To: The Board Members of the Harris Ranch Community Infrastructure District No. 1
From: David Hasegawa
CC: Lynda Lowry, Rob Lockward, John McDevitt
Date: September 30, 2021
Re: Bond and Project Approval Meeting – October 5, 2021

I. Table of Contents

II. Overview of Staff Report

The purpose of this staff report is threefold:

1. Provide the background of the District, including prior history of the community infrastructure projects that have previously been approved by the Harris Ranch Community Infrastructure District No. 1 Board (the "Board").
2. Give an overview of the projects that Harris Family Limited Partnership ("HFLP") and Barber Valley Development, Inc. on HFLP's behalf (collectively, the "Developer") has presented for purchase and acquisition by the District.
3. Discuss the format and outline staff recommendations for projects that will be presented to the Board for decision on October 5, 2021.

III. Background of Harris Ranch CID

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

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

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

IV. Previously Approved Projects

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

On December 17, 2013 the Board approved resolution HRCID-8-13 which ratified authorization of the acquisition of certain community infrastructure projects within the District totaling approximately $5.7 million, consisting of (i) consulting costs relating to the formation of the District, (ii) acquisition of a wetland conservation easement, (iii) the Warm Springs Realignment, (iv) the Warm Springs Ave. Segment C Right-of-Way, (v) Fire Station Land acquisition, (vi) Fire Station Road construction, (vii) Fire Station Right-of-Way (viii) Barber Valley Road Segment B, (ix) Parkway Roadway and Round-Abouts design, (x) Parkway Right-of-Way, (xi) North ½ of Barber Road improvements, (xii) Offsite Water and Sewer improvements, (xiii) certain Stormwater Ponds, and (xiv) Deflection Berm. Proceeds of the District's $319,000 General Obligation Bond, Series 2013 issued pursuant resolution HRCID-3-2013 were used to pay for a portion of these eligible projects.

On August 20, 2015, the Board adopted resolution HRCID-13-2015 approving additional community infrastructure projects within the District totaling approximately $1.5 million, including (i) certain consulting costs relating to the issuance of general obligation bonds and the administration of the District, (ii) Wetland Improvements, (iii) Round-About Construction, (iv) Power Line relocation, (v) Warm Springs By-pass Fuel Remediation. Proceeds of the District's $3,744,404 General Obligation Bonds, Series 2015A and 2015B issued pursuant resolution HRCID-8-2015 were used to pay for a portion of the approved eligible projects.

On April 5, 2016, the Board adopted resolution HRCID-7-2016 approving additional community infrastructure projects within the District totaling approximately $1.8 million, including (i) additional consulting costs, (ii) construction of the Parkway and 1st Round-About, (iii) additional Barber Valley Road Segment B improvements, (iv) additional Fire Station Road improvements, and (v) Bypass Roadway improvements. Proceeds of the District's $1,331,390 General Obligation Bonds, Series 2016 issued pursuant to resolution HRCID-10-2016 that same year were used to pay for a portion of the approved eligible project

On August 29, 2017, the Board adopted resolution HRCID-4-2017 which approved the issuance of the District's $1,801,193 General Obligation Bonds, Series 2017A and Series 2017B (Taxable) to pay for the acquisition of (i) the Warm Springs Bypass Road construction, (ii) a conservation easement approved by resolution HRCID 8-13, and (iii) certain consulting fees relating to the conservation easement, formation of the District and project eligibility review.

On August 20, 2018, the Board adopted resolution HRCID-4-2018 which approved the issuance of the District's $1,979,736 General Obligation Bond, Series 2018 to pay for the acquisition of (i) the Alta Harris Park and (ii) certain construction costs relating to the Warm Springs Bypass Road approved by HRCID-4-2017.

On August 10, September 2019, the Board adopted resolution HRCID-9-2019 which approved the issuance of the District's $3,921,911 General Obligation Bonds, Series 2019 to pay for the acquisition of (i) the Barber Road Sediment Basin Easement, (ii) the Warm Springs Creek Realignment Easement, (iii) the Warm Springs Avenue Storm Water Ponds Easement, (iv) the Barber Junction Storm Water Ponds Easement, and (v) certain construction costs relating to (a) the Warm Springs Bypass Road approved by resolution HRCID-4-2017, (b) certain Barber Road construction costs approved by HRCID-8-13, (c) certain sediment basin construction costs, and (d) and certain construction costs relating to the Fire Station approved by resolution HRCID-13-2015.

On August 25, 2020, the Board adopted resolution HRCID-9-2020 which approved the issuance of the District's $2,121,599 General Obligation Bond, Series 2020 to pay for the acquisition of (i) the remaining acquisition price of the Warm Springs Avenue Storm Water Ponds Easement approved by resolution HRCID-9-2019, (ii) construction costs of the E. Parkcenter Roundabouts, and (iii) certain remaining construction and consulting costs relating to the Warm Springs Creek Realignment project.

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

V. Format of Board Meeting

At the October 5, 2021 meeting, the Board will need to decide whether to approve in whole or in part each of the following three projects from Table 1, GO21-1, GO21-2, and GO21-3 (the "2021 Projects"). Additionally, the Board will need to decide whether to approve a bond resolution (see Exhibit C) authorizing the District to issue the Harris Ranch Community Infrastructure District No. 1 General Obligation Bond, Series 2021 (the "2021 Bond"; with the series designation to be revised to reflect the year in which such bond is issued).

The meeting will not be a public hearing. No oral testimony will be provided from the Developer, the HRCID Taxpayer's Association (the "Association"), or the public. However, on Thursday, September 23, 2021 a notice (see Exhibit D) was posted on the District's webpage[1] of the meeting date, time, location, the proposed projects that would be presented. Existing comments, concerns, and objections from the Association, the Developer, residents, and other interested parties were included in the notice. Additionally, the notice invited interested stakeholders to provide additional comment prior to Tuesday, September 28, 2021. The

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

website was updated each day as new comments were sent to the District and comments were accepted by staff even after the stated deadline.

District staff will orally provide information relative to the decisions to be made by the Board, and indicate whether they recommend the 2021 Projects and 2021 Bond for approval. Prior to the meeting the Board has been provided the following documentation.

1. The applications for project approval from the Developer.
2. Objection letters from the Association.
3. Response letters from the Developer.
4. Letters and e-mails from the residents supporting the Association's objection letters (See Exhibit E).
5. Letters and e-mails in support of the District (See Exhibit F).

This format and information is intended to assist the Board in determining whether the 2021 Projects satisfy the requirements of the August 31, 2010 tri-party District Development Agreement No. 1 ("Development Agreement") and qualify as community infrastructure eligible for purchase under I.C. § 50-3102(2).

Under I.C. § 50-3102(2):

> *"Community infrastructure" means improvements that have a substantial nexus to the district and directly or indirectly benefit the district. Community infrastructure excludes public improvements fronting individual single family residential lots. Community infrastructure includes planning, design, engineering, construction, acquisition or installation of such infrastructure, including the costs of applications, impact fees and other fees, permits and approvals related to the construction, acquisition or installation of such infrastructure, and incurring expenses incident to and reasonably necessary to carry out the purposes of this chapter. Community infrastructure includes all public facilities as defined in section 67-8203(24), Idaho Code, and, to the extent not already included within the definition in section 67-8203(24), Idaho Code, the following:*
>
> *(a) Highways, parkways, expressways, interstates, or other such designation, interchanges, bridges, crossing structures, and related appurtenances;*
>
> *(b) Public parking facilities, including all areas for vehicular use for travel, ingress, egress and parking;*

(c) Trails and areas for pedestrian, equestrian, bicycle or other nonmotor vehicle use for travel, ingress, egress and parking;

(d) Public safety facilities;

(e) Acquiring interests in real property for community infrastructure;

(f) Financing costs related to the construction of items listed in this subsection; and

(g) Impact fees.

VI. Projects for Consideration & Staff Recommendations

A. Summary of the 2021 Projects for Consideration.

As of September 30, 2021, the Developer has applied for Board approval of approximately $12.3 million worth of projects (see Table 1 – Submitted Projects ($)). The eligibility of Project GO20-6 was approved by resolution HRCID-9-2020. $987,839.11 in proceeds from the District's General Obligation Bond, Series 2020 were used to pay portion of the $1,208,673.60 of the project. The remaining $197,026.95 is anticipated to be paid from the 2021 Bond. No further approval of the underlying Project GO20-6 is required. As highlighted in the footnotes some of the projects that make up the approximately $12.3 million will not be considered during the October 5, 2021 meeting.

Table 1 – Submitted Projects ($)

Project ID #	Project Name	Initial Request Amounts	Updated Request Amounts	Reimbursed w/ GO Bond 10/16/2020	Recommended Amounts
GO20-3[2]	Formation of Harris Ranch Community Infrastructure District #1	99,956	99,956	-	TBD
GO20-6	E. Parkcenter Blvd. Roundabouts at Wise, Old Hickory & Shadywood	1,208,674	1,208,674	987,839	197,027
GO20-7[3]	2007 Conservation Easement	1,979,000	1,979,000	-	TBD
GO21-1	Accrued Interest	1,396,345	1,396,345	-	1,390,833

[2] This project will be purchased with a taxable rather than tax-exempt bond proceeds and therefore will not be reimbursed with this bond issuance. To date this project has not yet been approved.

[3] The District staff is awaiting an independent appraisal review before advancing the project for the Board's consideration

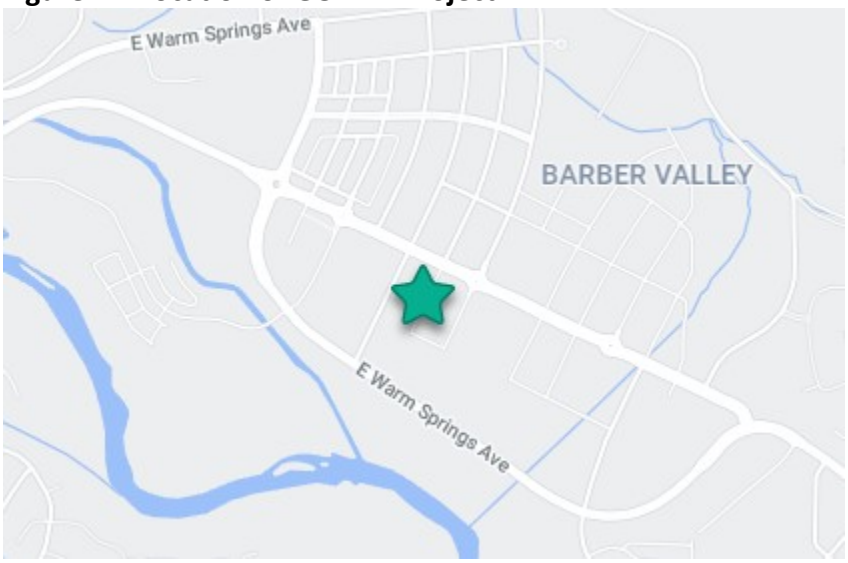
GO21-2	Dallas Harris Estates TH #9	2,334,106[4]	1,683,527	-	1,670,900
GO21-3	Dallas Harris Estates TH #11	5,227,204[5]	4,016,285	-	4,009,491
GO21-4[6]	Southern Half Roadway Parcels- Portions of Phase 2,6,8,9 &11 Rights of Way	1,874,000	1,874,000	-	TBD
	Total	**14,119,285**	**12,257,786**	**987,839**	**7,268,251**

B. Project GO21-2 – Dallas Harris Estates TH #9.

1. Project Description.

This project is comprised of roadways, sidewalks, storm drains, sanitary sewer, streetlights, and other related costs within the Dallas Harris Estates Town Homes #9 Subdivision (see Figure 1). The location of the street improvements can be seen in Exhibit J.

Figure 1 – Location of GO21-2 Project



2. Summary of Staff Recommendation on Project.

District staff recommend that the Board approve Project GO21-2. The requirements of the Development Agreement and the CID Act have been met.

[4] Original purchase request submitted March 30, 2021. See Exhibit G for correspondence refining the eligible invoices

[5] Original purchase request submitted June 17, 2021. See Exhibit G for correspondence refining the eligible invoices

[6] The Developer has removed this project for consideration for this bond issuance.

Therefore, we recommend that Board adopt resolution HRCID-12-2021, Section 2 (See Exhibit I)

3. Development Agreement Requirements are Satisfied.

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

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

Developer's Position: On September 22, 2021, the Developer submitted a Completeness Letter where it asserted that all the conditions of the Development Agreement necessary for payment had been met (see Exhibit L). Most of the items that the Developer cited as satisfying the conditions for payment were submitted to the District in its Purchase Request (see Exhibit N).

Association's Position: On August 7, 2021, the Association submitted a letter objecting to the Developer's request and request relating to Project GO21-3 (see Exhibit M). The Association's analysis and objection framework was focused on the CID Act rather than the Development Agreement requirements.

District Staff Analysis: District staff have determined that the conditions for payment for Project GO21-2 have been met. The Developer has provided all the necessary documents to satisfy the requirements, or the requirements were not applicable (see Table 2).

Table 2 – Development Agreement Requirements for DHE TE #9

Item	Description	Status	Reference
(i)	Certificate of Engineers	Certificate of Developer Engineer	Exhibit N, p.143
(ii)	Evidence of public ownership	ACHD Acceptance for Maintenance – Dated February 11, 2021 Boise City Public Works Dept. Project Acceptance	Exhibit N, p. 10 Exhibit N, p. 11

		– Dated January 14, 2020	
(iii)	Environmental assessments	Not Applicable	N/A
(iv)	Conveyance to public entity	ACHD Acceptance for Maintenance – Dated February 11, 2021	Exhibit N, p. 10
(v)	Evidence of public ownership	ACHD Acceptance for Maintenance – Dated February 11, 2021	Exhibit N, p. 10
(vi)	Assignment of warranties	ACHD Acceptance for Maintenance – Dated February 11, 2021 Boise City Public Works Dept. Project Acceptance Letters dated: • January 14, 2020 • February 23, 2021 • May, 19, 2020	Exhibit N, p. 10 Exhibit N, pp. 11, 13, 14
(vii)	Acceptance letters	ACHD Acceptance for Maintenance – Dated February 11, 2021 Boise City Public Works Dept. Project Acceptance Letters dated: • January 14, 2020 • February 23, 2021 • May, 19, 2020	Exhibit N, p. 10, Exhibit N, pp. 11, 13, 14
(viii)	Other documents as requested by the District	Not Applicable	N/A

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

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

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

Developer Position: The Developer asserts in its completeness letter (see Exhibit L, p. 4) that the roadways and the improvements associated with the roadways satisfy the needs created by the development and therefore the requirement of substantial nexus is met.

Association Position: In its August 7, 2021 letter objecting to projects GO21-2 and GO21-3 (see Exhibit M), the Association does not use the

term substantial nexus or make arguments pertaining to substantial nexus.

District Staff Analysis: District staff find that the Project GO21-2 improvements meet the requirement of having a substantial nexus to the District based on the plain language of the words "substantial", and "nexus." The term "substantial" has been defined as "important, essential, or considerable in quantity"[7]. The term "nexus" is defined as a connection, or link in the standard dictionary definition[8], or "connection or link, often a causal one."[9]

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

Again, all the roadways are located within, not outside of, the District. Additionally, according to SP-01 the north/south running roadways of GO21-2 transition from being residential roads to mixed use local streets (see Exhibit O and Exhibit P). This is because the zoning is mixed use. The nature of the mixed use, both higher density housing as well as commercial usage means that the roadways will see usage by residents of the entire District. The roads have an important business or economic connection or link to the District. Additionally, the north/south roadways extend past E. Parkcenter Blvd and provide significant coverage through much of the District and many link Parkcenter Blvd and E. Warm Springs Ave. The roads have a considerable geographic connection or link to the District.

For these reasons, it is the District staff's determination that all the roadways in GO21-2 have a substantial nexus to the District.

b. The improvements directly or indirectly benefit the District.

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

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

[8] Merriam-Webster.com dictionary, "nexus," accessed September 15, 2021, https://www.merriam-webster.com/dictionary/nexus.

[9] Black's Law Dictionary (11th ed. 2019), "nexus."

Developer Position: The Developer asserts in its completeness letter (see Exhibit L, p. 4) that the improvements contained in project GO21-2 and GO21-3 "benefit the larger district". Further the Developer indicates that the whole District will use the amenities created by the projects. The Developer does not address the distinction between direct or indirect benefit.

Association Position: The Association does not specifically address the issue of direct or indirect benefit to the District with regard to project GO21-2. In its August 7, 2021 letter objecting to projects GO21-2 and GO21-3 (see Exhibit M), the Association does not argue that the projects provide no direct or indirect benefit to the District. The Association's objection to benefit focuses on the storm water improvements that are in project GO21-3 (Exhibit M, p. 2).

District Staff Analysis: In our analysis we will examine the plain language of "indirectly", "directly" and "benefit" and whether project GO21-2 meets those criteria.

- Directly is an adverb that means "[i]n a straightforward manner"[10] and "in a direct manner."[11].
- Direct is defined as "stemming immediately from a source," "straightforward," or "characterized by close logical, causal, or consequential relationship." [12]
- "Indirect" is the antonym of "direct" and means "not direct," including "not directly aimed at or achieved."[13]
- Benefit means "to be useful or profitable to."[14] It has also been defined as the "advantage or privilege something gives," and "the helpful or useful effect something has," and as a "profit or gain."[15]

Because directly and indirectly are opposites, they demonstrate that either one is acceptable as long as the project creates a benefit for the

[10] Black's Law Dictionary (11th ed. 2019), "directly."

[11] Merriam-Webster.com dictionary, "directly," accessed September 22, 2021, https://www.merriam-webster.com/dictionary/directly.

[12] Merriam-Webster.com dictionary, "direct," accessed September 22, 2021, https://www.merriam-webster.com/dictionary/direct.

[13] Merriam-Webster.com dictionary, "indirect," accessed September 22, 2021, https://www.merriam-webster.com/dictionary/indirectly.

[14] Merriam-Webster.com dictionary, "benefit," accessed September 22, 2021, https://www.merriam-webster.com/dictionary/benefit.

[15] Black's Law Dictionary (11th ed. 2019), "benefit."

District. The roadways that are part of GO21-2 are all located within the District and serve to facilitate the movement of vehicular traffic within the District. Additionally, the roadways in GO21-2 were planned as part of SP-01 (see Exhibit O).

Staff finds that roadways and related improvements are useful and in fact needed[16] and are therefore a benefit to the District. Therefore, it is the District staff's determination that all the roadways in GO21-2 directly or indirectly benefit the District.

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

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

Developer Position: The Developer asserts in its completeness letter that the term fronting should be evaluated in the context of zoning (see Exhibit L, p. 5). Within that context the Developer notes that Boise City Development Code uses the term "abut" to define frontage[17]. Therefore, the Developer argues that for an improvement to front individual single family residential lots, the improvement must touch the lot. Because there is land owned by the homeowner's association in between the roadway improvements and the single family residential lots (the "HOA Lots"), there is no abutment.

Additionally, in its August 27, 2021 response to the Association (see Exhibit Q), the Developer indicates that the legislative history of the CID act shows that the type of improvements meant to be excluded were "'side streets, curbs, gutters, and sewer connections to individual houses'". The Developer argues that the roadway improvements of both GO21-2 and GO21-3 should not be excluded:

> *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,*

[16] The Association argues that every development needs roads and that all other developers must pay for them (see Exhibit M); however, roads are specifically identified as community infrastructure eligible for purchase by the District under the CID Act.

