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*Via electronic mail (dhasegawa@cityofboise.org)*

August 27, 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 7, 2021 Harris Ranch CID Taxpayers’ Association (“HRCIDTA”) Letter**

Dear Members of the Board:

This letter is the first of what we expect to be several responses to HRCIDTA correspondence that has been circulating over the past several weeks. It is unfortunate that HRCIDTA has chosen to misrepresent the facts, history, and legal situation surrounding the HRCID. This letter is intended to begin to set the record straight, as well as to respond to specific objections to pending payment requests.

### Background

Harris Ranch is not a typical subdivision. It is unique and represents a number of “firsts”. For example, it is the first specific plan approved by the City of Boise, and only reached that approval after many years of neighborhood charrettes, discussions, and public hearings. It was approved after a lengthy review, with much fanfare coming from the smart growth, pedestrian-friendly design that runs throughout the master planned project.

Harris Ranch is also a first in that it is one of the first subdivisions to actively use a Community Infrastructure District (CID) to finance community improvements associated with the development. The Idaho Community Infrastructure District Act (Idaho Code Section 50-3101, *et seq.*) was approved by the Idaho Legislature as a means of financing a limited class of infrastructure in response to rapid growth. The CID does not provide a “wish list” of extravagances and it is not an ATM for the developer. Instead, it allows for reimbursement of a limited class of items. **Only “community infrastructure” as defined in the CID statute is eligible to be reimbursed.** This includes roadways, parking facilities, trails and pathways, public safety facilities, real property interests, domestic water facilities, sewer and

wastewater facilities, as well as parks and open space. (See, e.g., I.C. § 50-3102(2), which in turn references I.C. § 67-8203(24)).<sup>1</sup>

In order to qualify for reimbursement, the developer must go through many of the checks and balances applicable to public projects and meet all of the requirements of the Development Agreement between the City of Boise, the HRCID, and the developer. For example, all projects constructed by the developer must be publicly bid in accordance with Idaho Code before they can be reimbursed. Once completed, the projects and all associated paperwork undergo scrutiny by CID staff, including its manager and engineer, to confirm that the projects are, in fact, eligible. The CID board then undertakes its own review. This is an ongoing process that has been in place at the HRCID from its very beginning.

**In sum, a subdivision with a CID is very different than one without a CID.** Smart growth, pedestrian-friendly, master-planned developments are no small thing to build or finance—this is why many subdivisions are the smaller, “checkerboard” developments that occur in green fields across the valley, simply because they are more economical to build and require fewer up-front costs. Harris Ranch is different. As one major example, before the project could truly move forward, one of the design elements was construction of a new extension of E. Parkcenter Blvd. as a pedestrian-friendly, traffic-calmed area. This required replacing the prior, 50 mile-per-hour Warm Springs Blvd., which ran right through the center of the project, with what we now know as the Warm Springs bypass road. A complete reconfiguration of area roadways to arrive at the award-winning, pedestrian friendly design we see today could not have happened without the HRCID.

Harris Ranch is different. The HRCID made it possible.

#### **Response to August 7, 2021 HRCIDTA Letter**

With that background, we would like to respond briefly to the August 7, 2021 HRCIDTA letter, which attacks reimbursements associated with Dallas Harris Estates Townhomes Subdivision No. 9 (Project ID No. GO21-2) and No. 10 (Project ID No. GO21-3).

**First**, the HRCIDTA argues that roadways are improvements that must be borne by the developer in other subdivisions; therefore, all roadways should not be reimbursable by the CID. The problem with this over-simplified claim is that this is not a standard subdivision. This is a CID, and the CID Act clearly provides that roadways are reimbursable. In fact, not only were area roadways identified as reimbursable items in the “General Plan” that is required to be submitted with the original HRCID Petition,<sup>2</sup> but roadways and road improvements are the **first category of community infrastructure identified by the legislature in the CID Act as reimbursable:**

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<sup>1</sup> See Appendix 1, which includes a courtesy copy of Idaho Code Sections 50-3102(2) and 67-8203(24).

<sup>2</sup> See Appendix 2, in particular Exhibits B and C to said General Plan.

(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;

(I.C. § 50-3102(2)). If the HRCIDTA were correct and roads could not be reimbursed, the entire category of roadway reimbursements would be read out of the CID Act. The legislature intended, and the CID Act clearly states, that roadways are reimbursable.

**Second**, the HRCIDTA argues that the roads and stormwater retention ponds are a benefit to a wider set of properties than just those within the CID and, therefore, should not be reimbursed. This, again, is not a limitation contained in the CID Act—the question is whether these ponds benefit the district, which they clearly do. These stormwater ponds collect drainage only from areas within the CID. Despite the HRCIDTA's inaccurate portrayal to the contrary, these ponds do not collect stormwater from areas outside of the CID. They do not service property in the area of the E. Parkcenter bridge (as suggested without any basis by the HRCIDTA)—those areas were developed separately by a different developer. But even if they provided a benefit to a larger area, that would not make these ponds ineligible for reimbursement. Taxing districts regularly provide benefits to those residing outside their boundaries. This argument would be akin to the City of Boise being precluded from funding its parks simply because someone from Caldwell may travel to Julia Davis Park and have a picnic. The question is whether these ponds are a qualified category of community infrastructure and provide a benefit to the district. They clearly meet this standard.

**Third**, the HRCIDTA argues that this public infrastructure cannot be reimbursed due to the requirements of Idaho Code Section 50-3102(2), which states that community infrastructure "excludes improvements fronting individual single-family residential lots."

The HRCIDTA is correct that the developer understands this limitation. In fact, it has been an ongoing discussion since the time the CID Act was originally passed. Per the legislative history of the statute, the improvements that would be excluded from the definition of community infrastructure were intended to be "side streets, curbs, gutters, and sewer connections to individual houses." (Minutes of House Revenue and Taxation Committee, March 6, 2008).<sup>3</sup> Consistent with this legislative intent, the developer has never sought reimbursement for improvements in the residential areas north of E. Parkcenter Blvd., which truly cater only to local traffic and individual homes.

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<sup>3</sup> See Appendix 3, which includes a copy of said legislative history.

**The blocks south of E. Parkcenter Blvd. are different.** These areas are not the single-family detached residences characteristic of the northern areas of the project; instead, these blocks are much more highly trafficked as they serve areas that include multi-family development, the future commercial areas of the Village Center, and the future Village Green. Significant trunk infrastructure is located in these roadways—not simply individual service lines. These roadways (and the infrastructure they contain) truly do serve the entire CID.

The HRCIDTA paints with a broad brush to claim that all of the improvements are automatically excluded by this “fronting” limitation. The HRCIDTA does not differentiate at all among the different types of lots that are actually part of this request and attempts to hide the differences. For example, the parcels at the end of each block are multi-family—not single-family. As a result, under no circumstances would they fall under the “fronting individual single-family residential lots” exclusion in the CID Act. They are clearly eligible and do not fall within the exclusion. The HRCIDTA’s suggestion (in Footnote 1) that these costs cannot be segregated reflects a complete and fundamental misunderstanding of construction contracts, which are awarded on a lineal-foot cost basis, allowing such costs to be easily segregated if necessary.

