holder is voluntarily or involuntarily dissolved without having assigned this Conservation Easement, all of Holder's right, title, and interest in and to this Conservation Easement shall be deemed automatically transferred and assigned to ACHD, which shall, in turn, be obligated to either (i) assume in writing all of Holder's obligations and responsibilities under this Conservation Easement, or (ii) assign the Conservation Easement to a qualified holder as defined in Idaho Code § 55-2101(2).

VI. GRANTOR'S TRANSFER OF THE PROPERTY.

A. This Conservation Easement shall run with and burden title to the Property in perpetuity for the benefit of the Holder or its assigns and successors, and shall bind Grantor's heirs, successors or assigns.

B. If Holder, its heirs, successors, or assigns, acquire fee title to the Property from Grantor, its heirs, successors, or assigns, it is agreed that the easement will not merge into the dominant estate. Rather, the restrictions, responsibilities, and rights of the Grantor will pass to the Holder upon taking title to the Property. This instrument will continue to be a conservation deed restriction on the Property, subject to all rights, restrictions, and purposes described herein.

C. Grantor shall be responsible for construction, monitoring, and maintenance, consistent with the Corps-approved mitigation plan and Permit until the wetlands have met its performance standards as specified in the mitigation plan. After that time, Holder will assume long-term maintenance of the site.

VII. REVOKE, RELEASE, ALTER, AMEND. This Conservation Easement may be amended, altered, released, or revoked only by written agreement between the parties, their heirs, assigns, or successors. Such an agreement shall be filed in the public records of Ada County, Idaho.

VIII. EXTINGUISHMENT AND PROCEEDS. Upon the recordation hereof, this Conservation Easement constitutes a real property interest immediately vested in Holder. In the event that a subsequent unexpected change in the conditions surrounding the Property make impossible or impracticable the continued use of all or a portion of the Property for the conservation purposes established herein, such that the conservation restrictions contained in this Conservation Easement are extinguished for all or such portion of the Property by judicial proceeding, and all or such portion of the Property is sold, exchanged or involuntarily converted following extinguishment (including but not limited to the exercise of eminent domain), Holder shall use its share of any proceeds it receives to purchase substitute conservation lands, to the extent such proceeds allow, which shall be subject to the same terms and conditions of the this Conservation Easement and Permit.

IX. TAXES AND OTHER ASSESSMENTS. Grantor shall pay all real property taxes and other assessments levied by competent authority on the Property.

X. WARRANTY. This Conservation Easement is made with general warranty of title. Grantor owns the unencumbered Property in fee simple, and has all requisite power and authority to convey the interest herein.

XI. SEVERABILITY. If any part of this Conservation Easement is found to be void or unenforceable by a court of competent jurisdiction, the remainder shall continue in full force and effect.

XII. NOTICES. Any notice required to be given hereunder shall be in writing and shall be deemed effectively given: (a) upon personal delivery to the party to be notified, (b) when sent by confirmed electronic mail or facsimile if sent during normal business hours of the recipient; if

not, then on the next business day, (c) four (4) days after having been sent by prepaid registered or certified mail, or (d) one (1) day after deposit with a nationally recognized overnight courier, specifying next day delivery, with written verification of receipt. All communications shall be to the following addresses:

If to Grantor: Harris Family Limited Partnership
Attn: Doug Fowler, LeNir, Ltd.
4940 Mill Station Drive
Boise, ID 83716
Telephone: (208) 344-1131
Facsimile: (208) 344-1148

If to ACHD: Ada County Highway District
Attn: Director
3775 N. Adams Street
Garden City, Idaho 83714-6499
Telephone: (208) 387-6180
Facsimile: (208) 387-6393

If to the Holder: Idaho Foundation for Parks and Lands, Inc.
Attn: Sharon Hubler
5657 Warm Springs Avenue
Boise, ID 83716
Telephone: (208) 344-7141
Facsimile: (208) 344-5910

All notices provided to Grantor shall be provided with a copy of notice to ACHD, and all notices provided to ACHD shall be provided with a copy of notice to Grantor.

XIII. **EFFECTIVE UPON RECORDING.** This Conservation Easement shall be effective upon recording. The Holder shall record this instrument in a timely fashion in the official records of Ada County, Idaho, and may re-record it at any time as may be required to preserve Holder's rights in this Conservation Easement.

[Signature page follows.]

IN WITNESS WHEREOF, the parties have executed this Conservation Easement as of the date first written above.

GRANTOR

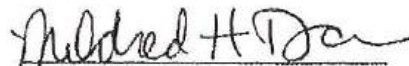
HARRIS FAMILY LIMITED
PARTNERSHIP, an Idaho limited partnership

By: Harris Management Company, LLC, its
General Partner

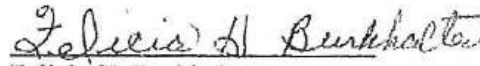
MEMBERS



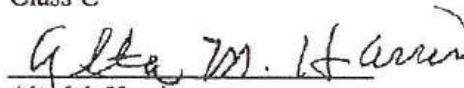
Brian R. Harris
Class A



Mildred H. Davis
Class B

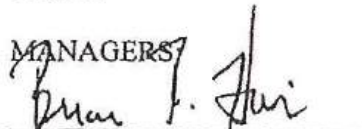


Felicia H. Burkhalter
Class C

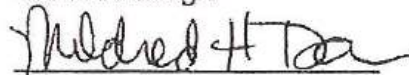


Alta M. Harris
Class D

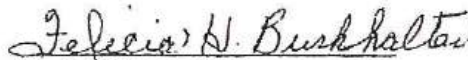
MANAGERS



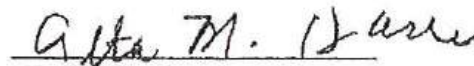
Brian R. Harris
Class A Manager



Mildred H. Davis
Class B Manager



Felicia H. Burkhalter
Class C Manager



Alta M. Harris
Class D Manager

HOLDER

Idaho Foundation for Parks and Lands, Inc.

By: [Signature]
Its: President

ACHD

Ada County Highway District

By: [Signature]
Its: President

[Notary acknowledgments follow.]

STATE OF IDAHO)
) ss.
County of Ada)

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Brian R. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Mildred H. Davis, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
) ss.
County of Ada)

On this 9 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Felicia H. Burkhalter, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



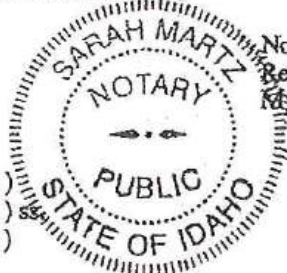
Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
) ss.

County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Alta M. Harris, known or identified to me to be a Manager of Harris Management, LLC, the general partner of Harris Family Limited Partnership, and Idaho limited partnership that executed the instrument or the person who executed the instrument on behalf of said partnership, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
County of Ada)

On this 12 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Dan K. Weilmunske known or identified to me to be the President of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Sarah Martz
Residing at Boise, ID
My commission expires: November 10, 2011

STATE OF IDAHO)
County of Ada)

On this 28th day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared John S. Franco known or identified to me to be the President of the Ada County Highway District, a body corporate and politic, who executed the instrument on behalf of said entity, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Susan K. Slaughter
Residing at Boise, Idaho
My commission expires: 4-8-2009

V. Exhibit V – Assignment and Assumption Agreement

After Recording, Return To:

ACCOMMODATION

FOR RECORDING INFORMATION

ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "**Assignment**"), dated effective as of 9/23, 2019, (the "**Effective Date**") is made between the Idaho Foundation for Parks and Lands, Inc., an Idaho corporation ("**Assignor**"), and the City of Boise City, a body corporate and politic in the state of Idaho, by and through its Department of Parks and Recreation ("**Assignee**"). Assignor and Assignee may be referred to herein as a "Party" or "Parties", as the case may be.

RECITALS

A. On November 28, 2007, Assignor (as "Holder") entered into that certain Deed of Conservation Easement recorded on October 23, 2008 in the records of Ada County as Instrument No. 108117302 (the "**Conservation Easement**"), with Harris Family Limited Partnership, an Idaho limited partnership (as "**Grantor**") and the Ada County Highway District, a body corporate and politic ("**ACHD**"), having a third-party right of enforcement.

B. In April 2010, the parties to the Conservation Easement entered into an Amendment No. 1 to Deed of Conservation Easement and Assignment of Third-Party Enforcer (the "**First Amendment**"). The First Amendment assigned certain third-party enforcement rights to The Wetlands Group, LLC, an Idaho limited liability company (the "**Wetlands Group**") in connection with U.S. Army Corps Clean Water Act 404 Permit #NWW-2006-615 B01 (the "**Permit**").

C. By letter dated January 17, 2014, the U.S. Army Corps confirmed that the requirements under the Permit have been satisfied and Grantor has assumed long-term maintenance responsibility for the site.

D. Pursuant to Section V of the Conservation Easement, Holder of the Conservation Easement may assign its interest with thirty (30) days' prior written notice.

E. In connection with the arrangements associated with long-term maintenance of the Conservation Easement, Assignor now desires to assign its rights, title and interest in the Conservation Easement (as amended by the First Amendment), and Assignee desires to accept and assume said responsibilities, as of the Effective Date.

NOW, THEREFORE, for the recitals set forth above, which are incorporated herein, and *other* good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties do hereby agree as follows:

1. Assignment. Pursuant to Section V of the Conservation Easement, Assignor hereby grants, conveys, assigns, and transfers to Assignee all of Assignor's right, title, and interest in the Agreement, together with any and all rights and appurtenances thereto in any way belonging to Assignor.

2. Acceptance and Assumption. Assignee hereby accepts and assumes all of Assignor's right, title and interest in the Conservation Easement and First Amendment and agrees to all of the restrictions, rights, and provisions set forth therein, and agrees to assume all liabilities of "Holder" under

After Recording, Return To:



ACCOMMODATION

FOR RECORDING INFORMATION

ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "**Assignment**"), dated effective as of 9/23, 2019, (the "**Effective Date**") is made between the Idaho Foundation for Parks and Lands, Inc., an Idaho corporation ("**Assignor**"), and the City of Boise City, a body corporate and politic in the state of Idaho, by and through its Department of Parks and Recreation ("**Assignee**"). Assignor and Assignee may be referred to herein as a "Party" or "Parties", as the case may be.

RECITALS

A. On November 28, 2007, Assignor (as "Holder") entered into that certain Deed of Conservation Easement recorded on October 23, 2008 in the records of Ada County as Instrument No. 108117302 (the "**Conservation Easement**"), with Harris Family Limited Partnership, an Idaho limited partnership (as "**Grantor**") and the Ada County Highway District, a body corporate and politic ("**ACHD**"), having a third-party right of enforcement.

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2. Acceptance and Assumption. Assignee hereby accepts and assumes all of Assignor's right, title and interest in the Conservation Easement and First Amendment and agrees to all of the restrictions, rights, and provisions set forth therein, and agrees to assume all liabilities of "Holder" under

ELECTRONICALLY RECORDED - DO NOT REMOVE THE COUNTY STAMPED FIRST PAGE AS IT IS NOW INCORPORATED AS PART OF THE ORIGINAL DOCUMENT.

STATE OF IDAHO)
) ss.
County of Ada)

On this 15 day of July, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared Sharon Hubler, known or identified to me to be the Vice President of Idaho Foundation for Parks and Lands, Inc., the individual who executed the instrument on behalf of said corporation, and acknowledged to me that such person executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



[Signature]
Notary Public for Idaho
Residing at Meridian, ID
My commission expires: 10/23/20

STATE OF IDAHO)
) ss.
County of Ada)

On this 23rd day of September, 2019, before me the undersigned, a Notary Public in and for said State, personally appeared David H. Bieter and Jade Riley, known or identified to me to be the Mayor and Ex-Officio City Clerk of Boise City, Idaho, the individuals who executed the instrument on behalf of Boise City, and acknowledged to me that such persons executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



[Signature]
Notary Public for Idaho
Residing at Boise, ID
My commission expires: 12/16/20

said instruments. This Assignment shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, successors in interest, and assigns.

3. Additional Acts. The Parties agree to execute such other documents and perform such other acts as may be necessary to effectuate this Assignment.

4. Entire Agreement. This Assignment constitutes the entire agreement of the Parties relating to the subject matter hereof.

5. Counterparts. This Assignment may be executed in two or more counterparts, each of which shall be deemed an original copy, and all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, the Parties hereto have caused this Assignment to be effective as of the Effective Date.

ASSIGNOR:

IDAHO FOUNDATION FOR PARKS AND LANDS, INC.,
an Idaho corporation

By: Sharon Hubler
Name: Sharon Hubler
Title: Vice President

ASSIGNEE:

CITY OF BOISE CITY

David H. Bieter
David H. Bieter, Mayor

Attest:

Lynda Lowry
Lynda Lowry, Ex Officio City Clerk

[notary acknowledgments on following page]

W. Exhibit W – Resident Letters

X. Exhibit X – Correspondence with HRCIDTA

David Hasegawa

From: David Hasegawa <dhasegawa@cityofboise.org>
Sent: Thursday, May 20, 2021 9:40 AM
To: Harris Ranch CID Taxpayers
Subject: RE: [External] Harris Ranch CID

Hi Larry,

Thank you! Mom and baby are doing well.

Answers to your questions:

- GO20 series requests – Those were already in your DropBox account. I renamed them to make them easier to distinguish (see below).
- Conservation easement – My understanding is that this is wetlands held by ACHD (or they have right-of-way). I'm not an attorney, but my understanding is that the reason it qualifies is that it falls under :
 - Idaho Code [§ 50-3102\(2\)](#) indicates that community infrastructure includes the definitions within [§ 67-8203\(24\)](#). There are a few subsections that look like they qualify. Let me confirm with bond counsel under which of these they approved it as community infrastructure.
 - Subsection c:
 - Roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any local components of state or federal highways
 - ACHD has the right-of-way on this property
 - Subsection d:
 - Storm water collection, retention, detention, treatment and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements
 - Subsection e:
 - Parks, open space and recreation areas, and related capital improvements;
- GO20-4 – I created a new folder for the 2021 series request called HRCID – 2021 Project Reimbursements.
- GO21-1 I don't have the request from the developer yet. I have a preliminary document from last year, but it won't match the amount below.
- Notification process: The developer submits a "binder" with the reimbursement requests. I upload those to the DropBox as I receive them. However, feel free to reach out in case I forget.

