PARSONS, SMITH & STONE, LLP
ATTORNEYS AT LAW
137 WEST 13TH STREET
P. O. BOX 910
BURLEY, IDAHO 83318

WILLIAM A. PARSONS
RICHARD K. SMITH
RANDOLPH C. STONE
LANCE A. LOVELAND
DAVID F. SHIRLEY

TELEPHONE
(208) 878-8382
FAX NO.
(208) 878-0146
pss@pmt.org

MEMORANDUM

TO: Melanie Haynes
City of Burley

FROM: R.C. Stone *(c/o Lyndsay Helkey)*

DATE: October 24, 2006

RE: Meeting Agenda

As per the attached Public Notice, please include the public hearing on a Proposed Amendment to the City of Burley Zoning Ordinance on the agenda for the Burley City Council meeting scheduled for Monday, November 6th, 2006 at 7:00 o'clock p.m.

If you have any questions, please contact me.

Thank you!

AFFIDAVIT OF NOTICE OF PUBLIC HEARING

Lyndsay M. Helkey, secretary for R.C. Stone, attorney for the city of Burley, having been first duly sworn, deposes and states that:

1. On the 20th day of October, 2006, I mailed the attached "Public Notice of a Proposed Change in the City of Burley Zoning Ordinance" to the following local newspapers, radio stations, and television stations:

a) KNAQ
b) KART
c) KAT Kountry
d) La Fantastica
e) 99.9 The Buzz
f) KBAR
g) KMVT Channel 11
h) Minidoka County News
i) The Times-News

2. On the 20th day of October, 2006, I mailed the attached "Public Notice of a Proposed Change in the City of Burley Zoning Ordinance" to:

a) Cassia County Board of Commissioners
b) Burley Highway District
c) Joint School District #151

3. On the 20th day of October, 2006, I mailed the attached "Public Notice of a Proposed Change in the City of Burley Zoning Ordinance" to the landowners or purchasers located within 300 feet of the described property who are listed on the attached Exhibit A.

DATED this 24th day of October, 2006.

Lyndsay M. Helkey

Lyndsay M. Helkey

SUBSCRIBED and sworn to before me, this 24th day of October, 2006.

NIKOLE JONES
NOTARY PUBLIC
STATE OF IDAHO

Nikole Jones

Notary Public for Idaho
Residing at Burley, Id
My commission expires 4/13/2010

PUBLIC NOTICE OF A PROPOSED CHANGE IN THE CITY OF BURLEY ZONING ORDINANCE

You are hereby given notice that the Burley City Council is considering a proposal to amend the ZONING ORDINANCE to provide that the areas described on Exhibit A be changed from R-3 to C-3

A public hearing will take place at 7:00 p.m. on Monday, November 6th, 2006, in the council chambers of the Burley City Hall in the City of Burley at which time the City Council will discuss and take public comment upon the proposal.

DATED this 19th day of October, 2006.

R.C. Stone - City Attorney

Exhibit A

LEGAL DESCRIPTION

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: ALL THAT PORTION THEREOF WHICH LIES BOTH SOUTH OF THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL, AND WEST OF THE WESTERN RIGHT OF WAY LINE OF THE OAKLEY BRANCH OF THE EASTERN IDAHO RAILROAD.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: ALL THAT PORTION THEREOF WHICH LIES BOTH SOUTH OF THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL, AND WEST OF THE WESTERN RIGHT OF WAY LINE OF THE OAKLEY BRANCH OF THE EASTERN IDAHO RAILROAD.

EXHIBIT A
Page 1 of 2

Boise Cascade
P.O. Box 50
Boise Idaho 83728-0001

Boise Cascade
1544 West 27th Street
Burley Idaho 83318

Kenneth P. & June T. Carey
Family Revocable Living Trust
462 East Highway 81
Burley Idaho 83318

Gayle P. Christensen-Gestrin
John O. Gestrin
205 West 75 South
Burley Idaho 83318

Jack M. Gochnour
Dan Gochnour
102 South 200 West
Burley Idaho 83318

Jack S.Gochnour
149 West 100 South
Burley Idaho 83318

Jack S. & Suzanne Gochnour
149 West 100 South
Burley Idaho 83318

Handy Truck Line, Inc.
P.O. Box 300
Paul Idaho 83347

Heward Brothers
295 East 300 South
Burley Idaho 83318

Glen E. Larson
2510 Washington
Burley Idaho 83318

Glen E. & Carol D. Larson
2510 Washington
Burley Idaho 83318

Kris P. & Dorothea A. Larson
48 South 200 West
Burley Idaho 83318

Matthew J. & Kelly Rae Larson
72 South 205 West
Burley Idaho 83318

Magic Valley Sand & Gravel, Inc.
419 West 2nd Street North
Burley Idaho 83318

Maverick Construction Co., Inc.
P.O. Box 1030
Burley Idaho 83318

Robert L. & Suzanne K. Pavlock
167 West 100 South
Burley Idaho 83318

Harvey Wolfe
c/o Alfredo C. & Patricia Perez
171 West 100 South
Burley Idaho 83318

Harry James & Soni C. Shaw
1220 West 16th Street
Burley Idaho 83318

Jerry Dean & Beverly S. Shaw
1974 West 16th Street
Burley, Idaho 83318

Barbara M.Ward
P.O. Box 72
Terrebonne Oregon 97760-0072

Jerry E. & Barbara A. Lankford
70 South 200 West
Burley Idaho 83318

Gary K. & Linda M. Mitchell
84 South 200 West
Burley Idaho 83318

Ray & Mildred Mitchell
86 South 200 West
Burley Idaho 83318

Star Ward - Church of Jesus Christ of LDS
c/o Facilities Management
2202 Oakley Avenue
Burley Idaho 83318

Star Ward - Re: 504-2070
Church of Jesus Christ of LDS
Tax Division
50 E. North Temple Street, 22nd Flr.
Salt Lake City Utah 84150-2201

Ordinance # 1205

SOUTH IDAHO PRESS
BURLEY, IDAHO
AFFIDAVIT OF PUBLICATION

County of Cassia)
)ss
STATE OF IDAHO)

Ruth Anne Holmes, being first duly sworn, deposes and says that she is the Legal Clerk of the South Idaho Press, a weekly newspaper published at Burley, Idaho, in the county aforesaid and that the paper is of general circulation therein. Deponent further states that the printed notice attached hereto was duly published according to law in the regular editions of the South Idaho Press for one consecutive week(s), commencing with the issue dated 29th day of December, 2006 and ending with the issue dated 29th day of December, 2006

Ruth Anne Holmes

STATE OF IDAHO)
COUNTY OF)ss
Cassia)

On this 2nd day of January, 2007, before me, a Notary Public, personally appeared Ruth Anne Holmes, know or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

ANN HARPER
NOTARY PUBLIC
STATE OF IDAHO

Ann Harper
Notary Public for Idaho
Residing at Burley, Idaho.

My commision expires: 9-14-2007

Cost of Publication 528.20

Affidavit Fee 5.00

Total Cost 533.20

LEGAL
STATEMENT

MEMBER OF ASSOCIATED PRESS

South Idaho Press

ESTABLISHED 1904
230 East Main
Burley, Idaho 83318
JANUARY 02, 2007.

PHONE 678-2201

PUBLISHED
DAILY
MONDAY
THRU
FRIDAY
AND SUNDAY
MORNINGS

CITY OF BURLEY
ATTN: MELANIE HAYNES
P. O. BOX 1090
BURLEY, IDAHO 83318

ACCOUNT NUMBER
10273
AD NUMBER
353087
TERMS:
All Accounts
Due and Payable
on 20th of Month
Following Charge
$ 533.20

Please detach this stub and mail with your remittance. Your cancelled check serves as your receipt.

DATE	DESCRIPTION	TIMES RAN	LINES	COST PER LIN	CHARGES	BALANCE
12/29	Ordinance No. 1205	1	139	3.80	528.20	528.20
	Affidavit Fee				$ 5.00	533.20
					TOTAL	$ 533.20

Thank You

PAY LAST
AMOUNT IN
THIS COLUMN

City of Burley
1401 Overland Ave
Burley ID, 83318
(208) 878-2224

LETTER OF TRANSMITTAL

Date: December 20, 2006

To: Idaho State Tax Commission P.O. Box 36
Boise, Idaho 83722-0410

Attn: Jeff Servatius, GIS Manager, Technical Support Bureau

Regarding: City of Burley Annexation – Ordinance #1205

Enclosed are the following items:

Recorded City of Burley Ordinance #1205 including six 8-1/2" x 11" pages and one 24" x 36" map

These are transmitted:

☐ For your information ☒ For action specified below ☒ For your use ☐ As requested

Comments:

The attached Ordinance reflects recent annexation activity for the City of Burley. Please call with any questions or if you require any additional information.

Sincerely,

Melanie Haynes

Melanie Haynes
City Clerk, City of Burley

Cc: Leon Bedke, City Public Works Director
Randy Stone, City Attorney
Bryan Reiter, City Engineer
Martell Holland, Cassia County Assessor
Larry Mickelsen, Cassia County Auditor
Gayle Erekson, Cassia County Treasurer
Moon & Associates

If enclosures are not as noted, please notify us at once
Phone (208) 878-1445

312807

ORDINANCE NO. 1205

AN ORDINANCE OF THE CITY OF BURLEY ANNEXING ADJACENT AND CONTIGUOUS LANDS TO THE CITY OF BURLEY IN CASSIA COUNTY, IDAHO; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS certain parcels of land are adjacent and contiguous to the City of Burley in Cassia County, Idaho; and

WHEREAS the owners of the parcels have requested annexation pursuant to the provisions of Idaho Code § 50-222 by written request submitted to the City Council of the City of Burley, incorporated into the minutes of a regular meeting of the City Council held on December 19, 2006.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BURLEY:

That the real property described on Exhibit A hereto in Cassia County, Idaho, be and the same is hereby annexed to the City of Burley.

This ordinance shall be effective upon its passage, approval, and publication.