Such segregation is not necessary. The remaining improvements are also eligible because the “fronting” exclusion does not apply.

The term “fronting” is not defined in the statute, but it does have an everyday meaning that can easily be identified in City Code and the Harris Ranch Specific Plan. It is, simply put, an iteration of the concepts of “front” or “frontage,” which have specific meaning in the planning and zoning context. For example, under Boise City Code, “Lot, Frontage” refers to “[t]hat portion of a lot that abuts a public right-of-way or other access.” (Boise City Code, Section 11-012-05 (emphasis added)). Another example: in order to have “street frontage” (and, in many instances, be eligible for a building permit), the City looks for the portion of a lot that “fronts upon a street or alley. To constitute frontage, the subject street or alley must provide access to abutting properties.” (*Id.* (emphasis added)). In other words, there is no access (and therefore no street frontage) if the street does not physically touch the property in question. The Harris Ranch Specific Plan Code (Boise City Code, Section 11-013-01, *et seq.*) contains similar requirements.<sup>4</sup>

These definitions clearly show that the general usage of the term fronting requires adjacency. Every improvement included in these reimbursement requests is isolated and separated from the “single-family residential lots” by a common area strip. That common area strip creates a break in contiguity from the individual single-family residential lots such that they no longer “front” the improvements and are, accordingly, eligible for reimbursement. This is appropriate given that these are not the “side streets, curbs, gutters, and sewer connections to individual houses” intended by the legislature to fall within the “fronting” exclusion, and instead serve the larger district.

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<sup>4</sup> Examples of frontage as requiring adjacency abound throughout the Harris Ranch Specific Plan Code. *See, e.g.*, BCC 11-013-01.8.C(15) (requiring retail nurseries to “have frontage on an arterial or collector street”); 11-013-9.J (requiring parking to be accessed from an alley “or secondary frontage”).

## Conclusion

All CID reimbursements are subject to careful consideration. They must be identified in the CID Act and must be reimbursed only after meeting each of the statutory criteria. That has occurred here. We ask the CID Board to review these payment requests and arrive at its own conclusion; however, we believe the facts clearly show: (1) roadways are reimbursable per the CID Act; (2) stormwater drains are a specific benefit to the HRCID; and (3) City code and common usage of the term "fronting" dictates that these requests do not fall within the statutory exclusion claimed by HRCIDTA.

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 Idaho Code Sections 50-3102 and 67-8203
- Appendix 2 – Exhibit C to Petition to Form Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho) – General Plan
- Appendix 3 – Minutes of House Revenue and Taxation Committee, March 6, 2008

# **APPENDIX 1**



# Idaho Statutes

TITLE 50  
MUNICIPAL CORPORATIONS  
CHAPTER 31

COMMUNITY INFRASTRUCTURE DISTRICT ACT

50-3102. DEFINITIONS. As used in this chapter, the following terms shall have the meanings as stated:

(1) "Assessment area" means real property within the boundaries of a community infrastructure district that is the subject of a specific special assessment as set forth in this chapter.

(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.

(3) "Community infrastructure segment" means a separate or a discernible portion of a construction contract attributable to community infrastructure.

(4) "Debt service" means the principal of, interest on and premium, if any, on the bonds, when due, whether at maturity or prior redemption and fees and costs of registrars, trustees, paying agents or other agents necessary to handle the bonds and the costs of credit enhancement or liquidity support.

(5) "District" means a community infrastructure district formed pursuant to this chapter. A district shall only include contiguous property at the time of formation. Land that is connected by only a shoestring or strip of land which comprises a railroad or highway right-of-way shall not be considered contiguous for the purposes of this chapter. Subsequent to a

district's formation, a district may include noncontiguous property but only if specifically determined by the district board to have a substantial nexus to the initial district or to the community infrastructure contemplated by the initial district, and then authorized by the district board in its discretion and pursuant to section 50-3106, Idaho Code.

(6) "District board" means the board of directors of the district.

(7) "District development agreement" means an agreement between a property owner or developer, the county or city, any other political subdivision of the state, and/or the district. A district development agreement shall be used to establish obligations of the parties to the agreement relating to district financing and development, including: 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 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 credit, 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. A district development agreement shall be in addition to and shall not supplant any development agreement entered into pursuant to section 67-6511A, Idaho Code, pursuant to which a governing body may require or permit as a condition of rezoning that an owner or developer make a written commitment concerning the use or development of the subject parcel.

(8) "General plan" means the general plan described in section 50-3103(1), Idaho Code, as the plan may be amended from time to time.

(9) "Governing body" means the county commissioners or city council that by law is constituted as the governing body of the county or city in which the district is located. Reference in this chapter to "governing body or bodies" shall mean the governing body or bodies of each county and city in which the district is located.

(10) "Owner" means the person listed as the owner of real property within the district or a proposed district on the current property rolls in effect at the time that the action, proceeding, hearing or election has begun; provided however, that if a person listed on the property rolls is no longer the owner of real property within the district or a proposed district and the name of the successor owner becomes known and is verified by recorded deed or other similar evidence of transfer of ownership, the successor owner shall be deemed to be the owner for the purposes of this chapter.

(11) "Market value for assessment purposes" means the amount of the last preceding equalized assessment of all taxable property and excludes all property exempt from taxation pursuant to section 63-602G, Idaho Code, within the community infrastructure district on the tax rolls completed and available as of the date of approval in the district bond issuance.

(12) "Person" means any entity, individual, corporation, partnership, firm, association, limited liability company, limited liability partnership, trust or other such entities as recognized by the state of Idaho. A "person in interest" is any person who is a qualified elector in



the district, who is an owner of real property in the district or who is a real property taxpayer in the district.

(13) "Qualified elector" means a person who possesses all of the qualifications required of electors under the general laws of the state of Idaho and:

(a) Resides within the boundaries of a district or a proposed district and who is a qualified elector. For purposes of this chapter, such elector shall also be known as a "resident qualified elector"; or

(b) Is an owner of real property that is located within the district or a proposed district, who is not a resident qualified elector as set forth above. For purposes of this chapter, such elector shall also be known as an "owner qualified elector."

(14) "Special assessment" means an assessment imposed upon real property located within an assessment area for a specific purpose and of a special benefit to the affected property, collected and enforced in the same manner as property taxes, that may be apportioned according to the direct or indirect special benefits conferred upon the affected property, as well as any or any combination of the following: acreage, square footage, front footage, the cost of providing community infrastructure for the affected property, or any other reasonable method as determined by the district board.

History:

[50-3102, added 2008, ch. 410, sec. 1, p. 1140; am. 2012, ch. 324, sec. 1, p. 884.]

How current is this law?

**Search the Idaho Statutes and Constitution**



# Idaho Statutes

Idaho Statutes are updated to the web July 1 following the legislative session.

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS  
CHAPTER 82  
DEVELOPMENT IMPACT FEES

67-8203. DEFINITIONS. As used in this chapter:

(1) "Affordable housing" means housing affordable to families whose incomes do not exceed eighty percent (80%) of the median income for the service area or areas within the jurisdiction of the governmental entity.