Overview

Click here to describe this folder and turn it into a Space [Show examples](#)

Upload Download Move Copy Delete ...

<input type="checkbox"/>	Name ↑	Modif
<input checked="" type="checkbox"/>	GO20-6 E Parkcenter: Roundabouts and Frontage	☆ --
<input checked="" type="checkbox"/>	GO20-7 2007 Wetlands Easement	☆ --
<input type="checkbox"/>	12_Warm Springs Creek Alignment - Land Value - Request Binder.pdf	☆ 8/31/
<input type="checkbox"/>	2007 Wetlands Easement.zip	☆ 8/31/
<input type="checkbox"/>	Eckert Road Utilities Relocation.zip	☆ 8/31/
<input checked="" type="checkbox"/>	GO20-3 Administrative Costs.pdf	☆ Today

Regards,
David Hasegawa
208-972-8174

From: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Sent: Tuesday, May 11, 2021 5:31 PM
To: David Hasegawa <dhasegawa@cityofboise.org>
Subject: Re: [External] Harris Ranch CID

Hey David,

CONGRATULATIONS!! I hope mom and the baby are doing well. It must be a very exciting and demanding time for you.

Thank you for your responses to our questions about the CID, again. You mentioned that the GO20 series projects have been submitted, could I get a copy of the requests for reimbursement that support those project amounts? Also, what exactly is a conservation easement and how does that qualify as an infrastructure project?

Re GO21-4, can we get a copy of the material that has been submitted and is under review by District staff. Do you have the backup information for request GO21-1? Obviously, we are interested all requests submitted as they are submitted, do you have a formal notification process as these requests are submitted or should I check with you from time-to-time?

Thanks again for your help and congratulations again. Stay well and best regards.

Larry Crowley
3738 S Harris Ranch Ave
Boise, ID 83716

Mobile: (208) 890-1871
E-mail: hrcidtaxpayers@gmail.com

On May 11, 2021, at 8:52 AM, David Hasegawa <dhasegawa@cityofboise.org> wrote:

Hi Larry,

Thank you, I had a very good leave. My wife and I just had our first child – a little girl!

Yes there are several projects that we expect to receive. The GO20 series projects have been submitted. See notes section for status of the GO21 series requests

Project ID	Project Name	Amount	Notes
GO20-3	Admin costs	\$99,955.60	
GO20-6	Frontage Rd / Roundabouts	\$197,026.95	Remainder from 2020 reimbursement
GO20-7	Conservation Easement	\$1,979,000	
GO21-1	Accrued Interest	\$3,004,332.76	Pending formal reimbursement request
GO21-2	Dallas Harris Estates Townhomes #9 Infrastructure	Pending	Pending formal reimbursement request
GO21-3	Dallas Harris Estates Townhomes #11 Infrastructure	Pending	Pending formal reimbursement request
GO21-4	Southern Half Roadways	\$1,874,000	District staff reviewing

I don't have a schedule for the Special Assessment refinance, however we cannot refinance the bond until after September 1, 2021, the call date of the bond.

With regards to value of the District, see attached. The total taxable value of the District in 2020 was \$349 million. The County's current estimate for the District is \$489 million, keep in mind that is an estimate. Last year the County reduced the assessment amount from their springtime estimate (\$377 million was reduced to \$349 million).

Please let me know if you have any questions.

Regards,
David Hasegawa
208-972-8174

From: Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
Sent: Monday, May 10, 2021 3:48 PM
To: David Hasegawa <dhasegawa@cityofboise.org>
Subject: [External] Harris Ranch CID

Hi David,

Welcome back, hope you are well and that you had an enjoyable leave or time off.

After today's CID board meeting, I had some initial questions for you. First, are there any pending or anticipated requests for reimbursement for infrastructure projects from the Harris Ranch developer(s)? And second, do you have a schedule for the refinance of the Special Assessment bonds? The CID tax issue seems to be getting more attention given the news yesterday from the Ada County Assessors office about increased valuations for residential property - 28 to 30% increases are going to have a significant impact on homeowners particularly given the fixed nature of the CID tax.

I look forward to hearing from you and to working with you this summer on the CID issue, stay safe and best regards.

Larry Crowley
3738 S Harris Ranch Ave
Boise, ID 83716
Mobile: (208) 890-1871
[E-mail: hrcidtaxpayers@gmail.com](mailto:hrcidtaxpayers@gmail.com)

<2021.4.13 - 2021 harris ranch abstract.pdf><3.16.2021 - 2020 Final Report.pdf>

David Hasegawa

From: David Hasegawa <dhasegawa@cityofboise.org>
Sent: Monday, December 4, 2023 4:12 PM
To: Harris Ranch CID Taxpayers; Bill Doyle
Subject: HRCID Appraisal Reviews
Attachments: Final_12.1.23_appraisal_review_Roadways_18100702_1.pdf; Final_12.1.23_appraisal_review_Cons_Eas_18100701_1.pdf

Hello Larry and Bill,

Attached are the appraisal reviews for the two land projects that the Board will consider next.

Thank you,
David Hasegawa
208-972-8174

David Hasegawa

From: David Hasegawa
Sent: Tuesday, October 8, 2024 4:57 PM
To: Harris Ranch CID Taxpayers; Bill Doyle
Cc: Zechariah Taylor
Subject: HRCID Meeting - October 22
Attachments: 08 HRCIDTAs Objection Letter.pdf; 09 Development Agreement.pdf; 10 Easement Appraisal.pdf; 11 1st Amend to Development Agreement.pdf; 12 Deed of Conservation Easement.pdf; 13 Assignment and Assumption Agreement.pdf; 01 Developers Purchase Request.pdf; 02 Developers Completeness Letter.pdf; 03 Certificate of HFLP and BVD.pdf; 04 Developer Letter Regarding Effective Date of Conservation Easement.pdf; 05 Final Appraisal Review.pdf; 06 Initial Appraisal Review.pdf

Hello Larry and Bill,

I hope this e-mail finds you both well. I'm writing to inform you and the HRCIDTA that on October 22nd, the HRCID Board will be considering whether to approve the purchase of the 2007 Wetlands Conservation Easement project (GO20-7). Because this year there is now incremental revenue, the Board may also consider a bond resolution.

Attached are the documents that will be posted on the webpage within the next week. Two documents are new:

- Update to Appraisal Review: On December 4, 2023, I sent you the appraisal reviews for the Southern Half Roadway Parcels and for the 2007 Conservation Easement. Since then, the appraiser we hired as made updates to the Conservation Easement review.
- Effective Date: We had some questions regarding the effective date of the deed of the conservation easement and asked the Developer to provide a letter regarding the date. That is attached here.

We're asking for any feedback in addition to your August 14, 2021, objection letter to be sent by Thursday, October 17, 2024. Please let me know if you have any questions.

Thank you,
David Hasegawa
208-972-8174

Y. Exhibit Y – District Development Agreement

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

AMOUNT .00 78



When recorded, return to:

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

DISTRICT DEVELOPMENT AGREEMENT NO. 1

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

by and among

CITY OF BOISE, IDAHO,

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

and

HARRIS FAMILY LIMITED PARTNERSHIP

Dated as of August 31, 2010

Exhibit A

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

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

WITNESSETH:

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE I

COMMUNITY INFRASTRUCTURE DISTRICT

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE II

CONSTRUCTION OF PROJECTS BY OWNER

Section 2.1 Construction by Owner.

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

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

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

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

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

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

ARTICLE III

ACQUISITION OF PROJECTS FROM OWNER

Section 3.1 **Acquisition by District.**

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

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

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

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

Section 3.2 Determining Project Price.

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

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

Section 3.3 Conditions for Payment. The District shall pay the Project Price or the Segment Price, as applicable, for and acquire from Owner, and Owner shall, subject to Section 5.1(a)(ii) below, accept the Project Price or the Segment Price, as applicable, for and sell to the District, each Acquisition Project or Segment as provided in Section 3.1 hereof after receipt of the Report and after receipt by the District Manager of the following with respect to such Acquisition Project or Segment, in form and substance reasonably satisfactory to the District Manager:

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

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

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

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

ARTICLE IV

CONSTRUCTION OF PROJECTS BY THE DISTRICT

Section 4.1 Construction by District.

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

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

Section 4.2 Contracts.

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

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

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

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

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

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

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

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

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

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

ARTICLE V

FINANCING OF PROJECTS

Section 5.1 Acquisition Projects.

(a) Before Bond Sale.

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

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

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

(b) After Bond Sale.

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

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

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

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

Section 5.2 Construction Project.

(a) Before Bond Sale.

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

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

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

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

(b) **After Bond Sale.**

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

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

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

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

ARTICLE VI

MATTERS RELATING TO THE BONDS AND OTHER OBLIGATIONS OF THE DISTRICT

Section 6.1 **Bonds Generally.**

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

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

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

(d) Assessment Bonds; Amount.

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

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

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

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

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

Section 6.2 Requirements for Assessment Bonds.

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

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

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

Section 6.3 Requirements for General Obligation Bonds.

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

(b) **Tax Levy for Bonds.** The District may annually levy and collect an ad valorem tax upon all taxable property in the District which shall be sufficient after giving prudent consideration to other funds available to the District to pay when due the principal of, interest on and premium, if any, on the G.O. Debt (as such term is hereinafter defined) incurred by the District to finance community infrastructure purposes, including, the construction or acquisition of community infrastructure as provided in any Report.

(c) **Limit on Indebtedness.** No indebtedness (indebtedness shall not include administrative expenses) secured by a pledge of ad valorem taxes, which such ad valorem tax rate shall be determined by the Owner, including, but not limited to, G.O. Bonds (collectively hereinafter referred to as "*G.O. Debt*"), shall be incurred unless ninety-five percent (95%) of the amount of ad valorem taxes estimated to be collected at a tax rate of not greater than .003 (3 mills) of the assessed value of the taxable property within the District is sufficient to pay the highest combined debt service requirements for the proposed G.O. Debt and any other G.O. Debt outstanding. The assessed value of the taxable property shall, for purposes of this paragraph, be equal to the value at the time of the issuance of the proposed G.O. Debt as shown in the records of the County Assessor. Notwithstanding the foregoing or any other provision of this Agreement, G.O. Debt may be authorized by the District Board, for situations where a tax rate greater than .003 (3 mills) of the assessed value of taxable property would be necessary to pay the highest combined debt service of the proposed and outstanding G.O. Debt, if other sources of revenue or additional security acceptable to the District Board are pledged to pay debt service on the G.O. Debt in an amount that, when combined with the taxes collected at the .003 (3 mills) tax

rate or less, provides a sufficient amount to pay the highest combined debt service of the proposed and outstanding G.O. Debt.

Section 6.4 General Requirements. The following minimum requirements are hereby established and required with respect to any financing by the District sold to accredited investors (as defined in Rule 501(a), Regulation D), qualified institutional buyers (as defined in Rule 144A) or sophisticated municipal market participants (as such term is customarily used in the industry).

(a) **Public Offering.** The District shall not issue any series of the Bonds unless the corresponding series of the Bonds are rated A or better by a nationally recognized bond rating agency with restrictions on subsequent transfer thereof under such terms as the District Board, in their discretion, approve.

(b) **Limited Offering of Bonds; Transfer Restrictions.** Except as permitted below, the Bonds shall be sold only to accredited investors (as defined in Rule 501(a), Regulation D) or qualified institutional buyers (as defined in Rule 144A) or sophisticated municipal market participants (as such term is customarily used in the industry). Secondary transfers of the Bonds will be permitted as long as Bonds are sold to accredited investors (as defined in Rule 501(a)), qualified institutional investors (as defined in Rule 144A); or sophisticated municipal market participants (as such term is customarily used in the industry) with such offers and sales occurring through a broker, dealer or broker-dealer.

(c) Any disclosure document prepared in connection with the offer or sale of Bonds must clearly indicate that neither the Municipality nor the State of Idaho or any political subdivision of either, excluding the District, shall be liable for the payment or repayment of any obligation, liability, bond or indebtedness of the District, and neither the credit nor the taxing power of the Municipality, the State of Idaho, or any political subdivision of either, excluding the District, shall be pledged therefore.

(d) The District Board shall record with the county clerk, upon the records of each parcel of real property within the District a disclosure notice as required by Section 50-3115, Idaho Code, setting forth that such property will be encumbered with future Assessment Bond, and/or G.O. Bond repayment liability. Such notice shall be provided to each potential purchaser of a residential lot within the District disclosing the existence of an Assessment or tax in accordance with the Act (assuming such Assessment or tax remains at the time of sale to the potential purchaser). Each potential purchaser shall acknowledge in writing that the purchaser received and understood the disclosure document. The District shall maintain records of the written acknowledgments. To provide evidence satisfactory to the District Board that any prospective purchaser of land within the boundaries of the District has been notified that such land is within the boundaries of the District and that the Bonds may be then or in the future outstanding, a disclosure pamphlet substantially in the form of Exhibit E hereto (hereinafter referred to as the "Pamphlet") shall be produced pursuant to Section 10.2 provided, however, that the Pamphlet may be modified as necessary in the future to adequately describe the District

and the Bonds and source of payment for debt service therefore as agreed by the District Board and Owner.

(e) Each Obligated Person (as defined in Section 240.15c2-12, General Rules and Regulations, Securities Exchange Act of 1934 (hereinafter referred to as the "**Rule**")) shall execute and deliver, and thereafter comply with and carry out all the provisions of, a "**Continuing Disclosure Undertaking**" with respect to the Bonds which shall be in a form satisfactory to the District and the purchaser of the Bonds for such purchaser to comply with the requirements of the Rule.