PASSED 12/19/2006

APPROVED 12/19/2006

CITY OF BURLEY

Jon Anderson
Mayor

CITY OF BURLEY Corporate SEAL IDAHO

ATTEST:

Melanie Haynes
City Clerk

RECORDED AT THE REQUEST OF City of Burley
2006 DEC 20 PM 1 09
FEE N/C DEPUTY
CASSIA COUNTY, IDAHO
LARRY A. MICKELSEN
RECORDER

312807

EXHIBIT A

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, A PORTION OF THE SW1/4SW1/4, AND A PORTION OF THE SE1/4 OF THE NE1/4.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 19: A PORTION OF THE SE1/2,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF THE NORTH HALF AND A PORTION OF GOVERNMENT LOTS 1, 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A

CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 20°16'09", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 141.50 FEET, A CHORD BEARING OF NORTH 71°56'54" EAST AND A CHORD LENGTH OF 140.77 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THE 100 WEST COUNTY ROAD EASEMENT;

THENCE ALONG SAID WEST LINE NORTH 00°00'50" WEST 451.27 FEET TO THE INTERSECTION THEREOF WITH THE NORTH LINE OF THE NE1/4, SE1/4 SECTION 25;

THENCE CONTINUING ALONG SAID WEST LINE ACROSS THAT REAL PROPERTY CONVEYED TO MAGIC VALLEY SAND AND GRAVEL, INC. BY

THE WARRANTY DEED RECORDED AUGUST 25, 1997 AS INSTRUMENT No. 250782, CASSIA COUNTY RECORDS, NORTH 00°08'36" WEST 974.18 FEET;

THENCE LEAVING SAID WEST EASEMENT LINE SOUTH 89°30'54" EAST 25.00 FEET TO THE INTERSECTION OF THE LINE COMMON TO SAID SECTIONS 25 AND 30 WITH THE SOUTH LINE OF THAT REAL PROPERTY CONVEYED TO FRANK AND JESSIE MATTHEWS BY THE WARRANTY DEED RECORDED MARCH 23, 2004 AS INSTRUMENT No. 294645, CASSIA COUNTY RECORDS;

THENCE ALONG THE SOUTH LINE THEREOF SOUTH 89°30'54" EAST 253.48 FEET TO A ½" REBAR;

THENCE CONTINUING ALONG THE SOUTH LINE OF SAID LANDS OF MATTHEWS SOUTH 86°08'41" EAST 397.41 FEET TO A ½" REBAR;

THENCE ALONG THE EAST LINE THEREOF NORTH 00°08'36" WEST 338.26 FEET TO A ½" REBAR AT THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO W. BRENT AND HOLLY H. LARSON BY THE WARRANTY RECORDED APRIL 29, 1988 AS INSTRUMENT No. 195067, CASSIA COUNTY RECORDS;

THENCE ALONG THE NORTH LINE THEREOF NORTH 85°49'55" WEST 122.16 FEET TO THE INTERSECTION THEREOF WITH THE EAST LINE OF THAT REAL PROPERTY CONVEYED TO JOHNNY AND JOANN JACKSON BY THE WARRANTY DEED RECORDED OCTOBER 31, 2003 AS INSTRUMENT No. 292343, CASSIA COUNTY RECORDS;

THENCE ALONG SAID EAST LINE AND ALONG THE EAST LINES OF THOSE REAL PROPERTIES CONVEYED BY INSTRUMENT Nos. 217028, 195664, 173289, AND 291730, CASSIA COUNTY RECORDS NORTH 00°14'12" WEST 1054.45 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY, INC. BY THE WARRANTY RECORDED SEPTEMBER 10, 1999 AS INSTRUMENT No. 264938, CASSIA COUNTY RECORDS;

THENCE ALONG THE SOUTH LINE THEREOF SOUTH 85°35'10" EAST 156.62 FEET TO THE SOUTHEAST CORNER THEREOF;

THENCE ALONG THE EAST LINE OF SAID LANDS OF KERBS OIL COMPANY, INC. NORTH 00°17'48" EAST 104.02 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF THAT REAL PROPERTY CONVEYED TO JERRY D. AND BEVERLY JO SHAW BY THE WARRANTY DEED RECORDED APRIL 1, 1993 AS INSTRUMENT No. 223844, CASSIA COUNTY RECORDS;

THENCE ALONG THE SOUTH LINE THEREOF AND ALONG THE SOUTH LINE OF THAT REAL PROPERTY CONVEYED TO HARRY JAMES JR. AND CINDY

LYNN SHAW BY QUITCLAIM DEED RECORDED MAY 06, 2005 AS INSTRUMENT No. 301965, CASSIA COUNTY RECORDS SOUTH 85°38'37" EAST 179.21 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THAT REAL PROPERTY CONVEYED TO GARY DEAN AND MARSHA S. LUCAS BY THE WARRANTY DEED RECORDED JUNE 14, 1991 AS INSTRUMENT No. 213902, CASSIA COUNTY RECORDS;

THENCE ALONG SAID WEST LINE SOUTH 04°21'23" WEST 20.00 FEET TO THE SOUTHWEST CORNER THEREOF;

THENCE ALONG THE SOUTH LINE OF SAID LANDS OF LUCAS AND ALONG THE SOUTH LINES OF THOSE REAL PROPERTIES CONVEYED BY INSTRUMENT Nos. 282202, 206505, 222040, AND 304629, CASSIA COUNTY RECORDS SOUTH 85°38'37" EAST 700.00 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO CARY A. AND AMY L. FERRIN BY THE WARRANTY DEED RECORDED JULY 20, 2005 AS INSTRUMENT No. 303160, CASSIA COUNTY RECORDS;

THENCE ALONG THE EAST LINE THEREOF NORTH 04°21'23" EAST 190.00 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 19 AND 30;

THENCE CONTINUING NORTH 04°21'23" EAST 25.00 FEET TO THE NORTH LINE OF THE 16TH STREET COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH LINE ACROSS THAT REAL PROPERTY CONVEYED TO NATHAN L. SHAW BY THE QUITCLAIM DEED RECORDED SEPTEMBER 8, 2004 AS INSTRUMENT No. 297890, CASSIA COUNTY RECORDS AND THE WARRANTY DEED RECORDED JANUARY 6, 2004 AS INSTRUMENT No. 293387, CASSIA COUNTY RECORDS SOUTH 85°38'37" EAST 342.48 FEET TO THE INTERSECTION THEREOF WITH THE SOUTHEASTERLY RIGHT OF WAY LINE OF THE OAKLEY BRANCH OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID SOUTHEASTERLY RIGHT OF WAY LINE SOUTH 21°38'12" WEST 26.18 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 19 AND 30;

THENCE CONTINUING ALONG SAID SOUTHEASTERLY RIGHT OF WAY SOUTH 21°38'12" WEST 1380.57 FEET TO THE SOUTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO THE CITY OF BURLEY BY THE DEED RECORDED SEPTEMBER 12, 1947 AS INSTRUMENT No. 160603, CASSIA COUNTY RECORDS;

THENCE NORTH 90°00'00" WEST 107.58 FEET TO THE NORTHWEST LINE OF THE OAKLEY BRANCH OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERLY RIGHT OF WAY SOUTH 21°38'12" WEST 1383.36 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF LOT 2;

THENCE CONTINUING ALONG SAID NORTHWESTERLY RIGHT OF WAY SOUTH 21°38'12" WEST 562.03 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE CONTINUING ALONG THE NORTHWESTERLY RIGHT OF WAY OF SAID BRANCH OF THE EASTERN IDAHO RAILROAD SOUTH 21°38'12" WEST 832.45 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF LOT 3;

THENCE CONTINUING ALONG SAID RIGHT OF WAY SOUTH 21°38'12" WEST 700.63 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE CONTINUING ALONG SAID RIGHT OF WAY SOUTH 21°38'12" WEST 718.67 FEET TO A ½" REBAR AT THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

CITY OF BURLEY

City of Burley
1401 Overland Ave
Burley ID, 83318
(208) 878-2224

LETTER OF TRANSMITTAL

Date: December 28, 2006

To: Idaho State Tax Commission P.O. Box 36
Boise, Idaho 83722-0410

Attn: Jeff Servatius, GIS Manager, Technical Support Bureau

Regarding: City of Burley Urban Renewal Action – Ordinance #1207

Enclosed are the following items:

Recorded City of Burley Ordinance #1207 including fifteen 8-1/2" x 11" pages and two 24" x 36" maps

These are transmitted:

☐ For your information ☐ For action specified below ☒ For your use ☐ As requested

Comments:

The attached Ordinance is being sent in response to recent Urban Renewal action for the City of Burley. Please call with any questions or if you require any additional information.

Sincerely,

Melanie Haynes

Melanie Haynes
City Clerk, City of Burley

Cc: Minidoka County Commissioners
Minidoka County Auditor
Minidoka County Treasurer
Minidoka County Assessor
Minidoka Highway District
Minidoka County Joint School District
Minidoka Memorial Hospital District
Cemetery District #3
Minidoka County Fire District
Minidoka County Fair Board
Minidoka County Historical Society
Mark Mitton, City Administrator
Leon Bedke, City Public Works Director
Randy Stone, City Attorney
Bryan Reiter, City Engineer
Moon & Associates Engineering & Surveying

If enclosures are not as noted, please notify us at once

Ordinance # 1206

SOUTH IDAHO PRESS
BURLEY, IDAHO
AFFIDAVIT OF PUBLICATION

County of Cassia)
)ss
STATE OF IDAHO)

Ruth Anne Holmes, being first duly sworn, deposes and says that she is the Legal Clerk of the South Idaho Press, a weekly newspaper published at Burley, Idaho, in the county aforesaid and that the paper is of general circulation therein. Deponent further states that the printed notice attached hereto was duly published according to law in the regular editions of the South Idaho Press for one consecutive week(s), commencing with the issue dated 30th day of December, 2006 and ending with the issue dated 30th day of December, 2006

Ruth Anne Holmes

STATE OF IDAHO)
COUNTY OF)ss
Cassia)

On this 2nd day of January, 2007, before me, a Notary Public, personally appeared Ruth Anne Holmes, know or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

ANN HARPER
NOTARY PUBLIC
STATE OF IDAHO

Ann Harper
Notary Public for Idaho
Residing at Burley, Idaho.

My commision expires: 9-14-2007

Cost of Publication 1,142.28

Affidavit Fee 5.00

Total Cost 1,147.28

LEGAL
STATEMENT

MEMBER OF ASSOCIATED PRESS

South Idaho Press

ESTABLISHED 1904
230 East Main
Burley, Idaho 83318
JANUARY 02, 2007.

PHONE 678-2201

PUBLISHED
DAILY
MONDAY
THRU
FRIDAY
AND SUNDAY
MORNINGS

CITY OF BURLEY
ATTN: MELANIE HAYNES
P. O. BOX 1090
BURLEY, IDAHO 83318

ACCOUNT NUMBER
10273
AD NUMBER
353105
TERMS:
All Accounts
Due and Payable
on 20th of Month
Following Charge
$ 1,147.12

Please detach this stub and mail with your remittance. Your cancelled check serves as your receipt.