(2) "Appropriate" means to legally obligate by contract or otherwise commit to use by appropriation or other official act of a governmental entity.

(3) "Capital improvements" means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility.

(4) "Capital improvement element" means a component of a comprehensive plan adopted pursuant to chapter 65, title 67, Idaho Code, which component meets the requirements of a capital improvements plan pursuant to this chapter.

(5) "Capital improvements plan" means a plan adopted pursuant to this chapter that identifies capital improvements for which development impact fees may be used as a funding source.

(6) "Developer" means any person or legal entity undertaking development, including a party that undertakes the subdivision of property pursuant to sections 50-1301 through 50-1334, Idaho Code.

(7) "Development" means any construction or installation of a building or structure, or any change in use of a building or structure, or any change in the use, character or appearance of land, which creates additional demand and need for public facilities or the subdivision of property that would permit any change in the use, character or appearance of land. As used in this chapter, "development" shall not include activities that would otherwise be subject to payment of the development impact fee if such activities are undertaken by a taxing district, as defined in section 63-201, Idaho Code, or by an authorized public charter school, as defined in section 33-5202A, Idaho Code, in the course of carrying out its statutory responsibilities, unless the adopted impact fee ordinance expressly includes taxing districts or public charter schools as being subject to development impact fees.

(8) "Development approval" means any written authorization from a governmental entity that authorizes the commencement of a development.

(9) "Development impact fee" means a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development. This term is also referred to as an impact fee in this chapter. The term does not include the following:

(a) A charge or fee to pay the administrative, plan review, or inspection costs associated with permits required for development;

(b) Connection or hookup charges;

(c) Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or

(d) Amounts collected from a developer in a transaction in which the governmental entity has incurred expenses in constructing capital improvements for the development if the owner or developer has agreed to be financially responsible for the construction or installation of the capital improvements, unless a written agreement is made pursuant to section 67-8209(3), Idaho Code, for credit or reimbursement.

(10) "Development requirement" means a requirement attached to a developmental approval or other governmental action approving or authorizing a particular development project including, but not limited to, a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land, or money as a condition of approval.

(11) "Extraordinary costs" means those costs incurred as a result of an extraordinary impact.

(12) "Extraordinary impact" means an impact that is reasonably determined by the governmental entity to:

(a) Result in the need for system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by section 67-8214(2), Idaho Code; or

(b) Result in the need for system improvements that are not identified in the capital improvements plan.

(13) "Fee payer" means that person who pays or is required to pay a development impact fee.

(14) "Governmental entity" means any unit of local government that is empowered in this enabling legislation to adopt a development impact fee ordinance.

(15) "Impact fee." See development impact fee.

(16) "Land use assumptions" means a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.

(17) "Level of service" means a measure of the relationship between service capacity and service demand for public facilities.

(18) "Manufactured home" means a structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein, except that such term shall include any structure that meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. 5401 et seq.

(19) "Modular building" is as defined in section 39-4301, Idaho Code.

(20) "Present value" means the total current monetary value of past, present, or future payments, contributions or dedications of goods,

services, materials, construction or money.

(21) "Project" means a particular development on an identified parcel of land.

(22) "Project improvements" means site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.

(23) "Proportionate share" means that portion of the cost of system improvements determined pursuant to section 67-8207, Idaho Code, which reasonably relates to the service demands and needs of the project.

(24) "Public facilities" means:

(a) Water supply production, treatment, storage and distribution facilities;

(b) Wastewater collection, treatment and disposal facilities;

(c) Roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any local components of state or federal highways;

(d) Stormwater collection, retention, detention, treatment and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements;

(e) Parks, open space and recreation areas, and related capital improvements; and

(f) Public safety facilities, including law enforcement, fire stations and apparatus, emergency medical and rescue, and street lighting facilities.

(25) "Recreational vehicle" means a vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.

(26) "Service area" means any defined geographic area identified by a governmental entity or by intergovernmental agreement in which specific public facilities provide service to development within the area defined, on the basis of sound planning or engineering principles or both.

(27) "Service unit" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements.

(28) "System improvements," in contrast to project improvements, means capital improvements to public facilities designed to provide service to a service area including, without limitation, the type of improvements described in section 50-1703, Idaho Code.

(29) "System improvement costs" means costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs attributable thereto, and also including, without limitation, the type of costs described in section 50-1702(h), Idaho Code, to provide additional public facilities needed to serve new growth and development. For clarification, system improvement costs do not include:

(a) Construction, acquisition or expansion of public facilities other than capital improvements identified in the capital improvements plan;

(b) Repair, operation or maintenance of existing or new capital improvements;

- (c) Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
- (d) Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;
- (e) Administrative and operating costs of the governmental entity unless such costs are attributable to development of the capital improvements plan, as provided in section 67-8208, Idaho Code; or
- (f) Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the governmental entity to finance capital improvements identified in the capital improvements plan.

History:

[67-8203, added 1992, ch. 282, sec. 1, p. 861; am. 1996, ch. 366, sec. 1, p. 1226; am. 2002, ch. 347, sec. 1, p. 983; am. 2007, ch. 252, sec. 16, p. 753; am. 2008, ch. 389, sec. 1, p. 1068; am. 2019, ch. 70, sec. 1, p. 164; am. 2021, ch. 199, sec. 1, p. 546.]

How current is this law?

**Search the Idaho Statutes and Constitution**

## **APPENDIX 2**

**EXHIBIT C**

When recorded return to:

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

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

**GENERAL PLAN**

To: City Clerk, City of Boise, Idaho

For the purposes of Section 50-3103, Idaho Code, the following is the general plan for the proposed Harris Ranch Community Infrastructure District No. 1:

**Article I.**

**GENERAL AREA TO BE IMPROVED  
WITHIN THE DISTRICT**

All that area described in Exhibit A attached hereto and made a part hereof for all purposes shall comprise the area to be benefited. The community infrastructure improvements shall be constructed in public rights-of-way or easements located both within and outside the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho) (the "**District**") and the areas described in Exhibit A hereto, are for the benefit of the area described in Exhibit A hereto.

The purpose of the District is to provide for the financing, construction and/or acquisition of community infrastructure and community infrastructure purposes as herein defined, and as more fully set forth pursuant to the District Development Agreement as that term is set forth in Section 50-3102(7), Idaho Code. Such community infrastructure shall directly or indirectly benefit the District property. Future annexations to the District pursuant to Section 50-3106, Idaho Code, shall be prohibited except as may provided in the District Development Agreement.