(f) **Financial Assurance.** At the time of sale of either General Obligation or Assessment Bonds, the Owner shall provide or cause to be provided financial assurances in the form of escrowed cash, bonds, letter of credit or other similar assurances, accessible by the District and in each case in form acceptable to the District Manager, for amounts necessary to pay all costs and expenses associated with providing all the community infrastructure improvements or purposes described in the Report in excess of the Bond proceeds, as well as any unpaid costs and expenses of issuance of such Bonds not paid or payable from the proceeds of the sale of such Bonds because such proceeds are insufficient in amount for such purposes or such Bonds are not sold. The foregoing is not intended to limit the right of Owner to reimbursement for any amount advanced in excess of the proceeds from the sale of such Bonds if the District is able to finance such amount from other or future Bond proceeds, and the District and the Municipality shall reasonably cooperate with Owner in preserving the right to any such future reimbursement.

ARTICLE VII

ACCEPTANCE BY THE MUNICIPALITY OR OTHER AGENCY; ADMINISTRATION;

Section 7.1 Upon satisfaction of the terms for acceptance set forth in this Agreement and any applicable intergovernmental agreement, and simultaneously with the payment of, or the promise to pay, the related Project Price, Segment Price or Construction Costs of a Construction Project, the Acquisition Project or Segment of Acquired Infrastructure or the Construction Project, as the case may be, shall be accepted by the Municipality or such other agency that is a political subdivision of the State of Idaho, subject to the conditions pursuant to which facilities such as the Acquisition Project, Segment or Construction Project, as the case may be, are typically accepted by the Municipality or such other agency that is a political subdivision of the State of Idaho, and thereafter shall be made available for use by the general public.

Section 7.2 Any such acceptance of such community infrastructure as set forth in this Article shall be accompanied by "Certificate of Engineers" substantially similar to that certificate set forth in *Exhibit C*, attached hereto. Such Certificate of Engineers shall specify: (i) that the community infrastructure has been completed in accordance with the plans and specifications for such community infrastructure; (ii) the Project Price or Segment Price; (iii) that such community infrastructure was constructed in compliance with the Public Bidding Requirements; (iv) that Owner has filed all construction plans, specifications, contract documents, and supporting engineering data for the construction or installation of such Acquisition Project or Segment with the Municipality or other appropriate agency that is a political subdivision of the State of Idaho; and (v) that the Owner obtained good and sufficient performance and payment bonds as required by the Agreement.

Section 7.3 Any such acceptance of community infrastructure as set forth in this Article shall also be accompanied by a "Conveyance of Acquisition Project or Segment of Project" substantially similar to that form set forth and attached hereto as *Exhibit D*. By means of such conveyance, Owner shall convey to Municipality or such other appropriate agency that is a political subdivision of the State of Idaho such community infrastructure, along with warranties which shall include: (i) that the Owner has the full legal right and authority to make the sale, transfer, and assignment herein provided; (ii) that Owner is not a party to any written or oral contract which adversely affects this conveyance; (iii) that the Owner is not subject to any bylaw, agreement, mortgage, lien, lease, instrument, order, judgment, decree, or other restriction of any kind or character which would prevent the execution of the conveyance; (iv) that the Owner is not engaged in or threatened with any legal action or proceeding, nor is it under any investigation, which prevents the execution of the conveyance; (v) that the person executing the conveyance on behalf of the Owner has full authority to do so, and no further official action need be taken by the Owner to validate the conveyance; and (vi) the community infrastructure conveyed are all located within property owned by the Owner, public rights-of-way, or public utility or other public easements dedicated or to be dedicated by plat or otherwise.

Section 7.4 The parties agree that the term "*District Administrative Expenses*" shall include all the administrative costs and expenses of the District. District Administrative Expenses will not include any costs or expenses paid by the District from revenues or taxes collected to pay the Debt Service (as such term is defined in the Act) on any Bonds of the District.

Section 7.5 (a) The District Board shall levy and collect an administration ad valorem tax not to exceed one-hundredth of one percent (0.01%) of market value for assessment purposes on all taxable property within the District (hereinafter referred to as the "*Administration Tax*"). To the extent the proceeds from the Administration Tax exceed the expenses and costs described in this Article VII, excess proceeds, to the extent that such proceeds may exist shall be utilized to reimburse the Owner's for the aggregate payments, if any, related to District Administration Expenses; to the extent that the proceeds from the Administration Tax exceed the District Administrative Expenses of the District, such Administration Tax shall be reduced to provide a proper matching of proceeds to expenses.

(b) The proceeds of the Administration Tax may be used by the District for any lawful administrative purpose as provided in the Act.

ARTICLE VIII

INDEMNIFICATION

Section 8.1 (a) The Owner agrees to protect and indemnify and hold the Municipality, its officers or employees and agents and each of them harmless from and against any and all claims, losses, expenses, suits, actions, decrees, judgments, awards, attorneys' fees, and court costs which the Municipality, its officers, employees or agents or any combination thereof may suffer or which may be sought against or recovered or obtained from the Municipality, its officers, employees or agents or any combination thereof as a result of or by reason of or arising out of or in consequence of: (i) the acquisition, construction or financing of Community Infrastructure by the District or Municipality pursuant to this Agreement; (ii) any environmental or hazardous waste conditions (a) which existed on any property which is part of an Acquisition Project or Segment of Acquired Infrastructure at any time prior to final acceptance of the Project by the Municipality or such other political subdivision of the State of Idaho, or which was caused by the Owner, or (b) which existed on any of the property which is assessed at any time while the Owner owned the property, or which was caused by the Owner, provided said condition was not caused by the deliberate action of the Municipality, District, or such other political subdivision of the State of Idaho; or (iii) any act or omission, negligent or otherwise, of the Owner or any of its subcontractors, agents or anyone who is directly employed by or acting in concert with the Owner or any of its subcontractors, or agents, in connection with an Acquisition Project or Segment of Acquired Infrastructure. This section is not intended and shall not be construed to be a warranty of the construction, workmanship or of the materials or equipment; it being agreed that the Owner's only warranty of such matters to the Municipality is as stated in Section 2.1(b).

(b) The Owner agrees that it shall defend the Municipality, its officers, employees and agents and each of them in any suit or action that may be brought against it or any of them by reason of the Municipality's involvement in the District and the financing thereof or any act or omission, negligent or otherwise, against the consequences of which the Owner has agreed to indemnify the Municipality, its officers, employees or agents.

(c) No indemnification is required to be paid by the Owner for any claim, loss or expense arising from the willful misconduct or gross negligence of the Municipality or its officers or employees.

Article IX

ANNEXATIONS INTO DISTRICT

Section 9.1 The purpose of the District is to provide for the financing, construction and/or acquisition of community infrastructure and community infrastructure purposes as defined in the General Plan for the District property only. Accordingly, the Municipality, District, and Owner agree that future annexations to the District pursuant to Section 50-3106, Idaho Code, shall be prohibited for the life of the District with the exception of future property which may be requested by the Owner for inclusion within the boundaries of the District; or inclusions of property within the District with the express prior written consent of the Owner.

Article X

MISCELLANEOUS

Section 10.1 Neither the Municipality, the District nor the Owner shall knowingly take, or cause to be taken, any action which would cause interest on any Bond to be includable in gross income for federal income tax purposes pursuant to the Internal Revenue Code of 1986, as amended.

Section 10.2 (a) The Owner shall provide evidence satisfactory to the District Manager that any prospective purchaser of land within the boundaries of the District has been notified that such land is within the boundaries of the District and that the Bonds may be then or in the future be outstanding. The Pamphlet shall be produced, provided however, that the Pamphlet may be modified as necessary in the future to adequately describe the District and the Bonds and source of repayment for debt service therefore as agreed by the District Manager and the Owner.

(b) The Owner shall require that each homebuilder to whom the Owner has sold land shall:

- (i) provide the Pamphlet to an prospective purchaser of land;
- (ii) cause and purchaser of land to sign a disclosure statement upon entering into a contract for purchasing such land, such disclosure statement to acknowledge receipt of a copy of the Pamphlet and to disclose the effect of the Bonds in a form reasonably acceptable to the District Manager;
- (iii) provide a copy of each fully executed disclosure statement to be filed with the District Manager; and
- (iv) provide such information and documents required for compliance with Rule 15c2-12 of the Securities Exchange Act of 1934.

Owner shall assist the District in the creation of the Pamphlet; with disclosed information as such disclosure is required by Section 50-3115, Idaho Code. In accordance with said section, District shall record upon the records of each parcel of real property within the District that will be encumbered with any future obligation bond or special assessment bond repayment liability in accordance with Section 6.4 (c).

Section 10.3 This Agreement shall be binding upon and shall inure to the benefit of the parties to this Agreement and their respective legal representatives, successors and assigns.

Section 10.4 Each party hereto shall, promptly upon the request of any other, have acknowledged and delivered to the other any and all further instruments and assurances reasonably requested or appropriate to evidence or give effect to the provisions of this Agreement.

Section 10.5 This Agreement sets forth the entire understanding of the Parties as to the matters set forth herein as of the date this Agreement is executed and cannot be altered or otherwise amended except pursuant to an instrument in writing signed by each of the parties hereto. This Agreement is intended to reflect the mutual intent of the parties with respect to the subject matter hereof, and no rule of strict construction shall be applied against any party.

Section 10.6 To the extent that this Agreement may conflict with the terms of the pre-annexation and development agreement hereinabove referenced the terms of the pre-annexation and development agreement shall control.

Section 10.7 This Agreement shall be governed by and interpreted in accordance with the laws of the State of Idaho.

Section 10.8 The waiver by any party hereto of any right granted to it under this Agreement shall not be deemed to be a waiver of any other right granted in this Agreement or shall the same be deemed to be a waiver of a subsequent right obtained by reason of the continuation of any matter previously waived under or by this Agreement.

Section 10.9 This Agreement may be executed in any number of counterparts, each of which, when executed and delivered, shall be deemed to be an original, but all of which taken together shall constitute one of the same instrument.

Section 10.10 In accordance with Section 50-3116, Idaho Code, the District shall be dissolved by the District Board by a resolution of the District Board upon a determination that each of the following conditions exist: (a) all community infrastructure owned by the District has been, or provision has been made for all community infrastructure to be conveyed, either to the State of Idaho or to a political subdivision thereof, which shall include a county or city in which the District is located, or to a public district or other authority authorized by the laws of this state to own such community infrastructure; (b) the District has no outstanding bond obligations; and (c) all obligations of the District pursuant to any contracts or agreements entered into by the District have been satisfied. All property within the District that is subject to the lien of District taxes or special assessments shall remain subject to the lien for the payment of general obligation bonds or special assessment bonds, as the case may be, notwithstanding dissolution of the District. The District shall not be dissolved if any Revenue Bonds of the District remain outstanding unless an amount of money sufficient, together with investment income thereon, to make all payments due on the Revenue Bonds, either at maturity or prior to redemption, has been deposited with a trustee or escrow agent and pledged to the payment and redemption of bonds. The District may continue to operate after dissolution only as needed to collect money and make payments on any outstanding bonds.

Section 10.11 All notices, certificates or other communications hereunder (including in the Exhibits hereto) shall be sufficiently given and shall be deemed to have been received 48 hours after deposit in the United States mail in registered or certified form with postage fully prepaid addressed as follows:

If to the Municipality:

City of Boise, Idaho
150 North Capitol Blvd.
P.O. Box 500
Boise, Idaho 83701-0500
Attention: _____

If to the District:

Harris Ranch Community Infrastructure
District No. 1 (City of Boise, Idaho)
c/o City of Boise, Idaho
150 North Capitol Blvd.
P.O. Box 500
Boise, Idaho 83701-0500
Attention: District Manager

If to the Owner:

Mr. Doug Fowler
Harris Family Limited Partnership
4940 East Mill Station Drive
Boise, ID 83716

With a copy to:

Mr. Dick Mollerup
Meuleman Mollerup
755 East Front Street
Suite 200
Boise, ID 83702

Any of the foregoing, by notice given hereunder, may designate different addresses to which subsequent notices, certificates or other communications will be sent.

Section 10.12 If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision thereof.

Section 10.13 The headings or titles of the several Articles and Sections hereof and in the Exhibits hereto, and any table of contents appended to copies hereof and thereof, shall be solely for convenience of reference and shall not affect the meaning, construction or effect of this Agreement. All references herein to "Exhibits," "Articles," "Sections," and other subdivisions are to the corresponding Exhibits, Articles, Sections or subdivisions of this Agreement; the words "herein," "hereof," "hereunder" and other words of similar import refer to this Agreement as a whole and not to any particular Exhibit, Article, Section or subdivision hereof.

Section 10.14 This Agreement does not relieve any party hereto of any obligation or responsibility imposed upon it by law.

Section 10.15 No later than ten (10) days after this Agreement is executed and delivered by each of the parties hereto, the Owner shall on behalf of the Municipality and the District record a copy of this Agreement with the County Recorder of Ada County, Idaho.

Section 10.16 Unless otherwise expressly provided, the representations, covenants, indemnities and other agreements contained herein shall be deemed to be material and continuing, shall not be merged and shall survive any conveyance or transfer provided herein.

Section 10.17 If any party hereto shall be unable to observe or perform any covenant or condition herein by reason of "force majeure," then the failure to observe or perform such covenant or condition shall not constitute a default hereunder so long as such party shall use its best efforts to remedy with all reasonable dispatch the event or condition causing such inability and such event or condition can be cured within a reasonable amount of time. "Force majeure", as used here, means any condition or event not reasonably within the control of such party, including, without limitation, acts of God; strikes, lockouts, or other disturbances of employer/employee relations; acts of public enemies; orders or restraints of any kind of the government of the United States or any State thereof or any of their departments, agencies, or officials, or of any civil or military authority; insurrection; civil disturbances; riots; epidemics; landslides; lightning; earthquakes; subsidence; fires; hurricanes; storms; droughts; floods; arrests; restraints of government and of people; explosions; and partial or entire failure of utilities. Failure to settle strikes, lockouts and other disturbances of employer/employee relations or to settle legal or administrative proceedings by acceding to the demands of the opposing party or parties, in either case when such course is in the judgment of the party hereto unfavorable to such party, shall not constitute failure to use its best effort to remedy such a condition or event.