DATE	DESCRIPTION	TIMES RAN	LINES	COST PER LIN	CHARGES	BALANCE
12/30	Ordinance No. 1206	1	167	6.84	1,142.28	1,142.28
	Affidavit Fee				$ 5.00	1,147.28
					TOTAL	$ 1,147.28

Thank You

PAY LAST
AMOUNT IN
THIS COLUMN

City of Burley
1401 Overland Ave
Burley ID, 83318
(208) 878-2224

LETTER OF TRANSMITTAL

Date: December 28, 2006

To: Idaho State Tax Commission P.O. Box 36
Boise, Idaho 83722-0410

Attn: Jeff Servatius, GIS Manager, Technical Support Bureau

Regarding: City of Burley Urban Renewal Action – Ordinance #1206

Enclosed are the following items:

Recorded City of Burley Ordinance #1206 including ten 8-1/2" x 11" pages and two 24" x 36" maps

These are transmitted:

☐ For your information ☐ For action specified below ☒ For your use ☐ As requested

Comments:

The attached Ordinance is being sent in response to recent Urban Renewal action for the City of Burley. Please call with any questions or if you require any additional information.

Sincerely,

Melanie Haynes

Melanie Haynes
City Clerk, City of Burley

Cc: Cassia County Commissioners
Cassia County Auditor
Cassia County Treasurer
Cassia County Assessor
Cassia County Joint School District
Burley Highway District
Parsons, Smith and Stone for the Flood District
Parsons, Smith and Stone for the North Cassia Fire District
Mark Mitton, City Administrator
Leon Bedke, City Public Works Director
Randy Stone, City Attorney
Bryan Reiter, City Engineer
Moon & Associates Engineering & Surveying

If enclosures are not as noted, please notify us at once

312914

ORDINANCE NO. 1206

AN ORDINANCE OF THE CITY OF BURLEY APPROVING AN AMENDMENT TO THE URBAN RENEWAL PLAN FOR THE BURLEY URBAN RENEWAL AREA; AUTHORIZING THE CITY CLERK TO TRANSMIT A COPY OF THIS ORDINANCE AND OTHER REQUIRED INFORMATION TO COUNTY, STATE, AND OTHER OFFICIALS; PROVIDING FOR LIMITATION ON ACTIONS AGAINST THE AMENDMENTS AFTER THIRTY (30) DAYS FROM THE EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

RECORDED AT THE REQUEST OF City of Burley
2006 DEC 27 PM 3 38
CASSIA COUNTY, IDAHO
LARRY A. MICKELSEN
RECORDER
FEE NC DEPUTY

312914

****MAPS AND ORDINANCE ARE FILED IN THE SUBDIVISION FILE CABINET - RECORDERS OFFICE

WHEREAS the Burley City Council and the Mayor of the city of Burley passed and approved Ordinance No. 1115 on the 23rd day of September, 1998, making certain findings and approving the Burley Urban Renewal Plan; and

WHEREAS on the 13th day of December, 1999, the Burley City Council and the Mayor of the city of Burley passed and approved Ordinance No. 1135, amending the Urban Renewal Plan; and

WHEREAS on the 7th day of December, 2006, the Burley Urban Renewal District adopted and approved proposed amendments to the plan which included the addition of the property described on Exhibit A in Cassia County to the "Project Area" and the property described on Exhibit B in Cassia County to the "Revenue Allocation Area"; and

WHEREAS notice and hearing has been held pursuant to law;

NOW, THEREFORE,

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BURLEY:

Section 1: The Urban Renewal Plan for the Burley Urban Renewal Area is hereby amended to add the real property located in Cassia County as described on Exhibit A to the "Project Area" and to add the real property described on Exhibit B located in Cassia County to the "Revenue Allocation Area".

Section 2: The City Clerk is directed to deliver copies of this ordinance to the Cassia County Auditor, Cassia County Assessor, Cassia County Treasurer, School District #151,

Burley Highway District, and the Idaho State Tax Commission, together with a map depicting those boundaries.

Section 3: Any objection to the amendment must be made within thirty (30) days from the effective date of this ordinance as provided by the Idaho Code.

Section 4: This ordinance shall be effective upon passage, approval, publication, and filing in accordance with Idaho law.

PASSED 12-26-2006

APPROVED 12-26-2006

CITY OF BURLEY

Jon Anderson
Mayor

CITY OF BURLEY Corporate SEAL IDAHO

ATTEST:

Melanie Haynes
City Clerk

State of Idaho)
) ss
County of Cassia)

On this 26th day of December, in the year 2006, before me, the undersigned, a Notary Public in and for said State, personally appeared Jon Anderson, known or identified to me to be the Mayor of the City of Burley that executed the said instrument, and acknowledged to me that the City of Burley executed the same.

Melanie Haynes
Notary Public for Idaho
Residing at Paul, Idaho
My commission expires 1/20/2010

MELANIE R. HAYNES NOTARY PUBLIC STATE OF IDAHO

DESCRIPTION: LANDS OF LARSON SOUTH OF THE "G" CANAL, BEING A PORTION OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT No. 222639, CASSIA COUNTY RECORDS, AND ALL OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT Nos. 87960, 244596 AND 244597, CASSIA COUNTY RECORDS, AND THAT REAL PROPERTY CONVEYED TO JERRY DEAN AND BEVERLY S. SHAW BY THE WARRANTY DEED RECORDED SEPTEMBER 10, 1989 AS INSTRUMENT No. 203715, CASSIA COUNTY RECORDS, AS DEPICTED ON THE RECORD OF SURVEY RECORDED AUGUST 29, 2006, AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, AND A PORTION OF THE SW1/4SW1/4,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF GOVERNMENT LOTS 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

THENCE NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°23'33", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 149.35 FEET, A CHORD BEARING OF NORTH 72°30'37" EAST AND A CHORD LENGTH OF 148.48 FEET, AND

NORTH 83°12'23" EAST 17.34 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE ALONG SAID COMMON LINE NORTH 00°00'50" WEST 448.58 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 25, MARKED BY A ½" REBAR, SAID EAST CORNER ALSO BEING THE SOUTHWEST CORNER OF GOVERNMENT LOT 2 IN THE AFORESAID SECTION 30;

THENCE ALONG THE SOUTH LINE OF SAID LOT 2, SAID SOUTH LINE BEING THE SOUTH LINE OF THE EXISTING CITY OF BURLEY URBAN RENEWAL BOUNDARY, SOUTH 86°02'14" EAST 775.67 FEET TO THE NORTHWESTERN RIGHT OF WAY OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

DESCRIPTION: LANDS OF LARSON SOUTH OF THE "G" CANAL, BEING A PORTION OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT No. 222639, CASSIA COUNTY RECORDS, AND ALL OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT Nos. 87960, 244596 AND 244597, CASSIA COUNTY RECORDS, AND THAT REAL PROPERTY CONVEYED TO JERRY DEAN AND BEVERLY S. SHAW BY THE WARRANTY DEED RECORDED SEPTEMBER 10, 1989 AS INSTRUMENT No. 203715, CASSIA COUNTY RECORDS, AS DEPICTED ON THE RECORD OF SURVEY RECORDED AUGUST 29, 2006, AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, AND A PORTION OF THE SW1/4SW1/4,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF GOVERNMENT LOTS 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

THENCE NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°23'33", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 149.35 FEET, A CHORD BEARING OF NORTH 72°30'37" EAST AND A CHORD LENGTH OF 148.48 FEET, AND

NORTH 83°12'23" EAST 17.34 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE ALONG SAID COMMON LINE NORTH 00°00'50" WEST 448.58 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 25, MARKED BY A ½" REBAR, SAID EAST CORNER ALSO BEING THE SOUTHWEST CORNER OF GOVERNMENT LOT 2 IN THE AFORESAID SECTION 30;

THENCE ALONG THE SOUTH LINE OF SAID LOT 2, SAID SOUTH LINE BEING THE SOUTH LINE OF THE EXISTING CITY OF BURLEY URBAN RENEWAL BOUNDARY, SOUTH 86°02'14" EAST 775.67 FEET TO THE NORTHWESTERN RIGHT OF WAY OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

PARCEL NO. 15:

TOWNSHIP 10 SOUTH, RANGE 23 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 17: Part of Government Lot 2 described as follows:

Beginning at the Northeast corner of Lot 3 in said Section 17; Thence North 0°06'28" East along the ¼ section line for 169.75 feet to a point; Thence North 89°23'10" West for 67.42 feet to a point on the West right-of-way of State Highway 27, aka Overland Avenue, said point being on the North line of that property deeded to Jack H. hill and Laura Hill be Warranty Deed recorded November 21, 1986 as Instrument No. 183642; Thence North 0°03'00" West along said West right-of-way of Highway 27 for 125.00 feet to the Point of Beginning;
Thence continuing North 0°03'00" West along said West right-of-way of Highway 27 for 389.00 feet to a point on the mean high water line on the South bank of the Snake River;
Thence South 54°28'02" West along said South bank for 347.52 feet;
Thence South 54°45'37" West along said South bank for 817.32 feet;
Thence South 89°23'10" East for 668.00 feet to a point on the extended West line of that property deeded to said Jack Hill;
Thence North 0°03'00" West for 294.75 feet;
Thence South 89°23'10" East for 283.00 feet to the Point of Beginning.

PARCEL NO. 20:

That part of Lot 2; The NW¼NE¼; NE¼NW¼ of Section 21, Township 10 South, Range 23 East of the Boise Meridian, lying North of the right-of-way of the Oregon Short Line Railroad, which land is more accurately described as follows:

Beginning at a point 1320 feet East of the Northwest corner of Section 21, Township 10 South, Range 23 East of the Boise Meridian;
Thence South 1301 feet;

Thence North 73°53' East 1366 feet;
Thence North 50 feet;
Thence North 73°53' East 650 feet;
Thence on a 2° curve to the left 1320 feet;
Thence West 3050 feet to the Place of Beginning.

ALSO Lots 1 and 2, and the SE¼SW¼ of Section 16, Township 10 South, Range 23 East of the Boise Meridian.

#1207
Ordinance

SOUTH IDAHO PRESS
BURLEY, IDAHO
AFFIDAVIT OF PUBLICATION

County of Cassia)
)ss
STATE OF IDAHO)

Ruth Anne Holmes, being first duly sworn, deposes and says that she is the Legal Clerk of the South Idaho Press, a weekly newspaper published at Burley, Idaho, in the county aforesaid and that the paper is of general circulation therein. Deponent further states that the printed notice attached hereto was duly published according to law in the regular editions of the South Idaho Press for one consecutive week(s), commencing with the issue dated 30th day of December, 2006 and ending with the issue dated 30th day of December, 2006

Ruth Anne Holmes

STATE OF IDAHO)
COUNTY OF)ss
Cassia)

On this 2nd day of January, 2007, before me, a Notary Public, personally appeared Ruth Anne Holmes, know or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

ANN HARPER
NOTARY PUBLIC
STATE OF IDAHO

Ann Harper
Notary Public for Idaho
Residing at Burley, Idaho.