## Article II.

### GENERAL DESCRIPTION OF THE COMMUNITY INFRASTRUCTURE FOR WHICH THE DISTRICT IS PROPOSED TO BE FORMED:

#### 1. INITIAL COMMUNITY INFRASTRUCTURE

The proposed District is to be formed to accomplish the purposes permitted in Section 50-3101 et. seq., Idaho Code (the “*Act*”). All necessary approvals for site development under the Local Land Use Planning Act, Idaho Code § 67-6501 et seq., and the planning and zoning ordinances of the City of Boise have been obtained. It is anticipated that the District will initially construct and/or acquire the community infrastructure more fully described in Exhibit B, incorporated herein by reference, which shall be available for use by the public. Future community infrastructure which is presently contemplated and may be completed include certain water and sewer facilities, road improvements, parks, as well as drainage, public recreational facilities, public safety facilities and other eligible community infrastructure as provided in Sections 50-3102 and 67-8203 (24), Idaho Code, for the District. The map attached as Exhibit C sets forth the general location of the district and the community infrastructure described in Exhibit B.

The estimated cost of such community infrastructure to be financed through the District expressed in terms of 2010 dollars, not adjusted for inflation, is estimated to be approximately Fifty Million Dollars (\$50,000,000).

#### 2. ADDITIONAL COMMUNITY INFRASTRUCTURE

In addition to the initial community infrastructure described in paragraph 1 above, the proposed District is being formed for accomplishing the following community infrastructure improvements as such improvements are authorized by the governing body of the District (the “*District Board*”) in accordance with applicable law and are consistent with the powers of a community infrastructure district:

- (a) Highways, parkways, expressways, interstates, or other such designation, interchanges, bridges, crossing structures, traffic control signals, landscaping and any local components of state or federal highways and related appurtenances;
- (b) Public parking facilities, including all areas for vehicular use for travel, ingress, egress, and parking;
- (c) Parks, open space, recreation areas, trails and areas for pedestrian, equestrian, bicycle or other non-motor vehicle use for travel, ingress, egress, and parking, and all other related capital improvements;



- (d) Public safety facilities, including law enforcement, fire, emergency medical and rescue and street lighting facilities;
- (e) Acquiring interest in real property for community infrastructure;
- (f) Financing costs related to the construction of items listed in this subsection;
- (g) Impact fees;
- (h) Water supply production, treatment, storage and distribution facilities;
- (i) Wastewater collection, treatment and disposal facilities; and
- (j) Storm water collection, retention, detention, treatments and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements.

Upon completion and/or acquisition of community infrastructure by the District; such community infrastructure shall be dedicated by the District to the appropriate governmental agency and/or agencies that are political subdivisions of the State of Idaho including but not limited to the City of Boise, the Ada County Highway District (“*ACHD*”), and the Idaho Transportation Department (“*ITD*”), for ownership and on-going maintenance of the community infrastructure.

### 3. FINANCING METHODS

The financing methods to be allowed for the financing, construction and/or acquisition of community infrastructure, pursuant to the General Plan, shall be that permitted by the Act including: (a) general obligation bonds (“*GO Bonds*”), and (b) special assessment bonds (“*SA Bonds*”).

#### (a) General Obligation 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 general obligation debt incurred by the District to finance community infrastructure purposes, including, the financing, construction or acquisition of community infrastructure. Except as provided below, the maximum GO Bond debt service tax levy may not exceed 0.003 (3 mills) of the assessed value of taxable property contained within the boundaries of the District.

The maximum GO Bond debt service tax levy may not exceed 0.003 (3 mills) of the assessed value of taxable property. GO Bonds may be authorized by the District Board for situations where a tax rate greater than 0.003 (3 mills) of the assessed value of taxable property would be necessary to pay the highest combined debt service of the proposed and

outstanding GO Bonds, if other sources of revenue or additional security acceptable to the District Board (e.g. letters of credit, cash, guarantees, or other financial assurances) are pledged to pay debt service on the GO Bonds in an amount that, when combined with the taxes collected at 0.003 (3 mills) tax rate or less, provides a sufficient amount to pay the highest combined debt service of the proposed and outstanding GO Bonds.

Pursuant to Section 50-3108 (4), Idaho Code, in no event shall the aggregate outstanding principal amount of the GO Bonds and any other indebtedness for which the full faith and credit of District are pledged exceed twelve (12) percent of the actual or adjusted market value for assessment purposes on all taxable real property within the District as such valuation existed on December 31 of the previous year.

(b) Special Assessment Bonds

The District may issue SA Bonds which are paid by special assessment liens placed on specific property. The assessments shall be levied pursuant to the procedures prescribed by Section 50-3109, Idaho Code, and in accordance with such other procedures as the District provides.

At the time of sale of the SA Bonds, an appraisal in form and substance satisfactory to the District, and prepared by an MAI appraiser (the "*Appraisal*") must show that the aggregate value of the land contained within the assessment area to be financed with assessment bonds is worth at least three (3) times as much as the principal amount of the SA Bonds allocated to the assessed land. 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.

#### 4. ANTICIPATED TAX LEVIES, SPECIAL ASSESSMENTS OR OTHER CHARGES

Anticipated Tax Levies – Except as provided in Section 3(a) herein, the maximum GO Bond debt service tax levy may not exceed 0.003 (3 mills) of the assessed value of taxable property contained within the boundaries of the District.

Anticipated Special Assessment – Maximum special assessment amounts shall not exceed thirty-three (33) percent of the aggregate fair market value of the property contained within the assessment area as determined by an MAI appraiser.

Anticipated Other Charges – The District Board may levy a tax upon all of the taxable real property within the District of up to one-hundredth of one percent (0.01%) of market value for assessment purposes, to be used only to reimburse or defray the administrative expenses of the District pursuant to the District Development Agreement and as authorized by Section 50-3113, Idaho Code. Additionally the District may levy user, landowner, and other fees and charges to finance Community Infrastructure.

**RECEIPT**

Received and filed in the office of the Clerk of the City of Boise, Idaho, for the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho).

DATED: 4/3/10

Wendy Ben Schen  
Clerk

**GENERAL PLAN  
FOR THE PROPOSED THE  
HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1  
(CITY OF BOISE, IDAHO)**

LIST OF EXHIBITS

- EXHIBIT A District Boundary Legal Description
- EXHIBIT B Description District Infrastructure to be Financed
- EXHIBIT C Map Showing General Areas of the District Infrastructure to be Financed

**General Plan- Exhibit A**

Harris Ranch Community Infrastructure District No. 1  
District Boundary Legal Description

Harris Ranch  
Community Infrastructure District No. 1  
District Boundary Legal Description

Parcel B:

The West half of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho;

EXCEPT the following tracts:

Tract 1

A parcel of land situate in the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, being more particularly described as follows:

COMMENCING at the West Quarter corner of said Section 20, which lies North 2644.29 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 30°37'45" West 795.86 feet along the centerline of Shady Lane; thence South 45°18'00" West 187.37 feet along the centerline of Shady Lane; thence South 44°42'00" East 15.00 feet to the Southeasterly boundary of Shady Lane and to the REAL POINT OF BEGINNING; thence North 45°18'00" East 114.07 feet along the Southeasterly 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 197.00 feet to the REAL POINT OF BEGINNING.