[17] Boise, ID Code of Ordinance, Section 11-012-05. American Legal Publishing Corporation. (n.d.). Retrieved September 25, 2021, from https://codelibrary.amlegal.com/codes/boiseid/latest/boise_id/0-0-0-34706#JD_11-012-05.

and the future Village Green. Significant trunk infrastructure is located in these roadways—not simply individual service lines

Therefore, the Developer asserts that the roadway improvements do not front single family residential lots.

Association Position: In its August 7, 2021 letter objecting to projects GO21-2 and GO21-3 (see Exhibit M), the Association argues that the proper context to interpret fronting is the "plain, ordinary, generally understood meaning" (Exhibit M, p. 3). That meaning is "in front of" and the improvements are in front of individual single family residential lots. The Association states that by implication the intent of the Idaho State Legislature was to "prohibit local improvements primarily serving single family residences from being financed through a CID" (Exhibit M, p. 3).

District Staff Analysis: The Developer correctly notes in its completeness letter that the term "fronting" is not defined in the CID Act. The lack of definition within the CID Act requires a stance to be taken. In the context of the law generally[18], and Idaho land use laws in particular[19], "fronting" and its iterations consistently require some form of immediate adjacency or physical contact between two parcels of land. Because the CID Act is meant to synergistically fund the construction of "community infrastructure in advance of developmental growth[20]", District staff believe that a land use or developmental interpretation is the correct one.

Therefore, it is the District staff's determination that all the roadways in GO21-2 do <u>not</u> front individual single family residential lots.

However, if the Board wants to take the most conservative interpretation, then it could adopt the Association's position that "fronting" means "in front of". District staff notes that this interpretation leaves open the question of how much distance is required before a community improvement would not be "in front of" an individual single family residential lot, which could lead to any number of otherwise eligible community infrastructure projects to be ineligible for purchase by

[18] Black's Law Dictionary, (revised 4th ed. 1968), "fronting and abutting"; Black's Law Dictionary, (6th ed. 1990), "fronting and abutting"; *Oklahoma Ry. Co. v. Severns Paving Co.*, 67 Okla. 206, 170 P. 216, 218 (1917); *Flynn v. Chiappari*, 191 Cal. 139, 215 P. 682 (1923). Frontage: "1. the part of land abutting or lying between a building's front and a street, highway, or body of water." Black's Law Dictionary (11th ed. 2019), "frontage".

[19] For example, the Boise City Code also contains the following definition: "Lot, Frontage: That portion of a lot that abuts a public right-of-way or other access." Boise City Code 11-012-05: Other Terms Defined.

[20] Idaho Code § 50-3101(a) from https://legislature.idaho.gov/statutesrules/idstat/title50/t50ch31/sect50-3101/

the District. Further, it is the position of District staff that the CID Act's exclusion of improvements fronting individual single family residential lots should be read narrowly so as to not absolutely negate the eligibility of improvements that are explicitly defined as eligible in the CID Act.

Should the Board decided to adopt the Association's interpretation of "fronting", the Board would also need to decide whether or not the town home lots are "individual single family residential lots" under the meaning of the CID Act.[21] Neither the Developer, nor the Association dispute the definition of individual single-family residential lots but have not addressed whether town home lots constitute single family lots. Because staff determined that the Project GO21-2 improvements do not front any lot other than the HOA lots, we have not made a detailed analysis of this issue, but do note that portions of the roadway improvements of Project GO21-2 have town home on the other side of the HOA lots. Certain other portions of the roadways have commercial or mixed use lots on the other side of the HOA lots.

d. Identification of other Issues Raised by the Association.

i. The Developer should bear the cost of the improvements within GO21-2.

Association Position: In its August 7, 2021, objection letter (see Exhibit M) the Association argues that the improvements of GO21-2, "are improvements the costs of which must be borne by the developer in every other real estate development in the City of Boise, past and present." Therefore, the Developer and not the residents of the District should pay for the improvements.

Developer Position: In its August 27, 2021 response letter the Developer indicates that roadways are expressly permitted by the CID Act under I.C. § 50-3102(2). Additionally, the Developer indicates that "area roadways" were "identified as reimbursable items in the 'General Plan' that is required to be submitted with the original HRCID" (see Exhibit Q, pp. 2, 15).

[21] The CID Act does not define "individual single family residential lots" as used in excluding improvements fronting them, and the Town Homes Projects may or may not be considered as such. Even if the Town Homes Projects were determined to be single family residential lots, one interpretation of the exclusion is that only improvements fronting an *individual* single family residential lot (as opposed to multiple lots) fail to qualify as community infrastructure.

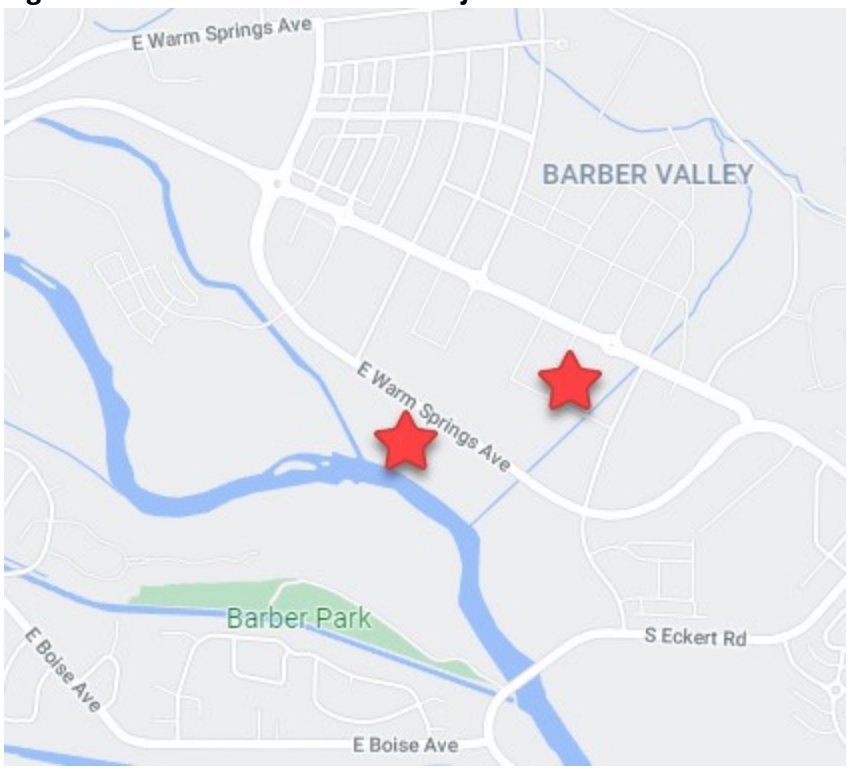
District Staff Analysis: The District staff do not seek to determine what costs should or should not be borne by the Developer, rather they seek to determine if projects qualify as community infrastructure and are therefore eligible for purchase under the Development Agreement and the CID Act. As previously stated in Sections VI.B.3 and VI.B.4, the District staff have determined that Project GO21-2 meets those requirements.

C. Project GO21-3 – Dallas Harris Estates TH #11.

1. Project Description

This project comprises the construction of roadways, sidewalks, storm drains, sanitary sewer, streetlights, stormwater pond improvements, and other related costs within the Dallas Harris Estates Town Homes #11 Subdivision (see Figure 2). The details of the street improvements can be seen in Exhibit AA. The details of the storm water improvements can be seen in Exhibit BB.

Figure 2 – Locations of GO21-3 Project



2. Summary of Staff Recommendation on Project.

The District staff recommend that the Board approve Project GO21-3 as the requirements of the Development Agreement and the CID Act have been met, and accordingly recommend that the Board adopt resolution HRCID-12-2021, Section 3 (see Exhibit I).

3. Development Agreement Requirements Have Been Satisfied.

Summary of Requirements: See Section VI.B.3 above for details on the Development Agreement requirements.

Developer's Position: On September 22, 2021, the Developer submitted a Completeness Letter where it asserted that all the conditions of the Development Agreement necessary for payment had been met (see Exhibit L). Most of the items that the Developer cited as satisfying the conditions for payment were submitted to the District in its Purchase Request (see Exhibit CC).

Association's Position: On August 7, 2021, the Association submitted a letter objecting to the Developer's request and request relating to Project GO21-2 (see Exhibit M). The Association's analysis and objection framework was focused on the CID Act rather than the Development Agreement requirements.

District Staff Analysis: The District staff have determined that the conditions for payment for Project GO21-3 have been met. The Developer has provided all the necessary documents to satisfy the requirements, or the requirements were not applicable (see Table 3).

Table 3 – Development Agreement Requirements for DHE TE #11

Item	Description	Status	Reference
(i)	Certificate of Engineers	Certificate of Developer Engineer	Exhibit CC, p.205
(ii)	Evidence of public ownership	ACHD Acceptance for Maintenance – Dated May 24, 2021 Permanent Easement in favor of Ada County Highway District – Recorded November 13, 2019 Boise City Public Works Dept. Project Acceptance – Dated August 25, 2020	Exhibit CC, p. 10 Exhibit CC, p. 12 Exhibit CC, p.25
(iii)	Environmental assessments	Not Applicable	N/A
(iv)	Conveyance to public	ACHD Acceptance for	Exhibit CC, p. 10

	entity	Maintenance – Dated May 24, 2021 Permanent Easement in favor of Ada County Highway District – Recorded November 13, 2019	 Exhibit CC, p. 12
(v)	Evidence of public ownership	ACHD Acceptance for Maintenance – Dated May 24, 2021 Permanent Easement in favor of Ada County Highway District – Recorded November 13, 2019	Exhibit CC, p. 10 Exhibit CC, p. 12
(vi)	Assignment of warranties	ACHD Acceptance for Maintenance – Dated May 24, 2021 Boise City Public Works Dept. Project Acceptance Letters dated: • August 25, 2020 • September 1, 2020	Exhibit CC, p. 10 Exhibit CC, pp. 25, 26
(vii)	Acceptance letters	ACHD Acceptance for Maintenance – Dated May 24, 2021 Boise City Public Works Dept. Project Acceptance Letters dated: • August 25, 2020 • September 1, 2020	Exhibit CC, p. 10, Exhibit CC, pp. 25, 26
(viii)	Other documents as requested by the District	Not Applicable	N/A

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

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

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

Developer Position: The Developer asserts in its completeness letter (see Exhibit L, p. 4) that because improvements within Project GO21-3 overlap

with the development within the District and satisfy the needs created by the development the requirement of substantial nexus is met.

Association Position: In its August 7, 2021 letter objecting to projects GO21-2 and GO21-3 (see Exhibit M), the Association does not use the term substantial nexus or make arguments pertaining to substantial nexus.

District Staff Analysis – Roadway Improvements: The analysis framework regarding "substantial nexus" is the same as that for GO21-2. Project GO21-3 has two separate portions that must be analyzed separately. The first is the roadway improvements, the second are the stormwater pond improvements.

The analysis and findings for GO21-2 hold true for GO21-3. The roadways of GO21-3 are mixed use streets all located within the District. Additionally, the coverage and business and economic linkages to the District are the same as those of GO21-2.

For these reasons, it is the District staff's determination that all the roadways in GO21-2 have a substantial nexus to the District.
District Staff Analysis – Stormwater Pond Improvements: The framework remains the same as our last two analyses. In the case of the stormwater pond improvements, the ponds are located within the boundaries of the District. Therefore, the ponds are connected or linked to the District. The question of substantiality can also be addressed by viewing the geographic area these ponds serve. The ponds serve a large swath of the District (see Exhibit DD). Therefore, it is the District staff's determination that the stormwater improvements in GO21-3 have a substantial nexus to the District.

b. The improvements directly or indirectly benefit the District.

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

Developer Position: The Developer asserts in its completeness letter (see Exhibit L, p. 4) that the improvements contained in project GO21-2 and GO21-3 "benefit the larger district". Further the Developer indicates that the whole District will use the amenities created by the projects.

Association Position: The Association does not specifically address the issue of direct or indirect benefit of project GO21-2. In its August 7, 2021 letter objecting to projects GO21-2 and GO21-3 (see Exhibit M), the

Association does not argue that the projects provide no direct or indirect benefit to the District. The Association's objection to benefit focuses on the storm water improvements that are in project GO21-3 (Exhibit M, p. 2).

District Staff Analysis. The analysis framework for answering the question of direct or indirect benefit to the District for Project GO21-3 is the same as GO21-2.

As to the benefit, roadways and stormwater ponds[22] are needed and are a benefit to the District. Therefore, it is the District staff's determination that all the improvements in GO21-3 directly or indirectly benefit the District.

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

Requirement: As stated in Section V above, the CID Act excludes improvements that "[front] individual single family residential lots".

Developer Position: The Developer's position is the same as discussed in Section VI.B.4.c regarding Project GO21-2.

Association Position: The Association's position is the same as discussed in Section VI.B.4.c regarding Project GO21-2.

District Staff Analysis – Roadway Improvements: The same framework and analysis applies as in Section VI.B.4.c regarding Project GO21-2

District Staff Analysis – Stormwater Pond Improvements: The same framework applies as in Section VI.B.4.c regarding Project GO21-2. Because E. Warm Springs Ave lies to the north of and abuts the improvements, the improvements do not front individual single family residential lots.

Therefore, it is the District staff's determination that all the improvements in GO21-3 do <u>not</u> front individual single family residential lots.

[22] Stormwater ponds are essential to the district as they collect and hold stormwater from impervious surfaces that are a result of the development of homes and roadways. The stormwater ponds protect the district from flooding and improves stormwater quality

d. Identification of other Issues Raised by the Association.

i. The Developer should bear the cost of the improvements within GO21-3.

The same positions and remarks apply here as for GO21-2 (see Section VI.B.4.d.i)

ii. The cost of stormwater pond improvements in GO21-3 should be "borne by the City as a whole and not by the relatively few properties within the CID."

Association Position: In its August 7, 2021, objection letter (see Exhibit M) the Association argues that the stormwater pond improvements "benefit all the properties between the E. Parkcenter bridge over the Boise River, on the west, S. Eckert Road, on the east, and the foothills, to the north, which is an area many times the size of the Harris Ranch CID." Therefore, the cost should be borne by the City, not the District.

Developer Position: In its August 27, 2021 response letter (see Exhibit Q), the Developer indicates that "[t]hese stormwater ponds collect drainage only from areas within the CID", and that "even if they provided a benefit to a larger area, that would not make these ponds ineligible for Reimbursement".

District Staff Analysis: This analysis does not seek to determine what costs should or should not be borne by the Developer, rather what projects qualify as community infrastructure and are therefore eligible for purchase under the Development Agreement and the CID Act. As previously stated in Sections VI.B.3 and VI.B.4, the District staff have determined that Project GO21-3 is eligible for purchase by the District.

D. Project GO21-1 – Accrued Interest – Interest Due on Reimbursed Projects.

1. Description of request.

Section 3.2(a) of the Development Agreement No. 1 allows interest to accrue between the date of dedication, contribution or expenditure and the time which the project price or segment price is paid. The interest rate is the prime rate plus two percent from day-to-day.

This request would expend general obligation bond proceeds to pay accrued interest on twenty-four previously Board approved projects (see Exhibit H). Although the Developer was entitled to accrue interest on construction costs for each invoice as paid, they agreed to accrue interest from the final date the respective projects were dedicated and/or placed in service. Additionally, both the District staff and the Developer agree that interest accrual is simple rather than compound.

The District staff have verified that all the Developer's beginning and end dates for interest accrual are in agreement with the District's own records. District staff's calculation of the total interest is slightly less than the Developer's requested amount of $1,396,345.13 by $5,511.96 or 0.40%.

2. Summary of staff recommendation on project.

The District staff recommend that the Board approve Project GO21-1. The requirements of the Development Agreement and the CID Act have been met. Therefore, we recommend that Board adopt resolution HRCID-12-2021, Section 1 (see Exhibit I)

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

According to Section 3.2(a)(vii) the project price for an Acquisition Project or the Segment Price for a segment includes:

> *Interest during the period starting from the date of dedication, contribution or expenditure and the time which the Project Price or the Segment Price is paid calculated at the rate of interest equal to the prime rate as reported in the West Coast Edition of the Wall Street Journal plus two (2) percent from day-to-day, on the amounts expended for purposes of clauses (i) through (vi) for such Acquisition Project or Segment attributable to construction of the Segment approved by the Engineers as certified in the Certificate of Engineers for that Acquisition Project or Segment. No other financing charges, other than those described in section (vii) above will be allowed as an eligible component of the Project Price for an Acquisition Project or Segment*

The calculations performed to determine the total interest payable were performed in accordance with the requirements above. Therefore, it is the determination of the District staff that Project GO21-1 meets the requirements of the Development Agreement.

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

The projects linked to the interest payable in Project GO21-1 have already been approved and are not presented for consideration by the Board.

Therefore, it is the determination of the District staff that Project GO21-1 meets the requirements of the CID Act.

a. Identification of other Issues Raised by the Association.

Association Position: In its August 30, 2021 letter titled "First Set of Objections to Certain Interest Payments Requested by the Developer" (see Exhibit EE), object to the payment of interest for the following four reasons:

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

Developer Position: In its September 15, 2021 letter titled "Response to August 30, 2021 Harris Ranch CID Taxpayers' Association ('HRCIDTA') Letter Re: Certain Interest Payments" (see Exhibit FF) the Developer puts forth the following arguments

1. *The CID Allows Growth to Pay for Itself by Reimbursing Community Infrastructure, Including When "Required" for a Subdivision.*
2. *The Development Agreement Permits Reimbursement of Projects Constructed or Dedicated Prior to Formation of the HRCID.*

3. *As Required by the CID Act, All Reimbursed Infrastructure is Owned or Located in Easements in Favor of Public Entities.*
4. *Property Including Community Infrastructure Could, In Most Instances, Be Used for Other Purposes.*

Additionally, in its September 27, 2021 letter titled "Completeness Letter – Accrued Interest (GO21-1)" (see Exhibit GG), the Developer asserts that this project is "in accordance with Section 3.2(a)(viii) of the Development Agreement." The Developer goes on to indicate that "[i]n accordance with Idaho Code Section 50-3119, each of those reimbursements are long past the sixty-day period for appeal."

District Staff Analysis: The projects tied to the interest payable were approved in previous years. Therefore, the District staff do not undertake any additional analysis related to the Association's concerns, which are not timely under the CID Act.

VII. Projects Submitted but not up for Consideration at this Time.

A. Project GO20-6 – East Parkcenter Blvd. Roundabouts at Wise Way, Old Hickory and Shadywood.

Association Position: In its August 20, 2021 letter titled "Objection to Reimbursements Requested by and Paid to the Developer" (see Exhibit HH), the Association objected to the purchase of this project on the following grounds:

- *These are improvements the costs of which must be borne by the developer.*
- *The improvements …, are expressly prohibited by Idaho law from being financed by a CID.*
- *Reimbursement…, is premature, as nothing has yet been built on either side of that length of road.*
- *[I]t's impossible to determine with any precision what costs may be reimbursable, as the Developer chose to bid out these four projects as part of much larger construction contracts which consisted primarily of improvements that are expressly prohibited under Idaho law from being financed by a CID.*

Developer Position: The Developer has not responded to this issue.

District staff Comment: As discussed in Section IV, this project was already approved under resolution HRCID-9-2020. The full purchase price was $1,208,673.60. $987,839.11 was paid with bond proceeds from the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho) General Obligation Bond, Series 2020. The remaining, $197,026.95 will be paid with the bond proceeds from the Harris Ranch Community Infrastructure District No. 1 General Obligation Bond, Series 2021 (with the series designation to be revised to reflect the year in which such bond is issued). Because approval was already given, the District staff are not seeking additional approval.