My commision expires: 9-14-2007

Cost of Publication 1,456.92

Affidavit Fee 5.00

Total Cost 1,461.92

LEGAL
STATEMENT

MEMBER OF ASSOCIATED PRESS

South Idaho Press

ESTABLISHED 1904
230 East Main
Burley, Idaho 83318
JANUARY 02, 2007.

PHONE 678-2201

PUBLISHED
DAILY
MONDAY
THRU
FRIDAY
AND SUNDAY
MORNINGS

CITY OF BURLEY
ATTN: MELANIE HAYNES
P. O. BOX 1090
BURLEY, IDAHO 83318

ACCOUNT NUMBER
10273
AD NUMBER
353170 & 353207
TERMS:
All Accounts
Due and Payable
on 20th of Month
Following Charge
$ 1,456.92

Please detach this stub and mail with your remittance. Your cancelled check serves as your receipt.

DATE	DESCRIPTION	TIMES RAN	LINES	COST PER LIN	CHARGES	BALANCE
12/30	Ordinance No. 1207	1	213	6.84	1,456.92	1,456.92
	Affidavit Fee				$ 5.00	1,461.95
					TOTAL	$ 1,461.92

Thank You

PAY LAST
AMOUNT IN
THIS COLUMN

ORDINANCE NO. 1207 488457

AN ORDINANCE OF THE CITY OF BURLEY APPROVING AN AMENDMENT TO THE URBAN RENEWAL PLAN FOR THE BURLEY URBAN RENEWAL AREA; AUTHORIZING THE CITY CLERK TO TRANSMIT A COPY OF THIS ORDINANCE AND OTHER REQUIRED INFORMATION TO COUNTY, STATE, AND OTHER OFFICIALS; PROVIDING FOR LIMITATION ON ACTIONS AGAINST THE AMENDMENTS AFTER THIRTY (30) DAYS FROM THE EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS the Burley City Council and the Mayor of the City of Burley passed and approved Ordinance No. 1115 on the 23rd day of September, 1998, making certain findings and approving the Burley Urban Renewal Plan; and

WHEREAS on the 13th day of December, 1999, the Burley City Council and the Mayor of the City of Burley passed and approved Ordinance No. 1135, amending the Urban Renewal Plan; and

WHEREAS on the 7th day of December, 2006, the Burley Urban Renewal District adopted and approved proposed amendments to the plan which included the addition of the property in described on Exhibit A in Minidoka County to the "Project Area" and the property described on Exhibit B in Minidoka County to the "Revenue Allocation Area"; and

WHEREAS notice and hearing has been held pursuant to law;

NOW, THEREFORE,

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BURLEY:

Section 1: The Urban Renewal Plan for the Burley Urban Renewal Area is hereby amended to add the real property located in Minidoka County as described on Exhibit A to the "Project Area" and to add the real property described on Exhibit B located in Minidoka County to the "Revenue Allocation Area".

Section 2: The City Clerk is directed to deliver copies of this ordinance to the Minidoka County Auditor, Minidoka County Assessor, Minidoka County Treasurer,

School District #331, Minidoka Highway District, Cemetery District #3, Minidoka County Hospital District, Minidoka County Fair Board, the Minidoka County Historical Society, and the Idaho State Tax Commission, together with a map depicting those boundaries.

Section 3: Any objection to the amendment must be made within thirty (30) days from the effective date of this ordinance as provided by the Idaho Code.

Section 4: This ordinance shall be effective upon passage, approval, publication, and filing in accordance with Idaho law.

PASSED 12-26-2006

APPROVED 12-26-2006

CITY OF BURLEY

Jon Anderson
Mayor

ATTEST:

Melanie Haynes
City Clerk

State of Idaho)
) ss
County of Cassia)

On this 26th day of December, in the year 2006, before me, the undersigned, a Notary Public in and for said State, personally appeared Jon Anderson, known or identified to me to be the Mayor of the City of Burley that executed the said instrument, and acknowledged to me that the City of Burley executed the same.

Melanie Haynes
Notary Public for Idaho
Residing at Paul Idaho
My commission expires 1/20/2010

DESCRIPTION: NORTH BURLEY URBAN RENEWAL AREA.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, MINIDOKA COUNTY, IDAHO

A PORTION OF SECTIONS 7, 8, AND 17 AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SECTION 7, MARKED BY A BRASS CAP, THENCE NORTH 45°00'28" EAST 35.25 FEET TO THE INTERSECTION OF THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT AND THE EAST LINE OF THE 750 WEST COUNTY ROAD EASEMENT, SAID INTERSECTION BEING THE TRUE POINT OF BEGINNING;

THENCE ALONG THE EAST LINE OF THE 750 WEST COUNTY ROAD EASEMENT NORTH 00°10'18" WEST 1292.35 FEET TO A POINT ON THE SOUTH LINE OF GOVERNMENT LOT 4;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 89°59'49" EAST 2788.77 FEET TO A 5/8" REBAR AT THE NORTHWEST CORNER OF THE SW ¼, OF THE SW ¼ OF SECTION 8;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 89°40'14" EAST 200.00 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO CONLEY FROST BY THE QUITCLAIM DEED RECORDED FEBRUARY 27, 1992 AS INSTRUMENT No. 400772, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE EAST LINE THEREOF NORTH 00°20'08" WEST 217.35 FEET;

THENCE ALONG THE NORTH LINE OF SAID LANDS OF FROST SOUTH 89°40'14" WEST 175.00 FEET TO A POINT ON THE EAST LINE OF THE 700 WEST COUNTY ROAD EASEMENT;

THENCE ALONG SAID EAST LINE NORTH 00°20'08" WEST 458.90 FEET TO A POINT ON THE SOUTH LINE OF THAT REAL PROPERTY CONVEYED TO MONTE H. BROWN BY THE WARRANTY DEED RECORDED MARCH 13, 1998 AS INSTRUMENT No. 434162 AND THE QUITCLAIM DEED RECORDED FEBRUARY 3, 2005 AS INSTRUMENT No. 4765802, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 57°34'50" EAST 3.40 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE NORTH 51°20'57" EAST 187.48 FEET;

THENCE ALONG THE EAST LINE OF SAID LANDS OF BROWN NORTH 00°20'30" WEST 428.62 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO RANDY R. JONES BY THE WARRANTY DEED RECORDED FEBRUARY 3, 2005 AS INSTRUMENT No. 476583, MINIDOKA COUNTY RECORDS. SAID NORTHEAST CORNER BEING ON THE SOUTH RIGHT OF WAY LINE OF INTERSTATE 80;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 00°28'57" WEST, A LENGTH OF 959.13 FEET, A RADIUS OF 8494.37 FEET, A CENTRAL ANGLE OF 06°28'10", A CHORD BEARING OF SOUTH 86°16'58" EAST, AND A CHORD LENGTH OF 958.62 FEET;

THENCE SOUTH 77°18'30" EAST 299.97 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 06°57'07" EAST, A LENGTH OF 1102.05 FEET, A RADIUS OF 8724.37 FEET, A CENTRAL ANGLE OF 07°14'15", A CHORD BEARING OF SOUTH 86°40'01" EAST, AND A CHORD LENGTH OF 1101.31 FEET;

THENCE NORTH 89°42'52" EAST 127.40 FEET TO THE INTERSECTION OF SAID RIGHT OF WAY AND THE EAST LINE OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 8;

THENCE CONTINUING ALONG THE SOUTH RIGHT OF WAY OF INTERSTATE 80 AS FOLLOWS:

NORTH 89°47'14" EAST 92.86 FEET;
SOUTH 88°42'10" EAST 246.41 FEET;
SOUTH 72°27'24" EAST 189.24 FEET;
SOUTH 60°15'33" EAST 390.02 FEET;
SOUTH 16°27'24" EAST 346.67 FEET;

THENCE LEAVING THE SOUTH RIGHT OF WAY OF INTERSTATE 80 SOUTH 89°41'42" WEST 531.37 FEET;

THENCE SOUTH 00°30'38" EAST 153.85 FEET;

THENCE SOUTH 89°41'42" WEST 419.85 FEET TO THE CENTERLINE OF THE MINIDOKA IRRIGATION DISTRICT D-12A DRAIN DITCH;

THENCE ALONG THE CENTERLINE OF SAID DRAIN DITCH SOUTH 00°30'38" EAST 1217.40 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE SOUTH 89°41'46" WEST 25.00 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°30'38" EAST 94.20 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 89°41'46" WEST 214.82 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°28'56" EAST 262.63 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE SOUTH 89°48'10" WEST 355.47 FEET;

THENCE SOUTH 00°11'47" EAST 417.86 FEET TO THE INTERSECTION OF THE WEST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION, ON FILE AT THE OFFICE OF THE MINIDOKA COUNTY RECORDER, WITH THE NORTH RIGHT OF WAY LINE OF WEST 4TH STREET NORTH;

THENCE ALONG THE NORTH RIGHT OF WAY OF WEST 4TH STREET NORTH, NORTH 89°41'15" EAST 545.49 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO ROCK CHUCK RANCH L.P. BY INSTRUMENT No. 439194, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 00°17'54" EAST 59.75 FEET TO THE SOUTH RIGHT OF WAY OF WEST 4TH STREET NORTH;

THENCE ALONG SAID SOUTH RIGHT OF WAY SOUTH 89°39'40" WEST 430.60 FEET TO THE INTERSECTION OF THE EAST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION AND SAID SOUTH RIGHT OF WAY;

THENCE ALONG SAID EAST LINE SOUTH 00°11'47" EAST 556.58 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID BLOCK 1;

THENCE ALONG SAID SOUTH LINE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 10°59'13" EAST, A LENGTH OF 96.54 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 11°48'33", A CHORD BEARING OF SOUTH 73°06'30" WEST, AND A CHORD LENGTH OF 96.37 FEET;

THENCE LEAVING SAID SOUTH LINE OF BLOCK 1 SOUTH 19°09'01" WEST 72.96 FEET TO THE NORTHEAST CORNER OF LOT 12, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, SAID CORNER ALSO BEING A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG THE NORTH LINE OF BLOCK 6 AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 27°13'41" EAST, A LENGTH OF 134.40 FEET, A RADIUS OF 408.68 FEET, A CENTRAL ANGLE OF 18°50'34", A CHORD BEARING OF SOUTH 53°21'02" WEST, AND A CHORD LENGTH OF 133.80 FEET;

THENCE SOUTH 43°57'19" WEST 150.59 FEET;

THENCE ALONG A NON- TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 42°50'55" WEST, A LENGTH OF 76.33 FEET, A RADIUS OF 165.14 FEET, A CENTRAL ANGLE OF 26°28'55", A CHORD BEARING OF SOUTH 60°23'32" WEST, AND A CHORD LENGTH OF 75.65 FEET;