Section 10.18 Whenever the consent or approval of any party hereto, or of any agency therefore, shall be required under the provisions hereof, such consent or approval shall not be unreasonably withheld, conditioned or delayed.

Section 10.19 The Other Parties join in the execution of this Agreement for the sole purpose of binding their respective interests in lands within the District and consenting to all matters agreed to herein by the Owner, and the Other Parties do not, by joining in the execution of this Agreement, obligate themselves to any of the affirmative obligations set forth herein on the part of the Owner.

Section 10.20 All parties hereto have been, or have had the opportunity to be represented by legal counsel in the course of the negotiations for and the preparation of this Agreement and related documents. Accordingly, in all cases, the language of this Agreement and related documents shall be construed simply, according to its fair meaning, and not strictly for or against either party regardless of which party caused its preparation.

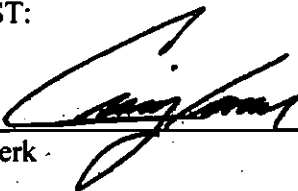
Section 10.21 The persons executing this Agreement on behalf of each respective entity each warrant and represent to the others that they have been duly authorized to act on behalf of their respective entity and have the authority to execute this Agreement and to create a binding obligation.

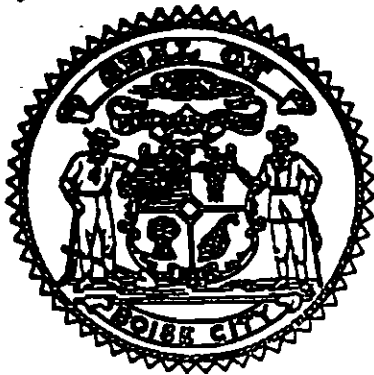
IN WITNESS WHEREOF, the officers of Harris Family Limited Partnership, the Municipality and the District have duly affixed their signatures and attestations, and the officers of the Owner their signatures, all as of the day and year first written above.

CITY OF BOISE, IDAHO,
a municipal corporation

By 
Mayor

ATTEST:

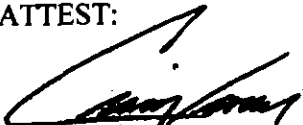

City Clerk



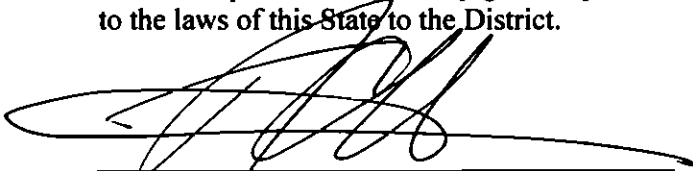
**HARRIS RANCH COMMUNITY
INFRASTRUCTURE DISTRICT NO. 1**
(CITY OF BOISE, IDAHO), an Idaho
Community Infrastructure District

By 
Chairman, District Board

ATTEST:


District Clerk

The foregoing Agreement has been reviewed by the undersigned attorney who has determined that this Agreement is in proper form and is within the power and authority granted pursuant to the laws of this State to the District.

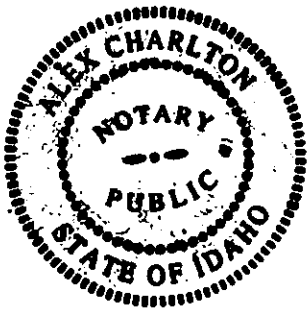


District Counsel

State of Idaho)
) ss.
County of Ada)

On this 22 day of June, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared David H. Beiter, known or identified to me to be the Mayor of the City of Boise, the municipal corporation that executed the instrument or the person who executed the instrument on behalf of said municipal corporation, and acknowledged to me that such municipal corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.





Notary Public for _____
Residing at: Boise Idaho
My commission Expires: 3-13-13

State of Idaho)
) ss.
County of Ada)

On this 5 day of October, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared David Eberle, known or identified to me to be the Chairman of the District Board of the Harris Ranch Community Infrastructure District No. 1, (City of Boise, Idaho), the Community Infrastructure District that executed the instrument or the person who executed the instrument on behalf of said Community Infrastructure District, and acknowledged to me that such Community Infrastructure District executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



[Signature]
 Notary Public for Boide
 Residing at: Boise
 My commission Expires: 3-13-13

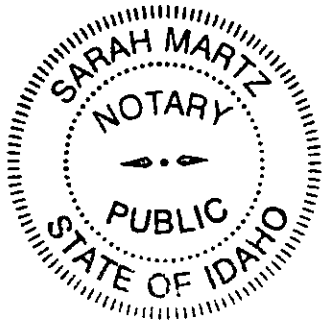
Harris Family Limited Partnership
 an Idaho Limited Partnership

By: Felicia Burkhalter
 Its: managing member

State of Idaho)
) ss.
 County of Ada)

On this 5 day of October, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared Felicia Burkhalter member of Harris Family Limited Partnership, an Idaho Limited Partnership, known or identified to me to be the Manager of Harris Family Limited Partnership, the limited liability company that executed the instrument, or the person who executed the instrument on behalf of said limited liability company, and acknowledged to me that such limited liability company executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Sarah Martz
 Notary Public for Ada
 Residing at: Boise, IDAHO
 My commission Expires: November 10, 2011

[REDACTED]

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

LIST OF EXHIBITS

- EXHIBIT A** Legal Description of Property to be Included in the District
- EXHIBIT B** Form of Notice Inviting Bids
- EXHIBIT C** Form of Certificate of Engineers for Conveyance of Segment of Project
- EXHIBIT D** Form of Conveyance of Segment of Project
- EXHIBIT E** Form of Disclosure Pamphlet

Harris Ranch
Community Infrastructure District No. 1
District Boundary Legal Description

Parcel B:

The West half of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho;

EXCEPT the following tracts:

Tract 1

A parcel of land situated in the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, being more particularly described as follows:

COMMENCING at the West Quarter corner of said Section 20, which lies North 2644.29 feet from the Southwest corner of said Section 20; thence South 64°48'09" East 1680.32 feet, along a random line to the approximate centerline intersection of Barber Road and Shady Lane; thence South 38°37'45" West 795.86 feet along the centerline of Shady Lane; thence South 45°18'09" West 187.37 feet along the centerline of Shady Lane; thence South 44°42'09" East 15.00 feet to the Southeastery boundary of Shady Lane and to the REAL POINT OF BEGINNING; thence North 45°18'00" East 114.87 feet along the Southeastery boundary of Shady Lane; thence South 79°29'30" East 95.26 feet; thence South 10°30'30" West 290.68 feet; thence North 79°29'30" West 160.34 feet; thence North 10°30'30" East 197.80 feet to the REAL POINT OF BEGINNING.

Tract 2

A parcel of land situated in the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, being more particularly described as follows:

COMMENCING at the West Quarter corner of said Section 20, which lies North 2644.29 feet from the Southwest corner of said Section 20; thence South 64°48'09" East 1680.32 feet, along a random line, to the approximate centerline intersection of Barber Road and Shady Lane; thence South 38°37'45" West 376.45 feet along the centerline of Shady Lane; thence North 39°29'40" West 15.00 feet to the Northwestery boundary of Shady Lane and to the REAL POINT OF BEGINNING; thence South 30°37'45" West 171.11 feet along the Northwestery boundary of Shady Lane; thence North 39°29'40" West 254.58 feet; thence North 30°37'45" East 171.11 feet along a line parallel to the centerline of Shady Lane; thence South 59°25'40" East 254.58 feet to the REAL POINT OF BEGINNING.

Tract 3

The Southwest Quarter of the Northwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho.

Tract 4

That portion of said Section 20 conveyed to Idaho Power Company by deed recorded under Instrument No. 420137, of Official Records.

Tract 5

That portion of said Section 20 within the following described property:

A parcel of land located in the Southeast Quarter of Section 19, and the West half of the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho, more particularly described as follows:

**COMMENCING at the Southeast corner of said Section 19, from which the South Quarter corner of said Section 19 bears
North 88°37'14" West, 2642.54 feet; thence
North 25°32'37" East, 1199.44 feet to the beginning of a non-tangent curve to the left
said point being the REAL POINT OF BEGINNING; thence 850.03 feet along the arc
of said non-tangent curve to the left, having a radius of 1949.00 feet, a central angle of
24°59'20", and a long chord bearing North 77°32'48" West, 843.31 feet; thence
South 89°57'32" West, 278.98 feet to the beginning of a curve to the left; thence 416.06
feet along the arc of said curve to the left, having a radius of 2154.51 feet, a central
angle of 11°03'52", and a long chord bearing North 07°50'35" East, 415.41 feet; thence
North 84°04'00" East, 1088.99 feet to the beginning of a non-tangent curve to the right;
thence 61.83 feet along the arc of said non-tangent curve to the right, having a radius of
3236.01 feet, a central angle of 1°05'41", and a long chord bearing
South 00°05'32" West, a distance of 61.83 feet; thence
North 89°39'57" East, 61.01 feet to the beginning of a non-tangent curve to the right;
thence 633.35 feet along the arc of said non-tangent curve to the right, having a radius
of 3297.01 feet, a central angle of 11°00'23", and a long chord bearing
South 06°07'30" West, a distance of 632.37 feet to the beginning of a compound curve;
thence 39.67 feet along the arc of said compound curve, having a radius of 22.00 feet, a
central angle of 103°19'11", and a long chord bearing
South 63°17'17" West, 34.51 feet to the REAL POINT OF BEGINNING.**

Parcel C:

**The Northwest Quarter of the Northwest Quarter and the West half of the East half of
the Northwest Quarter lying North of Warm Springs Avenue (Highway No. 21), Section
29, Township 3 North, Range 3 East, Ada County, Idaho;**

**EXCEPT that portion thereof conveyed to Ada County Highway District by deed
recorded September 14, 2000 under Instrument No. 100073741, of Official Records.**

Parcel D:

Government Lots 4 and 5, the West half of Government Lot 3, that portion of the West half of the East half of the Northwest Quarter lying Southwesterly of the right of way for Warm Springs Avenue, and that portion of the Northwest Quarter of the Northwest Quarter lying Southwesterly of the right of way for Warm Springs Avenue, all in Section 29, Township 3 North, Range 3 East, Boise Meridian, in Ada County, Idaho;

TOGETHER WITH

A portion of S. Eckert Road — a parcel of land being a portion of the West half of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, more particularly described as follows:

COMMENCING at the North Quarter corner of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County Idaho; thence South $00^{\circ}29'29''$ West on the North-South mid-section line of said Section 29, 3002.99 feet to a point; thence leaving said mid-section line North $89^{\circ}30'31''$ West 660.00 feet to a point on the Westerly boundary of the Idaho Power Company property as described in the Warranty Deed recorded in Book 434 of Deeds at page 108, records of Ada County, Idaho; thence North $86^{\circ}52'14''$ West 786.16 feet to a point of non-tangency; thence Southwesterly 365.31 feet on the arc of a non-tangent curve to the left, said curve having a central angle of $36^{\circ}58'49''$, a radius of 566.00 feet and a long chord of 359.00 feet which bears South $74^{\circ}38'20''$ West to a point on the Easterly right-of-way line of the existing Eckert Road as described in that deed recorded as Instrument No. 34746, dated February 11, 1911, of Ada County Records; thence along said Easterly right-of-way line North $49^{\circ}20'00''$ East 226.28 feet to a point of non-tangency, said point being on the Northerly right-of-way line of the new alignment of Eckert Road and also being the **REAL POINT OF BEGINNING**; thence on the new alignment of Eckert Road, 137.58 feet on the arc of a non-tangent curve to the left, said curve having a central angle of $12^{\circ}26'00''$, a radius of 634.00 feet, and a long chord of 137.31 feet which bears South $70^{\circ}41'16''$ West to a point on the existing Westerly right-of-way line of Eckert Road; thence North $49^{\circ}20'00''$ East 1447.08 feet on the said Westerly right-of-way line of Eckert Road as described in said Instrument No. 34746, to a point on the said Westerly Idaho Power Company property line; thence South $00^{\circ}29'29''$ West 66.41 feet on said Idaho Power Company property line to a point on the Easterly right-of-way line of Eckert Road as described in said Instrument No. 34746; thence South $49^{\circ}20'00''$ West 1275.49 feet on said Easterly right-of-way line to the **REAL POINT OF BEGINNING**.

AND TOGETHER WITH

Portions of the Southeast Quarter of the Southwest Quarter, and the Northwest Quarter of the Southwest Quarter, and the Southwest Quarter of the Northwest Quarter in Section 29, Township 3 North, Range 3 East, Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said Section 29, from which an aluminum cap monument marking the North One-Quarter (1/4) corner of said Section 29 bears

South 89°35'29" East a distance of 2657.58 feet; thence

South 0°16'44" West a distance of 2447.24 feet along the West line of said Section 29 to the intersection with the meander line of the North (right) bank of the Boise River as described in the original GLO Survey Notes of 1868; thence

South 54°43'16" East (formerly described as South 55°00' East in said GLO Survey Notes), 23.27 feet along said North meander line; thence

South 56°13'16" East (formerly described as South 56°30' East in said GLO Survey Notes), 196.49 feet along said North meander line to the intersection with the ordinary high water line of the North (right) bank of the Boise River, said intersection being the REAL POINT OF BEGINNING; thence continuing

South 56°13'16" East, 113.71 feet along said North meander line; thence

South 39°43'16" East, 660.00 feet (formerly described as South 40°00' East 660.00 feet in said GLO Survey Notes), along said North meander line; thence

South 62°28'16" East a distance of 1320.00 feet (formerly described as South 62°45' East, 1320.00 feet in said GLO Survey Notes) along said North meander line; thence

South 32°43'16" East (formerly described as South 33°00' East in said GLO Survey Notes), 196.95 feet along said North meander line to the intersection with the East line of the West half of Government Lot 3; thence leaving said North meander line,

South 0°25'54" West 658.32 feet along said East line to a 5/8" iron pin monument marking the intersection with the ordinary high water line of the North (right) bank of the Boise River; thence along the said ordinary high water line to a 5/8" iron pin monuments the following courses and distances:

North 85°00'10" West 290.65 feet; thence

North 73°30'40" West 157.48 feet; thence

North 56°57'50" West 178.96 feet; thence

North 47°21'15" West 190.62 feet; thence

North 36°38'05" West 400.82 feet; thence

North 32°16'03" West 171.01 feet; thence

North 27°50'38" West 88.54 feet; thence

North 33°09'57" West 207.74 feet; thence

North 43°19'22" West 86.24 feet; thence

North 28°28'00" West 50.35 feet; thence

North 26°16'29" East 26.61 feet; thence

North 11°01'36" West 126.73 feet; thence

North 26°42'22" West 143.78 feet; thence

North 51°23'40" West 298.34 feet; thence

North 29°51'00" West 319.07 feet; thence

North 15°22'23" West 109.33; thence

North 13°31'39" East 38.90 feet returning to the REAL POINT OF BEGINNING.