B. GO20-3 – Formation of Harris Ranch Community Infrastructure District #1.

This project has not yet been approved. The project will be paid with a taxable rather than tax-exempt bond and will not be reimbursed with this bond issuance.

C. GO20-7 – 2007 Conservation Easement.

District Staff Comment: The District staff is awaiting an independent appraisal review before advancing the project for the Board's consideration. The District staff will present their analysis and recommendation at that time. The Association has submitted an August 14, 2021 letter titled "Objection to Payment Requested by Developer for Conservation Easement" (see Exhibit II), where the Association lays out its arguments for why this project should not be purchased. The District staff will analyze the Association's concerns when the project is presented to the Board for consideration.

D. GO21-4 – Southern Half Roadway Parcels – Portions of Phase 2, 6, 8, 9, & 11 Rights of Way.

The Developer has withdrawn this project from consideration while District staff research the issue of land value.

VIII. Other Issues Raised by the Association

The Association has submitted multiple letters regarding the District over the past couple months. District staff is providing an overview of some of the letters

and the Developer's responses for informational purposes and to provide the Board with the history.

A. Hypothetical assumptions for appraisal of land value

Association Position: In its July 14, 2021, letter titled "Proposed HRCID Budget for Fiscal Year 2022" (see Exhibit R), the Association asserts that appraisal used the "'hypothetical' assumption that the land underlying the roadways could be used to build additional homes." The Association goes on to state that this creates a problem as "the land in question necessarily cannot be used to build additional homes, as that land is required as a condition of the development to be used as roadways". They go on to say that "[w]e therefore
object to its inclusion in the budget and consider this to be a serious abuse of the CID."

Developer Position: The Developer has not responded to this issue.

District Staff Analysis: The Association's objection regarding land value does not apply to any of the projects under consideration. If and when Projects GO20-7 and GO21-4 (see Section VI.A) are considered the District staff will analyze the Association's concerns.

B. Past purchases of "local amenities"

Association Position: In its August 27, 2021 letter titled "The Myth of Harris Ranch CID 'Local Amenities'" (see Exhibit S) the Association asserts that "[t]o date, the HRCID has been used almost exclusively to fund facilities and improvements that are of general benefit to the City and its residents." The Association goes on to list which they feel fit this category.

Developer Position: In its September 17, 2021 letter titled "Response to August 27, 2021 Harris Ranch CID Taxpayers' Association ("HRCIDTA") Letter Re: 'Myth' of Local Amenities" (see Exhibit T), the Developer answers the question of general versus specific benefit,

> *The CID Act was not drafted only for development at the end of a single access cul de sac and there is no requirement that the HRCID be the sole recipient of the benefits of community infrastructure. Public benefits regularly cross taxing district lines. The only requirement is*
> *that there be a nexus and a direct or indirect benefit to the HRCID*

District Staff Analysis: The CID Act does not require that the improvement solely benefit the District in order to qualify as "community infrastructure"; if the improvement happens also to benefit areas beyond the District, that fact does

not disqualify the improvement from being "community infrastructure" under the CID Act. Thus, to meet the requirement that the improvement "directly or indirectly benefit the district," the improvement must benefit—i.e., be useful or profitable to—the District in some manner. Additionally, to the extent the Association is questioning projects that were approved years ago, and are no longer able to be challenged under the CID Act,[23] therefore we will not take up any analysis of these issues in this document.

C. Insufficient notice

In its September 7, 2021 letter titled "The Myth of 'Notice' to Prospective Home Purchasers in the HRCID" (see Exhibit U) the Association asserts that "the Developer has failed to provide the required CID Statement to purchasers of many if not most existing homes in the HRCID" as required by "Section 6.4(d) of the Development Agreement". The Association notes that in particular, "it appears that purchasers of existing homes in Harris Ranch receive no formal notice whatsoever of the HRCID."

The Association also argues that the content of the disclosures is "incomplete and misleading" and that the Developer "failed to provide timely notice even to purchasers of newly constructed homes."

Developer Position: In its September 27, 2021 letter titled "Response to September 7, 2021 Harris Ranch CID Taxpayers' Association ('HRCIDTA') Letter The Myth of the 'Myth of 'Notice'" (see Exhibit V) the Developer argues that "the HRCID is disclosed to each and every homeowner in Harris Ranch as is required by statute."

District Staff Analysis: The scope of this memorandum is to cover Projects GO21-1, GO21-2, and GO21-3 therefore we will not take up any analysis of these issues in this document.

D. Tax-exempt status of General Obligation bonds

In its September 9, 2021 letter titled "Tax-Exempt Status of Harris Ranch CID 'General Obligation' Bonds" (see Exhibit W) the Association question whether the proceeds of "CID Bonds finance publicly-owned improvements that are available for use by the general public." They indicate that to them "that substantially more than 5% of the proceeds of the CID Bonds have been applied to finance facilities which are privately owned, rather than 'essential governmental functions'". Therefore, the "interest on the CID Bonds thus may be subject to Federal income

[23] See Idaho Code § 50-3119

Tax."

The Association goes on to discuss the potential impacts if the District's bonds were to become taxable. The Association concludes its letter with a list of requested actions:

- "That the HRCID's Bond Counsel provide a detailed Federal tax law analysis to the Association".
- "That the City (as they are the party ultimately responsible for all this) indemnify and hold harmless the homeowners in the HRCID".
- "That the City (again, as they are the party ultimately responsible for all this) agree to pay the costs of independent Bond Counsel, reasonably selected by the Association, to undertake its own review of these matters".

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

District Staff Analysis: The scope of this memorandum is to cover Projects GO21-1, GO21-2, and GO21-3 therefore we will not take up any analysis of these issues in this document.

E. Constitutionality of the District

In its September 13, 2021 letter titled "The HRCID Was Unlawful from the Beginning" (see Exhibit Z), the Association questions alleges that the "HRCID, the bonds it has issued, and the special taxes and assessments it has imposed violate both the Federal and State Constitutions in numerous ways." They indicate the issues as being:

1. *[T]he 2/3rds voter approval requirement for the issuance of bonds;*
2. *the requirement of uniformity of taxation of similar properties in the City;*
3. *prohibitions against the City lending its credit to a private developer; and*
4. *constitutional protections of due process of law and equal protection the laws*

The letter elaborates on each of the four issues and concludes by requesting that:

- *That the HRCID's $19.5 million in outstanding bonds be refinanced and the new bonds*
- *purchased by the City, as the party responsible for all this;*
- *That the HRCID's bonds then be cancelled;*
- *That the HRCID be dissolved;*
- *That the City recover amounts paid to the Developer unlawfully, with interest at the rate*
  specified in the Development Agreement; and

- *That amounts recovered from the Developer be applied to reimburse homeowners in the HRCID for the unlawful special taxes and assessments they have paid to date, with any balance to be retained by the City*

In an additional letter dated September 27, 2021 and titled "The HRCID's 'General Obligation' Bond Election Failed" (see Exhibit X) the Association argues "HRCID 'general obligation' bond election failed to garner the required 2/3rds vote, that the bonds therefore were not lawfully authorized, and that the outstanding bonds therefore are void". The Association argues this because "only natural persons and not business entities can vote" and that two of the three

> *'Yes' votes were instead cast by: (1) Barber Valley Development, Inc. (a Harris family business entity), as a non-resident owner of property in the HRCID, (2) Harris Family Limited Partnership (another Harris family business entity)"*

Developer Position: In its September 28, 2021 letter (see Exhibit Y), the Developer notes that this issue is "not an issue that is up for debate at the October 5, 2021 hearing, which is noticed for a discussion and potential approval of certain payment requests and a bond resolution." The letter provides additional details about the history of the election and generally disagrees with the Associations position.

District Staff Analysis: The scope of this memorandum is to cover Projects GO21-1, GO21-2, and GO21-3 therefore we will not take up any analysis of these issues in this document.

F. Additional Letters

The following letters were sent to the District, but given the timing District staff have not been able to provide comment. However, the letters are provided for the Board's review.

1. Association letter dated September 27, 2021 titled "Our Reply to the Developer's Lawyers' First Four Letters of Response" (see Exhibit JJ).
2. Developer letter dated September 28, 2021 titled "Response to September 13, 2021 Harris Ranch CID Taxpayers' Association ("HRCIDTA") Letter Re: Contiguity Requirements within the HRCID" (see Exhibit LL).
3. Association letter dated September 29, 2021, titled "Facilities Cannot Be Financed by the HRCID Unless They Are Publicly Owned" (see Exhibit MM).

IX. Index of Exhibits

A. Exhibit A – Overview of the District

INTRODUCTION

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

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

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

EXECUTIVE SUMMARY

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

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

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

PRIMARY STAKEHOLDERS

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

GOVERNANCE and FORMATION

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

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

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

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

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

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

TAX LEVIES AND ASSESSMENTS

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

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

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

Tax Districts

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

Total Levy: 0.016468748000000002

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

General Obligation Levy and Bond Authority

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

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

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

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

For example:

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

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

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

Administrative Levy

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

Special Assessment

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

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

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

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

Unlike the general obligation bonding authority, no election is required for special assessments[5]. Instead, a petition from a minimum of two-thirds of the owners is submitted, a public hearing is held, and the District Board votes on a resolution approving the special assessment. The actual issuance of bonds is considered in a separate resolution. In that resolution, the District Board can approve the issuance of special-assessment bonds up to the amount that can be supported by the special-assessment.

BONDS and PROJECT APPROVAL

Projects

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

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

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

- All infrastructure projects must follow the public bidding process according to Idaho Code[6].
- The Developer/Owner submit applications requesting approval of community infrastructure. The District Board cannot unreasonably deny or refuse to consider these applications, approve them, or take action to issue bonds to fund the acquisition of the projects[7].
- The District also pays the Owner for reasonable costs and expenses related to carrying out the purposes of the District[8].
- Similarly, the District also reimburses the City of Boise and its vendors for costs and expenses related to the operations of the District[9].

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

[5] See Idaho Code § 50-3109(1) – Special Assessments - Bonds
[6] See Developer Agreement – Section 1.5 and Idaho Code § 67-5711C Construction of Public Projects
[7] See Developer Agreement – Section 1.6
[8] See Developer Agreement – Section 1.8
[9] See Developer Agreement – Section 1.4, this is governed by Idaho Code § 50-3105

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

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

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

Bond Issuance Process

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

PUBLIC MEETINGS and BUDGET

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

1. **Service Agreements:** During the first meeting, the District Board reviews and approves the service agreements from the vendors that will support the bond issuance and special- assessment process.
2. **Budget Workshop**: In the second meeting, the District Staff presents a proposed budget for the next fiscal year. The District Board provides comments.
3. **Budget Public Hearing**: The third meeting is the opportunity for the residents to provide their comments to the proposed budget. The District Staff put a notice in the Idaho Statesman and post notices in the postal pavilions throughout the District. This is done a minimum of ten days prior to the meeting per Idaho Code[10]. After receiving resident testimony, the District Board votes on the budget.
4. **Bond Resolution / Assessment Roll Resolution / L-2 Resolution:** During the final meeting, the District Board votes on resolutions regarding the bonds, the special-assessment rolls, and the L-2.
    a. **Bond Resolution**: The bond resolution acts as the agreement between the District and the purchaser, along with the formal bond purchase proposal. The bond resolution and bond purchase proposal provide the terms of the bonds, including repayment terms, loan covenants, and interest rates.
    b. **Assessment Roll Resolution**: This is the Engineer's Report mentioned in the Special Assessment Discussion.
    c. **L-2 Resolution**: The L-2 is the document submitted to Ada County that contains the dollar levy amounts that will be assessed for the general obligation bond levy and the administrative levy.

FREQUENTLY ASKED QUESTIONS

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

CONCLUSION

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

APPENDIX A

General Obligation Bond Authorization Tracking

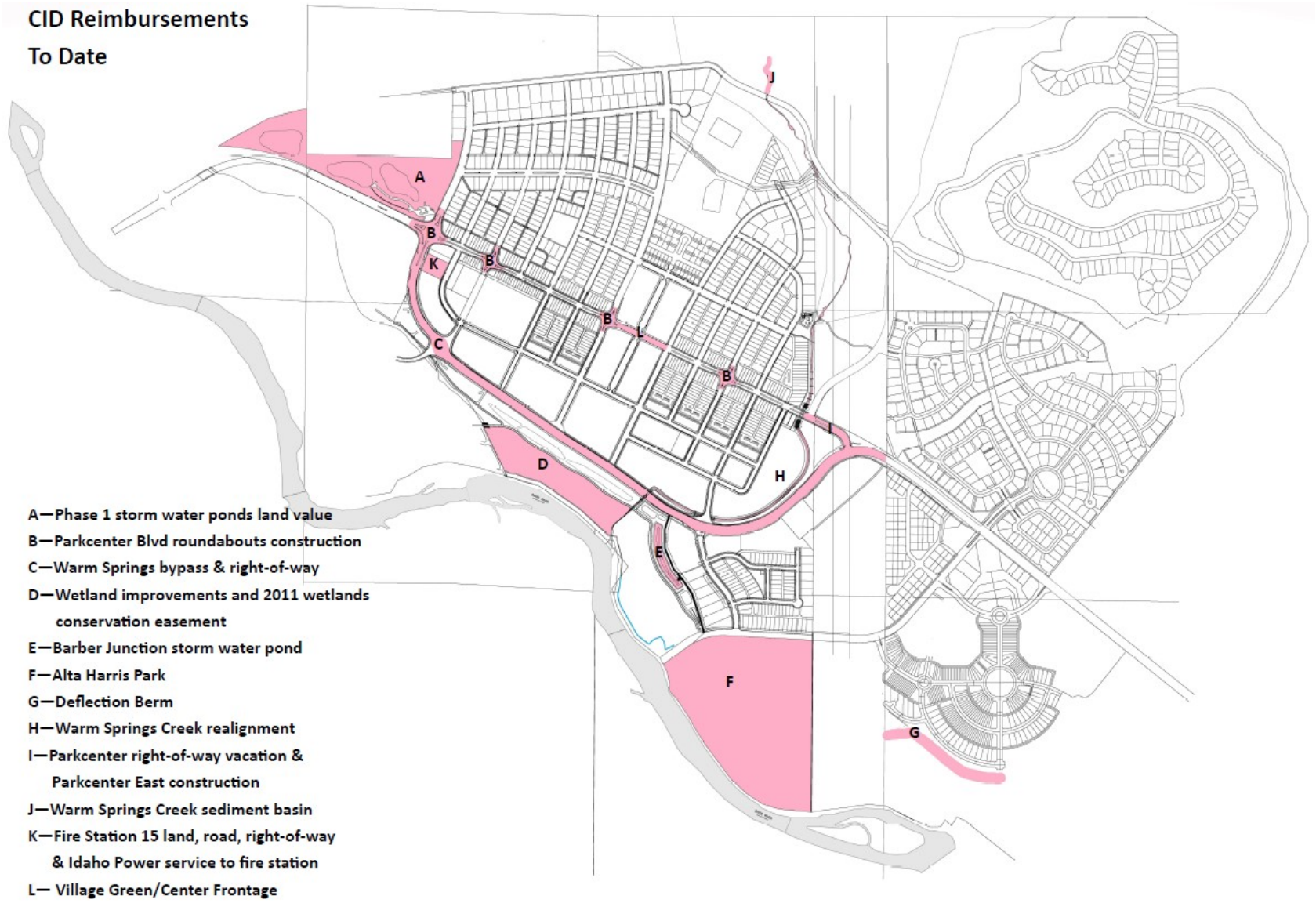
Series	New Bond Amount	Authorization Balance	Reimbursement
		$50,000,000	
2010	$75,000	$49,925,000	60,052.00
2013	$319,000	$49,606,000	244,475.00
2014	$77,000	$49,529,000	52,000.00
2015	$3,744,404	$45,784,596	3,336,547.01
2016	$1,331,390	$44,453,206	1,188,582.81
2017	$1,801,193	$42,652,013	1,628,202.15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

APPENDIX B

Bond Details

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

B. Exhibit B– Map of Purchases to Date



C. Exhibit C – Bond Resolution HRCID-13-2021

Harris Ranch CID Resolution NO. HRCID-13-2021

BY THE BOARD: THOMSON, CLEGG, AND WOODINGS

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 (CITY OF BOISE, IDAHO), ADA COUNTY, IDAHO, AUTHORIZING THE ISSUANCE AND SALE OF A GENERAL OBLIGATION BOND, IN ONE OR MORE SERIES, IN THE PRINCIPAL AMOUNT OF UP TO $5,200,000; PROVIDING FOR THE DATE, FORM, MATURITIES, DESIGNATION, REGISTRATION, AND AUTHENTICATION OF THE BOND; PROVIDING FOR THE SALE OF THE BOND TO THE PURCHASER THEREOF; PROVIDING FOR THE PAYMENT OF PRINCIPAL OF AND INTEREST ON THE BOND BY THE ANNUAL LEVY OF TAXES; ESTABLISHING CERTAIN FUNDS AND ACCOUNTS; PROVIDING COVENANTS WITH RESPECT TO THE BOND; PROVIDING FOR RELATED MATTERS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho (the "District"), is a community infrastructure district of the State of Idaho and is duly organized and operating under Chapter 31, Title 50, Idaho Code, as amended (the "Act"); and

WHEREAS, as provided by the Act, the District is a special limited purpose district possessing only those powers as set forth in the Act, including, but not limited to, the power to borrow money and incur indebtedness and evidence the same by certificates, notes, bonds or debentures, levy property taxes and impose fees or charges to pay the costs of providing services, and the District is, except as otherwise provided in the Act, a political subdivision of the State of Idaho, separate and apart from the City of Boise City, Idaho; and

WHEREAS, the Board of Directors (the "Board") of the District, by adoption of its Resolution No. 3 on June 29, 2010, ordered a special election to be held within the District for the submission to the electors of the District the question of whether or not the District should be authorized to incur indebtedness and to issue general obligation bonds in the principal amount of up to $50,000,000, in one or more series, over a period not to exceed thirty (30) years, for the purpose of providing for the financing, acquisition, purchase, construction, and/or installation of the District's costs or portion of its costs associated with various community infrastructure projects, facilities and improvements for the District, and such other related costs, items, and improvements, as allowed pursuant to the terms of the Act and as set forth in said Resolution No. 3; and

WHEREAS, at the special election, duly noticed, held, and conducted within the District on August 3, 2010, the requisite two-thirds (2/3) majority of the qualified electors of the District approved the issuance of the aforementioned general obligation indebtedness of the District; and

WHEREAS, the Board now deems it necessary and desirable to authorize the issuance and sale of the District's General Obligation Bond, Series 2021 in the principal amount of up to $5,200,000 (the "Bond") in one or more series, to finance certain community infrastructure projects approved by the Board on October 5, 2021, pursuant to Resolution No. HRCID-12-2021,

and such other projects approved by the Board by subsequent resolutions, subject to certain conditions hereinafter stated, and Sections 50-3105(m) and 50-3108, Idaho Code, provide that the issuance of such indebtedness shall be by resolution and in the manner specified in the laws of the State of Idaho; and

WHEREAS, Section 50-3111, Idaho Code, as amended, authorizes the sale of bonds at negotiated private sale, and the Board has determined that it is in the best interests of the District to sell the Bond at such a private sale; and

WHEREAS, the Board has determined to issue the Bond in the form of one or more fully registered, amortized general obligation bonds to Zions Bancorporation, National Association, as Purchaser of the Bond or another qualified purchaser if Zions Bancorporation, National Association is not able to purchase the Bond; and

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

Section 1: DEFINITIONS.

As used in this Bond Resolution, unless the context shall otherwise require, the following terms shall have the following meanings:

Act means, collectively, Chapter 31 of Title 50 and Chapter 9 of Title 57, Idaho Code, as amended.