Tract 2

A parcel of land situate in the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, being more particularly described as follows:

COMMENCING at the West Quarter corner of said Section 20, which lies North 2644.29 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 30°37'45" West 376.45 feet along the centerline of Shady Lane; thence North 59°25'40" West 15.00 feet to the Northwesterly boundary of Shady Lane and to the REAL POINT OF BEGINNING; thence South 30°37'45" West 171.11 feet along the Northwesterly boundary of Shady Lane; thence North 59°25'40" West 254.58 feet; thence North 30°37'45" East 171.11 feet along a line parallel to the centerline of Shady Lane; thence South 59°25'40" East 254.58 feet to the REAL POINT OF BEGINNING.

Tract 3

The Southwest Quarter of the Northwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho.

Tract 4

That portion of said Section 20 conveyed to Idaho Power Company by deed recorded under Instrument No. 420137, of Official Records.

Tract 5

That portion of said Section 20 within the following described property:

A parcel of land located in the Southeast Quarter of Section 19, and the West half of the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Southeast corner of said Section 19, from which the South Quarter corner of said Section 19 bears North 88°37'14" West, 2642.54 feet; thence North 25°32'37" East, 1199.44 feet to the beginning of a non-tangent curve to the left said point being the REAL POINT OF BEGINNING; thence 850.03 feet along the arc of said non-tangent curve to the left, having a radius of 1949.00 feet, a central angle of 24°59'20", and a long chord bearing North 77°32'48" West, 843.31 feet; thence South 89°57'32" West, 278.98 feet to the beginning of a curve to the left; thence 416.06 feet along the arc of said curve to the left, having a radius of 2154.51 feet, a central angle of 11°03'52", and a long chord bearing North 07°50'35" East, 415.41 feet; thence North 84°04'00" East, 1088.99 feet to the beginning of a non-tangent curve to the right; thence 61.83 feet along the arc of said non-tangent curve to the right, having a radius of 3236.01 feet, a central angle of 1°05'41", and a long chord bearing South 00°05'32" West, a distance of 61.83 feet; thence North 89°39'57" East, 61.01 feet to the beginning of a non-tangent curve to the right; thence 633.35 feet along the arc of said non-tangent curve to the right, having a radius of 3297.01 feet, a central angle of 11°00'23", and a long chord bearing South 06°07'30" West, a distance of 632.37 feet to the beginning of a compound curve; thence 39.67 feet along the arc of said compound curve, having a radius of 22.00 feet, a central angle of 103°19'11", and a long chord bearing South 63°17'17" West, 34.51 feet to the REAL POINT OF BEGINNING.

Parcel C:

The Northwest Quarter of the Northwest Quarter and the West half of the East half of the Northwest Quarter lying North of Warm Springs Avenue (Highway No. 21), Section 29, Township 3 North, Range 3 East, Ada County, Idaho;

EXCEPT that portion thereof conveyed to Ada County Highway District by deed recorded September 14, 2000 under Instrument No. 100073741, of Official Records.

Parcel D:

Government Lots 4 and 5, the West half of Government Lot 3, that portion of the West half of the East half of the Northwest Quarter lying Southwesterly of the right of way for Warm Springs Avenue, and that portion of the Northwest Quarter of the Northwest Quarter lying Southwesterly of the right of way for Warm Springs Avenue, all in Section 29, Township 3 North, Range 3 East, Boise Meridian, in Ada County, Idaho;

TOGETHER WITH

A portion of S. Eckert Road — a parcel of land being a portion of the West half of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, more particularly described as follows:

COMMENCING at the North Quarter corner of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County Idaho; thence South  $00^{\circ}29'29''$  West on the North-South mid-section line of said Section 29, 3002.99 feet to a point; thence leaving said mid-section line North  $89^{\circ}30'31''$  West 660.00 feet to a point on the Westerly boundary of the Idaho Power Company property as described in the Warranty Deed recorded in Book 434 of Deeds at page 108, records of Ada County, Idaho; thence North  $86^{\circ}52'14''$  West 786.16 feet to a point of non-tangency; thence Southwesterly 365.31 feet on the arc of a non-tangent curve to the left, said curve having a central angle of  $36^{\circ}58'49''$ , a radius of 566.00 feet and a long chord of 359.00 feet which bears South  $74^{\circ}38'20''$  West to a point on the Easterly right-of-way line of the existing Eckert Road as described in that deed recorded as Instrument No. 34746, dated February 11, 1911, of Ada County Records; thence along said Easterly right-of-way line North  $49^{\circ}20'00''$  East 226.28 feet to a point of non-tangency, said point being on the Northerly right-of-way line of the new alignment of Eckert Road and also being the REAL POINT OF BEGINNING; thence on the new alignment of Eckert Road, 137.58 feet on the arc of a non-tangent curve to the left, said curve having a central angle of  $12^{\circ}26'00''$ , a radius of 634.00 feet, and a long chord of 137.31 feet which bears South  $70^{\circ}41'16''$  West to a point on the existing Westerly right-of-way line of Eckert Road; thence North  $49^{\circ}20'00''$  East 1447.08 feet on the said Westerly right-of-way line of Eckert Road as described in said Instrument No. 34746, to a point on the said Westerly Idaho Power Company property line; thence South  $00^{\circ}29'29''$  West 66.41 feet on said Idaho Power Company property line to a point on the Easterly right-of-way line of Eckert Road as described in said Instrument No. 34746; thence South  $49^{\circ}20'00''$  West 1275.49 feet on said Easterly right-of-way line to the REAL POINT OF BEGINNING.



AND TOGETHER WITH

Portions of the Southeast Quarter of the Southwest Quarter, and the Northwest Quarter of the Southwest Quarter, and the Southwest Quarter of the Northwest Quarter in Section 29, Township 3 North, Range 3 East, Boise Meridian, and more particularly described as follows:

COMMENCING at a brass cap monument marking the Northwest corner of said Section 29, from which an aluminum cap monument marking the North One-Quarter (1/4) corner of said Section 29 bears

South 89°35'29" East a distance of 2657.58 feet; thence

South 0°16'44" West a distance of 2447.24 feet along the West line of said Section 29 to the intersection with the meander line of the North (right) bank of the Boise River as described in the original GLO Survey Notes of 1868; thence

South 54°43'16" East (formerly described as South 55°00' East in said GLO Survey Notes), 23.27 feet along said North meander line; thence

South 56°13'16" East (formerly described as South 56°30' East in said GLO Survey Notes), 196.49 feet along said North meander line to the intersection with the ordinary high water line of the North (right) bank of the Boise River, said intersection being the REAL POINT OF BEGINNING; thence continuing

South 56°13'16" East, 113.71 feet along said North meander line; thence

South 39°43'16" East, 660.00 feet (formerly described as South 40°00' East 660.00 feet in said GLO Survey Notes), along said North meander line; thence

South 62°28'16" East a distance of 1320.00 feet (formerly described as South 62°45' East, 1320.00 feet in said GLO Survey Notes) along said North meander line; thence

South 32°43'16" East (formerly described as South 33°00' East in said GLO Survey Notes), 196.95 feet along said North meander line to the intersection with the East line of the West half of Government Lot 3; thence leaving said North meander line,

South 0°25'54" West 658.32 feet along said East line to a 5/8" iron pin monument marking the intersection with the ordinary high water line of the North (right) bank of the Boise River; thence along the said ordinary high water line to a 5/8" iron pin monuments the following courses and distances:

North 85°00'10" West 290.65 feet; thence

North 73°30'40" West 157.48 feet; thence

North 56°57'50" West 178.96 feet; thence

North 47°21'15" West 190.62 feet; thence

North 36°38'05" West 400.82 feet; thence

North 32°16'03" West 171.01 feet; thence

North 27°50'38" West 88.54 feet; thence

North 33°09'57" West 207.74 feet; thence

North 43°19'22" West 86.24 feet; thence

North 28°28'00" West 50.35 feet; thence

North 26°16'29" East 26.61 feet; thence

North 11°01'36" West 126.73 feet; thence

North 26°42'22" West 143.78 feet; thence

North 51°23'40" West 298.34 feet; thence

North 29°51'00" West 319.07 feet; thence

North 15°22'23" West 109.33; thence

North 13°31'39" East 38.90 feet returning to the REAL POINT OF BEGINNING.