EXCEPT that portion thereof conveyed to the State of Idaho Department of Parks and Recreation, by deed recorded April 25, 1988 under Instrument No. 8819518, of Official Records;

AND EXCEPT that portion of Eckert Road which has not been vacated;

AND EXCEPT

A parcel of land lying in a portion of the Southeast Quarter Northwest Quarter of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho and being particularly described as follows:

COMMENCING at a brass cap marking the One-Quarter corner between Sections 20 and 29; thence North $89^{\circ}35'34''$ West along the North boundary of Section 29 a distance of 664.43 feet to a point, said point bears South $89^{\circ}35'34''$ East a distance of 1993.28 feet from the Northwest corner of Section 29; thence South $0^{\circ}25'53''$ West a distance of 1834.35 along the West boundary of the Idaho Power Company Corridor, Instrument No. 420137, to a point, said point being the REAL POINT OF BEGINNING; thence continuing along said boundary South $0^{\circ}25'53''$ West a distance of 144.97 feet to the Northwest right of way line of Old Eckert Road; thence South $49^{\circ}29'24''$ West along the right-of-way line, a distance of 165.00 feet; thence North $40^{\circ}30'36''$ West a distance of 265.00 feet; thence North $49^{\circ}29'24''$ East a distance of 260.00 feet; thence South $40^{\circ}30'36''$ East a distance of 155.49 feet to the West line of said Idaho Power Company Corridor and the POINT OF BEGINNING.

AND EXCEPT that portion thereof lying within the following described property:

A portion of Government Lot 5 of Section 29 and a portion of Government Lot 8 of Section 30, all in Township 3 North, Range 3 East, Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said Section 29 from which an aluminum cap monument marking the North One-Quarter (1/4) corner of said Section 29 bears South $89^{\circ}35'29''$ East a distance of 2657.58 feet; thence South $0^{\circ}16'44''$ West a distance of 2447.24 feet along the West line of the Northwest Quarter of said Section 29 to the intersection with the meander line of the North (right) bank of the Boise River as described in the original GLO Survey Notes of 1868, said intersection being the REAL POINT OF BEGINNING; thence South $54^{\circ}43'16''$ East (formerly described as South $55^{\circ}00'$ East in said GLO Survey Notes), 23.27 feet along said North meander line; thence South $56^{\circ}13'16''$ East (formerly described as South $56^{\circ}30'$ East in said GLO Survey Notes), 196.49 feet along said North meander line to the intersection with the ordinary high water line of the North (right) bank of the Boise River; thence along said ordinary high water line of the North (right) bank of the Boise River to $5/8''$ iron pin monuments the following courses and distances: North $13^{\circ}31'39''$ East 54.63 feet; thence

North 5°06'39" East 237.01 feet; thence
North 15°09'13" West 177.42 feet; thence
North 80°09'11" West 70.03 feet; thence
North 47°01'28" West 349.12 feet; thence
North 54°21'53" West 71.40 feet; thence
North 55°32'34" West 367.84 feet; thence
North 75°17'00" West 132.39 feet; thence
North 69°08'03" West 92.50 feet; thence
North 82°45'14" West 25.67 feet to the intersection with the said North meander line;
thence
South 19°58'16" East (formerly described as South 20°15' East in said GLO Survey
Notes), 533.47 feet along said North meander line; thence
South 54°43'16" East (formerly described as South 55°00' East in said GLO Survey
Notes), 702.73 feet along said North meander line returning to the REAL POINT OF
BEGINNING.

AND EXCEPT that portion thereof conveyed to Ada County Highway District for
Realigned Eckert Road by deed recorded on January 18, 2002 under Instrument No.
102007187, of Official Records.

AND EXCEPT that portion thereof lying within the following described property:

A 35.00 foot wide strip of land being located in portions of Government Lots 8 and 9 of
Section 30, and Government Lots 4 and 5 of Section 19, Township 3 North, Range 3
East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly
described as follows:

COMMENCING at the Northeast corner of said Section 30 from which the North
Quarter corner of said Section 30 bears
North 88°37'14" West, 2642.54 feet; thence
South 49°59'58" West, 1391.89 feet to the REAL POINT OF BEGINNING of said 35.00
foot wide strip of land; thence
South 45°29'27" East, 306.23 feet to reference Point A; thence continuing
South 55°29'27" East, a distance of 402.67 feet; thence 198.95 feet along the arc of a
curve to the left having a radius of 3,573.50 feet, a central angle of 03°11'24", and a
long chord which bears
South 57°05'09" East, a distance of 198.93 feet; thence 633.68 feet along the arc of a
reverse curve to the right having a radius of 7,140.53 feet, a central angle of 05°05'05",
and a long chord which bears
South 56°08'18" East, a distance of 633.47 feet; thence 74.69 feet along the arc of a
reverse curve to the left having a radius of 200.00 feet, a central angle of 21°23'54" and
a long chord which bears South 64°17'43" East, a distance of 74.26 feet; thence 80.69
feet along the arc of a reverse curve to the right having a radius of 200.00 feet, a central
angle of 23°06'53", and a long chord which bears
South 63°26'13" East, a distance of 80.14 feet; thence
South 51°52'47" East, 173.24 feet; thence 38.97 feet along the arc of a curve to the right
having a radius of 35.00 feet, a central angle of 63°48'02", and a long chord which bears
South 19°58'46" East, a distance of 36.99 feet; thence 589.70 feet along the arc of a
reverse curve to the left having a radius of 606.50 feet, a central angle of 55°42'31", and
a long chord which bears South 15°36'01" East, a distance of 566.74 feet; thence 190.25

feet along the arc of a reverse curve to the right having a radius of 548.41 feet, a central angle of $19^{\circ}52'35''$, and a long chord which bears South $33^{\circ}50'58''$ East, a distance of 189.30 feet; thence 59.60 feet along the arc of a reverse curve to the left having a radius of 200.00 feet, a central angle of $17^{\circ}04'26''$, and a long chord which bears South $32^{\circ}26'54''$ East, a distance of 59.38 feet; thence South $40^{\circ}59'08''$ East, 152.72 feet; thence 38.55 feet along the arc of a curve to the right having a radius of 100.00 feet, a central angle of $22^{\circ}05'14''$, and a long chord which bears South $29^{\circ}56'30''$ East, a distance of 38.31 feet; thence South $18^{\circ}53'53''$ East, 80.41 feet to a point on the curved Northerly right-of-way line of South Eckert Road said point also being the POINT OF TERMINUS of said 35.00 foot wide strip of land.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect a line bearing North $34^{\circ}30'33''$ East at the point of beginning and the said curved Northerly right of way of South Eckert Road at the point of terminus.

Together with a 35.00 foot wide strip of land being more particularly described as follows:

Beginning at above said reference Point A; thence North $89^{\circ}10'17''$ West, 215.46 feet to the intersection with the Easterly boundary of a Boise City park parcel and the point of terminus.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect the said Easterly boundary of a Boise City park parcel at the point of terminus.

AND EXCEPT that portion thereof described as follows:

A 35.00 foot wide strip of land located in portions of Government Lots 3 and 4 of Section 29, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho the centerline of which is more particularly described as follows:

Commencing at the Southwest corner of said Section 29 from which the South Quarter corner of said Section 29 bears South $89^{\circ}12'32''$ East, 2639.22 feet; thence North $24^{\circ}40'30''$ East, 2,356.57 feet to a point on the curved Southerly right-of-way line of South Eckert Road, said point being the REAL POINT OF BEGINNING of said 35.00 foot wide strip of land; thence leaving said right-of-way line South $18^{\circ}53'53''$ East, 20.46 feet; thence 70.46 feet along the arc of a curve to the right having a radius of 50.00 feet, a central angle of $80^{\circ}44'38''$, and a long chord which bears South $21^{\circ}28'26''$ West, a distance of 64.77 feet; thence South $61^{\circ}50'45''$ West, 24.01 feet; thence 66.64 feet along the arc of a curve to the left having a radius of 76.25 feet, a central angle of $50^{\circ}04'39''$, and a long chord which bears South $36^{\circ}48'26''$ West, a distance of 64.54 feet; thence 26.28 feet along the arc of a compound curve to the left having a radius of 277.31 feet, a central angle of $05^{\circ}25'44''$, and a long chord which bears South $09^{\circ}03'14''$ West, a distance of 26.27 feet; thence 57.65 feet along the arc of a compound curve to the left having a radius of 46.09 feet, a central angle of $71^{\circ}40'09''$, and a long chord which bears South $29^{\circ}29'38''$ East, a distance of 53.96 feet; thence 77.08 feet along the arc of a reverse curve to the right having a radius of 125.12 feet, a central angle of $35^{\circ}17'45''$,

and a long chord which bears South 47°40'46" East, a distance of 75.86 feet; thence 79.46 feet along the arc of a compound curve to the right having a radius of 367.28 feet, a central angle of 12°23'47", and a long chord which bears South 23°50'00" East, a distance of 79.31 feet; thence 32.57 feet along the arc of a reverse curve to the left having a radius of 140.00 feet, a central angle of 13°19'48", and a long chord which bears South 24°18'01" East, a distance of 32.50 feet; thence South 30°57'55" East, 93.22 feet; thence 46.22 feet along the arc of a curve to the left having a radius of 50.00 feet, a central angle of 52°57'56", and a long chord which bears South 57°26'53" East, a distance of 44.59 feet; thence 179.50 feet along the arc of a reverse curve to the right having a radius of 230.00 feet, a central angle of 44°42'59", and a long chord which bears South 61°34'22" East, a distance of 174.98 feet; thence 122.70 feet along the arc of a compound curve to the right having a radius of 180.00 feet, a central angle of 39°03'21", and a long chord which bears South 19°41'11" East, a distance of 120.34 feet; thence 154.69 feet along the arc of a reverse curve to the left having a radius of 389.75 feet, a central angle of 22°44'25", and a long chord which bears South 11°31'43" East, a distance of 153.68 feet; thence 106.16 feet along the arc of a compound curve to the left having a radius of 159.82 feet, a central angle of 38°03'29", and a long chord which bears South 41°55'41" East, a distance of 104.22 feet; thence 238.02 feet along the arc of a reverse curve to the right having a radius of 361.46 feet, a central angle of 37°43'47", and a long chord which bears South 42°05'32" East, a distance of 233.75 feet; thence 181.55 feet along the arc of a reverse curve to the left having a radius of 246.00 feet, a central angle of 42°17'03", and a long chord which bears South 44°22'10" East, a distance of 177.46 feet; thence 63.42 feet along the arc of a compound curve to the left having a radius of 125.00 feet, a central angle of 24°29'11", and a long chord which bears South 77°45'17" East, a distance of 53.02 feet; thence South 89°59'53" East, 243.37 feet to a point on the Westerly boundary line of that certain parcel described in and recorded as Warranty Deed Instrument No. 420137, Records of Ada County, Idaho, said point also being the POINT OF TERMINUS of said 35.00 foot wide strip of land.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect the said Southerly Right of Way of South Eckert Road at the point of beginning and the said Westerly boundary line of Warranty Deed Instrument No. 420137 at the point of terminus.

Parcel E:

Those portions of the South half of the Southeast Quarter of Section 19 and of Government Lots 8 and 9 of Section 30, all in Township 3 North, Range 3 East, Boise Meridian, in Ada County, Idaho, lying Southwesterly of that parcel of land conveyed to the State of Idaho, Department of Parks and Recreation by deed recorded under Instrument No. 8819518, and lying Southeasterly and Northeasterly of the following described line:

COMMENCING at the section corner common to Sections 19, 20, 29 and 30, Township 3 North, Range 3 East, Boise Meridian, in Ada County, Idaho; thence North 70°28'07" West, 1621.54 feet to an iron bar on the Southerly right of way of the Oregon Short Line Railroad at centerline Station 1271+23.14, being the TRUE POINT OF BEGINNING of this line description; thence South 25°12'28" West 741.38 feet to a 5/8" x 30" rebar; thence

South 82°34'44" East 49.70 feet to a 5/8" x 30" rebar; thence
South 44°43'59" East 75 feet, more or less, to its intersection with the meander line of
the North (right) bank of the Boise River as described in the original GLO Survey
Notes of 1868;

TOGETHER WITH

A portion of the Northeast Quarter of Section 30, Township 3 North, Range 3 East,
Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said
Section 29, from which an aluminum cap monument marking the North One-Quarter
(1/4) corner of said Section 29 bears

South 89°35'29" East a distance of 2657.58 feet; thence
South 0°16'44" West a distance of 2,447.24 feet along the West line of the Northwest
Quarter of said Section 29 to the intersection with the meander line of the North (right)
bank of the Boise River as described in the original GLO Survey Notes of 1868; thence
North 54°43'16" West (formerly described as North 55°00' West in said GLO Survey
Notes), 702.73 feet along said North meander line; thence
North 19°58'16" West (formerly described as North 20°15' West in said GLO Survey
Notes), 533.47 feet along said North meander line to the intersection with the ordinary
high water line of the North (right) bank of the Boise River, said intersection being the
REAL POINT OF BEGINNING; thence continuing
North 19°58'16" West a distance of 1347.53 feet along said North meander line; thence
North 79°28'16" West (formerly described as North 80°00' West in said GLO Survey
Notes), 528.27 feet along said North meander line to the intersection with the
Northeasterly line of that certain parcel of land described in State of Idaho Disclaimer
of Interest No. 39, records as Instrument No. 8750961, records of said Ada County,
Idaho; thence
South 44°28'50" East (formerly described as South 44°43'59" East in said disclaimer),
95.54 feet along said Northeasterly line; thence
South 36°54'50" East, 326.62 feet (formerly described as South 37°09'59" East 326.62
feet in said disclaimer) along said Northeasterly line; thence
South 39°19'57" East 263.13 feet (formerly described as South 39°35'06" East 263.13
feet in said disclaimer) along said Northeasterly line; thence
South 53°08'27" East 166.87 feet (formerly described as South 53°23'36" East, 166.87
feet in said disclaimer) along said Northeasterly line; thence
South 31°59'42" East 265.87 feet (formerly described as South 32°14'51" East 265.87
feet in said disclaimer) along said Northeasterly line; thence
South 25°24'04" East 547.31 feet (formerly described as South 25°40'01" East 547.31
feet in said disclaimer) along said Northeasterly line to a 5/8" iron pin monument
marking the intersection with the ordinary high water line of the North (right) bank of
the Boise River; thence
South 49°01'03" East 9.15 feet along said ordinary high water line to a 5/8" iron pin
monument; thence
South 82°45'14" East 33.82 feet along said ordinary high water line returning to the
REAL POINT OF BEGINNING.