Authorized Denomination shall mean Bond denominations of $100,000 and any integral multiples of $1.00 in excess thereof.

Board means the Board of Directors of the District.

Bond or Bonds means the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho, General Obligation Bond, Series 2021 (which series designation will be changed to reflect the calendar year in which the Bond is issued) in the aggregate principal amount of up to $5,200,000, herein authorized to be issued, sold, and delivered.

Bond Account means the Bond Account established in Section 8 hereof.

Bond Counsel means the law firm of Skinner Fawcett LLP, Boise, Idaho, or another attorney at law or a firm of attorneys of nationally recognized standing in matters pertaining to the tax-exempt status of interest on obligations issued by states and their political subdivisions, duly admitted to the practice of law before the highest court of any state of the United States.

Bond Parameters means the parameters for the Bond including the interest rate, maturity, redemption provisions, principal payment schedule, amount of reserve funds, and maturities as set forth in Section 13 hereof.

Bond Registrar means Zions Bancorporation, National Association, as Bond registrar, transfer agent, authenticating and paying agent for the Bond, appointed and designated in Section 6 of the Bond Resolution.

Bond Resolution means this Resolution adopted by the Board on October 5, 2021, authorizing the issuance and sale of the Bond.

Chairperson or **Chairman** means the chairperson of the Board.

Clerk means the clerk or Secretary of the District.

Code means the Internal Revenue Code of 1986, as amended.

District means Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho, a special limited purpose community infrastructure district duly organized and operating pursuant to Title 50, Chapter 31, Idaho Code.

Fiscal Year means that period adopted by the District as its annual accounting period, currently October 1 through September 30.

Legal Conditions has the meaning set forth in Section 3 hereof.

Project means the costs of community infrastructure projects as set forth in Section 2 hereof.

Project Accounts means the fund by that name established in Section 8 hereof.

Project Resolution means Resolution No. HRCID-12-2021 adopted by the Board on October 5, 2021, determining and approving the eligibility of the Project and the expenditure of Bond proceeds thereon.

Purchaser means Zions Bancorporation, National Association, as purchaser of the Bond, or another qualified purchaser of the Bond if Zions Bancorporation, National Association is not able to purchase the Bond.

Registered Owner or Owners means the registered owner of any Bond as shown in the registration books of the District kept by the Bond Registrar for such purpose.

Regulations means the Treasury Regulations issued or proposed under Section 103, Section 148, Section 149, or Section 150 of the Code (26 CFR Part 2) or other sections of the Code relating to "arbitrage bonds" or rebate, including without limitation Sections 1.148-0 through 1.148-11 and 1.150-1 of the Treasury Regulations, to the extent applicable, and includes amendments thereto or successor provisions.

Reserve Account means the fund by that name established in Section 8 hereof.

Secretary means the secretary or Clerk of the District.

Terms Certificate means the Terms Certificate in substantially the form set forth in Exhibit "B" hereto to provide certain terms for the Bond in accordance with this Bond Resolution, which certificate shall be executed by the District and be delivered to Bond Counsel at or before the issuance and delivery of the Bond.

Treasurer means the treasurer of the District.

Section 2: PURPOSE OF BOND; FINDINGS.

The Bond is to be issued to provide financing for certain community infrastructure purposes and projects, consisting of and associated with payment, reimbursement and/or refinancing of a portion of the fees, charges, and costs related to the acquisition of an interest in certain real property for sediment and storm water collection and control, road design, engineering, construction, and landscaping, utility improvements, or other related community infrastructure, all as further described and approved by the Board in the Project Resolution (collectively, the "Project"); and to fund the Reserve Account and to pay for issuance costs of the Bond, all of which will be paid from the proceeds of the Bond pursuant to this Resolution, the Development Agreement (as defined in Section 3 below) upon the written concurrence of the Treasurer, and subject to the eligibility requirements set forth in the Act, the Development Agreement (as defined in Section 3 below), and any other applicable federal, state, or local law.

The District has determined that no additional financial assurance for the payment of the debt service on the Bond through additional collateral, payment guarantee or otherwise shall be required of Harris Family Limited Partnership ("HFLP") or Barber Valley Development, Inc. action on HFLP's behalf, as developers (collectively, the "Developer"), although the Purchaser may provide or require additional financial assurance in its bond purchase proposal.

Section 3: DESCRIPTION OF BONDS.

The Bond, designated Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho, General Obligation Bond, Series 2021 (which series designation will be changed to reflect the calendar year in which the Bond is issued) in the principal amount of up to $5,200,000, is hereby authorized to be issued, sold, and delivered pursuant to Chapter 31 of Title 50, Idaho Code, in Authorized Denominations, provided that the principal amount of the Bond will not exceed any legal limits applicable to the District, including but not limited to the following legal conditions: (i) the aggregate principal amount of the Bond, together with the aggregate outstanding principal amount of general obligation indebtedness of the District for which its full faith and credit is pledged does not exceed nine percent (9.000%) 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 as set forth in Section 50-3108(4), Idaho Code; and (ii) ninety-five percent (95.000%) of the amount of ad valorem taxes estimated to be collected at a tax rate of not greater than .003 (3 mills) of the assessed value of the taxable property within the District as of the time of issuance of the Bond is sufficient to pay the highest combined debt service requirements for the proposed general obligation indebtedness and other general obligation indebtedness outstanding as provided in Section 6.3(c) of the District

Development Agreement No. 1 between the District, the City of Boise City, Idaho and Harris Family Limited Partnership dated as of August 31, 2010 (the "Development Agreement"). The foregoing requirements are hereinafter referred to as the "Legal Conditions." Evidence that the Legal Conditions have been met shall be a certificate or statement of the Treasurer together with a certificate or statement of the Ada County Assessor, the forms of which shall be substantially as set forth in Exhibit "C" hereto. The series designation of a series of the Bond is hereby authorized to be modified to accurately reflect the year it is delivered and other relevant matters.

The form of a bond for a series shall consist of a single, transferable, amortized general obligation bond, substantially in the forms annexed hereto as Exhibit "A," shall be issued in accordance with and subject to the Bond Parameters established and set forth in Section 13 hereof in fully registered form, shall be dated as of the date of its delivery, and shall mature and shall bear interest on the unpaid balance, at the interest rate and with interest payable as set forth in the Terms Certificate delivered at closing.

The sale of the Bond to Purchaser, as an "accredited investor" or a "qualified institutional buyer" in compliance with the Development Agreement (hereinafter also referred to as the "Registered Owner"), is hereby authorized and approved, provided the Legal Conditions and the Bond Parameters set forth in Section 13 hereof are met. The Registered Owner of the Bond shall have the right, at its expense, to convert a series of the Bond to fully registered serial bonds, without coupons and to adjust the interest rate, payment terms and other provisions of the Bond in accordance with their terms. The Bond shall be transferable only to an affiliate of the Registered Owner or to a "Bank" as the term is defined in Section 3(a)(2) of the Securities and Exchange Act in compliance with the Development Agreement and with the federal securities laws, which compliance shall be certified and provided to the District prior to issuance of each series of Bond.

Section 4: EXECUTION.

The Bond shall be executed by the manual or facsimile signature of the Chairperson, authenticated by the manual signature of the Bond Registrar, and attested by the manual or facsimile signature of the Secretary/Clerk, and the official seal of the District, if one is in existence, or a facsimile thereof shall be impressed thereon.

The Bond shall not be entitled to any security or benefit under this Bond Resolution, or be valid or become obligatory for any purpose, until the certificate of authentication thereon shall have been signed by the Bond Registrar.

Section 5: PLACE AND MANNER OF PAYMENT.

Both principal of and interest on the Bond shall be payable on the respective dates when principal and interest become due in lawful money of the United States of America by electronic funds or by check, dated as of the payment due date, and mailed to the Registered Owner thereof, at the address of such Registered Owner as shown on the registration records of the Bond Registrar, or at such other address as shall be designated in writing to the Bond Registrar by the Registered Owner or at the electronic funds transfer address furnished by the Registered Owner to the Bond Registrar.

Section 6: BOND REGISTRAR.

Zions Bancorporation, National Association is hereby appointed as bond registrar, transfer agent and paying agent, and is herein referred to as the "Bond Registrar." The Bond Registrar shall keep, or cause to be kept, at its principal corporate trust office sufficient books for the registration and transfer of the Bond (the "Bond Register") which shall, at all times, be open to inspection by the District. The Bond Registrar shall do all things authorized by the Idaho Registered Public Obligations Act, Chapter 9, Title 57, Idaho Code, as amended. The Bond Registrar is authorized, on behalf of the District, to authenticate and deliver the Bond transferred or exchanged in accordance with the provisions of such Bond and this Bond Resolution and to carry out all of the Bond Registrar's powers and duties under this Bond Resolution. For purposes of said Registered Public Obligations Act, this Bond Resolution shall constitute a "system of registration" within the meaning, and for all purposes, of said Act.

The Bond Registrar shall be responsible for its representations contained in the Certificate of Authentication on the Bond. The Bond Registrar may become the owner of the Bond with the same rights as it would have if it were not the Bond Registrar.

The Bond may be transferred only by the Bond Register, upon the surrender thereof to the Bond Registrar, together with a form of transfer duly executed by the Registered Owner or its attorney duly authorized in writing. Upon the transfer of the Bond, there shall be issued in the name of the transferee or transferees a new fully registered Bond or Bonds of any authorized denomination or denominations and of the same maturity and interest rate, and of the same aggregate principal amount, as the surrendered Bond. The new Bond or Bonds shall bear the same date as the date of the surrendered Bond, but shall bear interest from the immediately preceding interest payment date to which interest has been paid or fully provided for.

The Bond Registrar shall not be required to exchange or transfer any Bond within fifteen (15) days of an interest payment date or, in the case of any redemption of the Bond, during the period from the Record Date specified by the Bond Registrar in the notice of redemption to the date of redemption.

The Bond Registrar may resign and be discharged of the trusts created by this Bond Resolution by written resignation filed with the Clerk of the District not less than sixty (60) days before the date when it is to take effect. Such resignation shall take effect only upon the appointment of a successor Bond Registrar. If no successor Bond Registrar shall have been appointed and have accepted appointment within forty-five (45) days of giving notice of removal or notice of resignation as aforesaid, the incumbent Bond Registrar or any registered owner (on behalf of himself and all other registered owners) may petition any court of competent jurisdiction for the appointment of a successor Bond Registrar, and such court may thereupon, after such notice (if any) as it may deem proper, appoint such successor Bond Registrar.

The Bond Registrar may be removed (i) at any time, following at least thirty (30) days written notice, by an instrument or concurrent instruments in writing, filed with the Bond Registrar and the District and signed by the registered owners representing a majority in aggregate principal amount of the Bonds then outstanding or their attorneys-in-fact duly authorized, excluding any

Bonds held by or for the account of the District, or (ii) by the District at any time, following at least thirty (30) days written notice, except during the continuance of an event of default, for such cause as shall be determined in the sole discretion of the District by filing with the Bond Registrar notice of removal in the form of a District certificate. In no event, however, shall such removal take effect until a successor Bond Registrar has been appointed pursuant to this Section of this Bond Resolution.

If the Bond Registrar or any successor Bond Registrar resigns or is removed or is dissolved, or if its property or business is taken under the control of any state or federal court or administrative body, a vacancy shall forthwith exist in the office of the Bond Registrar, and the District shall appoint a successor. If the District fails to make such appointment within sixty (60) days after the date notice of resignation is filed, the owners of a majority in principal amount of the Bonds then outstanding may do so.

Section 7: PREPAYMENT AND REDEMPTION.

The District reserves the right, at its option, to prepay and redeem, on any payment date, in inverse order of maturity, without penalty or premium, the principal amount outstanding on the Bond, in whole or in part, by the payment of a redemption price equal to the principal amount prepaid and redeemed, plus interest accrued to the date fixed for prepayment or redemption. Partial prepayments shall be made in the amount of $1.00 or integral multiples thereof. No partial prepayment shall extend or postpone the due date of any subsequent installment. Prepayments shall be made without penalty or premium. The District may exercise its option of prepayment or redemption by giving written notice to the Bond Registrar, not less than forty-five (45) days prior to the date selected for redemption. Notice of any intended prepayment and redemption shall be given by the Bond Registrar by first class mail, postage prepaid, to the Registered Owner of the Bond as of the 15th day prior to mailing the notice of redemption (the "Record Date"), at its address appearing on the Bond Register, not more than sixty (60) nor less than thirty (30) days prior to the prepayment and redemption date.

Section 8: FUNDS AND ACCOUNTS.

A. Establishment of District Accounts. The following funds on the accounting records of the District are hereby created with respect to each series of the Bonds:

(1) Project Account.

(2) Cost of Issuance Account.

(3) Bond Account.

(4) Reserve Account.

B. Delivery of a Bond; Application of Proceeds. The Treasurer of the District is hereby instructed to make delivery of the Bond to the Registered Owner and to receive payment and/or credit therefor in accordance with Purchaser's Bond Purchase Proposal submitted to the District once the Legal Conditions and the Bond Parameters have been met with respect to such series, as

certified by the District Treasurer and the Ada County Assessor's office, and to deposit the proceeds of sale as follows:

(1) Accrued interest on the Bond from its date to its date of delivery, if any, and any capitalized interest on the Bond, as set forth in the Terms Certificate shall be allocated to the Bond Account.

(2) A portion of the proceeds of sale of the Bond in the amount set forth in the Terms Certificate shall be allocated to the Cost of Issuance Account to be used as described in Section 8(D).

(3) A portion of the proceeds of sale of the Bond in the amount set forth in the Terms Certificate shall be allocated to the Reserve Account to be used as described in Section 8(F).

(4) The remaining proceeds of the Bond shall be allocated to the Project Account defined below to be used as described in Section 8(C).

C. Project Account. There is hereby established in the hands of the District the "Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho, General Obligation Bond, Series 2021 Project Account" (which series designation will be changed to reflect the calendar year in which the Bond is issued) (the "Project Account"), to which all of the proceeds of the sale of the Bond shall be allocated, except accrued interest, if any, and capitalized interest, if any, which shall be allocated to the Bond Account, and except for amounts allocated to the Cost of Issuance Account pursuant to Section 8(D) below and the amounts allocated to the Reserve Account pursuant to Section 8(F) below. The proceeds of the Bond shall be used to pay for the Project pursuant to the Development Agreement upon the written concurrence of the Treasurer. Monies allocated to the Project Account may be invested in lawful investments until needed for purposes for which the Bond is issued. Any investment earnings shall accrue to and be used solely for the purposes of the Project Account. In the event there are funds allocated to the Project Account remaining after all expenditures for the community infrastructure purposes and projects as set forth hereinabove, any surplus funds shall be allocated to the Bond Account and used for the payment of principal of and interest on the outstanding Bond as the same shall accrue.

D. Cost of Issuance Account. There is hereby established in the hands of the District the "Series 2021 Bond Cost of Issuance Account" (which series designation will be changed to reflect the calendar year in which the Bond is issued) (the "Cost of Issuance Account"). At the time of the delivery of the Bond, the District shall allocate to the Cost of Issuance Account such amounts as shall be required to pay a certain portion of the reasonable and necessary costs of issuance of the Bond, and moneys allocated to the Cost of Issuance Account shall be used for the payment of costs of issuance of the Bond. Any moneys allocated to the Cost of Issuance Account remaining on the date of the full and final payment of all costs of issuance of the Bond shall be allocated to the Project Account to be used as described in 8(C) above to pay for any unpaid community infrastructure Project costs or allocated to the Bond Account for the prepayment of principal and interest on the Bond in accordance with Section 7.

E. Bond Account. The proceeds of taxes levied pursuant to Section 50-3108 and 50-3114, Idaho Code, and other provisions of applicable law to pay the principal of and interest on the Bond, as set forth in Section 9 of this Bond Resolution, shall be allocated by the Treasurer of the District to the "Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho, General Obligation Bond, Series 2021, Bond Account" (the "Bond Account"), which Bond Account shall be used for no other purpose than the payment of the principal of and interest on the Bond as the same fall due. Monies allocated to the Bond Account may be invested in lawful investments until needed for the purposes of the Bond Account, and all investment earnings shall accrue to and be used solely for the purposes of the Bond Account. The Bond Account shall be maintained by the Treasurer until the principal of and interest on the Bond have been paid in full. At least one (1) business day prior to each interest or principal payment date for the Bond, the District shall transfer to the Bond Registrar as Paying Agent an amount sufficient to pay the principal of and interest on the Bond then due and payable and the Paying Agent is hereby authorized and directed to apply such funds to said payment.

F. Reserve Account. There is hereby established in the hands of the District the "Series 2021 Bond Reserve Account" (which series designation will be changed to reflect the calendar year in which the Bond is issued) (the "Bond Reserve Account") as further provided in the Terms Certificate. At the time of delivery of the Bond, the District shall allocate to the Bond Reserve Account proceeds from the Bond or other available funds, as to be provided in the Terms Certificate, an amount to be determined at closing equal to 10% of the maximum annual debt service requirements with respect to the Bond (the "Reserve Requirement"), provided that the Reserve Requirement shall not exceed an amount equal to the lesser of i) 125% of the average annual debt service with respect to the Bond; ii) the maximum annual debt service requirements with respect to the Bond; or iii) 10% of the principal amount of the outstanding amount of the Bond, with such deposit to the Bond Reserve Account to provide for the payment of the Bond for as long as the Bond remains outstanding and unpaid in the event of any shortfall in tax levy collections, provided that any amounts not needed for such purposes may either be applied to the final payment of the Bond or to pay for other costs of the Project, all as may be further provided in the Terms Certificate.

Section 9: COVENANTS AND UNDERTAKINGS.

A. Levy of Taxes. In accordance with the provisions of Sections 50-3108(8) and 50-3114, Idaho Code, as amended, there shall be levied on all taxable real property in the District, in addition to all other taxes, a direct annual ad valorem tax in an amount sufficient to meet the payment of the principal and interest on the Bond as the same matures (provided that interest on the Bond for which capitalized interest has been financed as part of the principal amount of such Bond may be excluded from the levy if so provided in Bond Purchase Proposal), and to constitute a sinking fund for the payment of the principal thereof.

Said taxes in each of the years, beginning with the tax year 2021 (or such later tax year in which the Bond is issued), shall be levied, assessed, certified, extended, and collected by the proper officers and at the times, all as fixed by law, and as other taxes are levied, assessed, certified, extended, and collected in, for and by the District and by the same officers thereof and are hereby appropriated for the purpose of paying the Bond until the Bond shall be fully paid.

Principal of or interest on the Bond falling due at any time when the proceeds of said tax levy may not be available shall be paid from other funds of the District and shall be reimbursed from the proceeds of said taxes when said taxes shall have been collected. Said taxes in each of the several years shall be and are hereby certified to the Board of County Commissioners of Ada County, Idaho, as being taxes necessary to be levied on all of the taxable real property in the District for the purpose of paying the principal of and the interest on the Bond as the same become due. Said taxes when collected shall be allocated to the Bond Account and shall be used for no other purpose than for the payment of the principal of and the interest on the Bond as the same become due, except as described below, so long as any of the Bond remains outstanding and unpaid, but nothing herein contained shall be construed to prevent the District from paying the interest on or the principal of the Bond from any other funds in its hands and available for that purpose, or to prevent the District from levying any further or additional taxes which may be necessary to fully pay the interest on or the principal of the Bond. In the event that funds in the Bond Reserve Account are transferred to the Bond Account to be used for the payment of the principal of and interest on the Bond and a deficiency then exists in the Bond Reserve Account such that the Reserve Requirement is not met, then any amount remaining from said taxes after making the allocation to the Bond Account to be used for the payment of the principal of and interest due on the Bond in the then current Fiscal Year, shall be allocated to the Bond Reserve Account, until such deficiency in the Bond Reserve Account is cured.