EXCEPT that portion thereof conveyed to the State of Idaho Department of Parks and Recreation, by deed recorded April 25, 1988 under Instrument No. 8819518, of Official Records;

AND EXCEPT that portion of Eckert Road which has not been vacated;

AND EXCEPT

A parcel of land lying in a portion of the Southeast Quarter Northwest Quarter of Section 29, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho and being particularly described as follows:

COMMENCING at a brass cap marking the One-Quarter corner between Sections 20 and 29; thence  
North 89°35'34" West along the North boundary of Section 29 a distance of 664.43 feet to a point, said point bears  
South 89°35'34" East a distance of 1993.28 feet from the Northwest corner of Section 29; thence  
South 0°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°25'53" West a distance of 144.97 feet to the Northwest right of way line of Old Eckert Road; thence  
South 49°29'24" West along the right of way line, a distance of 165.00 feet; thence  
North 40°30'36" West a distance of 265.00 feet; thence  
North 49°29'24" East a distance of 260.00 feet; thence  
South 40°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 alumium 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 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 that portion thereof conveyed to Ada County Highway District for  
Realigned Eckert Road by deed recorded on January 18, 2002 under Instrument No.  
102007187, of Official Records.

AND EXCEPT that portion thereof lying within the following described property:

A 35.00 foot wide strip of land being located in portions of Government Lots 8 and 9 of  
Section 30, and Government Lots 4 and 5 of Section 29, Township 3 North, Range 3  
East, Boise Meridian, City of Boise, Ada County, Idaho being more particularly  
described as follows:

COMMENCING at the Northeast corner of said Section 30 from which the North  
Quarter corner of said Section 30 bears  
North 88°37'14" West, 2642.54 feet; thence  
South 49°59'58" West, 1391.89 feet to the REAL POINT OF BEGINNING of said 35.00  
foot wide strip of land; thence  
South 55°29'27" East, 306.23 feet to reference Point A; thence continuing  
South 55°29'27" East, a distance of 402.67 feet; thence 198.95 feet along the arc of a  
curve to the left having a radius of 3,573.50 feet, a central angle of 03°11'24", and a  
long chord which bears  
South 57°05'09" East, a distance of 198.93 feet; thence 633.68 feet along the arc of a  
reverse curve to the right having a radius of 7,140.53 feet, a central angle of 05°05'05",  
and a long chord which bears  
South 56°08'18" East, a distance of 633.47 feet; thence 74.69 feet along the arc of a  
reverse curve to the left having a radius of 200.00 feet, a central angle of 21°23'54" and  
a long chord which bears South 64°17'43" East, a distance of 74.26 feet; thence 80.69  
feet along the arc of a reverse curve to the right having a radius of 200.00 feet, a central  
angle of 23°06'53", and a long chord which bears  
South 63°26'13" East, a distance of 80.14 feet; thence  
South 51°52'47" East, 173.24 feet; thence 38.97 feet along the arc of a curve to the right  
having a radius of 35.00 feet, a central angle of 63°48'02", and a long chord which bears  
South 19°58'46" East, a distance of 36.99 feet; thence 589.70 feet along the arc of a  
reverse curve to the left having a radius of 606.50 feet, a central angle of 55°42'31", and  
a long chord which bears South 15°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  $19^{\circ}52'35''$ , 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  $71^{\circ}40'00''$ , 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 53.42 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°22'28" 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. 8750962, 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, 20, 29 and 30, Township 3 North, Range 3 East, Boise Meridian; thence South 89°55' West a distance of 290.5 feet to Station 1284+71 on the center line of the Union Pacific Railroad, Barber Spur; thence North 64°28' West a distance of 858.00 feet to Station 1276+13; thence South 25°32' West a distance of 475.00 feet to the REAL POINT OF BEGINNING;

thence  
South 25°32' West a distance of 432.40 feet to a point; thence  
North 40°48' West a distance of 214.06 feet to a point; thence  
North 44°30' West a distance of 306.90 feet to a point; thence  
North 25°32' East a distance of 241.45 feet to a point; thence  
South 64°28' East a distance of 486.00 feet to REAL POINT OF BEGINNING.

**Parcel I:**

All that portion of Government Lots 4 and 5 of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying South and East of Barber Road and North of Highway No. 21.

EXCEPT that portion thereof conveyed to Ada County Highway District by Deed recorded February 12, 2009 as Instrument No. 109015741.

**Parcel J:**

All that portion of the Northeast Quarter Southeast Quarter of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying South of an Old Wagon Road commonly called Barber Road.

**AND**

All that portion of the South half, Southeast Quarter of Section 19, Township 3 North, Range 3 East, Boise Meridian, Ada County, Idaho, lying North of State Highway No. 21.

EXCEPT that portion thereof conveyed to Ada County Highway District by Deed recorded April 17, 2009 as Instrument No. 109043680;

**AND EXCEPT** that portion thereof described as follows:

A parcel of land located in the Southeast Quarter of Section 19, and the West half of the Southwest Quarter of Section 20, Township 3 North, Range 3 East, Boise Meridian, City of Boise, Ada County, Idaho, more particularly described as follows:

COMMENCING at the Southeast corner of said Section 19, from which the South Quarter corner of said Section 19 bears North 88°37'14" West, 2642.54 feet; thence North 25°32'37" East, 1199.44 feet to the beginning of a non-tangent curve to the left; thence 850.03 feet along the arc of said non-tangent curve to the left, having a radius of 1949.00 feet, a central angle of 24°59'20" and a long chord bearing North 77°32'48" West, 843.31 feet; thence South 89°57'32" West, 278.98 feet to the REAL POINT OF BEGINNING.