EXCEPT that portion thereof lying within the following described property:

A portion of Government Lot 5 of Section 29 and a portion of Government Lot 8 of Section 30, all in Township 3 North, Range 3 East, Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said Section 29 from which an aluminum cap monument marking the North One-Quarter (1/4) corner of said Section 29 bears
South 89°35'29" East a distance of 2657.58 feet; thence
South 0°16'44" West a distance of 2447.24 feet along the West line of the Northwest Quarter of said Section 29 to the intersection with the meander line of the North (right) bank of the Boise River as described in the original GLO Survey Notes of 1868; said intersection being the **REAL POINT OF BEGINNING**; thence
South 54°43'16" East (formerly described as South 55°00" East in said GLO Survey Notes), 23.27 feet along said North meander line; thence
South 56°13'16" East (formerly described as South 56°30' East in said GLO Survey Notes), 196.49 feet along said North meander line to the intersection with the ordinary high water line of the of the North (right) bank of the Boise River; thence along said ordinary high water line of the North (right) bank of the Boise River to 5/8" iron pin monuments the following courses and distances:
North 13°31'39" East 54.63 feet; thence
North 5°06'39" East 237.01 feet; thence
North 15°09'13" West 177.42 feet; thence
North 80°09'11" West 70.03 feet; thence
North 47°01'28" West 349.12 feet; thence
North 54°21'53" West 71.40 feet; thence
North 55°32'34" West 367.84 feet; thence
North 75°17'00" West 132.39 feet; thence
North 69°08'03" West 92.50 feet; thence
North 82°45'14" West 25.67 feet to the intersection with the said North meander line; thence
South 19°58'16" East (formerly described as South 20°15' East in said GLO Survey Notes), 533.47 feet along said North meander line; thence
South 54°43'16" East (formerly described as South 55°00' East in said GLO Survey Notes), 702.73 feet along said North meander line returning to the **REAL POINT OF BEGINNING**.

AND EXCEPT

A tract of land, partially located in Sections 19 and 30, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Section corner common to Sections 19, 20, 29 and 30, Township 3 North, Range 3 East, Boise Meridian; thence
South 89°55' West a distance of 290.5 feet to Station 1284+71 on the center line of the Union Pacific Railroad, Barber Spur; thence
North 64°28' West a distance of 858.00 feet to Station 1276+13; thence
South 25°32' West a distance of 475.00 feet to the **REAL POINT OF BEGINNING**; thence

South 25°32' West a distance of 432.40 feet to a point; thence
North 40°48' West a distance of 214.06 feet to a point; thence
North 44°30' West a distance of 306.90 feet to a point; thence
North 25°32' East a distance of 241.45 feet to a point; thence
South 64°28' East a distance of 486.00 feet to the REAL POINT OF BEGINNING.

AND EXCEPT

That portion of the South one-half Southeast Quarter of Section 19, and the North one-half Northeast Quarter of Section 30, both in Township 3 North, Range 3 East, Boise Meridian, described as follows:

COMMENCING at the Section corner common to Sections 19, 20, 29 and 30, Township 3 North, Range 3 East, Boise Meridian; thence
South 89°55' West 290.05 feet to a point on the center line of the Union Pacific Railroad, Barber Spur; thence
North 64°28' West 858.00 feet to a point; thence
South 25°31' West 50.00 feet to the REAL POINT OF BEGINNING; thence
South 25°32' West a distance of 425.00 feet to a point; thence
North 64°28' West a distance of 485.00 feet to a point; thence
North 25°32' East a distance of 425.00 feet to a point; thence
South 64°28' East a distance of 485.00 feet to the REAL POINT OF BEGINNING.

AND EXCEPT

A tract of land situated in portions of Sections 19 and 30, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, described as follows:

COMMENCING at a found brass cap monumenting the Southeast corner of said Section 19; thence along the Southerly line of said Section 19,
North 89°04'58" West a distance of 301.06 feet (formerly South 89°55' West a distance of 290.5 feet) to a point on the centerline of the Union Pacific Railroad, Barber Spur (from which a found brass cap monumenting the Southwest corner of the Southeast Quarter of the Southeast Quarter of said Section 19 bears
North 89°04'58" West a distance of 1020.31 feet); thence leaving said Southerly line along said centerline
North 64°28'00" West a distance of 301.74 feet (formerly 314.0 feet) to a set P.K. nail; thence leaving said centerline
South 25°32'00" West a distance of 50.00 feet to a set steel pin monumenting the most Easterly corner of that certain tract of land described in Instrument No. 878550 (records of Ada County, Idaho), said steel pin being the REAL POINT OF BEGINNING; thence along the Southeasterly line of said Instrument No. 878550,
South 25°32'00" West a distance of 160.00 feet to a set steel pin; thence leaving said Southeasterly line,
North 64°28'00" West a distance of 349.00 feet to a set steel pin; thence
North 50°26'00" West a distance of 103.08 feet to a set steel pin on the Southeasterly line of that certain tract of land described in Instrument No. 8044257 (records of Ada County, Idaho); thence along said Southeasterly line,
North 25°32'00" East a distance of 135.00 feet to a found steel pin; thence leaving said Southeasterly line along the Northeasterly line of that certain tract of land described in said Instrument No. 878550.

South 64°28'00" East a distance of 449.00 feet to the REAL POINT OF BEGINNING.

AND EXCEPT

A tract of land situated in portions of Sections 19 and 30, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, described as follows:

COMMENCING at a found brass cap monumenting the Southeast corner of said Section 19; thence along the Southerly line of said Section 19, North 89°04'58" West a distance of 301.06 feet (formerly South 89°55' West a distance of 290.5 feet) to a point on the centerline of the Union Pacific Railroad, Barber Spur (from which a found brass cap monumenting the Southwest corner of the Southeast Quarter of the Southeast Quarter of said Section 19 bears, North 89°04'58" West a distance of 1020.31 feet); thence leaving said Southerly line along said centerline, North 64°28'00" West a distance of 301.74 feet (formerly 314.0 feet) to a set P.K. Nail; thence leaving said centerline, South 25°32'00" West a distance of 50.00 feet to a set steel pin at the most Easterly corner of that certain tract of land described in Instrument No. 878550 (records of Ada County, Idaho); thence along the Southeasterly boundary of said Instrument No. 878550, South 25°32'00" West a distance of 160.00 feet to a set steel pin; said steel pin being the REAL POINT OF BEGINNING; thence continuing along the boundary of said Instrument No. 878550, the following courses:
South 25°32'00" West a distance of 290.00 feet to a set steel pin; thence North 64°28'00" West a distance of 449.00 feet to a found steel pin at the Southeast corner of that certain tract of land described in Instrument No. 8044257 (records of Ada County, Idaho); thence leaving the boundary of said Instrument No. 878550 along the Southeasterly boundary of said Instrument No. 8044257, North 25°32'00" East a distance of 315.00 feet to a set steel pin; thence leaving said Southeasterly boundary, South 50°26'00" East a distance of 103.08 feet to a set steel pin; thence South 64°28'00" East a distance of 349.00 feet to the REAL POINT OF BEGINNING.

AND EXCEPT that portion thereof conveyed to County of Ada by deed recorded December 24, 1968 under Instrument No. 706437, of Official Records;

AND EXCEPT that portion thereof conveyed to Ada County Highway District by deed recorded September 18, 1980, under Instrument No. 8044258, of Official Records;

AND EXCEPT

A portion of Government Lot 9, of Section 30, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly described as follows:

COMMENCING at the North Quarter corner of said Section 30 from which the Northeast corner of said Section 30 bears South 88°37'14" East, 2642.54 feet; thence

South 76°05'32" East, 895.83 feet to the REAL POINT OF BEGINNING; thence 22.76 feet along the arc of a curve to the right having a radius of 102.00 feet, a central angle of 12°47'01", and a long chord which bears South 51°47'24" East, a distance of 22.71 feet; thence South 45°23'54" East, 161.44 feet; thence South 47°14'10" East, 124.29 feet; thence 35.28 feet along the arc of a non-tangent curve to the right having a radius of 212.50 feet, a central angle of 09°30'48", and a long chord which bears South 42°49'05" West, a distance of 35.24 feet; thence North 36°54'46" West, 180.34 feet; thence North 44°28'46" West, 130.98 feet to the REAL POINT OF BEGINNING.

AND EXCEPT

A portion of Government Lot 9, of Section 30, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly described as follows:

COMMENCING at the North Quarter corner of said Section 30 from which the Northeast corner of said Section 30 bears South 88°37'14" East, 2642.54 feet; thence South 65°25'32" East, 1,221.72 feet to the REAL POINT OF BEGINNING; thence 35.21 feet along the arc of a curve to the right having a radius of 149.50 feet, a central angle of 13°29'36", and a long chord which bears North 75°15'45" East, a distance of 35.13 feet; thence 2.86 feet along the arc of a compound curve to the right having a radius of 57.50 feet a central angle of 2°51'16", and a long chord which bears North 83°26'11" East, a distance of 2.86 feet; thence South 36°54'46" East, 61.90 feet; thence South 39°19'53" East, 258.15 feet; thence South 53°08'23" East, 164.43 feet; thence South 47°15'05" East, 143.30 feet; thence South 34°30'33" West, 35.00 feet; thence North 55°29'27" West, 2.52 feet; thence North 47°15'05" West, 144.02 feet; thence North 53°08'23" West, 166.87 feet; thence North 39°19'53" West, 263.13 feet; thence North 36°54'46" West, 77.34 feet to the POINT OF BEGINNING.

AND EXCEPT that portion thereof lying within the following described property:

A 35.00 foot wide strip of land being located in portions of Government Lots 8 and 9 of Section 30, and Government Lots 4 and 5 of Section 29, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly described as follows:

COMMENCING at the Northeast corner of said Section 30 from which the North Quarter corner of said Section 30 bears North 88°37'14" West, 2642.54 feet; thence South 49°59'58" West, 1391.89 feet to the REAL POINT OF BEGINNING of said 35.00 foot wide strip of land; thence South 55°29'27" East, 306.23 feet to reference Point A; thence continuing South 55°29'27" East, a distance of 402.67 feet; thence 198.95 feet along the arc of a curve to the left having a radius of 3,573.50 feet a central angle of 03°11'24", and a long

chord which bears South 57°05'09" East, a distance of 198.93 feet; thence 633.68 feet along the arc of a reverse curve to the right having a radius of 7,140.53 feet, a central angle of 05°05'05", and a long chord which bears South 56°08'18" East, a distance of 633.47 feet; thence 74.69 feet along the arc of a reverse curve to the left having a radius of 200.00 feet, a central angle of 21°23'54", and a long chord which bears South 64°17'43" East, a distance of 74.26 feet; thence 80.69 feet along the arc of a reverse curve to the right having a radius of 200.00 feet, a central angle of 23°06'53", and a long chord which bears South 63°26'13" East, a distance of 80.14 feet; thence South 51°52'47" East, 173.24 feet; thence 38.97 feet along the arc of a curve to the right having a radius of 35.00 feet, a central angle of 63°48'02", and a long chord which bears South 19°58'46" East, a distance of 36.99 feet; thence 589.70 feet along the arc of a reverse curve to the left having a radius of 606.50 feet, a central angle of 55°42'31", and a long chord which bears South 15°56'01" East, a distance of 566.74 feet; thence 190.25 feet along the arc of a reverse curve to the right having a radius of 548.41 feet a central angle of 19°52'35", and a long chord which bears South 33°50'58" East, a distance of 189.30 feet; thence 59.60 feet along the arc of a reverse curve to the left having a radius of 200.00 feet, a central angle of 17°04'26", and a long chord which bears South 32°26'54" East a distance of 59.38 feet; thence South 40°59'08" East, 152.72 feet; thence 38.55 feet along the arc of a curve to the right having a radius of 100.00 feet, a central angle of 22°05'14", and a long chord which bears South 29°56'30" East, a distance of 38.31 feet; thence South 18°53'53" East, 80.41 feet to a point on the curved Northerly right-of-way line of South Eckert Road said point also being the POINT OF TERMINUS of said 35.00 foot wide strip of land.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect a line bearing North 34°30'33" East at the point of beginning and the said curved Northerly right of way of South Eckert Road at the POINT OF TERMINUS.