The full faith and credit and all taxable real property in the District are hereby pledged for the prompt payment of the principal of and the interest on the Bond as the same become due (provided that interest on the Bond for which capitalized interest has been financed as part of the principal amount of such Bond may be excluded from the pledge and levy if so provided in the Bond Purchase Proposal) and the tax levies to that end herein provided shall be in full force and effect, and forever remain so until the indebtedness hereby incurred, principal and interest, shall have been fully paid, satisfied and discharged, except as herein before provided, and any collection fees or charges made in connection with the payment of the Bond and interest thereon are to be paid by the District.

B. Arbitrage Covenant; Covenant to Maintain Tax Exemption. The Treasurer of the District and other appropriate officials of the District are each hereby authorized and directed to execute from time to time such certifications as shall be necessary to establish that the Bond is not an "arbitrage bond" within the meaning of Section 148 of the Code and the Regulations and to establish that interest on the Bond is not and will not become subject to taxation under the Code and applicable regulations. The District covenants and certifies to and for the benefit of the Registered Owner of the Bond that no use will be made of the proceeds of the issue and sale of the Bond, or any funds of the District which may be deemed to be proceeds of the Bond, pursuant to Section 148 of the Code and the Regulations which use, if it had been reasonably expected on the date of issuance of the Bond, would have caused the Bond to be classified as an "arbitrage bond" within the meaning of Section 148 of the Code. Pursuant to this covenant, the District obligates itself to comply throughout the term of the Bond with the requirements of Section 148 of the Code and the regulations proposed or promulgated thereunder. The District covenants to comply with the terms of the Tax Certificate for the Bond delivered at closing.

C. Bank Qualified. The Bond will be designated as a "qualified tax-exempt obligation" within the meaning and for the purpose of Section 265(b)(3) of the Internal Revenue

Code of 1986 (the "Code"), and the District, including all aggregated issuers as described in Section 265(b)(3)(E), does not reasonably anticipate that it will issue more than $10,000,000, including the Bond, as qualified tax-exempt obligations during the calendar year 2021 or during calendar year 2022.

D. Issuance of Additional Bonds to Redeem the Bonds. It is understood and agreed by the District that additional general obligation bonds of the District may be offered to "accredited investors" and "qualified institutional buyers" in the bond market in order to redeem and refinance the Bond provided such bonds meet the Legal Conditions as well as other provisions of applicable law.

Section 10: AMENDMENTS.

A. The District from time to time and at any time may adopt a resolution or resolutions supplemental hereto, which resolution or resolutions thereafter shall become a part of this Bond Resolution, for any one or more of all of the following purposes, without the consent of the Registered Owner:

(1) To add to or modify the covenants and agreements of the District in this Bond Resolution, other covenants and agreements thereafter to be observed, which change shall not adversely affect the interest of the Registered Owner of the Bond, or surrender or lessen any right or power of the Registered Owner of the Bond herein reserved.

(2) To make such provisions for the purpose of curing any ambiguities or of curing, correcting, or supplementing any defective provisions contained in the Bond Resolution, or any resolution authorizing future bonds in regard to matters or questions arising under such resolutions as the Board may deem necessary or desirable and not inconsistent with such resolutions and which shall not adversely affect, in any material respect, the interest, rights, or powers of the Registered Owner of the Bond.

B. With the consent of the Registered Owner of the Bond and, if required by the Registered Owner, upon a receipt of an opinion of Bond Counsel acceptable to the Registered Owner, the Board may adopt a resolution or resolutions supplemental hereto for the purpose of adding any provisions to or changing in any manner or eliminating any of the provisions of this Bond Resolution or of any supplemental resolution.

C. Upon the adoption of any supplemental resolution pursuant to the provisions of this Section, this Bond Resolution shall be deemed to be modified and amended in accordance therewith, and the respective rights, duties, and obligations of the District under this Bond Resolution and the Registered Owner of the Bond outstanding hereunder shall thereafter be determined, exercised, and enforced thereunder, subject in all respects to such modification and amendments, and all terms and conditions of any such supplemental resolution shall be deemed to be part of the terms and conditions of this Bond Resolution for any and all purposes.

D. Any Bonds executed and delivered after the execution of any supplemental resolution adopted pursuant to the provisions of this Section may have a notation as to any matter provided for in such supplemental resolution, and if such supplemental resolution shall so

provide, new Bonds so modified as to conform, in the opinion of the Board, to any modification of this Bond Resolution contained in any such supplemental resolution, may be prepared and delivered without cost to the Registered Owner of the Bonds then outstanding, upon surrender for cancellation of the Bonds.

Section 11: VALIDITY OF ISSUANCE.

The Bond is to be issued pursuant to Chapter 31 of Title 50 and Chapter 9 of Title 57, Idaho Code. This recital is conclusive evidence of the validity of the Bond and the regularity of its issuance. This Bond Resolution shall be deemed a final decision of the Board for purposes of Section 50-3119, Idaho Code.

Section 12: BOND RESOLUTION A CONTRACT.

The provisions of this Bond Resolution shall constitute a contract between the District and the Registered Owner so long as the Bond hereby authorized remains unpaid.

Section 13: SALE OF THE BOND.

The sale of the Bond to the Purchaser, in accordance with the Bond Purchase Proposal, to be submitted to the District and pertaining to the Bond, and the Bond Parameters set forth below are hereby approved subject to the execution, receipt and terms of a final Terms Certificate substantially in the form set forth in Exhibit "B" hereto and subject to the receipt of certificates of the Treasurer and the Ada County Assessor evidencing compliance with the Legal Conditions substantially as set forth in Exhibit "C" hereto, as well as the receipt of a qualified investor letters of the Purchaser in substantially the form set forth in Exhibit "D" hereto. The Chairperson, Treasurer, and Clerk/Secretary of the District are, and each of them is, hereby authorized to do or perform all such acts as may be necessary or advisable to comply with the Bond Purchase Proposal and this Bond Resolution and to carry the same into effect.

Pursuant to Section 57-235, Idaho Code, as amended, the Board hereby delegates to the Chairperson and Treasurer, each with the authority to act alone (hereinafter each referred to as the "Delegated Officer"), the power to make the following determinations on the date of sale of the Bond to the Purchaser, without any requirement that the members of the Board meet to approve such determinations, but subject to the limitations provided:

(1) The tax-exempt rate of interest to be borne by the Bond, as measured by the true interest cost, not to exceed a tax-exempt rate of 3.50%.

(2) The taxable rate in the event interest on the Bond is no longer excludable from the Registered Owner's gross income.

(3) The principal amount of the Bond not to exceed $5,200,000, with authorized minimum denominations of $100,000 each or integral multiples of $1.00 above $100,000.

(4) The principal payment dates with a final payment date not to exceed thirty

(30) years from the date of the Bond.

(5) The amount of principal of the Bond maturing in any particular year, and the rate of interest accruing thereon.

(6) The final maturity of the Bond not to exceed thirty (30) years.

(7) The price at which the Bond will be sold which shall not be less than par.

(8) The amount of proceeds of the Bond, if any, to fund the Bond Reserve Account.

(9) The amount of proceeds of the Bond to fund the Project Account.

(10) The amount of proceeds of the Bond to fund the Costs of Issuance Account.

Upon the sale of the Bond, including the final terms and provisions of the Bond, the Delegated Officer shall execute a Terms Certificate substantially in the form attached hereto as Exhibit "B" reflecting the final terms and provisions of the Bond and certifying that the final terms and provisions of the Bond are consistent with, not in excess of and no less favorable than the terms set forth in the Bond Parameters above.

Section 14: FURTHER AUTHORITY.

The Chairperson, the Treasurer, and the Clerk/Secretary, and other officers of the District are, and each of them is, hereby authorized to do or perform all such acts and to execute all such certificates, documents, and other instruments, including the final Terms Certificate, as may be necessary or advisable to provide for the issuance, sale, and delivery of the Bond and the fulfillment of the covenants and obligations of the District contained herein and therein.

Section 15: MISCELLANEOUS.

A. Ratification. All proceedings, resolutions, and actions of the Board, the District, and their officers, agents, and employees taken in connection with the authorization, sale, and issuance of the Bond are hereby in all respects ratified, confirmed, and approved.

B. Severability. It is hereby declared that all parts of this Bond Resolution are severable, and if any section, paragraph, clause, or provision of this Bond Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, paragraph, clause, or provision shall not affect the remaining sections, paragraphs, clauses or provisions of this Bond Resolution.

C. Conflict. All ordinances, resolutions, orders, and regulations or parts thereof heretofore adopted or passed which are in conflict with any of the provisions of this Bond Resolution are, to the extent of such conflict, hereby repealed.

D. Captions. The captions or headings herein are for convenience of reference only and in no way define, limit, or describe the scope or intent of any provisions or sections of this Bond Resolution.

E. Effective Date. This Bond Resolution shall be in full force and effect immediately upon its adoption and approval, as may be provided by law.

[Remainder of page left blank intentionally]

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

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

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

By: _____
Chairperson, Board of Directors

ATTEST:

_____
District Clerk

EXHIBIT "A"

"FORM OF BOND"

THIS BOND IS SUBJECT TO RESTRICTIONS ON TRANSFER AS SET FORTH IN THE BOND RESOLUTION DEFINED BELOW INCLUDING A CERTIFICATE TO THE DISTRICT THAT THE TRANSFER IS TO A "QUALIFIED INSTITUTIONAL BUYER" UNDER SEC RULE 144A OF THE FEDERAL SECURITIES LAWS THAT IS AN AFFILATE OF THE REGISTERED OWNER OR TO A "BANK" AS THE TERM IS DEFINED IN SECTION 3(a)(2) OF THE SECURITIES AND EXCHANGE ACT.

UNITED STATES OF AMERICA
STATE OF IDAHO

Registered No. R-__ $_____

HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1
(CITY OF BOISE, IDAHO)
ADA COUNTY, STATE OF IDAHO
GENERAL OBLIGATION BOND, SERIES 2021

INTEREST RATE	MATURITY DATE	DATED DATE
____%	_____, 20__	_____, 20__

REGISTERED OWNER: * * *_____.* * *

PRINCIPAL AMOUNT: *** _____
AND 00/100 DOLLARS***

Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), a community infrastructure district duly formed pursuant to the provisions of Title 50, Chapter 31, Idaho Code, as amended (the "District"), for value received, hereby acknowledges itself indebted and promises to pay to the above specified registered owner, the principal amount identified above on the aforesaid maturity date unless earlier prepaid or redeemed, and to pay interest on the principal amount outstanding from the date as of which this Bond (the "Bond") is dated as indicated hereinabove, or the most recent date to which interest thereon has been paid or duly provided for, at the aforesaid interest rate, commencing on February 15, 20__, and each August 15 and February 15 thereafter (an "interest payment date") to the maturity or redemption prior to maturity of this Bond. Annual amortized installments of the principal of this Bond are payable in accordance with the debt service schedule for the Bond attached hereto as Schedule A-1, commencing on August 15, 20__, and annually thereafter each August 15 until

maturity or prior redemption. The final installment of principal of this Bond is payable upon presentation and surrender hereof at the office of the Bond Registrar.

Both principal of and interest on this Bond, is payable on the respective dates when principal and interest become due in lawful money of the United States of America by electronic funds or by check, dated as of the payment due date, and mailed to the registered owner hereof (the "Registered Owner") whose name and address appear on the registration books (the "Bond Register") of Zions Bancorporation, National Association, Boise, Idaho (the "Bond Registrar"), maintained by the Bond Registrar, or at such other address designated in writing to the Bond Registrar by the Registered Owner or at the electronic funds transfer address furnished by the Registered Owner to the Bond Registrar. All payments shall be applied first to accrued interest and then to principal as of the date such payment is actually received by the Registered Owner. During the pendency of a default under the Bond Resolution (as defined below) and/or the Bond Purchase Proposal dated _____, 202_, relating to the Bond, or in the event interest on the Bond is no longer excludable from the Registered Owner's gross income, interest on the Bond shall accrue at the rate necessary to make the Registered Owner whole as if no event that excluded the interest on the Bond from the Registered Owner's gross income had occurred.

The Bond is originally issuable and registered in denominations of $100,000 and integral multiples of $1.00 above $100,000.

The full faith and credit of the District are hereby pledged for the due and punctual payment of the principal hereof and interest hereon, and provision has been made in the statutory manner under the Bond Resolution for the levy and collection of taxes sufficient to pay the interest on this Bond as the same becomes due and for the payment of the principal hereof at or before the date of maturity of this Bond.

This Bond is issued by the District pursuant to Resolution No. HRCID-___-2021 of the Board of the District, duly adopted on October 5, 2021, prior to the issuance hereof, all of the terms of which are hereby incorporated herein (the "Bond Resolution"), and pursuant to the Constitution and laws of the State of Idaho relative to the issuance and sale of bonds of community infrastructure districts, and all amendments thereto, and all other laws of the State of Idaho thereunto enabling, and also pursuant to the legal authorization of a special general obligation bond election conducted within the District on August 3, 2010.

The Bond is payable from the proceeds of an ad valorem tax to be collected, at the same time and in the same manner as other taxes are levied and collected on all taxable real property within the boundaries of the District, sufficient to pay debt service on the Bond when due.

NEITHER THE FULL FAITH AND CREDIT NOR THE GENERAL TAXING POWER OF THE CITY OF BOISE CITY, IDAHO, OR THE STATE OF IDAHO OR ANY POLITICAL SUBDIVISION THEREOF (OTHER THAN THE DISTRICT) IS PLEDGED TO THE PAYMENT OF THE BOND.

The Bond is subject to redemption prior to maturity, in whole or in part, on any payment date, in inverse order of maturity, by the payment of a redemption price equal to the principal amount redeemed plus interest accrued to the date fixed for redemption without premium.

Notice of redemption will be mailed by first class mail, postage prepaid, not more than 60 nor less than 30 days prior to the date set for redemption to the Registered Owner at the address shown on the registration books for the Bond maintained by the Bond Registrar. Failure to receive properly given notice of redemption shall not affect the redemption of any such Bond

for which notice was properly given.

The Bond Registrar shall maintain the registration books of the District for the registration of ownership of the Bond as provided in the Bond Resolution.

This Bond shall not be entitled to any security or benefit under the Bond Resolution or be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

It is hereby certified, recited and declared (i) that all conditions, acts and things required by the Constitution and laws of the State of Idaho to happen, to be done, to exist and to be performed precedent to and in the issuance of this Bond, and of the series of which it is one, have happened, have been done, do exist and have been performed in regular and due form and time as required by law; (ii) that the obligation evidenced by the Bond, together with all other existing indebtedness of the District, does not exceed any applicable constitutional or statutory limitation and (iii) that due provision has been made for the levy and collection of a direct, annual, ad valorem tax upon taxable property within the District, over and above all other taxes authorized or limited by law, sufficient to pay the principal hereof and the interest hereon as each becomes due.

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

IN WITNESS WHEREOF, HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 (CITY OF BOISE, IDAHO), Ada County, Idaho, has caused this Bond to be executed in the name of the District by the facsimile or manual signature of the Chairperson of the Board of Directors of the District, and attested by the facsimile or manual signature of the District Clerk/Secretary, and a facsimile of the seal of District, if one is in existence, to be reproduced hereon as of this _____ day of _____, 20__.

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

By (Facsimile or Manual Signature)
Chairperson, Board of Directors, Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho)

ATTEST:

(Facsimile or Manual Signature)
District Clerk, Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho)

Schedule A-1

"DEBT SERVICE SCHEDULE"

(to be attached at closing)

CERTIFICATE OF AUTHENTICATION

This Bond is the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho, General Obligation Bond, Series 2021 described in the within mentioned Bond Resolution.

Date of Authentication: _____, 20__

ZIONS BANCORPORATION, NATIONAL ASSOCIATION, as Bond Registrar

By: (Manual Signature)_____

Authorized Officer, Zions Bank Division

EXHIBIT "B"

"TERMS CERTIFICATE"

_______, 20__

HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 ("Issuer")

Re: Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho) Ada County, Idaho, General Obligation Bond, Series 2021

The undersigned official of the Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho) Ada County, Idaho (the "District"), as a Delegated Officer, does hereby certify as follows (capitalized terms used herein and not defined have the meanings assigned to such terms in the Resolution, hereinafter defined):

1. The undersigned is familiar with the Bond Resolution of the District adopted on October 5, 2021, to authorize issuance of the District's General Obligation Bond, Series 2021 (the "Bond"), and related documents, which Bond is sold this date to Zions Bancorporation, National Association the "Purchaser") pursuant to the Bond Purchase Proposal dated _____ __, 20__.

2. Section 13 of the Bond Resolution delegated to the undersigned, as a Delegated Officer, the power to make certain determinations on the date of sale of the Bond.

3. Pursuant to such delegation, relating to the Bond the undersigned Delegated Officer hereby determines as follows

a. Details of the terms of the Bond including payment schedules are reflected in the final bond sale number schedules provided by the Purchaser this date, which schedules are attached as Exhibit A hereto.

b. The rate of interest to be borne by the Bond is ___% per annum. The rate of interest to be borne by the Bond during the pendency of a default or in the event interest on the Bond is no longer excludable from the Registered Owner's income is ___% per annum. The true interest cost on the Bond does not exceed ____%. Interest shall be calculated on the basis of the actual number of days elapsed over a year of 360 days or actual/360 (simple interest).

c. The principal amount of the Bond is $_____, with authorized minimum denominations of $100,000 each or integral multiples of $1.00 above $100,000.

d. The Bond is sold at the purchase price of $_____, representing the principal amount thereof.

e. The amount of proceeds of the Bond to pay for the costs of the Project, as defined in the Bond Resolution, is $_____ and such sum shall be allocated to the Project Account.

f. The amount of proceeds of the Bond to fund the Costs of Issuance Account is $_____ and such sum shall be allocated to the Costs of Issuance Account.

g. The amount of proceeds of the Bond to fund the Bond Reserve Account is $_____ and such sum shall be allocated to the Bond Reserve Account.

4. The undersigned Delegated Officer hereby certifies that the final terms and provisions of the Bond, as described above, are consistent with, not in excess of, and no less favorable than, the terms set forth in Section 13 of the Bond Resolution and as approved by the Board of the District.

5. The undersigned Delegated Officer has therefore caused to be delivered the Bonds this date.

DATED: _____ __, 2021.

HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 (CITY OF BOISE, IDAHO), ADA COUNTY, IDAHO, as Issuer

By: _____
LYNDA LOWRY, DISTRICT TREASURER

EXHIBIT "C"

"FORMS OF DISTRICT TREASURER'S CERTIFICATE AND ADA COUNTY ASSESSOR'S CERTIFICATE"

CERTIFICATE OF THE DISTRICT TREASURER,

HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1

(CITY OF BOISE, IDAHO), ADA COUNTY, IDAHO

RE: Outstanding Indebtedness and Certification of Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho

The undersigned District Treasurer of Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho (the "District"), does hereby certify and provide the outstanding indebtedness and financial information of the District, for the purposes of compliance with Section 50-3108(4), Idaho Code, as amended, and Section 6.3(c) of the District Development Agreement No. 1, as follows:

1. As of the date of this Certificate, according to the records of the District, the outstanding general obligation bonds or notes and any other indebtedness, for which the full faith and credit of the District are pledged, is $_____.00

2. According to the records of the District and Ada County, the total outstanding general obligation bonded and any other indebtedness of the District ($_____.00) set forth in paragraph 1 above, plus the proposed aggregate principal amount ($_____) of the District's General Obligation Bond, Series 2021 (the "Bond"), will not exceed nine percent (9%) of the actual or adjusted market value for assessment purposes on all taxable real property located in the above District as such valuation existed on December 31, 20__, provided that upon issuance of the Bond a portion of the proceeds thereof may be utilized to prepay, redeem and retire in full all of such outstanding indebtedness referred to in paragraph 1 above if in accordance with law.