THENCE ALONG A NON-TANGENT REVERSE CURVE AT THE NORTHWEST CORNER OF LOT 8, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 15°27'03" EAST, A LENGTH OF 13.04 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 74°43'44", A CHORD BEARING OF SOUTH 37°11'05" WEST, AND A CHORD LENGTH OF 12.14 FEET TO THE EAST RIGHT OF WAY OF NORTH CONANT AVENUE;

THENCE ALONG THE EAST RIGHT OF WAY THEREOF SOUTH 00°10'47" EAST 125.20 FEET TO THE SOUTHERLY EXTENSION OF SAID RIGHT OF WAY;

THENCE ALONG THE NORTH LINE OF SAID RIGHT OF WAY NORTH 87°38'46" EAST 832.53 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THE HIGHWAY 27 RIGHT OF WAY;

THENCE ALONG SAID RIGHT OF WAY SOUTH 00°09'22" EAST 1108.30 FEET MORE OR LESS TO THE CENTERLINE OF THE SNAKE RIVER, SAID

CENTERLINE BEING THE EXISTING LINE OF THE CITY OF BURLEY URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA;

THENCE ALONG SAID CENTERLINE AS DESCRIBED IN THE EXISTING URBAN RENEWAL AREA PER CITY OF BURLEY ORDINANCE No. 1135 SOUTH 68°30'00" WEST 440.22 FEET;

THENCE NORTH 25°01'38" WEST 524.64 FEET MORE OR LESS TO THE NORTHWEST LINE OF THAT REAL PROPERTY CONVEYED TO THE CITY OF BURLEY BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 281988, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE NORTHWEST LINE THEREOF NORTH 06°38'41" EAST 165.68 FEET;

THENCE CONTINUING ALONG SAID NORTHWEST LINE ALONG A TANGENT CURVE TO THE RIGHT HAVING A LENGTH OF 140.84 FEET, A RADIUS OF 200.00 FEET, A CENTRAL ANGLE OF 40°20'54", A CHORD BEARING OF NORTH 26°49'08" EAST, AND A CHORD LENGTH OF 137.95 FEET;

THENCE CONTINUING ALONG THE NORTHWEST LINE OF SAID LANDS OF THE CITY OF BURLEY NORTH 46°59'35" EAST 650.29 FEET TO THE SOUTH RIGHT OF WAY LINE OF WEST 2ND STREET NORTH;

THENCE ALONG THE SOUTH LINE OF SAID RIGHT OF WAY SOUTH 87°38'46" WEST 810.75 FEET TO THE INTERSECTION THEREOF WITH THE SOUTHERN EXTENSION OF NORTH CONANT AVENUE;

THENCE ALONG THE WEST RIGHT OF WAY THEREOF NORTH 00°10'47" WEST 179.04 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 7, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF NORTH 87°52'03" WEST, A LENGTH OF 16.94 FEET, A RADIUS OF 10.01 FEET, A CENTRAL ANGEL OF 96°56'12", A CHORD BEARING OF NORTH 46°20'09"WEST, AND A CHORD LENGTH OF 14.98 FEET TO A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

SOUTH 87°30'29" WEST 38.59 FEET;
SOUTH 87°12'25" WEST 64.99 FEET;

THENCE LEAVING SAID SOUTH RIGHT OF WAY NORTH 00°10'47" WEST 60.39 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 4 OF THE GREEN ACRES

SUBDIVISION, SAID POINT ALSO BEING A POINT ON THE NORTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID NORTH RIGHT OF WAY AS FOLLOWS:

NORTH 87°30'29" EAST 112.03 FEET;
NORTH 76°18'57" EAST 105.71 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 5 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 43°05'27" EAST 143.70 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE ALONG A CURVE THE RIGHT HAVING A LENGTH OF 101.89 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 12°27'46", A CHORD BEARING OF NORTH 49°19'20" EAST, AND A CHORD DISTANCE OF 101.69 FEET;

THENCE CONTINUING ALONG THE SOUTH LINE OF SAID BLOCK 5 ALONG A REVERSE CURVE AT THE CORNER OF LOT 14, BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 24.33 FEET, A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 55°45'00", A CHORD BEARING OF NORTH 27°40'43" EAST, AND A CHORD LENGTH OF 23.38 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 5. SAID POINT ALSO BEING ON THE WEST RIGHT OF WAY OF NORTH MILLER AVENUE;

THENCE ALONG SAID EAST LINE NORTH 00°11'47" WEST 743.10 FEET;

THENCE CONTINUING ALONG THE EAST LINE OF SAID BLOCK 5 ALONG A CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 2 BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 15.73 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 90°07'31", A CHORD BEARING OF NORTH 45°15'33" WEST, AND A CHORD LENGTH OF 14.16 FEET TO A POINT ON THE NORTH LINE OF SAID BLOCK 5;

THENCE NORTH 11°27'47" WEST 50.96 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 2 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 00°19'18" WEST LENGTH OF 15.69 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 89°52'29", A CHORD BEARING OF NORTH 44°44'28" EAST, AND A CHORD LENGTH OF 14.13 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 2;

THENCE NORTH 00°11'47" WEST 273.36 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG THE NORTH EASEMENT LINE THEREOF SOUTH 89°48'10" WEST 672.89 FEET;

THENCE CONTINUING ALONG SAID NORTH EASEMENT LINE SOUTH 89°39'56" WEST 1303.39 FEET TO A POINT ON THE EAST LINE OF THE 700 WEST COUNTY ROAD EASEMENT;

THENCE ALONG THE EAST EASEMENT LINE THEREOF NORTH 00°20'47" WEST 205.00 FEET;

THENCE NORTH 89°46'31" WEST 237.69 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO GLEN E. AND LISA M. POZERNICK BY THE WARRANTY DEED RECORDED NOVEMBER 1, 1988 AS INSTRUMENT No. 382098, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°02'58" WEST 205.38 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE NORTH 89°48'46" WEST 2578.68 FEET TO THE TRUE POINT OF BEGINNING.

DESCRIPTION: NORTH BURLEY REVENUE ALLOCATION AREA.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, MINIDOKA COUNTY, IDAHO

A PORTION OF SECTIONS 8 AND 17 AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF THE SE ¼, OF THE SW ¼ OF SECTION 8, MARKED BY A ½" REBAR, THENCE NORTH 67°20'46' WEST 64.01 FEET TO THE INTERSECTION OF THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT AND THE CENTERLINE OF THE B-4 CANAL, SAID INTERSECTION BEING THE TRUE POINT OF BEGINNING;

THENCE ALONG SAID CENTERLINE NORTH 39°21'26" EAST 1767.48 FEET;

THENCE CONTINUING ALONG SAID CENTERLINE ALONG A CURVE TO THE LEFT HAVING A LENGTH OF 467.30 FEET, A RADIUS OF 818.51 FEET, A CENTRAL ANGLE OF 32°42'40", A CHORD BEARING OF NORTH 23°00'06" EAST, AND A CHORD LENGTH OF 460.98 FEET;

THENCE CONTINUING ALONG THE CENTERLINE OF SAID B-4 CANAL NORTH 06°36'42" EAST 539.29 FEET TO THE INTERSECTION OF SAID CENTERLINE WITH THE SOUTH LINE OF THE INTERSTATE 80 RIGHT OF WAY;

THENCE ALONG SAID SOUTH RIGHT AS FOLLOWS:

NORTH 89°42'52" EAST 3.41 FEET;
NORTH 89°47'14" EAST 92.86 FEET;
SOUTH 88°42'10" EAST 246.41 FEET;
SOUTH 72°27'24" EAST 189.24 FEET;
SOUTH 60°15'33" EAST 390.02 FEET;
SOUTH 16°27'24" EAST 346.67 FEET;

THENCE LEAVING THE SOUTH RIGHT OF WAY OF INTERSTATE 80 SOUTH 89°41'42" WEST 531.37 FEET;

THENCE SOUTH 00°30'38" EAST 153.85 FEET;

THENCE SOUTH 89°41'42" WEST 419.85 FEET TO THE CENTERLINE OF THE MINIDOKA IRRIGATION DISTRICT D-12A DRAIN DITCH;

THENCE ALONG THE CENTERLINE OF SAID DRAIN DITCH SOUTH 00°30'38" EAST 1217.40 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY

CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE SOUTH 89°41'46" WEST 25.00 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°30'38" EAST 94.20 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

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THENCE ALONG SAID NORTH EASEMENT LINE SOUTH 89°48'10" WEST 355.47 FEET;

THENCE SOUTH 00°11'47" EAST 417.86 FEET TO THE INTERSECTION OF THE WEST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION, ON FILE AT THE OFFICE OF THE MINIDOKA COUNTY RECORDER, WITH THE NORTH RIGHT OF WAY LINE OF WEST 4TH STREET NORTH;

THENCE ALONG THE NORTH RIGHT OF WAY OF WEST 4TH STREET NORTH, NORTH 89°41'15" EAST 545.49 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO ROCK CHUCK RANCH L.P. BY INSTRUMENT No. 439194, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 00°17'54" EAST 59.75 FEET TO THE SOUTH RIGHT OF WAY OF WEST 4TH STREET NORTH;

THENCE ALONG SAID SOUTH RIGHT OF WAY SOUTH 89°39'40" WEST 430.60 FEET TO THE INTERSECTION OF THE EAST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION AND SAID SOUTH RIGHT OF WAY;

THENCE ALONG SAID EAST LINE SOUTH 00°11'47" EAST 556.58 FEET TO THE SOUTH LINE OF SAID BLOCK 1;

THENCE ALONG SAID SOUTH LINE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 10°59'13" EAST, A LENGTH OF 96.54 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 11°48'33", A CHORD BEARING OF SOUTH 73°06'30" WEST, AND A CHORD LENGTH OF 96.37 FEET;

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THENCE ALONG THE NORTH LINE OF BLOCK 6 AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 27°13'41" EAST, A LENGTH OF 134.40 FEET, A RADIUS OF 408.68 FEET, A CENTRAL ANGLE OF 18°50'34", A CHORD BEARING OF SOUTH 53°21'02" WEST, AND A CHORD LENGTH OF 133.80 FEET;

THENCE SOUTH 43°57'19" WEST 150.59 FEET;

THENCE ALONG A NON- TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 42°50'55" WEST, A LENGTH OF 76.33 FEET, A RADIUS OF 165.14 FEET, A CENTRAL ANGLE OF 26°28'55", A CHORD BEARING OF SOUTH 60°23'32" WEST, AND A CHORD LENGTH OF 75.65 FEET;

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THENCE ALONG THE EAST RIGHT OF WAY THEREOF SOUTH 00°10'47" EAST 125.20 FEET TO THE SOUTHERLY EXTENSION OF SAID RIGHT OF WAY;