Thence continuing

South 89°57'32" West, 585.51 feet to the beginning of a curve to the right; thence 41.30 feet along the arc of said curve to the right, having a radius of 22.00 feet, a central angle of 107°33'36", and a long chord bearing North 36°15'40" West, 35.50 feet to the intersection with the Easterly right-of-way of East Warm Springs Avenue, a public

**Parcel R**

A parcel of land located in the South half of Section 19 and the Northeast Quarter of the Northeast Quarter of Section 30, Township 3 North, Range 3 East of the Boise Meridian, Ada County, Idaho, more particularly described to wit:

COMMENCING at the Section Corner common to Sections 19 and 30 of said Township 3 North, Range 3 East and Sections 24 and 25 of Township 3 North, Range 2 East, Boise Meridian; thence

South  $87^{\circ}18'52''$  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 Northeasterly right of way of Boise City Railway and Terminal Company right of way, the REAL POINT OF BEGINNING; thence continuing South along the Westerly boundary of the said Northwest Quarter of Section 29, approximately 111 feet, more or less, to the Southwesterly right of way of the Boise City Railway and Terminal Company 100 foot right of way; thence Southeasterly along the said Southwesterly right of way approximately 2906 feet, more or less, to the intersection of the Northwesterly S. Old Eckert Road right of way; thence Northeasterly along the said Northwesterly S. Old Eckert Road right of way, approximately 100 feet, more or less, to the intersection of the Northeasterly right of way of the Boise City Railway and Terminal Company 100 foot right of way, which is also the Southwesterly right of way of Warm Springs Avenue; thence Northwesterly, approximately 2968 feet, along the Northeasterly right of way of the Boise City Railway and Terminal Company 100 foot right of way, which is also the Southwesterly right of way of Warm Springs Avenue to the POINT OF BEGINNING of this description.

**Parcel T:**

All of that certain strip of land heretofore acquired by Oregon Short Line Railroad Company from Intermountain Railway Company by Deed dated October 15, 1935, filed for record in Book 215 of Deeds at Page 235 of the Records of Ada County, Idaho, being described in said Deed as follows:

All the following described real estate situate in Ada County, State of Idaho, to-wit; A tract of land in Section 29, Township 3 North, Range 3 East of the Boise Meridian, containing 1.38 acres, more or less, being more particularly described as follows:

A strip of land 60 feet in width, being 30 feet on each side of the centerline of the Intermountain Railway, which centerline is more particularly described as follows:

BEGINNING at a point on the Western boundary of the Northeast Quarter of Section 29, Township 3 North, Range 3 East, Boise Meridian and 1429.2 feet South of the North Quarter corner of said section; thence following the arc of a 2° curve to the right a distance of 377.6 feet to the point of tangent of said curve; thence South 51°43' East 622.4 feet.

ALSO, a triangular shaped parcel of land situate in the East half Northwest Quarter of Section 29, Township 3 North, Range 3 East of the Boise Meridian in Ada County, Idaho, being more particularly described as follows:

BEGINNING at the intersection of the North-South centerline of said Section 29 with the Northwest boundary line of that certain public road running Southwesterly across the Southeast Quarter Northwest Quarter of said Section 29 at a point that is 1384.79 feet distant Southerly, measured along said North-South centerline, from the North Quarter corner of said Section 29; thence South 43°19' West along said Northwest boundary line of said public road, a distance of 120.49 feet, more or less, to the Easterly corner of that certain parcel of land heretofore acquired by Oregon Short Line Railroad Company from Boise Payette, Inc., by Deed dated October 15, 1935, filed for record January 29, 1936, in Book 215 of Deeds at Page 238 of the Records of Ada County, Idaho, said point also being the beginning of a nontangent curve concave Southwesterly, having a radius of 1382.7 feet; thence Southeasterly along said curve, having a long chord that bears South 46°47'01" East a distance of 116.10 feet, through a central angle of 4°48'44", a distance of 116.13 feet, more or less, to said North-South centerline of Section 29; thence North 0°41' West along said North-South centerline, a distance of 167.18 feet, more or less, to the POINT OF BEGINNING.

**General Plan- Exhibit B**

Harris Ranch Community Infrastructure District No. 1  
Description of District Infrastructure to be Financed

## EXHIBIT B

### Harris Ranch Community Infrastructure District No. 1

#### Description of District Infrastructure

<u>Project Description</u>	<u>Estimated Costs (1)</u>	<u>Estimated CID Eligible Costs (1)</u>	<u>Bond Type (2)</u>
<b><u>Hard Costs</u></b>			
Road Improvements	\$ 22,572,763	\$ 22,572,763	SA/GO
Water Improvements	2,700,000	2,700,000	SA/GO
Sewer Improvements	1,350,000	1,350,000	SA/GO
Alta Harris Park Improvements (3)	1,962,000	1,962,000	SA/GO
Greenbelt Landscape (3)	1,501,200	1,501,200	SA/GO
Idaho Power	225,000	-	
Intract Improvements	12,265,408	-	
<b>Sub-Total</b>	<b>\$ 42,576,371</b>	<b>\$ 30,085,963</b>	
Contingency (10%)	4,257,637	3,008,596	SA/GO
<b>Total Hard Costs</b>	<b>\$ 46,834,008</b>	<b>\$ 33,094,560</b>	
<b><u>Soft Costs</u></b>			
Design/Engineering	\$ 2,520,000	\$ 2,520,000	SA/GO
Contingency (10%)	252,000	252,000	SA/GO
<b>Total Soft Costs</b>	<b>\$ 2,772,000</b>	<b>\$ 2,772,000</b>	
<b><u>Other Costs</u></b>			
Real Property Interests	7,930,969	7,930,969	SA/GO
<b>Sub-Total Other Costs</b>	<b>\$ 7,930,969</b>	<b>\$ 7,930,969</b>	
<b>Total Improvement Costs (1)</b>	<b>\$ 57,536,977</b>	<b>\$ 43,797,529</b>	

*Source: Applicant*

**Footnotes:**

(1) Excludes Village Green, Pools and Wetland Improvements along the Boise river. Applicant reserves the right to finance any eligible public improvement pursuant to the Act.

(2) Bond types represent the Applicant's best estimation of the bond type which will be utilized to finance the specific improvement. The Applicant reserves the right to finance any eligible public improvements pursuant to the Act via any bond type allowed by the Act.

(3) To be reimbursed by the City of Boise per SP01.

Note: Improvement costs are expressed in terms of 2010 dollars.