3. Further, according to the records of the District and Ada County, and based upon a proposed debt service schedule for the Bond as presented to the District, the highest combined debt service requirements for the proposed Bond and any other indebtedness referred to in paragraph 1 above which may remain outstanding after issuance of the Bond if any, will not exceed ninety-five percent (95%) of the amount of ad valorem taxes estimated to be collected at a tax rate of no greater than .003 (3 mills) of the assessed value of all taxable property within the District as of the date of the issuance of the Bond.

DATED as of the ___day of _____, 20__.

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

By: _____
LYNDA LOWRY, DISTRICT TREASURER

CERTIFICATE OF ASSESSOR OF ADA COUNTY, IDAHO

RE: Market Valuation of Real Property in Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho), Ada County, Idaho

The undersigned Assessor of Ada County, Idaho (the "County"), does hereby certify, at the request of the Harris Ranch Community Infrastructure District No. 1, Ada County, Idaho (the "District"), for the purposes of Section 50-3108(4), Idaho Code, as amended, as follows:

1. According to the records of Ada County, the actual or adjusted market value for assessment purposes on all taxable real property located within the above District, as such valuation existed on December 31, 20__, is $_____.

DATED as of the ____ day of _____, 20__.

_____
ASSESSOR, Ada County, State of Idaho

EXHIBIT "D"
"FORM OF QUALIFIED INVESTOR LETTER"

QUALIFIED INVESTOR LETTER

_____, 20__

HARRIS RANCH COMMUNITY INFRASTRUCTURE DISTRICT NO. 1 ("Issuer")

Re: Harris Ranch Community Infrastructure District No. 1 (City of Boise, Idaho) Ada County, Idaho, General Obligation Bonds, Series 2020

Please be advised that the undersigned is purchasing the entire amount of the above captioned Bond (hereinafter referred to as the "Bond") pursuant to the Resolution of the Issuer adopted on October 5, 2021 (the "Bond Resolution"). The undersigned hereby acknowledges that the Bond (i) is not being registered under the federal Securities Act of 1933, as amended (the "Securities Act"), in reliance upon certain exemptions set forth in the Securities Act, (ii) is not being registered or otherwise qualified for sale under the "blue sky" laws and regulations of the State of Idaho or any other state, and (iii) will not carry any rating from any rating service.

In regard to the foregoing, the undersigned hereby certifies, acknowledges, warrants and represents that:

(1) The undersigned has been provided an opportunity to ask questions of, and to receive answers from, representatives of the Issuer regarding the terms and conditions of the Bond. The undersigned has obtained all information that it as a reasonable investor has requested as a result of it having attached significance thereto in evaluating the merits and risks of its decision to purchase the Bond.

(2) The undersigned has sufficient knowledge and experience in financial and business matters, including the purchase and ownership of obligations like the Bond and is capable of evaluating the merits and risks of its purchase of the Bond. The undersigned is able to bear the economic risk of, and an entire loss of, purchasing the Bond.

(3) Neither the addressee District nor the City of Boise City, Idaho (the "City"), nor the respective officials, officers, directors, council members, advisors, employees and agents of either have undertaken to furnish, nor has the undersigned requested, information that may have been furnished to the undersigned by any third party in connection with purchasing the Bond.

(4) The undersigned is a "qualified institutional buyer" within the meaning of Rule 144A promulgated under the Securities Act of 1933, as amended (the "Securities Act"), or an "accredited investor" within the meaning of Rule 501 of Regulation D promulgated under the Securities Act.

(5) The undersigned is purchasing the Bond for its loan portfolio to evidence an extension of its credit, with no present intention of reselling the Bond. Notwithstanding such present intention, the undersigned is not prohibited from reselling the Bond in the future; provided, however, that the undersigned acknowledges that the Bond may only be resold or transferred to other purchasers who are either affiliates of the Registered

Owners qualified as an accredited investors or a "Bank" as defined in Section 3(a)(2) of the Securities and Exchange Act, and only in the full outstanding amount of the Bond.

(6) The undersigned acknowledges and accepts that it has reviewed and has made its decision to purchase the Bond based solely on its review of the information it has received; and that it is capable of suffering a loss of the entirety of its investment which is represented by the Bond. The undersigned represents that it can bear the economic risk associated with a purchase of obligations such as the Bond and it has such knowledge and experience in business and financial matters, including the analysis of a participation in the purchase of similar obligations, so as to be capable of evaluating the merits and risks of purchasing the Bond on the basis of the information and review described herein.

(7) The undersigned is experienced in transactions such as those relating to the Bond, is knowledgeable and fully capable of independent evaluation of the risks involved in purchasing the Bond and did not rely on the addressee District or the City, or any official, officer, director, council member, advisor, employee or agent of either (except reliance on representations and warranties made in the Bond Resolution and accompanying documents) in making its decision to purchase the Bond other than to provide the undersigned with all material and the requested information to evaluate its decision to purchase the Bond.

By: _____
Printed Name: _____
Title: _____

D. Exhibit D – Website Notice[24]

Harris Ranch Community Infrastructure District No. 1 Regular Meeting

Tuesday, October 5, 2021 | 2:00 pm

On Tuesday, October 5, 2021, at 2pm MDT, the District Board will meet to consider whether to issue a general obligation bond and whether to approve the purchase of projects from Barber Valley Development and the Harris Family Limited Partnership (collectively the "Developer").

The meeting will be held online and in-person at City Hall, 150 N Capitol Blvd, Boise Idaho, in the Maryanne Jordan City Council Chambers:

- Virtual Meeting Page
- Meeting Agenda

The Developer is requesting the District purchase four projects. The Harris Ranch Community Infrastructure District Taxpayers Association ("HRCIDTA") has objected to all four projects. The HRCIDTA's objections and the Developer's responses are generally identified in the table below.

Project Name	Requested Amount	Development Completeness Letter(s)	HRCIDTA Objection Letter(s)	Developer Response(s)
1. GO20-7 2007 Conservation Easement:	$1,979,000	Completeness Letter – 2007 Conservation Easement – dated September 24, 2021	Objection to Payment Requested by Developer for Conservation Easement – Letter of objection dated August 14, 2021	Developer Response to Objection to 2007 Conservation Easement Request – dated August 30, 2021
2. GO21-1 Accrued Interest:	$1,390,833	Completeness Letter – Accrued Interest (GO21-1) – dated September 27, 2021	First Set of Objections to Certain Interest Payments Requested by the Developer – Letter of objection dated August 30, 2021	Response to Objection to Interest Reimbursement - dated September 15, 2021
3. GO21-2: Dallas Harris Estates Townhomes #9:	$1,670,900	Completeness Letter – TH9 and TH11 Payment Requests	Letter of Objection - Townhomes 9 & 11 – Letter of objection dated August 7, 2021	Response to Objection to TH9 and TH11 Reimbursement Requests – dated August 27, 2021
4. GO21-3 Dallas Harris Estates Townhomes #11:	$4,009,491			
Total:	$9,050,224			

[24] Screenshots taken on September 30, 2021

Additional Project Related Discussion

HRCIDTA Letters	Developer Letters
Our Reply to the Developer's Lawyers' First Four Letters of Response – dated September 27, 2021	

The HRCIDTA has also expressed general objections to the District and to past approved projects. You can access those objections below and the Developer's response below.

HRCIDTA Objection Letter(s)	Developer Response(s)
Proposed HRCID Budget for Fiscal Year 2022 - Letter of objection dated July 19, 2021.	
Objection to Reimbursements Requested by and Paid to the Developer – Letter of objection dated August 20, 2021	
The Myth of Harris Ranch CID "Local Amenities" – Letter of objection dated August 27, 2021	Response to HRCIDTA Local Amenities Arguments – dated September 17, 2021
The Myth of "Notice" to Prospective Home Purchasers in the HRCID – Letter of objection dated September 7, 2021	Response to September 7, 2021 Harris Ranch CID Taxpayers' Association ("HRCIDTA") Letter The Myth of the "Myth of 'Notice'" – dated September 27, 2021
Tax-Exempt Status of Harris Ranch CID "General Obligation Bonds" – Letter of objection dated September 9, 2021	
The HRCID Was Unlawful from the Beginning – Letter of objection dated September 13, 2021	
The HRCID's "General Obligation" Bond Election Failed – Letter of objection dated September 27, 2021	

Residents have also written e-mails to the District supporting the objections letters of the HRCIDTA, and the District has also received written comments supporting the District. Those letters can be accessed below:

Support for the District	Support for HRCIDTA objection letters

Submit Written Comments

We invite you to send written comments to the Board for consideration by e-mailing your comments and/or questions to boisetreasury@cityofboise.org. Comments previously submitted to the District on or before September 22, 2021 will automatically be included for the Board's consideration.

PLEASE PROVIDE WRITTEN COMMENTS BY TUESDAY, SEPTEMBER 28, 2021.

E. Exhibit E – Letter Supporting the Association

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

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

Regards,
Darrin and Tamara
3833 S Eckert Rd
Boise, ID 83716

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

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

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

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

Reference details are attached.

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

Regards,
Darrin and Tamara
3833 S Eckert Rd
Boise, ID

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

> Hello again,
>
> I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021.
>
> See attached.
>
> I urge the board to carefully consider the arguments made in opposition to the developer's request for $1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch. I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes.
>
> To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.
>
> Regards,
> Darrin and Tamara Donithorne
> 3833 S Eckert Rd.
> Boise, ID 83716
>
> On Thu, Aug 19, 2021 at 11:33 AM Darrin <darrin.donithorne@gmail.com> wrote:

Hello,

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

Regards,
Darrin
3833 S Eckert Rd
Boise, ID 83716

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

> Hello,
>
> At the last city meeting about the Harris Ranch CID you each voted to proceed. Now the work, the discussion occurs. I have taken the time to meet with LeNir / Doug Fowler -- once to simply get to know him, and another to understand the CID.
>
> Please consider the attached my objection to the CID. It may be historically perceived as legal. I don't believe it is. There are people within Harris Ranch who have entire careers in the Government Bonds industry. Others I've become aware of this CID have careers in structural engineering, and others such as land and structural development. While I respect Doug, and I believe his heart is mostly coming from a good place -- although the bottom line to me -- is **the Harris Ranch CID is Taxation Without Representation**. Those that vote for or against the CID are not paying for the CID. This is wrong. This is an inconvenient truth to the city of Boise who saves time and money by outsourcing development payment process to a CID vs General Obligation bonds and **constituents votes**. Thus, please see the attached formal objection.
>
> Secondly -- LeNir has hired Sentry Property Management, and recently it's also come to my attention that zero of the :eNir board members are members of the HOA -- aka, a person who is paying for HOA services. Thus they have ZERO incentive to represent the HOA members in any kind of a fiduciary manner.
>
> I will remain open minded about both of these topics - although based on what I've personally experienced and researched -- the CID is not in fact legal - although I'll leave it to the pending formal submissions of legality to the Lawyers involved.
>
> Thank you.
>
> --
> Regards,
> Darrin
> 503-750-6462

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Regards,
Darrin
503-750-6462

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Regards,
Darrin
503-750-6462

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Regards,
Darrin
503-750-6462

--
Regards,
Darrin
503-750-6462

David Hasegawa

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

Sincerely, Carol Markham
2782 S Wise Way
Boise83716

Sent from my iPhone

David Hasegawa

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

Hello,

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

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

Thank you for your consideration.
Dan Berumen

David Hasegawa

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

Sent to you by:
Carol Markham
2782 S Wise Way

Sent from my iPhone

David Hasegawa

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

To whom it may concern,

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Thanks,
Dan Canfield
3022 S. Shadywood Way Boise

David Hasegawa

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

Sent from my iPhone

David Hasegawa

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

To whom it may concern,

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

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

Dan Canfield
Shadywood Way in Harris Ranch

David Hasegawa

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

Greetings,

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Sincerely,
Cassie Thompson

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

David Hasegawa

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

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

Thank for your diligence in reviewing the developer reimbursement process.

Christopher and Leah Sallas
Dallas Harris Estates

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Christopher Ford
3150 S Hopes Well Way

David Hasegawa

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

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

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

David Hasegawa

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

Good Evening Boise Treasury and Members of the Board-

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

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

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

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

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

David Williams

3054 S. Shadywood Wy.

Boise, ID 83716

David Hasegawa

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

Dear Members of the Harris Ranch CID Board,

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

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

We object to these payments for the following reasons:

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

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

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

We therefore request that the Developer's two requests for reimbursement identified as Projects GO21-2 and GO21-3 be denied. And we ask that the approval, let alone the payment, of any further reimbursements to the Developer cease pending the resolution of these and related legal issues.

Thank you.

Sincerely,
Cindy and John Pearson
2737 S Barnside Way
Boise, ID 83716

David Hasegawa

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

To Whom It May Concern:

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

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

Sincerely,

Conrad and Katrina Johnston.

Sent from my iPhone

David Hasegawa

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

Boise Treasury and Board Members:

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

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

Thank you for your consideration.

David Williams
3054 S Shadywood Way
Boise, ID 83716

David Hasegawa

From: Davey Williams <daw1984@gmail.com>
Sent: Sunday, August 29, 2021 1:05 PM
To: Boise Treasury
Cc: Elaine Clegg; TJ Thomson; Holli Woodings
Subject: [External] Re: Support of Objection to Harris Ranch CID Reimbursement

Good afternoon Council Members and City Treasury-

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

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

Thank you for your consideration.

David Williams
3054 S Shadywood Way
Boise, ID 83716

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

> Good evening Council Members and Treasury-
>
> I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
>
> I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

David Williams
3054 S Shadywood Way
Boise, ID 83716

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

> Boise Treasury and Board Members:
>
> I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
>
> I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.
>
> Thank you for your consideration.
>
> David Williams
> 3054 S Shadywood Way
> Boise, ID 83716

David Hasegawa

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

Hello Boise Treasury Member,

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

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

Thank you,

Dawn & Sean Hunter

David Hasegawa

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

Thank you Sir!

Well said!

Dejan Nenov

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

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

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

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

> Dear HRCID Members of the Board,
>
> Please accept and enter this email into record reflecting my opposition to the recent justification and/ or explanation entered into record by the HRCID Board of Directors regarding HRCID dollars expenditures.
>
> As a resident of Harris Ranch, I hereby testify in this format that it infuriates me to read the arguments brought forth by the HRCID board and other members of the City of Boise regarding the exclusive benefit selective HR residents enjoy from the investments made by the CID dollars. It is obvious that members of the city council assigned to this BOD have done little to no due diligence regarding where these monies have been spent, as well as the benefit that these local projects have had on the residents that actually pay for it. From my interaction with the developer, I am not surprised that excuses and nonsensical explanations are evident regarding this topic. I am truly disappointed in the members of the city council assigned to this BOD and their apparent lack of interest in asking the developer few to no insightful questions explaining and balancing the benefit to homeowners and taxpayers whom they are elected to represent.
>
> I applaud the great work that the HRCID Taxpayers Association has been doing in bringing to light the nonsense and outright disregard of the intended purpose for what these CID monies were/are intended. It is shameful that the DUTY OF CARE by the HRCID Board of Directors of over $20Mil of CID dollars paid by hard working families and taxpayers has been minimized.
>
> I read each item highlighted in the recent letter attached herein, and conclusively agree with the position that CID Taxpayers **DO NOT** exclusively benefit from any of these expenditures. It is pretty sad that this developer has all along

refused to build a neighborhood park for our children to play in, and yet he wants reimbursement for land used to build a park that is still on the drawing board and that will likely be enjoyed by many more people than just residents who pay the CID Tax! In addition, was't this land donated to the city in the first place and isn't this classified as a CITY PARK? Greed abounds with this developer and I wonder how much of a blind accomplis the city is in all of this.

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

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

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

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

Bruno

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. . . . . .

Bruno M. Marques, CFP®, CRPC®
Wealth Adviser
CERTIFIED FINANCIAL PLANNER™ practitioner

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

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

David Hasegawa

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

Dear CID Committee Members-

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

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

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

Please say no to this unfair tax burden.

Regards,
Dawn (and Victor) Estrella

Sent from my iPhone

David Hasegawa

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

Dear board members of the HRCID,

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

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

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

Respectfully,

Dejan Nenov

3855 E Barber Dr
Boise, ID 83716
415-999-4450

David Hasegawa

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

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

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

Best Regards

Dennis E. Catallo
4228 E. Parkcenter Blvd
Boise Idaho, 83716
Cell 310 874 4647
Dennis.catallo@gmail.com

David Hasegawa

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

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

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

Reference details are attached.

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

Regards,
Darrin and Tamara
3833 S Eckert Rd
Boise, ID

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

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

significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch. I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes.

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

Regards,
Darrin and Tamara Donithorne
3833 S Eckert Rd.
Boise, ID 83716

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

> Hello,
>
> Attached is another letter of objection to the Harris Ranch CID. If "taxation without representation" is a valid concern for you (aka, like the US Constitution) -- then I hope to see you vote and influence appropriately. While I value Harris Ranch infrastructure -- it seems that those who pay the tax should have the right to vote on the tax. I value the HR infrastructure - although the more I learn -- the more I struggle with staying open-minded about this CID tax, its appropriateness, and perhaps the ethical correctness of those who administer it. I honestly don't feel that any of our complaints will matter - and this will need to go to court. We'll see.
>
> Regards,
> Darrin
> 3833 S Eckert Rd
> Boise, ID 83716
>
> On Thu, Aug 12, 2021 at 6:49 PM Darrin <darrin.donithorne@gmail.com> wrote:
>
> > Hello,
> >
> > At the last city meeting about the Harris Ranch CID you each voted to proceed. Now the work, the discussion occurs. I have taken the time to meet with LeNir / Doug Fowler -- once to simply get to know him, and another to understand the CID.
> >
> > Please consider the attached my objection to the CID. It may be historically perceived as legal. I don't believe it is. There are people within Harris Ranch who have entire careers in the Government Bonds industry. Others I've become aware of this CID have careers in structural engineering, and others such as land and structural development. While I respect Doug, and I believe his heart is mostly coming from a good place -- although the bottom line to me -- is **the Harris Ranch CID is Taxation Without Representation**. Those that vote for or against the CID are not paying for the CID. This is wrong. This is an inconvenient truth to the city of Boise who saves time and money by outsourcing development payment process to a CID vs General Obligation bonds and **constituents votes**. Thus, please see the attached formal objection.
> >
> > Secondly -- LeNir has hired Sentry Property Management, and recently it's also come to my attention that zero of the :eNir board members are members of the HOA -- aka, a person who is paying for HOA services. Thus they have ZERO incentive to represent the HOA members in any kind of a fiduciary manner.
> >
> > I will remain open minded about both of these topics - although based on what I've personally experienced and researched -- the CID is not in fact legal - although I'll leave it to the pending formal submissions of legality to the Lawyers involved.

Thank you.