THENCE ALONG THE NORTH LINE OF SAID RIGHT OF WAY NORTH 87°38'46" EAST 832.53 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THE HIGHWAY 27 RIGHT OF WAY;

THENCE ALONG SAID RIGHT OF WAY SOUTH 00°09'22" EAST 1108.30 FEET MORE OR LESS TO THE CENTERLINE OF THE SNAKE RIVER, SAID CENTERLINE BEING THE EXISTING LINE OF THE CITY OF BURLEY URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA;

THENCE ALONG SAID CENTERLINE AS DESCRIBED IN THE EXISTING URBAN RENEWAL AREA PER CITY OF BURLEY ORDINANCE No. 1135 SOUTH 68°30'00" WEST 440.22 FEET;

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THENCE ALONG THE SOUTH LINE OF SAID RIGHT OF WAY SOUTH 87°38'46" WEST 810.75 FEET TO THE INTERSECTION THEREOF WITH THE SOUTHERN EXTENSION OF NORTH CONANT AVENUE;

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THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

SOUTH 87°30'29" WEST 38.59 FEET;
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THENCE LEAVING SAID SOUTH RIGHT OF WAY NORTH 00°10'47" WEST 60.39 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 4 OF THE GREEN ACRES SUBDIVISION, SAID POINT ALSO BEING A POINT ON THE NORTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

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NORTH 87°30'29" EAST 112.03 FEET;
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THENCE CONTINUING ALONG SAID SOUTH LINE ALONG A CURVE THE RIGHT HAVING A LENGTH OF 101.89 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 12°27'46", A CHORD BEARING OF NORTH 49°19'20" EAST, AND A CHORD DISTANCE OF 101.69 FEET;

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THENCE ALONG THE SOUTH LINE THEREOF ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 00°19'18" WEST LENGTH OF 15.69 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 89°52'29", A CHORD BEARING OF NORTH 44°44'28" EAST, AND A CHORD LENGTH OF 14.13 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 2;

THENCE NORTH 00°11'47" WEST 273.36 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG THE NORTH EASEMENT LINE THEREOF SOUTH 89°48'10" WEST 672.89 FEET;

THENCE CONTINUING ALONG THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT SOUTH 89° 39'56" WEST 58.87 FEET TO THE TRUE POINT OF BEGINNING.

Instrument # 488457
MINIDOKA COUNTY, RUPERT, IDAHO
2006-12-27 03:53:05 No. of Pages: 17
Recorded for : CITY OF BURLEY
DUANE SMITH Fee: 0.00
Ex-Officio Recorder Deputy

OFFICE OF THE COUNTY COMMISSIONERS
COUNTY OF CASSIA

COMMISSIONERS
DENNIS D. CRANE, Chairman
PAUL CHRISTENSEN, Commissioner
CLAY HANDY, Commissioner

1459 Overland Avenue
BURLEY, IDAHO
208-878-7302

CLERK OF THE COURT
LARRY A. MICKELSEN
PHONE: 208-878-4367

December 18, 2006

Mayor John Anderson
Mayor of Burley
City of Burley
P.O. Box 1090
Burley, Idaho 83318

RE: Urban Renewal District Expansion

Dear Mayor Anderson:

We are in receipt of your letter of December 7, 2006. We are very disappointed in the City's decision not to honor our request to limit the number of years for revenue allocation. As you are aware, in a meeting that we had with yourself, Mark Mitton, and Councilpersons Hansen and Manning, we were lead to believe there would certainly be no problem with such a limitation. In a later meeting you indicated that you would have no problem limiting the time to fifteen years. Now, we understand your position to be in a direction away from such fiscal and taxing restraint. As the Cassia County Commissioners we are concerned about extending the length of time that revenue can be generated and allocated beyond the time needed to pay for the infrastructure, as is initially the promoted purpose of an urban renewal district.

We are also concerned about the failure to adhere to procedure in the modification process. Our clear and stated position is that statutorily mandated procedure has not been accomplished. Obviously this is of concern. Should others determine to raise that procedural issue, and cause Pacific Ethanol to vacate the area, the blame for such defect and resultant consequence can rest at no other door than your own. Now, in our review, and given our stated concerns, we have opted to not pursue action to halt your current Urban Renewal District expansion plans. We have always been in favor of development and as you are aware the Cassia County Commissioners supported the development of the original Urban Renewal District.

With all of this being said, please understand that we greatly appreciate the efforts that the City has undertaken for economic development in our area. We recognize your willingness and enthusiasm to create new opportunities in our Mini-Cassia area. Your letter indicates a sense of loneliness in this process. We urge you to approach the county and other entities earlier in the process. We are certain you would find cooperation, assistance and companionship in the recruitment process if such entities were allowed early involvement, rather than being relegated to a position of approving whatever the City had decided was appropriate, and had already extended as an offer to potential businesses, etc. It is simply a matter of investment in the process, beyond financial terms, that forges strong working relationships. We encourage the City to not force itself into such straits, but rather, if you desire partnerships, please understand for a partnership to work well, it requires compromise from all parties..

If you have any questions or desire to discuss these matters further, please contact us at your earliest convenience.

Sincerely,

BOARD OF COMMISSIONERS FOR CASSIA COUNTY

Dennis D. Crane - Chairman

Paul Christensen - Commissioner

Clay Handy - Commissioner

MINIDOKA COUNTY

Board of County Commissioners

Rupert, Idaho 83350

December 22, 2006

Mayor Jon Anderson
Mayor of Burley
City of Burley
P.O. Box 1090
Burley, Idaho 83318

RE: Urban Renewal – Revenue Allocation Area Expansion

Dear Mayor Anderson:

Minidoka County Board of County Commissioners is in receipt of your letter dated December 7, 2006. In addition, the County has received some of the information required by Idaho Code Section 50-2905 associated with the City of Burley's proposed Revenue Allocation Area which will extend into Minidoka County. This information does not appear to be complete, nor was it received within the thirty (30) day period provided for by Section 50-2906 Idaho Code. In addition, we are not aware of any agreement on the administration of a revenue allocation financing provision extending beyond the City of Burley's boundary that has been negotiated between Minidoka County and the City of Burley, nor are we aware of a transfer of powers ordinance that has been adopted by Minidoka County as required by section 50-2907 Idaho Code. While the City of Burley has annexed certain lands in Minidoka County, that annexation will not be effective until after January 1, 2007. As a result, the Revenue Allocation Area proposed by the City of Burley extends beyond its borders and is subject to the administration agreement and a transfer of powers ordinance as mentioned above.

The Minidoka County Commissioners bring these issues to your attention because they believe strongly that it has an obligation to the taxpayers of Minidoka County to insure that the law is followed so that any use of taxpayer money is in the best interests of those taxpayers as a whole. Unfortunately, because the information required by Idaho Code Section 50-2905 has not been provided, the Minidoka County Commissioners cannot effectively or accurately consider the fiscal impact the proposed Revenue Allocation Area will have on the respective taxing districts of the County or the individual taxpayers of the County. Specifically, the Commissioners cannot in good conscience accept or agree to the proposed Revenue Allocation Area without the opportunity to review the specifics of the City's Plan with respect to the following issues:

(1) The kind, number, and location of all proposed public works or improvements within the revenue allocation area;

(2) An economic feasibility study;

(3) A detailed list of estimated project costs;

(4) A fiscal impact statement showing the impact of the revenue allocation area, both until and after the bonds are repaid, upon all taxing districts levying taxes upon property on the revenue allocation area; and

(5) A description of the methods of financing all estimated project costs and the time when related costs or monetary obligations are to be incurred.

(6) A termination date for the plan and the revenue allocation area as provided for in section 50-2903(20), Idaho Code.

(7) A description of the disposition or retention of any assets of the agency upon the termination date.

To agree to look the other way and not require the production of these items would not only be a breach of the Commissioners duty to the taxpayers of Minidoka County, but would be akin to signing a blank check which can be cashed over and over again at the taxpayer's expense.

Please understand that Minidoka County is in favor of economic development and both applauds and supports the efforts that the City of Burley and other local and regional economic development groups have taken to bring growth to our area. We clearly understand that sustainable economic growth takes both commitment and resources. However, prudent planning and full disclosure cannot be thrown to the wayside where basically unfettered commitment and use of taxpayer money is the issue.

The County would welcome talks centered around the development of a Revenue Allocation Area in Minidoka County that is a win-win situation for the City of Burley, future businesses and the citizens of our County. To that end, we would encourage the City of Burley to reconsider the present Revenue Allocation Area and consider developing a separate and distinct Revenue Allocation Area for Minidoka County properties. Furthermore we would strongly recommend that any revenue allocation financing be limited to no longer than is necessary to fund the proposed improvements within the Revenue Allocation Area. We would continue to oppose any effort to fund other projects with the City of Burley not geographically located in Minidoka County with the tax increment obtained from Minidoka County taxpayers.

A representative of Minidoka County will attend the meeting scheduled for December 26, 2006. We do not desire to prolong that hearing unnecessarily, so we

would respectfully request that this letter and the County's objections be made a part of the record.

Again, we will continue to support economic development in our area, as long as those efforts are clearly in the best interests of the citizens of our County. Such a determination can only be made when full disclosure of all relevant information is made and all affected parties have a seat at the table. We look forward to working with you in developing fiscally sound and sustainable growth in our area.

Very truly yours,

MINIDOKA COUNTY

Daniel L. Stapelman

Dan Stapelman, Chairman
Board of County Commissioners

cc: Randy Stone

Minidoka County School District #331

"Schools and Families Working Together"

Board Members
Brian Duncan, Chairman
Greer Copeland, Vice-Chairman
Doyle Price, Trustee
George MacDonald, Trustee
Kerry Sanford, Trustee

Administration
Dr. Scott A. Rogers, Superintendent
John Fennell, Assistant Superintendent
Betty Miller, Clerk
Michelle DeLuna, Treasurer

December 22, 2006

Mayor Jon Anderson
Mayor of Burley
City of Burley
P.O. Box 1090
Burley, Idaho 83318

RE: Urban Renewal – Revenue Allocation Area Amendments

Dear Mayor Anderson:

Joint School District #331, Minidoka, Jerome, Lincoln and Cassia Counties has received some information associated with the City of Burley's proposed Revenue Allocation Area which will extend into Minidoka County. As we are sure you are aware, the School District is very interested in any impact the proposed Revenue Allocation Area will have on the District and more importantly the impact it will have on the Patrons of the District.

It appears that the information received by the District does not appear to be complete as set forth in Section 50-2905 Idaho Code, nor was it received within the thirty (30) day period provided for by Section 50-2906 Idaho Code. In addition, we are concerned that other areas of the law authorizing the use of the tax increment for Urban Renewal have not been followed.