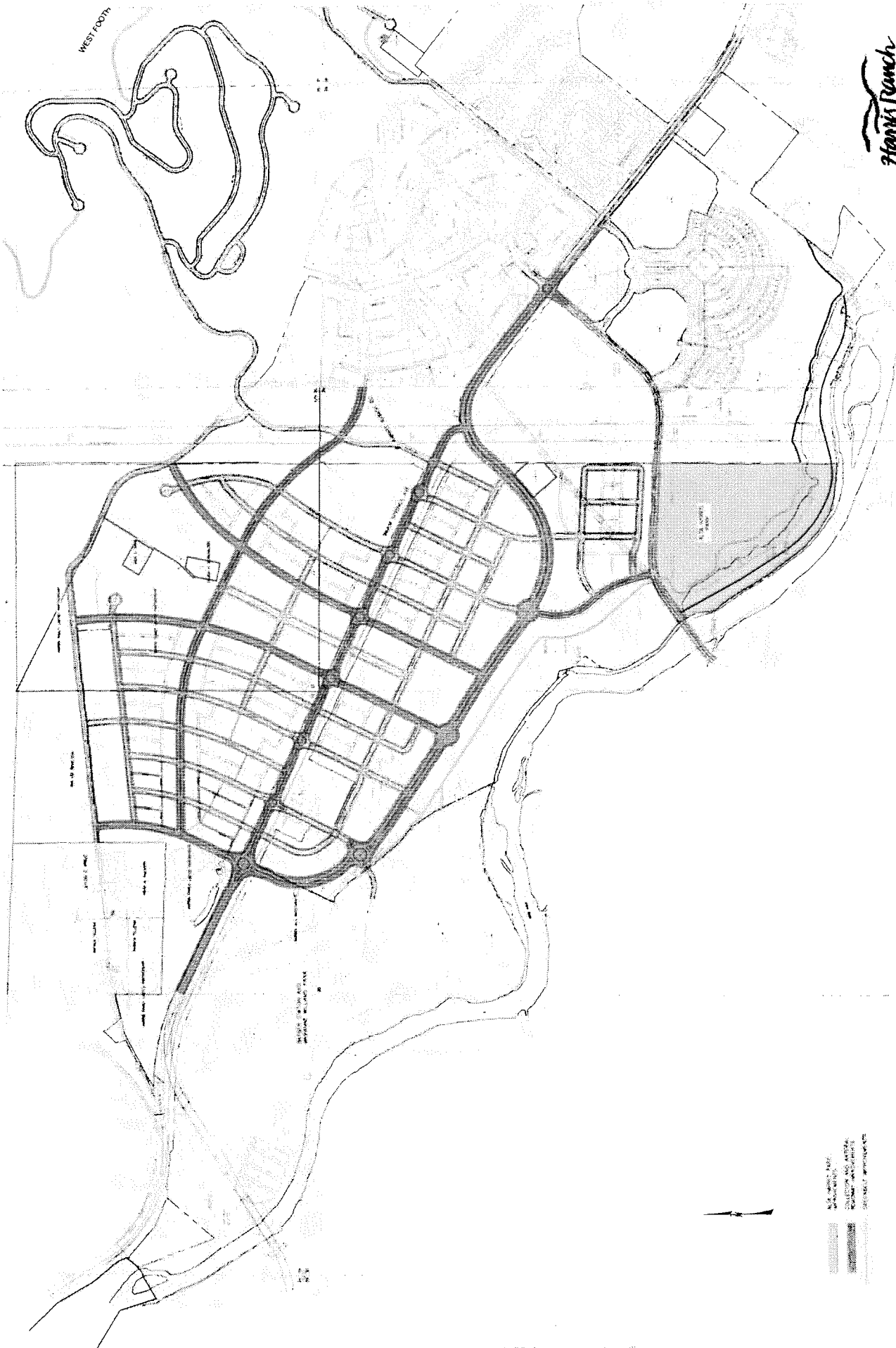


**General Plan- Exhibit C**

Harris Ranch Community Infrastructure District No. 1  
Map Showing General Areas of the District  
Infrastructure to be Financed

WEST FOOT

Harris Ranch



Scale: 1" = 100'  
North Arrow  
Legend:  
- - - - - Proposed  
- - - - - Existing  
- - - - - Easement  
- - - - - Right of Way

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## **APPENDIX 3**

## MINUTES

### HOUSE REVENUE AND TAXATION COMMITTEE

**DATE:** March 6, 2008

**TIME:** 9:00a.m.

**PLACE:** Room 240

**MEMBERS:** Chairman Lake, Vice Chairman Collins, Representatives Barrett, Moyle, Schaefer, Smith(24), Raybould, Roberts, Wood(35), Clark, Harwood, Bedke, Hart, Saylor, Jaquet, LeFavour, Killen, Ruchti

**ABSENT/  
EXCUSED:**

**GUESTS:** Jeremy Pisca; Carter Froelich; Valencia Bilyeu; Susan Buxton.

A quorum being present, Chairman Lake called the meeting to order at 9:00a.m. The secretary took a silent roll.

**MINUTES:** Representative Raybould moved to accept the minutes for March 5, 2008 as written. The motion **passed** on a voice vote.

Chairman Lake recognized Jeremy Pisca.

**BILL # 578** HB 578 - legislation relating to Community Infrastructure Districts (CIDs).

Mr. Pisca, representing the Idaho Association of Realtors, presented the bill stating Idaho is a high-growth state not able to keep up with the infrastructure demands of the high growth. The purpose of this bill is to create a new tool to fund public infrastructure in advance of new development.

Mr. Pisca stated CIDs may only be formed within a city's municipal boundaries or in unincorporated areas designated within a city's comprehensive plan with the city's consent.

Mr. Pisca stated only public infrastructure providing a regional or community-wide benefit may be funded through a CID. A district development agreement must be established between property owners and the local jurisdiction to provide both parties with assurance that implementation of the CID will be mutually agreeable.

Mr. Pisca further stated 100% of the property owners in a proposed district must petition the local government to establish the CID and adopt a general plan for the district.

If the CID is established within a city, three members of the City Council will be the governing board. If the CID is established within a county, three members from the County Commissioners will be the governing board. If the CID is established in a city and a county, then a blended governing board of City Council members and County Commissioners with a tie vote being broken by the area that contains the most land mass.

The CID is a separate political subdivision apart from the local jurisdiction. Therefore, the governing board would be acting separately from their duties as council members or commissioners.

A Member of the Committee asked a for clarification on what is excluded from community infrastructure. Mr. Pisca answered it would be side streets, curbs, gutters, and sewer connections to individual houses. Mr. Pisca further stated the intention of the CID is to provide for funds for infrastructure that benefits the whole community.

Members of the Committee asked questions about full disclosure to property owners and protection of the property owners. Mr. Pisca yielded to Mr. Froelich. Mr. Froelich stated much depends on the type of bond. If it is a special assessment bond, the developers would be responsible for the assessments on lots not sold and vacant homes. If it is a general obligations bond, it is going to encompass the entire district and, to the extent the developer is not paying his prorata share, the homeowners who are still paying their property taxes, will pick up his share.

Mr. Pisca stated the disclosure to potential property owners regarding being in a CID is atypical of the disclosure language usually used. This language goes above and beyond what is normally required.

Chairman Lake recognized Valencia Bilyeu.

Ms. Bilyeu, an attorney representing the City of Boise, spoke in opposition to the bill stating the bill does not clearly define what improvements are excluded. She also expressed concern about the conflict of interest issues of the governing board being made up of City Council members and County Commissioner members.

Chairman Lake recognized Susan Buxton.

Ms. Buxton, an attorney, spoke in favor of the bill stating it is a good step and a good tool to assist local governments.

Chairman Lake asked Ms. Buxton to return tomorrow, Friday, March 7, 2008 to continue her testimony before the Committee as the Committee needed to adjourn in order to report to the House floor for the session.

**ANNOUNCEMENT** The Revenue and Taxation Committee will meet on Friday, March 7, 2008 at 9:00a.m. in Room 240.

**ADJOURN:** Chairman Lake adjourned the meeting at 10:05 a.m.

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Representative Dennis Lake  
Chairman

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Marsha Palmer  
Secretary