--
Regards,
Darrin
503-750-6462

--
Regards,
Darrin
503-750-6462

--
Regards,
Darrin
503-750-6462

--
Regards,
Darrin
503-750-6462

David Hasegawa

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

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

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

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

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

Dennis E. Catallo
4228 E. Parkcenter Blvd.
Boise Idaho, 83716
Cell 310 874 4647
Dennis.catallo@gmail.com

David Hasegawa

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

Hello,

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

Regards,
Darrin
3833 S Eckert Rd
Boise, ID 83716

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

> Hello,
>
> At the last city meeting about the Harris Ranch CID you each voted to proceed. Now the work, the discussion occurs. I have taken the time to meet with LeNir / Doug Fowler -- once to simply get to know him, and another to understand the CID.
>
> Please consider the attached my objection to the CID. It may be historically perceived as legal. I don't believe it is. There are people within Harris Ranch who have entire careers in the Government Bonds industry. Others I've become aware of this CID have careers in structural engineering, and others such as land and structural development. While I respect Doug, and I believe his heart is mostly coming from a good place -- although the bottom line to me -- is **the Harris Ranch CID is Taxation Without Representation**. Those that vote for or against the CID are not paying for the CID. This is wrong. This is an inconvenient truth to the city of Boise who saves time and money by outsourcing development payment process to a CID vs General Obligation bonds and **constituents votes**. Thus, please see the attached formal objection.
>
> Secondly -- LeNir has hired Sentry Property Management, and recently it's also come to my attention that zero of the :eNir board members are members of the HOA -- aka, a person who is paying for HOA services. Thus they have ZERO incentive to represent the HOA members in any kind of a fiduciary manner.
>
> I will remain open minded about both of these topics - although based on what I've personally experienced and researched -- the CID is not in fact legal - although I'll leave it to the pending formal submissions of legality to the Lawyers involved.
>
> Thank you.
>
> --

> Regards,
> Darrin
> 503-750-6462

--
Regards,
Darrin
503-750-6462

David Hasegawa

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

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

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

Best Regards
Dennis E. Catallo
4228 E Parkcenter Blvd
Boise ID, 83716
Cell 310 874 4647
Dennis.catallo@gmail.com

David Hasegawa

From: Darrin <darrin.donithorne@gmail.com>
Sent: Friday, August 20, 2021 4:02 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury; Mayor McLean
Subject: [External] Harris Ranch CID Objection (#4)
Attachments: HRCID Objectiion_4.pdf

Hello again,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021.

See attached.

I urge the board to carefully consider the arguments made in opposition to the developer's request for $1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch. I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes.

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

Regards,
Darrin and Tamara Donithorne
3833 S Eckert Rd.
Boise, ID 83716

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>
> Attached is another letter of objection to the Harris Ranch CID. If "taxation without representation" is a valid concern for you (aka, like the US Constitution) -- then I hope to see you vote and influence appropriately. While I value Harris Ranch infrastructure -- it seems that those who pay the tax should have the right to vote on the tax. I value the HR infrastructure - although the more I learn -- the more I struggle with staying open-minded about this CID tax, its appropriateness, and perhaps the ethical correctness of those who administer it. I honestly don't feel that any of our complaints will matter - and this will need to go to court. We'll see.
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> Regards,
> Darrin
> 3833 S Eckert Rd
> Boise, ID 83716
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> On Thu, Aug 12, 2021 at 6:49 PM Darrin <darrin.donithorne@gmail.com> wrote:

Hello,

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

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

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

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

Thank you.

--
Regards,
Darrin
503-750-6462

--
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Darrin
503-750-6462

--
Regards,
Darrin
503-750-6462

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Dennis E. Catallo

4228 E. Parkcenter Blvd.
Boise Idaho , 83716
Cell 310 874 4647
Dennis.catallo@gmail.com

David Hasegawa

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

Hello,

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

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

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

Thank you.

--
Regards,
Darrin
503-750-6462

David Hasegawa

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

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

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

Dennis E. Catallo
4228 E. Parkcenter Blvd
Cell 310 874 4647
Dennis.catallo@gmail.com

David Hasegawa

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

Good evening Council Members and Treasury-

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

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

Thank you for your consideration.

David Williams
3054 S Shadywood Way
Boise, ID 83716

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

> Boise Treasury and Board Members:
>
> I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
>
> I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote

on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

David Williams
3054 S Shadywood Way
Boise, ID 83716

David Hasegawa

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

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

HARRIS RANCH CID TAXPAYERS' ASSOCIATION

August 20, 2021

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

Re: Objection to Reimbursements Requested by and Paid to the Developer

Members of the HRCID Board:

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

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

(1) The round-about at E. Parkcenter Blvd. and S. Old Hickory Way,

(2) The round-about at E. Parkcenter Blvd. and S. Shadywood Way,

(3) The round-about at E. Parkcenter Blvd. and S. Wise Way, and

(4) E. Parkcenter Blvd. between S. Old Hickory Way and S. Barnside Way.

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

We object to these payments for the following reasons:

- These are improvements the costs of which must be borne by the *developer* in every other real estate development in the City of Boise, past and present. Those costs thus should be borne by the Developer here, as well.
- The improvements described in (1), (2) and (3), above, above, are ***expressly prohibited*** by Idaho law from being financed by a CID.
- Reimbursement for the improvements described in (4), above, is premature, as nothing has yet been built on either side of that length of road, and thus it's impossible to determine at this point whether reimbursement for those improvements may or may not be permitted by Idaho law.
- In any event, it's impossible to determine with any precision what costs may be reimbursable, as the Developer chose to bid out these four projects as part of much larger

> construction contracts which consisted primarily of improvements that are *expressly prohibited* under Idaho law from being financed by a CID.

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

The "Round-Abouts"

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

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

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

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

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

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

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

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

The Road "in Front of" the Possible Future "Town Center"

The requested reimbursement by the Developer includes a one-block section of E. Parkcenter Blvd. which runs between two parcels which apparently are slated for future development as a "Town Center." Based on the City's "Harris Ranch Specific Plan" (SP01) adopted in connection with the Harris Ranch development, those two blocks supposedly in the future may consist of mixed-use retail, commercial and multi-family residential properties. But that is just the plan and such plan, if realistic from a financial standpoint, would have been built out by now. The advent of internet commerce, not to mention our experience with COVID, as well as the stunning appreciation in the value of residential

properties in the Treasure Valley, at least suggests that those original plans may need to be revisited again. Thus, until something is actually built on those properties, it cannot be "assumed" that they will consist of commercial, retail and multi-family properties, and not include single-family homes or townhomes. Thus, any requested reimbursement is necessarily premature and certainly not based on actual conditions that comply with the requirements of the CID Act.

Indivisible Construction Contracts

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

The Developer could have bid out the two contracts (they are required to bid them out pursuant to their Development Agreement with the HRCID as well as State law) so that the supposedly "reimbursable" portions of each contract were separately stated. But curiously, they failed to do so which suggests that, at the time the contracts were bid, the Developer did not anticipate that any parts of it were reimbursable by the HRCID. While that may be speculation on our part, the question remains why wouldn't they otherwise have done so?

There is nothing in Idaho's CID legislation, so far as we have been able to determine, that permits the HRCID to make payments to the Developer based on "estimated" rather than actual costs. And the "estimates" made seem to us to be no more than vague speculation on the part of both the Developer and the HRCID. Construction contracts for larger projects like these (as opposed to, say, a kitchen remodel), are complex and interdependent on a wide variety of factors. We won't go into detail here as to why that is so. But we are confident that both the

Developer and the City appreciate that fact. So any attempt to break out the cost of any particular component of the overall contract is at best a guess. We find nothing in the Idaho CID statute or in the Developer Agreement that allows payments to the Developer by the HRCID based on such "guesses." And, as the Developer could have bid out the contracts to separately and specifically identify the costs of the segments for which they are now seeking reimbursement, the consequences of their failure to do so should on fall the Developer, and not the HRCID, nor least of all the homeowners and taxpayers in the Harris Ranch development.

Conclusion

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

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

We note, lastly, that we are increasingly concerned that the requested reimbursements by the Developer, based on our limited reviews to date, appear to show an emerging pattern of their

requesting payments to which they are not contractually and/or legally entitled. That is more than a little disturbing to us as it should be to all parties involved with the CID.

Sincerely,

pp Bill Doyle

Executive Committee,

Harris Ranch CID Taxpayers' Association

Cc: The Honorable Lauren McLean, Mayor, the City of Boise

Council Member Liza Sanchez, Council Pro Tem

Council Member Patrick Bageant

Council Member Jimmy Hallyburton

David Hasegawa, City of Boise

Jaymie Sullivan, City of Boise

Ron Lockwood, City of Boise

Amanda Brown, City of Boise

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

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

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

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

David Hasegawa

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

Hello Boise City Treasury Member,

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

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

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

Thank you,

Dawn Hunter
3937 E Timbersaw Dr

David Hasegawa

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

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

Tom Payn - Harris Ranch

David Hasegawa

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

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association.

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

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

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

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

Thank you for your consideration.

Dejan Nenov

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

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

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

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

Thank you for your consideration, Giuseppe Iasevoli

Giuseppe Iasevoli
2995 S Shadywood Way
Boise, Idaho 83716

David Hasegawa

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

HRCID Board of Directors:

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

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

Thank you for your consideration.

Donna Decker, homeowner
2874 S Palmatier Way
Boise, ID 83716

David Hasegawa

From: Giuseppe Iasevoli <iasevoli@hotmail.com>
Sent: Sunday, August 15, 2021 5:05 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Objection to Additional Reimbursements Requested by the Developer of Harris Ranch
Attachments: Letter of Objection 2.4.doc

Dear HRCID Board of Directors,

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

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

Thank you for your time, Giuseppe Iasevoli

Giuseppe Iasevoli
2995 S Shadywood Way
Boise, Idaho 83716

David Hasegawa

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

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

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

Sincerely,

Edie Gummere
2963 S Old Hickory Way
Boise, ID. 83716

Sent from my iPad

David Hasegawa

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

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

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

Ron and Carole Gingerich
4216 E. Parkcenter Blvd.
Boise, ID 83716

Sent from my iPad

David Hasegawa

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

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

Sincerely,

Edie Gummere
2963 S Old Hickory Way
Boise, ID. 83716

Sent from my iPad

David Hasegawa

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

HRCID Board Members:

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

Thank you,
Grant and Laura Spencer
2819 S Wise Way, Boise, ID 83716

David Hasegawa

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

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

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

Sincerely,

Edie Gummere
2963 S Old Hickory Way
Boise, ID 83716

Sent from my iPad

David Hasegawa

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

Members of the Board:

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

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

Thank you for your continued consideration of these matters,
Grant and Laura Spencer
2819 S Wise Way, Boise, ID 83716

David Hasegawa

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

Dear HRCID Board of Directors,

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

Sincerely,

Edie Gummere
2963 S Old Hickory Way
Boise, ID 83716

Sent from my iPad

David Hasegawa

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

Board Members of HRCID:

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

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

Thank you,
Grant and Laura Spencer
2819 S Wise Way, Boise, ID 83716

David Hasegawa

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

Good Evening,

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

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

Emily Pierce

Sent from my iPhone

David Hasegawa

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

Members of the HRCID Board:

We are writing to express our support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the HR CID Taxpayer's Assoc. dated August 7, 2021. We urge the Board to carefully consider the arguments made in opposition to the developer's requests and the remedies proposed by the Association. We feel these additional reimbursement requests are an egregious abuse of the CID.

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

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

Thank you,
Grant and Laura Spencer
2819 S Wise Way
Boise 83716

David Hasegawa

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

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association.

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

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

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

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

Thank you for your consideration.

Warm regards,

Fred Webster
208.921.2431
Fredwebster3@gmail.com

Resident of Harris Ranch
2551 S Old Hickory Way
Boise, ID 83716

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Sent from my iPad

David Hasegawa

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

To Whom it May Concern:

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

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

Geof Stanley
Tom Simpson
3706 E Parkcenter Blvd

Sent from my iPhone

David Hasegawa

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

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

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

George Moussalli

David Hasegawa

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

HRCID Board of Directors:

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

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

Thank you for your consideration.

Hadley and Lorna Wagner
4239 E Hardesty Ct
Boise, ID 83716

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

Thank you for your consideration, Giuseppe Iasevoli

Giuseppe Iasevoli
2995 S Shadywood Way
Boise, Idaho 83716

David Hasegawa

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

Dear HRCID Board of Directors,

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association (see the attached file). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Thank you for your consideration, Giuseppe Iasevoli

Giuseppe Iasevoli
2995 S shadywood Way
Boise, Idaho 83716

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Regards,
Jeff Decker
2874 S Palmatier Way
Boise, Idaho
83716

David Hasegawa

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

To whom it may concern,

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

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

Henri de la Garrigue
2945 S Old Hickory Way
Boise, ID 83716
480-586-7249

David Hasegawa

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

To whom it may concern,

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

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

Henri de la Garrigue
2945 S Old Hickory Way
Boise, ID 83716
480-586-7249

David Hasegawa

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

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

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

Regards,
Jeff Decker
2874 S Palmatier Way
Boise, Idaho
83716

David Hasegawa

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

Dear City of Boise Treasurer:

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

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

Thank you for your consideration.

Sincerely,
Gretchen Van Parys

David Hasegawa

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

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

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

Regards,
Jeff Decker
2874 S Palmatier Way
Boise, Idaho
83716

David Hasegawa

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

Dear members of the HRCID Board of Directors:

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

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

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

Sincerely,

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

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments.

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

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

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

I would also request that before any new projects are approved for reimbursement, any bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review, comment, and vote on the issuance of any bond that would affect their property taxes. They have skin in this game, the HRCID Board, does not. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

Guy H. Ausmus
+1 219 378 6168

David Hasegawa

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

Dear members of the HRCID Board of Directors:

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

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

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

David Hasegawa

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

Hi,

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

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

Thank you for your time and consideration.

Best regards,
Stella Teo
4241 E Parkcenter Blvd
Boise, ID, 83716

David Hasegawa

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

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

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

Thank you for your consideration.

Hadley and Lorna Wagner
4239 E Hardesty Ct
Boise, ID 83716

David Hasegawa

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

Dear members of the HRCID Board of Directors:

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

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

We look forward to your response. Thank you.

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

David Hasegawa

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

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

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

Thank you for your consideration.

Hadley and Lorna Wagner
4239 E Hardesty Ct
Boise, ID 83716

David Hasegawa

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

Dear HRCID Board and Directors,

Please find the attached letter indicating my opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayer's Association dated August 7, 2021.
If you have any questions or concerns, please do not hesitate to contact me.
Warm regards,

Jae Ryu
2900 Grebe Place, Boise, ID 83716

David Hasegawa

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

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

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

Jason & Kelly Sunseri
Jason Sunseri
jason.sunseri@gmail.com
719-231-0566

David Hasegawa

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

Jean M. McCabe, Ph.D
Licensed Psychologist

David Hasegawa

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

Jean M. McCabe, Ph.D
Licensed Psychologist

David Hasegawa

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

Jean M. McCabe, Ph.D
Licensed Psychologist

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

Sincerely,
Jenny Pinson

David Hasegawa

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

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

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

Regards,
Jeff Decker
2874 S Palmatier Way
Boise, Idaho
83716

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

Sincerely,
Jenny Pinson

David Hasegawa

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

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

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

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

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

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

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

Thank you for your urgent consideration.

Sincerely,

John W Meeding
Harris Ranch Resident
2608 S Shadywood Ln, Boise ID 83716

David Hasegawa

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

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

I express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition (copy attached) submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $1.2 million for roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association.

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

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

Thank you for your consideration.

Regards,
Jerald Scott Boone
Harris Ranch Homeowner
3093 S Brookridge Way

David Hasegawa

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

Dear City of Boise Treasurer:

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

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

Thank you for your consideration.

Sincerely,
Adrian John Troeleman

David Hasegawa

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

To Whom It May Concern,

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

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

Sincerely,

Jeremy Ames
Co-founder

888.472.4455 x3201
guidantfinancial.com

David Hasegawa

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

To Whom It May Concern,

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

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

Sincerely,

Jeremy Ames
Co-founder

888.472.4455 x3201
guidantfinancial.com

David Hasegawa

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

Dear City of Boise Treasurer:

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

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

Sincerely,
Adrian John Troeleman
3707 E. Parkcenter Blvd.

David Hasegawa

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

Good morning,

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

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

Thank you for your consideration,

Julie Dowen,
Harris Ranch homeowner

David Hasegawa

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

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

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

David Hasegawa

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

To Whom IT May Concern;

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

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

Thank you for your consideration.

Regards,
Jim & Lindsay Hickey

David Hasegawa

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

Dear HRCID Members of the Board,

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

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

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

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

This uproard is not going away anytime soon and thus I join my fellow neighbors and members of the HRCID Taxpayers Association in requesting that the specific

payments to the developers outlined in the Association's letter of August 27 to the BOD and the City of Boise be recovered from the developers, with interest.

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

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

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

<Letter re Local Amenities.4.pdf>

David Hasegawa

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

Good Morning, I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.
Thank you for your consideration.

Jill Ames
Senior Associate | National Accounts
www.jillames.com
Direct: 206 510 5575
Mohr Partners, Inc. mohrpartners.com

David Hasegawa

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

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

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

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

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

Thank you for your consideration.

Regards,
Jim & Lindsay Hickey
4099 E. Timbersaw Dr.
Boise, ID 83716

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

> Ms. Clegg, Mr. Thomson, Ms. Woodings, and Boise City Treasurer,
>
> I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association.

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

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

Thank you for your consideration.

Regards,

Jim & Lindsay Hickey
4099 E. Timbersaw Dr.
Boise, ID 83716

--
Lindsay
740.602.1880

David Hasegawa

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

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

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

Best,

Jillian Gresk
Barber Junction Resident

David Hasegawa

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

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

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association.

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

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

Thank you for your consideration.

Regards,

Jim & Lindsay Hickey
4099 E. Timbersaw Dr.
Boise, ID 83716

David Hasegawa

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

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

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

Regards,
Jeff Decker
2874 S Palmatier Way
Boise, Idaho
83716

David Hasegawa

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

Members of the HRCID Board.

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

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

Thank You for your consideration.

Jim & Lucille Verdolini

3612 S Caddis Way

Boise Id 83716

208-333-0111

Jim.verdolini@gmail.com

David Hasegawa

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

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

I am writing to express my support for the letters submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association.

- I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter.

- I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act.

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

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

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

Thank you for your consideration.

Jim Reilly
HRCID Taxpayers Association
2367 N. Trapper
Boise, ID 83716

David Hasegawa

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

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

Julie Watson

--
Jules

David Hasegawa

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

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

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

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

Thank you,

Jim Sullivan, Ph.D.

Executive Manager Ruminant Sales-North America

3595 S Pheasant Tail Way

Boise, ID 83716

| **C:** +001 208 830 5891 | **E:** jim.sullivan@novusint.com

David Hasegawa

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

To Whom it May Concern,

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

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

With best regards,
John B. McElhinny

SIEMENS Smart Infrastructure
Control Products and Circuit Protection Regional Manager - North
5555 New King Dr.
Troy, MI 48098, USA
Mobile: +1 858 226 4395
mailto:john.mcelhinny@siemens.com

David Hasegawa

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

HRCID Board of Directors:

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

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

John Hruby
4282 E Hardesty St
Boise, ID 83716
(208) 914-1645

David Hasegawa

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

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

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

Thank you for your time and consideration.

Kate

David Hasegawa

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

Hello,

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

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

Thank you,
Kelly Canfield

David Hasegawa

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

To the HRCID Board of Directors:

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch (none of which was mentioned to us prior to purchasing our home).

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

Sincerely,

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

David Hasegawa

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

Hello,

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

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

Thank you,
Kelly Canfield

David Hasegawa

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

Hello,

As a Harris Ranch homeowner, I'm writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Thank you for your consideration and understanding,
Kelly Canfield

David Hasegawa

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

Good Morning,

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

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

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

Thank you for your consideration.