The District bring these issues to your attention because we believe strongly that it has an obligation to the Patrons of the District to insure that the law is followed so that any use of taxpayer money is in the best interests of those taxpayers as a whole. Unfortunately, because the information required by Idaho Code Section 50-2905 has not been provided, the District cannot effectively or accurately measure the fiscal impact the proposed Revenue Allocation Area will have on the district and/or its patrons. This is of particular importance to us since one of our commitments to our Patrons in passing our recent Bond Issue was that it would not result in an increase in taxes.

Furthermore, the District is reluctant to support the proposed Revenue Allocation Area without the opportunity to review the specifics of the City's Plan with respect to: (1) The kind,

number, and location of all proposed public works or improvements within the revenue allocation area; (2) An economic feasibility study; (3) A detailed list of estimated project costs; (4) A fiscal impact statement showing the impact of the revenue allocation area, both until and after the bonds are repaid, upon all taxing districts levying taxes upon property on the revenue allocation area; (5) A description of the methods of financing all estimated project costs and the time when related costs or monetary obligations are to be incurred; (6) A termination date for the plan and the revenue allocation area as provided for in section 50-2903(20), Idaho Code; and (7) A description of the disposition or retention of any assets of the agency upon the termination date.

As we are sure you are aware, in order to implement a Revenue Allocation Area and its accompanying financing provisions, the urban renewal agency of the municipality shall prepare and adopt a plan for each revenue allocation area and submit the plan and recommendation for approval thereof to the local governing body. While it appears there has been an attempt to do this, the requirements have not been met in any substantial way. To support the proposed Revenue Allocation Area without this information would not be prudent for the District in light of the duty and responsibility it has for its patrons and more importantly for its students.

Please be aware that the Board of Trustees of the School District believes that well-planned growth and economic development is essential for our community's long-term well-being. To that end the District both applauds and supports the efforts that the City of Burley and other local and regional economic development groups have taken to bring growth to our area. We clearly understand that sustainable economic growth takes both commitment and resources. However, prudent planning and full disclosure cannot be thrown to the wayside where unfettered commitment and use of taxpayer money is the issue.

The District would support a separate Revenue Allocation Area in Minidoka County that is a win-win situation for the City of Burley, future businesses and the Patrons of our District. To that end, we would encourage the City of Burley to reconsider the present Revenue Allocation Area and consider developing a separate and distinct Revenue Allocation Area for Minidoka County and provide adequate information upon which the District can make an educated decision. Furthermore we would strongly recommend that any revenue allocation financing be limited to no longer than is necessary to fund the proposed improvements within the Revenue Allocation Area. The tax increment from Minidoka County development should be used to accomplish the projects associated with that development and should not be siphoned off to complete other unrelated projects.

It is anticipated that a representative of the District will be in attendance at the hearing scheduled for December 26, 2006. However, in an effort to keep things moving along, the District would simply ask that this letter and the District's objections be made part of the record.

Again, we will continue to support economic development in our area, as long as those efforts are clearly in the best interests of the Patrons of the District. Such a determination can only be made when full disclosure of all relevant information is made and all affected parties

have a seat at the table. We look forward to working with you in developing fiscally sound and sustainable growth in our area.

Very truly yours,

JOINT SCHOOL DISTRICT #331, MINIDOKA, JEROME, LINCOLN AND CASSIA COUNTIES

Brian Duncan, Chairman
Board of Trustees

cc: Randy Stone

WILLIAM T. GOODMAN
ALAN GOODMAN

Goodman Law Office

CHARTERED
717 7TH STREET
BOX D
RUPERT, IDAHO 83350-0020

TELEPHONE NO.
(208) 436-4774
FAX
(208) 436-4837

December 22, 2006

VIA FACSIMILE: (208) 878-0146

R.C. Stone, Esq.
Parsons, Smith & Stone
Attorneys at Law
P.O. Box 910
Burley, Idaho 83318

Re: City of Burley/Revenue Allocation Area

Dear Randy:

The Minidoka County Highway District Commissioners requested that I write to you as attorney for the City of Burley regarding the hearing scheduled for Tuesday, December 26, 2006 at 7:00 P.M. concerning the Revenue Allocation Area located in Minidoka County.

The Minidoka County Highway District believes that the plan for the proposed Revenue Allocation Area in Minidoka County does not comply with the applicable statutes. More particularly, the Highway District does not believe that the plan complies with Idaho Code Section 50-2905 which mandates certain components for the revenue allocation area. The plan is deficient in that the plan does not:

1. Set forth in detail all of the public works proposed within the revenue allocation area located in Minidoka County;
2. Contain a suitable economic feasibility study;
3. Contain a detailed list of project costs;
4. Contain appropriate information on the fiscal impact of the proposal on the Minidoka County Highway District;
5. Contain sufficient information on the payment of the obligations to be incurred and a sunset date for the revenue allocation area.

The Highway District believes that the City of Burley has not complied with the provisions of Idaho Code Section 50-2906 which mandates a specified time period for the hearing to be held, to-wit: at least 30, but not more than 60 days. The Highway District did not receive the notice at least 30 days prior to scheduled hearing on December 26, 2006. In fact, the modified plan was apparently not approved until December 7, 2006.

It is the Highway District's understanding that Minidoka County has not adopted any transfer of power ordinance as required by Idaho Code Section 50-2906(3)(b).

Thus, the Minidoka County Highway District objects to the proposed revenue allocation area and believes that any effort by the City of Burley to proceed with such revenue allocation area without full compliance with the applicable statutes will not create a valid revenue allocation area and would not entitle the City of Burley to the tax funds in excess of the current equalized assessed valuation within the revenue allocation area located in Minidoka County, Idaho.

I have been asked to attend the meeting scheduled for December 26, 2006 on behalf of the Highway District. It is not the Highway District's intention to unduly prolong the hearing. The Highway District's objections need to be made part of the record for the hearing.

Very truly yours,

GOODMAN LAW OFFICE

Alan Goodman

Alan Goodman

cc: Jess Miller

December 26, 2006

City of Burley
Burley Development Authority

Urban Renewal – Revenue Allocation Area Expansion

The purpose of the public hearing tonight is to receive comments on the proposed changes and modification of the existing Burley Urban Renewal Plan adopted by the Burley Development Authority at a special meeting held December 7, 2006. Besides the deficiencies outlined in the Minidoka County Commissioners' letter submitted into the record, there are other concerns that I would like to address.

The Local Economic Development Act in Title 50 Chapter 29 allows for the allocation of a "portion" of the property taxes levied against taxable property located in a revenue allocation area for a "limited period of time."

While nobody disagrees with the economic benefits of the four projects in the "modified" plan; the haste and the method of financing these projects should concern all the elected officials in both Minidoka and Cassia Counties as well as all property owners.

The City of Burley and the Burley Development Authority is planning to pass a plan that would shift tens of millions of property tax dollars for an indefinite period of time for the funding of yet undetermined projects. Taxing Districts are limited to the amount of property taxes they can budget for to provide essential services. The school districts in both counties have a limited property tax base to service voter approved bonds.

The property taxes of "all" property owners in both counties would be affected for over twenty years. The property owners and taxing districts should receive a complete and accurate accounting of these property tax dollars and when the Increment Value will be added back to the tax base to lower the levy rates. The residents of both Minidoka and Cassia Counties deserve to have all the facts presented to them and the effect it will have on their property taxes in future years. It is your duty as elected officials to provide that information.

Respectfully Submitted,

Max Vaughn

Max Vaughn
Minidoka County Assessor

City of Burley
1401 Overland Ave
Burley ID, 83318
(208) 878-2224

LETTER OF TRANSMITTAL

Date: December 14, 2006

To: Affected Tax District

Regarding: City of Burley Urban Renewal Plan Modification

Enclosed are the following items:

One page Burley Development Authority recommendation to the City Council

One page notice of public hearing

46 page Second Modification to the Burley Urban Renewal Plan

These are transmitted:

☐	For your information	☐	For action specified below	X	For your use	☐	As requested

Sincerely,

Bryan Reiter
City Engineer, City of Burley

If enclosures are not as noted, please notify us at once
Phone (208) 878-2103 • Fax (208) 878-5950 • bryanreiter@pmt.org

City of Burley
Attn: City Council Member
P.O. Box 1090
Burley, Idaho 83318

Dear Burley City Council,

The Burley Development Authority met for a special meeting on December 7, 2006 at 12:00 p.m. at the Burley City Hall to discuss proposed changes to the existing Burley Urban Renewal Plan. Four areas of expansion were discussed including the Glen Larson property near 100 South and 100 West, an expansion into North Burley, land near West 3rd Street and Miller Avenue, and land near the Industrial Treatment Plant previously owned by Simplot. A specific description is set forth in the accompanying plan modification.

The Burley Development Authority has developed a plan to modify the existing boundaries of the District to expand those boundaries, which will increase the size of the revenue allocation area. The basic elements of the plan are set forth in the Burley Urban Renewal Plan dated December 23, 1998 as modified which was previously served and which is incorporated by reference. New elements are set forth in the Second Modification to the Burley Urban Renewal Plan submitted herewith.

By motion duly made, seconded and carried, the Plan was adopted by the Burley Development Authority at the time and place set forth above and was recommended for approval by the Burley City Council.

The Burley Development Authority has authorized me, as chairman, to forward this recommendation to the City Council.

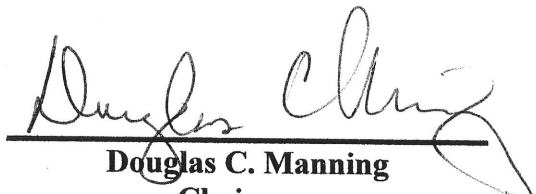
Sincerely,

Doug Manning
Chairman, Burley Development Authority

Cc: Mark Mitton, City Administrator

SECOND MODIFICATION TO THE BURLEY URBAN RENEWAL PLAN DATED DECEMBER 23, 1998

Dated December 7, 2006



Douglas C. Manning
Chairman

NOTICE OF PUBLIC HEARING ON A PROPOSAL
TO MODIFY THE URBAN RENEWAL PLAN

You are hereby given notice that the City of Burley is considering a proposal to modify the Urban Renewal Plan of the Urban Renewal Agency of the City of Burley. A public hearing will be held on the 26th day of December, 2006 at 7:00 P.M. at the chambers of the Burley City Council located at 1401 Overland Avenue, Burley, Idaho.

The proposal to be considered, and upon which public comment will be taken, is to modify the boundaries of the Urban Renewal District to include the areas described on Exhibit A, and to modify the boundaries of the Revenue Allocation Area to include the areas described on Exhibit B. The proposed modification is to allow for the economic development benefits of the Urban Renewal District to those areas described on Exhibit A and B. The original Urban Renewal Plan is available for public review and copying at the office of the Burley City Clerk.