Together with a 35.00 foot wide strip of land being more particularly described as follows:

BEGINNING at above said reference Point A; thence North 89°10'17" West, 215.46 feet to the intersection with the Easterly boundary of a Boise City park parcel and the POINT OF TERMINUS.

The sidelines of said 35.00 foot wide strip of land shall lengthen or shorten as necessary to intersect the said Easterly boundary of a Boise City park parcel at the POINT OF TERMINUS.

Parcel F:

A tract of land, partially located in Sections 19 and 30, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Section corner common to Sections 19, 28, 29 and 30, Township 3 North, Range 3 East, Boise Meridian; thence South 89°55' West a distance of 290.5 feet to Station 1284+71 on the center line of the Union Pacific Railroad, Barber Spur; thence North 64°28' West a distance of 858.00 feet to Station 1276+13; thence South 25°32' West a distance of 475.00 feet to the REAL POINT OF BEGINNING;

thence

South 25°32' West a distance of 432.40 feet to a point; thence
North 40°48' West a distance of 214.06 feet to a point; thence
North 44°30' West a distance of 306.90 feet to a point; thence
North 25°32' East a distance of 241.45 feet to a point; thence
South 64°28' East a distance of 486.00 feet to REAL POINT OF BEGINNING.

Parcel I:

All that portion of Government Lots 4 and 5 of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying South and East of Barber Road and North of Highway No. 21.

EXCEPT that portion thereof conveyed to Ada County Highway District by Deed recorded February 12, 2009 as Instrument No. 109015741.

Parcel J:

All that portion of the Northeast Quarter Southeast Quarter of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying South of an Old Wagon Road commonly called Barber Road.

AND

All that portion of the South half, Southeast Quarter of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying North of State Highway No. 21.

EXCEPT that portion thereof conveyed to Ada County Highway District by Deed recorded April 17, 2009 as Instrument No. 109043680;

AND EXCEPT that portion thereof described as follows:

A parcel of land located in the Southeast Quarter of Section 19, and the West half of the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Southeast corner of said Section 19, from which the South Quarter corner of said Section 19 bears North 88°37'14" West, 2642.54 feet; thence North 25°32'37" East, 1199.44 feet to the beginning of a non-tangent curve to the left; thence 850.03 feet along the arc of said non-tangent curve to the left, having a radius of 1949.00 feet, a central angle of 24°59'20" and a long chord bearing North 77°32'48" West, 843.31 feet; thence South 89°57'32" West, 278.98 feet to the REAL POINT OF BEGINNING.

Thence continuing

South 89°57'32" West, 585.51 feet to the beginning of a curve to the right; thence 41.30 feet along the arc of said curve to the right, having a radius of 22.00 feet, a central angle of 107°33'36", and a long chord bearing North 36°15'40" West, 35.50 feet to the intersection with the Easterly right-of-way of East Warm Springs Avenue, a public

Parcel R

A parcel of land located in the South half of Section 19 and the Northeast Quarter of the Northeast Quarter of Section 30, Township 3 North, Range 3 East of the Boise Meridian, Ada County, Idaho, more particularly described to wit:

COMMENCING at the Section Corner common to Sections 19 and 30 of said Township 3 North, Range 3 East and Sections 24 and 25 of Township 3 North, Range 2 East, Boise Meridian; thence

South $87^{\circ}18'52''$ East 2449.93 feet on the section line common to Sections 19 and 30 to the Quarter Section Corner common to said Sections 19 and 30; thence

South $88^{\circ}37'00''$ East 1104.02 feet on the section line common to Sections 19 and 30 to a point; thence leaving said section line,

North $01^{\circ}23'00''$ East 511.98 feet to a point on the Southerly boundary line of the Old Railroad right of way; thence

South $64^{\circ}00'54''$ East 11.40 feet along the said Southerly railroad right of way to the INITIAL POINT of this description; thence

North $25^{\circ}58'46''$ East 100.00 to a point on the Northerly line of said railroad right of way; thence

South $64^{\circ}00'54''$ East 1637.04 feet along the Northerly line of said railroad right of way to a point; thence

South $00^{\circ}16'45''$ West 110.98 feet to a point on the Southerly line of the said railroad right of way; thence

North $64^{\circ}00'54''$ West 1685.17 feet along the said Southerly line of the railroad right of way to the INITIAL POINT of this description.

Parcel S:

All that portion of a tract of land in the Northwest Quarter of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, previously described in part by Instrument No. 8856669 and referencing Parcel 2 of said Instrument more particularly described as follows:

COMMENCING at the Northwest corner of Section 29, Township 3 North, Range 3 East, Boise Meridian, a found brass monument in a concrete pillar; thence South along the Westerly boundary of the said Northwest Quarter of Section 29, approximately 84 feet, more or less, to the Northeastery right of way of Boise City Railway and Terminal Company right of way, the REAL POINT OF BEGINNING; thence continuing South along the Westerly boundary of the said Northwest Quarter of Section 29, approximately 111 feet, more or less, to the Southwesterly right of way of the Boise City Railway and Terminal Company 100 foot right of way; thence Southeastery along the said Southwesterly right of way approximately 2906 feet, more or less, to the intersection of the Northwestery S. Old Eckert Road right of way; thence Northeastery along the said Northwestery S. Old Eckert Road right of way, approximately 100 feet, more or less, to the intersection of the Northeastery right of way of the Boise City Railway and Terminal Company 100 foot right of way, which is also the Southwesterly right of way of Warm Springs Avenue; thence Northwestery, approximately 2968 feet, along the Northeastery right of way of the Boise City Railway and Terminal Company 100 foot right of way, which is also the Southwesterly right of way of Warm Springs Avenue to the POINT OF BEGINNING of this description.

Parcel T:

All of that certain strip of land heretofore acquired by Oregon Short Line Railroad Company from Intermountain Railway Company by Deed dated October 15, 1935, filed for record in Book 215 of Deeds at Page 235 of the Records of Ada County, Idaho, being described in said Deed as follows:

All the following described real estate situate in Ada County, State of Idaho, to-wit; A tract of land in Section 29, Township 3 North, Range 3 East of the Boise Meridian, containing 1.38 acres, more or less, being more particularly described as follows:

A strip of land 60 feet in width, being 30 feet on each side of the centerline of the Intermountain Railway, which centerline is more particularly described as follows:

BEGINNING at a point on the Western boundary of the Northeast Quarter of Section 29, Township 3 North, Range 3 East, Boise Meridian and 1429.2 feet South of the North Quarter corner of said section; thence following the arc of a 2° curve to the right a distance of 377.6 feet to the point of tangent of said curve; thence South 51°43' East 622.4 feet.

ALSO, a triangular shaped parcel of land situate in the East half Northwest Quarter of Section 29, Township 3 North, Range 3 East of the Boise Meridian in Ada County, Idaho, being more particularly described as follows:

BEGINNING at the intersection of the North-South centerline of said Section 29 with the Northwest boundary line of that certain public road running Southwesterly across the Southeast Quarter Northwest Quarter of said Section 29 at a point that is 1384.79 feet distant Southerly, measured along said North-South centerline, from the North Quarter corner of said Section 29; thence South 43°19' West along said Northwest boundary line of said public road, a distance of 120.49 feet, more or less, to the Easterly corner of that certain parcel of land heretofore acquired by Oregon Short Line Railroad Company from Boise Payette, Inc., by Deed dated October 15, 1935, filed for record January 29, 1936, in Book 215 of Deeds at Page 238 of the Records of Ada County, Idaho, said point also being the beginning of a nontangent curve concave Southwesterly, having a radius of 1382.7 feet; thence Southeasterly along said curve, having a long chord that bears South 46°47'01" East a distance of 116.10 feet, through a central angle of 4°48'44", a distance of 116.13 feet, more or less, to said North-South centerline of Section 29; thence North 0°41' West along said North-South centerline, a distance of 167.18 feet, more or less, to the POINT OF BEGINNING.

EXHIBIT B

**FORM OF NOTICE INVITING BIDS
TO BE USED SHALL BE SUBSTANTIALLY IN THE FORM OF
NOTICE USED BY THE CITY OF BOISE FOR WORK BID PURSUANT TO
CHAPTER 28, TITLE 67 OF THE IDAHO CODE
AS MAY BE MODIFIED BY THE DISTRICT**

Sealed bids will be received by _____ until 10:00 a.m. MST, on _____, 20__ at _____. At this time, the bids will be publicly opened and read aloud and award will be made to the lowest responsible bidder. Each bid shall be accompanied by a cashier's check or a bid bond acceptable to _____ for a sum of not less than ten percent (10%) of the amount of the bid, made payable to _____.

No bid will be considered unless it is submitted on the provided bid form. _____ reserves the right to reject all or any part of any bid.

A Bid may not be withdrawn after the date and time specified for the opening of bids. Failure by the successful bidder to execute the contract may result in forfeiture of the bid bond.

Contact _____, Construction Coordinator, at _____ or _____, the District Engineer, for additional information.

Plans, specifications and bid forms may be obtained for the sum of \$ _____ from the Construction Coordinator, _____, or by calling _____. This fee is non-refundable. Construction documents will not be available before _____.

Objections to specifications or bidding procedures must be made in writing and must be received by the [clerk/secretary/authorized agent] of _____ at least three (3) business days before the date and time specified above for the opening of bids.

Any participating bidder objecting to the award of the contract shall respond in writing within seven (7) calendar days of the date of transmittal of the notice of award. Such written objection shall set forth the express reason or reasons that the award decision of _____ is in error.

For those interested in purchasing plans and specifications by mail, there will be an additional advance charge of \$ _____ to cover postage and handling. Therefore, a check made payable to _____ in the amount of \$ _____ should accompany the request. Please allow four to five days for delivery.

The infrastructure which is the subject of the bids is being bid and constructed pursuant to the terms of District Development Agreement No. 1 between the City of Boise, Idaho and Harris Ranch Community Infrastructure District No. 1. The successful contractor will not have recourse, directly or indirectly, to the City of Boise or Harris

Ranch Community Infrastructure District No. 1 for any costs under any construction contract or any liability, claim or expense arising therefrom.

A pre-bid conference will be held at _____,
_____, at 10:00 a.m. MST. The work consists of construction of:

(insert description of Project/Segment)

All bids received in response to this Notice Inviting Bids shall be in conformance with the applicable Idaho State Law.

EXHIBIT C

**CERTIFICATE OF THE ENGINEERS FOR CONVEYANCE
OF SEGMENT OF PROJECT**

(insert description of Project/Segment)

STATE OF IDAHO)
COUNTY OF ADA)
CITY OF BOISE) ss.
HARRIS RANCH COMMUNITY
INFRASTRUCTURE DISTRICT NO. 1

We the undersigned, being Professional Engineers in the State of Idaho and, respectively, the duly appointed District Engineer for Harris Ranch Community Infrastructure District No. 1 (hereinafter referred to as the "*District*"), and the engineer employed by Harris Family Limited Partnership (hereinafter referred to as the "*Owner*"), each hereby certify for purposes of the District Development Agreement, dated _____, 2010 (hereinafter referred to as the "*District Development Agreement*"), by and among the District, the City of Eagle, Idaho and the Owner that:

1. The Segment indicated above has been performed in every detail pursuant to the Plans and Specifications (as such term and all of the other initially capitalized terms in this Certificate are defined in the Agreement) and the Acquisition Project Construction Contract (as modified by any change orders permitted by the Agreement) for such Segment.

2. The Segment Price as publicly bid and including the cost of approved change orders, excluding financing costs and other eligible costs pursuant to Section 3.2(a) of the District Development Agreement for such Segment is \$ _____, as further described in the "Improvements Conveyed" portion of Exhibit A attached hereto.

3. The Owner provided for compliance with the requirements for public bidding for such Segment as required by the Agreement (including, particularly but not by way of limitation, Chapter 28, Title 67, Idaho Code, as amended) in connection with award of the Acquisition Project Construction Contract for such Segment.

4. The Owner filed all construction plans, specifications, contract documents, and supporting engineering data for the construction or installation of such Segment with the Municipality.

5. The Owner obtained good and sufficient performance and payment bonds in connection with such Contract.

DATED AND SEALED THIS DAY OF, 20.....

[P.E. SEAL]

By.....
_____, District Engineer

[P.E. SEAL]

By.....
_____, Engineer for City

Confirmed for purposes of Section 3.5 of the
District Development Agreement by

.....
_____, Manager for Harris
Ranch Community Infrastructure District
No.1

EXHIBIT A

**Harris Ranch Community Infrastructure District No. 1
Segment Conveyed**

Improvements Conveyed

Section I				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section I \$ -

Improvements Paid Through Bond 20

Section II				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section II \$ -

Improvements Costs Remaining for Future CID Bond Issuances

Section III				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section III \$ -

TO HAVE AND TO HOLD the above-described property, together with all and singular the rights and appurtenances thereunto in anywise belonging, including all necessary rights of ingress, egress, and regress, subject, however, to the above-described exception(s) and reservation(s), unto the District, its successors and assigns, forever; and the Owner does hereby bind itself, its successors and assigns to warrant and forever defend, all and singular, the above-described property, subject to such exception(s) and reservation(s), unto the District, its successors and assigns, against the acts of the Owner and no other.

The Owner binds and obligates itself, its successors and assigns, to execute and deliver at the request of the District any other or additional instruments of transfer, bills of sale, conveyances, releases, or other instruments or documents which may be necessary or desirable to evidence more completely or to perfect the transfer to the District of the above-described property, subject to the exception(s) and reservation(s) hereinabove provided.

This conveyance is made pursuant to such District Development Agreement, and the Owner hereby agrees that the amounts specified above and paid or promised to be paid to the Owner hereunder upon final payment will satisfy in full the obligations of the District under such District Development Agreement and hereby releases the District from any further responsibility to make payment to the Owner under such District Development Agreement except as above provided.