Krista Berumen

208-631-1377

kristalynn12@gmail.com

David Hasegawa

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

To Whom It may Concern:

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

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

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

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

Sincerely,

Conrad and Katrina Johnston.

David Hasegawa

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

Hello,

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

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

Thank you,
Kelly Canfield

David Hasegawa

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

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

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

Laura and Adam Busch
2734 S Barnside Way

David Hasegawa

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

Hello,

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

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

Best,
Kelsey and Tim Diehl
2985 s shady lane, Boise ID 83716

Please excuse brevity and typos. Sent from my iPhone.

David Hasegawa

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

HRCID Board of Directors,

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

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

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

Laura and Adam Busch
2734 S Barnside Way
Boise, ID 83716

David Hasegawa

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

Hello,

I could have just copied and pasted my previous email as this appears to be the exact same issues. I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association.

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

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

Furthermore, could you please add me to your list for updates? My mother, who also lives in Harris Ranch, forwarded me emails regarding these issues. I would like to be involved and stay up-to-date. I live at 2985 S. Shady Lane, Boise ID 83716.

Best,

Kelsey Diehl

David Hasegawa

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

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

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

Laura and Adam Busch

David Hasegawa

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

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

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

Regards,
Kevin Averill
3638 S Caddis Way

David Hasegawa

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

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

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

Regards,
Kevin Averill
3638 S Caddis Way
Boise, ID 83716

David Hasegawa

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

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

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

Regards,
Kevin Averill
3638 S Caddis Way
Boise, ID 83716

David Hasegawa

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

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

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

Regards,
Kevin Averill
3638 S Caddis Way
Boise, ID 83716

David Hasegawa

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

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

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

Sincerely,
Julie Mercado, Ph.D., CPA

David Hasegawa

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

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

Sent from my iPad

Begin forwarded message:

> **From:** Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
> **Date:** August 30, 2021 at 6:46:04 PM MDT
> **To:** Harris Ranch CID Taxpayers <hrcidtaxpayers@gmail.com>
> **Subject: HARRIS RANCH CID TAXPAYERS - FIFTH LETTER OF OBJECTION**
>
> Attached is a copy of the fifth letter of objection filed today by the Executive Committee of the Harris Ranch CID Taxpayers' Association (Association) with the HRCID Board of Directors and Boise City Council. In summary, the purpose of today's letter is to express our initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). The interest payments are supposedly due for the time periods between the dates contributions and expenditures were made by the Developer for various supposed public facilities and improvements related to the Harris Ranch development, and the dates the Developer was later reimbursed by the HRCID for such contributions and expenditures. We have conducted an initial and comprehensive review of ***$1.4 million*** in requested interest payments, and object to substantially all of them. We object to the requested interest payments primarily because the projects for which the original payments were made by the HRCID to the Developer do not qualify for financing, and therefore any interest, under either or both the Idaho Community Infrastructure District Act ("CID Act") and/or the Development Agreement between the City of Boise and the Harris Ranch developers.
>
> The attached letter of objection was again prepared by Bill Doyle, a member of the Executive Committee of the Association and CID homeowner. Bill has spent many hours researching this request for interest, reviewing documents and preparing this letter. We are again asking for your support as we continue to seek remedies for this unjust tax. As we stated previously, if the HRCID Board approves the request for reimbursement, the Board then must approve a bond resolution for the sale of general obligation bonds the proceeds of which will be used to reimburse the developer's requests. These general obligation bonds will be secured by our properties and paid for through additional CID property taxes imposed on our properties for the term of the bonds – normally 30 years without our vote to approve the bonds and related taxes.
>
> **The HRCID board meeting scheduled to review the Developer's requests for reimbursement and any related bond issues has been postponed again while the HRCID continues its review of our letters and objections. That HRCID meeting may be pushed out until October. In the meantime, we will continue our review of requests for reimbursement from the Developers and other issues about the CID that merit your attention. Part of that effort means keeping the emails and objections going to the HRCID board so that they are all included in the agenda packet for the HRCID meeting**

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

So please take the time to read the attached letter, we know it's lengthy, but we need your continued support for the specific objections detailed in the letter. For the reasons stated in the letter, we are requesting that: (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. **If you agree, please send an email to the HRCID Board members and the city treasurer (email addresses provided below) expressing your support for our objections to the requested interest reimbursements and to the CID in general. In addition, please forward this email and attachments to your neighbors in Harris Ranch who may not be receiving these emails or may not be aware of our efforts to address the CID issue. We would also appreciate your help in getting email addresses from those homeowners.**

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

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

HRCID Board of Directors:

Elaine Clegg – eclegg@cityofboise.org

TJ Thomson, Chair – tjthomson@cityofboise.org

Holli Woodings, Vice Chair – hwoodings@cityofboise.org

Boise City Treasurer – boisetreasury@cityofboise.org

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

David Hasegawa

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

Sent from my iPad

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

Sincerely,

Lawrence Skawinski
3056 South Millbrook Way
Boise, ID 83716

Sent from my iPhone

David Hasegawa

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

Dear board members of the HRCID,

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

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

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

Respectfully,

Kimberly Fall

3834 E. Hardesty St.
Boise ID 83716
814-591-5466

David Hasegawa

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

Dear Boise City Treasurer,

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

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association.

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

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

Thank you for your consideration, and for taking the time to read this letter.

Lindsay Lee

David Hasegawa

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

Please see attached for comments and consideration. Thank you.

promoshop

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

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

David Hasegawa

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

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration and understanding that we are not only taxpayers but voters.

Thank you.

Lucilla and Silvio Martini

David Hasegawa

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

Good Morning,

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

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

Krista Berumen
Harris Ranch: 3047 South Brookridge Way; Boise Idaho 83716
208-631-1377
kristalynn12@gmail.com

David Hasegawa

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

Dear Harris Ranch CID Board of Directors,

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

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

Sincerely,

Lawrence Skawinski
3056 South Millbrook Way
Boise, ID 83716

Sent from my iPhone

David Hasegawa

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

Good Morning,

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

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

Thank you for your consideration.

Krista Berumen

208-631-1377

kristalynn12@gmail.com

David Hasegawa

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

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

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

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

WinCo Foods
An Employee Owned Company!

David Hasegawa

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

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association.

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

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

Mike Walton & Arnie Bautista
CID taxpayers

David Hasegawa

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

To Whom It May Concern:

Harris Ranch CID board please find the attached objection.

My address is 2418 S. Trapper Place, Boise ID 83716.

Thank you,

Neil Grant

Sent from my iPhone

David Hasegawa

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

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

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Mark Bolton
&
Jill Bolton

Sent from my iPhone MBSurfCity

Sent from my iPhone MBSurfCity

David Hasegawa

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

Easement Members of the HRCID Board:

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

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

Sincerely,
Oliver Cheng

David Hasegawa

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

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

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

Mark Bolton
& Jill Bolton

Sent from my iPhone MBSurfCity

David Hasegawa

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

To: Elaine Clegg, TJ Thomson, Holli Woodings

CC: Boise City Treasurer, Victoria Thompson

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

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

Oliver Thompson

David Hasegawa

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

Hello,

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

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

-Marshall Simmonds
3907 E Barber Dr
Boise, Idaho
83716

David Hasegawa

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

Dear HRCID Board,

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

I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act.

I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Pamela and Michael Printz
2732 S Honeycomb Way
Boise, ID 83716

David Hasegawa

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

Hello,

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

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

Thank you for your consideration.

-Marshall Simmonds
3907 E Barber Dr
Boise, Idaho
83716

David Hasegawa

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

August 17, 2021

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

Dear Members of the Board,

We are writing **(again)** to express our support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. We urge the board **(again)** to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association.

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

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

Thank you for your consideration, always!

Pamela and Michael Printz
2732 S. Honeycomb Way
Boise, ID 83716

David Hasegawa

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

Dear HRCID Board Members:

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

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

Michael Walton
Barber Junction

David Hasegawa

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

Dear HRCID Board Members,

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Michael Walton
Barber Junction

David Hasegawa

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

August 14, 2021

HRCI Board of Directors:

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

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

Sincerely,

Penelope Traylor and Tim Tower

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

Michael Walton
Barber Junction

David Hasegawa

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

Dear Board Members,

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

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

Michael Walton
Barber Junction

David Hasegawa

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

Dear HRCID Board of Directors:

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

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

Thank you for your consideration.

Rachel Anne Murphy
4501 E. Logger Dr.,
Boise, Idaho 83716
(224) 217-7395
hoovermurphy@gmail.com

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

Sincerely,

Michael Walton, Barber Junction, Boise ID

David Hasegawa

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

HRCID Board of Directors:

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

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

Rachel Anne Murphy
4501 E. Logger Dr.,
Boise, Idaho 83716
(224) 217-7395
hoovermurphy@gmail.com

David Hasegawa

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

Dear HRCID Board Member,

RE: **Objection to the inclusion of certain Developer projects costs in the HRCID budget**
The first is a requested payment of **$5,227,204** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 11 (Project ID No. GO21-3). The second is a requested payment of **$2,334,106** for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 9 (Project ID No. GO21-2).

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

Regards,

Robert M. Arbon

[T] 774.262.4830

3162 S Hopes Well Way, Boise ID 83716

David Hasegawa

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

To All Whom it May Concern,

For the third time, we are writing to express our support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition which was submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. We have attached the latest Objection Letter for ease of referral.

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

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

Most Sincerely,

Rebecca Stern and Stephen Nold

David Hasegawa

From: Rick Rutherford <rickarutherford@gmail.com>
Sent: Tuesday, August 17, 2021 2:50 PM
To: Boise Treasury
Subject: [External] Third Letter Of Objection & Call For Action
Attachments: Objection Letter.3.pdf

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

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

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

Rick Rutherford
HRCID Taxpayer

David Hasegawa

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

To All Whom it May Concern,

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

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

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

Sincerely,

Rebecca Stern and Stephen Nold

4417 E. Parkcenter Blvd, Boise, ID 83716

David Hasegawa

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

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

Roger and Charlene Valentine
3837 S Millbrook Way
Boise, ID 83716

David Hasegawa

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

August 7, 2021

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

Re: Proposed HRCID Budget for Fiscal Year 2022

Members of the HRCID Board

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

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

Thank you for your consideration and time in this matter.

Pamela and Michael Printz
2732 S Honeycomb Way
Boise, ID83716

David Hasegawa

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

Follow Up Flag: Follow up
Flag Status: Completed

Members of the HRCID Board:

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

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

Sincerely,
Ron and Carole Gingerich
4216 E. Parkcenter Blvd.
Boise, ID 83716

Sent from my iPad

David Hasegawa

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

Sent from my iPad

David Hasegawa

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

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

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

Ron and Carole Gingerich
4216 E Parkcenter Blvd.
Boise, ID 83716
Sent from my iPad

David Hasegawa

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

Sent from my iPhone

David Hasegawa

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

Members of the HRCID Board:

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

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

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

Thank you for your consideration.

Sincerely,
Ron and Carole Gingerich
4216 E. Parkcenter Blvd.
Boise, ID 83716

Sent from my iPad

David Hasegawa

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

HRCID Board of Directors:

We am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). We urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, we support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. We am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Sincerely,

Penelope Traylor and Tim Tower

David Hasegawa

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

Mr. Kasegwa,

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the third letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 16, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $2.0 million for a wetlands easement and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

Thank you for your consideration.

Rory O'connor
2862 South Palmatier Way

David Hasegawa

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

HRCID Board of Directors,

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

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

Thank you for your consideration.

Penelope Traylor and Tim Tower

David Hasegawa

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

Mr. Kasegwa,

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

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

Thank you for your consideration.

Rory O'connor
2862 South Palmatier way

David Hasegawa

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

Dear HRCID Board of Directors,

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

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

Sincerely,

Penelope Traylor and Tim Tower

David Hasegawa

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

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

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

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Rory Patterson
208-794-4875
roryp777@gmail.com

David Hasegawa

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

Hello,

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

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

Thanks,
Ryan Marquez
2361 S Trapper Place

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

--
Rory Patterson
208-794-4875
roryp777@gmail.com

David Hasegawa

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

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.
Thank you

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

David Hasegawa

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

Hello,

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Thanks,
Ryan Marquez
2361 S Trapper Place

David Hasegawa

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

Importance: High

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.
Thank you for your consideration.

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

David Hasegawa

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

Hello,

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

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

Thanks!
Ryan Marquez
2361 S Trapper Place

David Hasegawa

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

Good afternoon,

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

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

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

Samantha Smitchko
HRCID Taxpayer

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David Hasegawa

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

Hello,

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

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

Thanks!
Ryan Marquez
2361 S Trapper Place

David Hasegawa

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

Thank you Sandra Jussel

David Hasegawa

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

I am writing to express my support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the fourth letter of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 20, 2021. I urge the board to carefully consider the arguments made in opposition to the developer's request for $1.2 million for
roundabouts and the premature CID designation of a portion of E Parkcenter Blvd and the remedies proposed by the Association. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch. I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law. Thank you for your consideration.

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Rory Patterson
208-794-4875
roryp777@gmail.com

David Hasegawa

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

Dear HRCID Board of Directors,

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

I am writing to express my support for the August 27, 2021 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Sarah

Sarah Kaisler Berg
2848 S Palmatier Way
Boise, ID 83716

David Hasegawa

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

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

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

--
Rory Patterson
208-794-4875
roryp777@gmail.com

David Hasegawa

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

Dear Board of Directors,

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

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

Thank you for your consideration.

Sarah

Sarah Kaisler Berg

2848 S Palmatier Way

Boise ID 83716

David Hasegawa

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

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

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

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

Thank you for your time and consideration

Russell & Cristina Kite
3837 E barber Dr
Boise ID 83716

David Hasegawa

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

Dear Board of Directors,

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

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

Thank you for your consideration.

Sarah

Sarah Kaisler Berg

2848 S Palmatier Way

Boise ID 83716

David Hasegawa

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

Members of the HRCID board-

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

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

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

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

"The first is a requested payment of $5,227,204 for facilities constructed as part of the Dallas Harris Estates Townhomes Subdivision No. 11 (Project ID No. GO21-3). The second is a requested payment of $2,334,106 for facilities constructed as part of the Dallas Harris

Estates Townhomes Subdivision No. 9 (Project ID No. GO21-2). In every other real estate development in the City of Boise, past and present, these costs are borne by the developer and should be borne by the Harris Ranch developers here as well."

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

Thank you for your time.

Russell and Cristina Kite

3837 E Barber Dr.
Boise Id 83716

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Sarah Shneider
3561 S Caddis Way
Boise, Idaho 83716

David Hasegawa

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

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

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

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

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

Thank you for your time.

Russell Kite

David Hasegawa

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

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

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

Sarah Shneider
3561 S Caddis Way
Boise, Idaho 83716

David Hasegawa

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

I am writing to express my support for the August 27 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association. I urge the board to carefully consider the recovery of past payments made to the Harris Ranch developers, with interest for the reasons stated in the Association's August 27 letter. I urge the board to carefully consider the arguments made regarding "local amenities" funded by the HRCID and the Association's requested recovery of payments made to the developers that are expressly prohibited by the CID Act. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.
I would also request that before any new bonds are authorized or issued on behalf of the Harris Ranch developers, that the homeowners who are directly affected by the issuance of such bonds have the opportunity to review and vote on the issuance of any bond that would affect their property taxes. To deny the CID homeowners the basic right to vote on bonds that affect their property taxes is to deny those homeowners due process and equal protection under Idaho law.

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

Thank you for your consideration.
Russell Kite

David Hasegawa

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

Hello,

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

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

Thanks!
Ryan Marquez
2361 S Trapper Place

David Hasegawa

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

August 29, 2021

RE: Harris Ranch CID

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

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

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

Thank you for your consideration.

Saliesh Porter

Saliesh Porter
Homeowner in Harris Ranch, paying CID taxes

Saliesh Porter
208-870-4409

David Hasegawa

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

Board Members of HRCID,

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

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

Sincerely,

Shane Wright

David Hasegawa

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

August 23, 2021

RE: Harris Ranch CID

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

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

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

Thank you for your consideration.

Saliesh Porter

Saliesh Porter
Homeowner in Harris Ranch, paying CID taxes

David Hasegawa

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

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

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

Thank you for your consideration

Sarah Shneider
3561 S Caddis Way
Boise, Idaho 83716

David Hasegawa

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

Hello,

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

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

Thank you for your time and consideration.

Sam

David Hasegawa

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

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

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

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

Sasha Pettinger

David Hasegawa

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

Good Afternoon,

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

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

Sean and Michelle DeLacy
5525 E Hootowl Dr.
Boise, ID 83716

David Hasegawa

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

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

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

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

Thank you for your consideration.

Sam Agris
5863 E Hootowl Dr

David Hasegawa

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

Good Afternoon,

We are writing to express our support for the August 30th letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). We urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, we support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. We are also writing to express our dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on our family and other homeowners in Harris Ranch.

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

Sean and Michelle DeLacy
5525 E Hootowl Dr.
Boise, ID 83716

David Hasegawa

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

Good Afternoon,

We are writing to express our support for the opposition to the proposed payments to the developers of Harris Ranch as outlined in the second and fourth letters of opposition submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association dated August 7th and August 20th, 2021. We urge the board to carefully consider the arguments made in opposition to the developer's requests and the remedies proposed by the Association. We are also writing to express our dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on our family and other homeowners in Harris Ranch.

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

Sean and Michelle DeLacy
5525 E Hootowl Dr.
Boise, ID 83716

David Hasegawa

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

Good Morning,

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

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

Sean and Michelle DeLacy

David Hasegawa

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

Members of HRCID Board,

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

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

Sincerely,

Stacey Wright

David Hasegawa

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

Dear Board,

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

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

Respectfully,
Sergei Kashirny
4061 E Barber Dr

David Hasegawa

From: Sergei Kashirny <skashirny95@hotmail.com>
Sent: Tuesday, August 31, 2021 8:35 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] Harris Ranch CID

Dear Board,

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

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

Respectfully,
Sergei Kashirny
4061 E Barber Dr

David Hasegawa

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

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

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

Kind regards,
Steinar Hjelle

David Hasegawa

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

Dear Board,

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

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

Respectfully,
Sergei Kashirny
4061 E Barber Dr

David Hasegawa

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

I am writing to express my support for the August 30 letter submitted by the Executive Committee of the Harris Ranch CID Taxpayers' Association ("Association"). I urge the board to carefully consider the Association's initial set of objections to certain interest payments requested by the Harris Ranch developers ("Developer"). For the reasons stated in the letter, I support the Association's request that (1) the payments for interest requested by the Developer be denied, and (2) the HRCID require the Developer to repay to the HRCID the prior payments made to the Developer for such projects, with interest at the Developer's interest rate specified in the Development Agreement from the date of the original payments. I am also writing to express my dissatisfaction and serious concerns about the organization, management, and financial impacts of the Harris Ranch Community Infrastructure District No 1 (HRCID) and the significant and unfair tax burden the HRCID has imposed on my family and other homeowners in Harris Ranch.

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

Kind regards,
Steinar Hjelle

David Hasegawa

From: Sergei Kashirny <skashirny95@hotmail.com>
Sent: Monday, August 16, 2021 11:57 PM
To: Elaine Clegg; TJ Thomson; Holli Woodings; Boise Treasury
Subject: [External] LETTER OF OBJECTION & REQUEST FOR ACTION
Attachments: Objection Letter.3[36775].pdf

Dear Board,

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

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

Sergei Kashirny
4061 E Barber Dr

David Hasegawa

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

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

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

Kind regards,

Steinar Hjelle
5623 E Hootowl Dr
Boise, ID 83716

David Hasegawa

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

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

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

Kind regards,
Steinar Hjelle
5623 E Hootowl Dr,
Boise, ID 83716