The Owner, in addition to the other representations and warranties herein, specifically makes the following representations and warranties:

1. The Owner has the full legal right and authority to make the sale, transfer, and assignment herein provided.
2. The Owner is not a party to any written or oral contract which adversely affects this Conveyance.
3. The Owner is not subject to any bylaw, agreement, mortgage, lien, lease, instrument, order, judgment, decree, or other restriction of any kind or character which would prevent the execution of this Conveyance.
4. The Owner is not engaged in or threatened with any legal action or proceeding, nor is it under any investigation, which prevents the execution of this Conveyance.
5. The person executing this Conveyance on behalf of the Owner has full authority to do so, and no further official action need be taken by the Owner to validate this Conveyance.
6. The facilities conveyed hereunder are all located within property owned by the Owner or utility or other public easements dedicated or to be dedicated by plat or otherwise.

IN WITNESS WHEREOF, the Owner has caused this Conveyance to be executed and delivered this day of, 20__.

.....

By.....

By.....

Title:.....

STATE OF IDAHO)
) ss.
COUNTY OF ADA)

On this ____ day of _____, 20__, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, member of Harris Family Limited Partnership, an Idaho limited partnership, known or identified to me to be the Manager of Harris Family Limited Partnership, the limited liability partnership that executed the instrument, or the person who executed the instrument on behalf of said limited liability partnership, and acknowledged to me that such limited liability partnership executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Notary Public for _____
Residing at: _____
My commission Expires: _____

EXHIBIT A

**Harris Ranch Community Infrastructure District No. 1
Segment Conveyed**

Improvements Conveyed

Section I				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section I \$ -

Improvements Paid Through Bond 20

Section II				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section II \$ -

Improvements Costs Remaining for Future CID Bond Issuances

Section III				
Scope of Work	Unit	Unit Cost	Quantity	Amount
		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

		\$ -		\$ -
		\$ -		\$ -
Sub-Total				\$ -

TOTAL Section III \$ -

EXHIBIT E

**HARRIS RANCH
COMMUNITY INFRASTRUCTURE DISTRICT NO. 1
DISCLOSURE STATEMENT**

Buyer(s): _____
Development: _____
Parcel: _____
Lot: _____
County: _____
Date of Sale: _____
Homebuilder: _____

General CID Provisions

The home you are purchasing is within the Harris Ranch Community Infrastructure District (the "CID"). The CID was formed on _____, 20__ to finance the acquisition and construction of community infrastructure. The CID issues and/or will issue general obligation ("GO") and special assessment ("SA") to raise funds to pay for the acquisition and construction of these infrastructure improvements. The CID also obtains funds from ad valorem property taxes and special assessment(s) levied against all property located within the CID.

Ad Valorem Taxes of the CID

GO bonds and the CID's operational expenses are paid from ad valorem property taxes levied against all property within the CID. Currently 0.0031 (3 mills debt service, and .1 mills administration expenses) is added to the property tax rate; however, such adjustment to the tax rate could vary depending upon factors including the amount financed with GO bonds, the terms of financing, and the assessed valuation (i.e., for tax purposes) of property within the CID. Your share of the GO bond payments and expenses are included as part of your regular Ada County property tax statement and are shown separately. This tax is in addition to taxes levied by the City of Boise and other political subdivisions of the State of Idaho.

Special Assessments of the CID

SA bonds are paid from SA payments secured by an assessment lien on each benefited lot within a Special Assessment Area ("Special Assessment Area"). Special Assessment Areas are formed from time to time based on the public infrastructure improvements being constructed and/or acquired with proceeds from the SA bonds. The amount of the special assessment liens vary depending upon the size of the lot within the Special Assessment Area, the benefits estimated to be received by each such lot, the cost of the public infrastructure

improvements to be financed, and the financing terms of the applicable SA bonds. Twice a year the CID will send the bills for the SA payments, as well as the applicable administrative charges; these special assessment bills are different and separate from your regular Ada County property tax bill.

Initial Financing's Cost to Homeowner

At the request of the Developer, the prior owner of Parcel _____, the CID has formed a Special Assessment Area that includes Parcel _____ for the construction and/or acquisition of certain public infrastructure improvements. The CID has assessed each lot within Parcel _____ in the amount of \$ _____ (the annual "Assessment").

The following table illustrates estimated total annual CID taxes for CID maintenance and operation expenses, repayment of expected CID GO bonds, and repayment of the Assessments.

**Harris Ranch Community Infrastructure District No. 1
Tax Liability**

<u>Estimated Home Price</u>	<u>(A) Estimated Annual General Obligation & Expense Payment (1)</u>	<u>(B) Estimated Annual Special Assessment Payment (2)</u>	<u>(A) + (B) Estimated Total Annual CID Tax Payments (3)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Footnotes:

(1) Represents the repayment of CID general obligation bond indebtedness and CID expenses based upon a _____ increase in the ad valorem property tax rate.

(2) Based upon (a) special assessment lien of \$ _____ per lot and (b) special assessment bond terms of _____% interest rate, _____-year amortization period, one year of capitalized interest, _____% reserve fund, and issuance expenses. This figure *does not include* any administrative charges (estimated at _____% per year), which may be charged by the District and/or third party administrators, if any.

(3) All of the taxes, assessments and charges described above are in addition to any taxes, fees and charges imposed by Ada County, the City of Boise or other political subdivisions and are in addition to any assessments or fees imposed by any homeowners association.

Homeowner's Acknowledgments

By signing this disclosure statement, you as a contract purchaser of a lot located within the CID and the Special Assessment Area:

- (i) acknowledge receipt of this Disclosure;
- (ii) agree that you have been granted an opportunity to review the material contained in this Disclosure; and
- (iii) agree that you accept an assessment lien of \$_____ against your lot that secures your share of the special assessments due for the Special Assessment Area. The Assessment will be paid by you, the owner of the assessed lot, in semiannual payments of principal and interest over the 29-year term of the bonds. If any semiannual payment is not paid, the CID has the right to institute proceedings to foreclose the assessment lien and sell your lot.

The obligation to retire the bonds will be the responsibility of the property owners in the CID through the payment of real property taxes and special assessments collected by the county treasurer that is in addition to all other property tax payments. All of the taxes and charges described above are in addition to any taxes, fees and charges imposed by the City of Boise, other political subdivisions and in addition to any assessments or fees imposed by the homeowner association.

In the event of the failure to maintain the tax rates, the tax rate on your parcel will increase, as needed to provide for bond payment.

Your signature below acknowledges that you have received, read and understood this document at the time you have signed our purchase contract and agree to its terms.

Delivery Instructions: After purchaser has reviewed, signed and acknowledged the CID disclosure statement, a complete copy must be sent to the District:

Harris Ranch Community Infrastructure No. 1
District (City of Boise, Idaho)
c/o City of Boise, Idaho
150 N Capitol Blvd
Boise, Idaho 83701-0500

[SIGNATURE PAGE TO FOLLOW]

[name]

[address]

[name]

[address]

(STATE OF IDAHO)

(_____)ss.

(County of Ada)

On the _____ day of _____, in the year of 20____, before me, the undersigned, a Notary Public, in and for the State of Idaho, personally appeared _____, know or identified to me to be person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.

Notary Public for _____
Residing at: _____
My commission Expires: _____

Petition-Exhibit E

**Harris Ranch Community Infrastructure District No. 1
Ada County Tax Assessor Information**

**Harris Ranch
Community Infrastructure District No. 1
Ada County Tax Assessor Information**

<u>Parcel Number</u>	<u>Owner</u>	<u>Acres</u>	<u>Valuation</u>
S0920212000	Harris Family Ltd Partnership	80.00	\$ 3,200
S0929315000	Harris Family Ltd Partnership	22.79	\$ 32,600
S0929326000	Harris Family Ltd Partnership	23.46	\$ 351,900
S0929233600	Harris Family Ltd Partnership	84.90	\$ 49,600
S0930110200	Harris Family Ltd Partnership	27.88	\$ 1,254,600
S0930120900	Harris Family Ltd Partnership	13.18	\$ 291,000
S0930120650	Alta M Harris/ Harris Family Ltd Partnership	3.75	\$ 90,100
S0920314810	Harris Family Ltd Partnership	106.97	N/A (1)
S0929212501	Harris Family Ltd Partnership	21.62	\$ 29,500
S0919449900	Harris Family Ltd Partnership	18.33	N/A (1)
S0919449250	Harris Family Ltd Partnership	23.09	N/A (1)
S0919449600	Harris Family Ltd Partnership	3.81	\$ 5,700
S0919417500	Harris Family Ltd Partnership	6.67	N/A (1)
S0919417400	Harris Family Ltd Partnership	2.46	N/A (1)
S0919317405	Harris Family Ltd Partnership	4.80	N/A (1)
S0929212630	Harris Family Ltd Partnership	1.53	N/A (1)
		445.24	\$ 2,108,200

FOOTNOTES:

Source: Ada County Assessor.

(1) Indicates a recent parcel split, no valuation data available.

Petition- Exhibit F

**Harris Ranch Community Infrastructure District No. 1
Ada County Elections Statement**

Matthew Look

From: carter.froelich@dpfg.com
Sent: Tuesday, February 16, 2010 1:08 PM
To: Matthew Look
Subject: Fw:
Attachments: DOC003.PDF

From: "Susan Kirkpatrick" <AUKIRKSM@adaweb.net>
Date: Tue, 16 Feb 2010 11:55:32 -0700
To: <carter.froelich@dpfg.com>
Subject:

Mr.. Froelich,
Per our earlier conversation, I have attached the copy of the form you gave me. There were 8 new parcels that needed to be checked the others had already been done back in January.
As of today February 16, 2010 there are no registered voters at any of the parcels you asked to have checked.

Susan Kirkpatrick
Election specialist
400 N Benjamin Lane
(208) 287-6862
Fax: (208) 287-6939
aukirksm@adaweb.net

3/23/2010



Date: January 13, 2010

Meuleman Mollerup, LLP
755 W Front St, Ste 200
Boise, ID 83702-5802
Attention: Richard Mollerup

250 S. 5th Street, Suite 100
Boise, ID 83702
Phone: (208) 947-9100
Fax: (208) 947-9199

ORDER NO: 5000949486SRJ

Customer No.:
Our Order No.: 5000949486SRJ
Your Order No.:

Buyer/Seller: Gary Dallas Harris and Bonnie Jean Harris, husband and wife, and Harris Family Limited Partnership, an Idaho limited partnership, as to Parcels A and H; Alta M. Harris, as to a Life Estate, and Harris Family Limited Partnership, an Idaho limited partnership, as to the remainder, as to Parcel F; Gary D. Harris, a married man as his separate estate, and Harris Family Limited Partnership, an Idaho limited partnership, as to Parcel G; And Harris Family Limited Partnership, an Idaho limited partnership, as to Parcels B, C, D, E, I, J, K, L, M, N, O, P, Q-1, Q-2, R, 5, and T VI

Legal Desc.: /

Property Add: Warm Springs Ave, Boise, ID 83716

Tax Parcel: S0917230000, S0919317405, S0919449250, S0919449900, S0919417400, S0919417500, S0930110200, S0919449565, S0919438502, S0930120650, S0919449600, S0920212000, S0920230000, S0920314810, S0920111000, S0920438400, S0921220000, S0928211010, S0929110010, S0929131452, S0929427850, S0929438710, S0929438800, S0929131200, S0929244250, S0929212600, S0929212501, S0929233600, S0929326000, S0929315000, S0929212630, S0930120900, S0930110200

Code	Description		Charges
	Title research at \$65 per hour	51 hr	3315.00
	\$25 per hour legal description	32 hr	800.00
	SUBTOTAL		
	Less Credits		0
	BALANCE DUE		\$4115.00

DUE UPON RECEIPT

Please remit payment to:
Alliance Title & Escrow Corp.
380 E. Parkcenter Boulevard, Suite 105
Boise, ID 83706

Silvia Rico

From: Susan Kirkpatrick [AUKIRKSM@adaweb.net]

Sent: Tuesday, January 26, 2010 8:18 AM

To: Silvia Rico

Subject: RE: Concerning Harris Ranch Development

Good morning Silvia,

I have checked all the parcels that you have sent to me. At this time our voter system does not show any registered voters on any of the parcels in question.

Thank you

Susan Kirkpatrick
Election specialist
400 N Benjamin Lane
(208) 287-6862
Fax: (208) 287-6939
aukirksm@adaweb.net

From: Silvia Rico [mailto:silvia.rico@dpfg.com]

Sent: Monday, January 25, 2010 11:59 AM

To: Susan Kirkpatrick

Subject: Concerning Harris Ranch Development

Susan,

On the 13th of this month Matthew Look and I had a conversation w/ Ms. Spencer from your office related to a letter and/or some type of proof that we have contacted the county regarding any qualified resident elector's on the parcels listed below/attached for the Harris Ranch development.

Per our conversation w/ Ms. Spencer your office can not provide a letter, but could send an e-mail instead stating that the parcels below/attached as of today and/or the date you reply that there are no qualified resident elector's at this time, this e-mail will suffice for our purposes.

Would you be able to provide such e-mail for the parcels below?

R1621740020
SO909131100
SO917230000
SO919214101
SO919411700
SO919438700
SO920111000
SO920212000
SO920314800
SO920438400
SO921220000
SO928211010

1/26/2010

SO929110010
SO929131452
SO929212501
So929212630
SO929427850
SO930120650
SO919438502
SO919449565
SO920230000
SO929233600
SO919449600
SO929212630
SO929244250
SO929315000
SO929326000
SO929438710
SO929438730
SO929438800
SO930110200
SO930120900

Give me a call if you have any questions.

Thanks.

Silvia Rico
Senior Associate



DEVELOPMENT PLANNING & FINANCING GROUP, INC.

Tel: (602) 381-3226 ext. 13

Fax: (602) 381-1203

Email: silvia.rico@dpfg.com

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From: Silvia Rico
Sent: Wednesday, January 06, 2010 12:52 PM
To: 'Susan Kirkpatrick'
Subject: FW: concerning Harris Ranch Development

Hello Susan,

As promised attached is the new parcel list.
Per our conversation last month, there are no qualified electors on these parcels.
I have attached a sample letter of what I'm looking for to adhere to the County statute.

1/26/2010