The proposed modification to the Urban Renewal Plan will contain a revenue allocation financing provision that will cause property taxes resulting from any increases in equalized assessed valuation in excess of the equalized assessed valuation as shown on the base assessment roll to be allocated to the Agency for urban renewal purposes.

DATED this 20th day of November, 2006.

Melanie Haynes
City Clerk

SECOND MODIFICATION TO THE BURLEY URBAN RENEWAL PLAN DATED DECEMBER 23, 1998

Dated December 7, 2006

Douglas C. Manning
Chairman

PROPOSED MODIFICATION TO THE URBAN RENEWAL PLAN OF THE URBAN RENEWAL AGENCY OF THE CITY OF BURLEY TO BE ADOPTED BY ORDINANCE IF APPROVED.

The Urban Renewal Plan of the Urban Renewal Agency of the City of Burley dated the 23rd day of December, 1998, as previously modified, is hereby further modified to add the real property described on Exhibit A to the Urban Renewal District Boundaries, and to add the real property described on Exhibit B to the District's Revenue Allocation Area to be administered and improved as provided for the area of the District and its Revenue Allocation Area in the original plan.

EXHIBIT A

Modifications to the Urban Renewal District

DESCRIPTION: NORTH BURLEY URBAN RENEWAL AREA.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, MINIDOKA COUNTY, IDAHO

A PORTION OF SECTIONS 7, 8, AND 17 AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SECTION 7, MARKED BY A BRASS CAP, THENCE NORTH 45°00'28" EAST 35.25 FEET TO THE INTERSECTION OF THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT AND THE EAST LINE OF THE 750 WEST COUNTY ROAD EASEMENT, SAID INTERSECTION BEING THE TRUE POINT OF BEGINNING;

THENCE ALONG THE EAST LINE OF THE 750 WEST COUNTY ROAD EASEMENT NORTH 00°10'18" WEST 1292.35 FEET TO A POINT ON THE SOUTH LINE OF GOVERNMENT LOT 4;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 89°59'49" EAST 2788.77 FEET TO A 5/8" REBAR AT THE NORTHWEST CORNER OF THE SW ¼, OF THE SW ¼ OF SECTION 8;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 89°40'14" EAST 200.00 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO CONLEY FROST BY THE QUITCLAIM DEED RECORDED FEBRUARY 27, 1992 AS INSTRUMENT No. 400772, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE EAST LINE THEREOF NORTH 00°20'08" WEST 217.35 FEET;

THENCE ALONG THE NORTH LINE OF SAID LANDS OF FROST SOUTH 89°40'14" WEST 175.00 FEET TO A POINT ON THE EAST LINE OF THE 700 WEST COUNTY ROAD EASEMENT;

THENCE ALONG SAID EAST LINE NORTH 00°20'08" WEST 458.90 FEET TO A POINT ON THE SOUTH LINE OF THAT REAL PROPERTY CONVEYED TO MONTE H. BROWN BY THE WARRANTY DEED RECORDED MARCH 13, 1998 AS INSTRUMENT No. 434162 AND THE QUITCLAIM DEED RECORDED FEBRUARY 3, 2005 AS INSTRUMENT No. 4765802, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 57°34'50" EAST 3.40 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE NORTH 51°20'57" EAST 187.48 FEET;

THENCE ALONG THE EAST LINE OF SAID LANDS OF BROWN NORTH 00°20'30" WEST 428.62 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO RANDY R. JONES BY THE WARRANTY DEED RECORDED FEBRUARY 3, 2005 AS INSTRUMENT No. 476583, MINIDOKA COUNTY RECORDS. SAID NORTHEAST CORNER BEING ON THE SOUTH RIGHT OF WAY LINE OF INTERSTATE 80;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 00°28'57" WEST, A LENGTH OF 959.13 FEET, A RADIUS OF 8494.37 FEET, A CENTRAL ANGLE OF 06°28'10", A CHORD BEARING OF SOUTH 86°16'58" EAST, AND A CHORD LENGTH OF 958.62 FEET;

THENCE SOUTH 77°18'30" EAST 299.97 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 06°57'07" EAST, A LENGTH OF 1102.05 FEET, A RADIUS OF 8724.37 FEET, A CENTRAL ANGLE OF 07°14'15", A CHORD BEARING OF SOUTH 86°40'01" EAST, AND A CHORD LENGTH OF 1101.31 FEET;

THENCE NORTH 89°42'52" EAST 127.40 FEET TO THE INTERSECTION OF SAID RIGHT OF WAY AND THE EAST LINE OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 8;

THENCE CONTINUING ALONG THE SOUTH RIGHT OF WAY OF INTERSTATE 80 AS FOLLOWS:

NORTH 89°47'14" EAST 92.86 FEET;
SOUTH 88°42'10" EAST 246.41 FEET;
SOUTH 72°27'24" EAST 189.24 FEET;
SOUTH 60°15'33" EAST 390.02 FEET;
SOUTH 16°27'24" EAST 346.67 FEET;

THENCE LEAVING THE SOUTH RIGHT OF WAY OF INTERSTATE 80 SOUTH 89°41'42" WEST 531.37 FEET;

THENCE SOUTH 00°30'38" EAST 153.85 FEET;

THENCE SOUTH 89°41'42" WEST 419.85 FEET TO THE CENTERLINE OF THE MINIDOKA IRRIGATION DISTRICT D-12A DRAIN DITCH;

THENCE ALONG THE CENTERLINE OF SAID DRAIN DITCH SOUTH 00°30'38" EAST 1217.40 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE SOUTH 89°41'46" WEST 25.00 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°30'38" EAST 94.20 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 89°41'46" WEST 214.82 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°28'56" EAST 262.63 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE SOUTH 89°48'10" WEST 355.47 FEET;

THENCE SOUTH 00°11'47" EAST 417.86 FEET TO THE INTERSECTION OF THE WEST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION, ON FILE AT THE OFFICE OF THE MINIDOKA COUNTY RECORDER, WITH THE NORTH RIGHT OF WAY LINE OF WEST 4TH STREET NORTH;

THENCE ALONG THE NORTH RIGHT OF WAY OF WEST 4TH STREET NORTH, NORTH 89°41'15" EAST 545.49 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO ROCK CHUCK RANCH L.P. BY INSTRUMENT No. 439194, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 00°17'54" EAST 59.75 FEET TO THE SOUTH RIGHT OF WAY OF WEST 4TH STREET NORTH;

THENCE ALONG SAID SOUTH RIGHT OF WAY SOUTH 89°39'40" WEST 430.60 FEET TO THE INTERSECTION OF THE EAST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION AND SAID SOUTH RIGHT OF WAY;

THENCE ALONG SAID EAST LINE SOUTH 00°11'47" EAST 556.58 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID BLOCK 1;

THENCE ALONG SAID SOUTH LINE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 10°59'13" EAST, A LENGTH OF 96.54 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 11°48'33", A CHORD BEARING OF SOUTH 73°06'30" WEST, AND A CHORD LENGTH OF 96.37 FEET;

THENCE LEAVING SAID SOUTH LINE OF BLOCK 1 SOUTH 19°09'01" WEST 72.96 FEET TO THE NORTHEAST CORNER OF LOT 12, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, SAID CORNER ALSO BEING A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG THE NORTH LINE OF BLOCK 6 AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 27°13'41" EAST, A LENGTH OF 134.40 FEET, A RADIUS OF 408.68 FEET, A CENTRAL ANGLE OF 18°50'34", A CHORD BEARING OF SOUTH 53°21'02" WEST, AND A CHORD LENGTH OF 133.80 FEET;

THENCE SOUTH 43°57'19" WEST 150.59 FEET;

THENCE ALONG A NON- TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 42°50'55" WEST, A LENGTH OF 76.33 FEET, A RADIUS OF 165.14 FEET, A CENTRAL ANGLE OF 26°28'55", A CHORD BEARING OF SOUTH 60°23'32" WEST, AND A CHORD LENGTH OF 75.65 FEET;

THENCE ALONG A NON-TANGENT REVERSE CURVE AT THE NORTHWEST CORNER OF LOT 8, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 15°27'03" EAST, A LENGTH OF 13.04 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 74°43'44", A CHORD BEARING OF SOUTH 37°11'05" WEST, AND A CHORD LENGTH OF 12.14 FEET TO THE EAST RIGHT OF WAY OF NORTH CONANT AVENUE;

THENCE ALONG THE EAST RIGHT OF WAY THEREOF SOUTH 00°10'47" EAST 125.20 FEET TO THE SOUTHERLY EXTENSION OF SAID RIGHT OF WAY;

THENCE ALONG THE NORTH LINE OF SAID RIGHT OF WAY NORTH 87°38'46" EAST 832.53 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THE HIGHWAY 27 RIGHT OF WAY;

THENCE ALONG SAID RIGHT OF WAY SOUTH 00°09'22" EAST 1108.30 FEET MORE OR LESS TO THE CENTERLINE OF THE SNAKE RIVER, SAID

CENTERLINE BEING THE EXISTING LINE OF THE CITY OF BURLEY URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA;

THENCE ALONG SAID CENTERLINE AS DESCRIBED IN THE EXISTING URBAN RENEWAL AREA PER CITY OF BURLEY ORDINANCE No. 1135 SOUTH 68°30'00" WEST 440.22 FEET;

THENCE NORTH 25°01'38" WEST 524.64 FEET MORE OR LESS TO THE NORTHWEST LINE OF THAT REAL PROPERTY CONVEYED TO THE CITY OF BURLEY BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 281988, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE NORTHWEST LINE THEREOF NORTH 06°38'41" EAST 165.68 FEET;

THENCE CONTINUING ALONG SAID NORTHWEST LINE ALONG A TANGENT CURVE TO THE RIGHT HAVING A LENGTH OF 140.84 FEET, A RADIUS OF 200.00 FEET, A CENTRAL ANGLE OF 40°20'54", A CHORD BEARING OF NORTH 26°49'08" EAST, AND A CHORD LENGTH OF 137.95 FEET;

THENCE CONTINUING ALONG THE NORTHWEST LINE OF SAID LANDS OF THE CITY OF BURLEY NORTH 46°59'35" EAST 650.29 FEET TO THE SOUTH RIGHT OF WAY LINE OF WEST 2ND STREET NORTH;

THENCE ALONG THE SOUTH LINE OF SAID RIGHT OF WAY SOUTH 87°38'46" WEST 810.75 FEET TO THE INTERSECTION THEREOF WITH THE SOUTHERN EXTENSION OF NORTH CONANT AVENUE;

THENCE ALONG THE WEST RIGHT OF WAY THEREOF NORTH 00°10'47" WEST 179.04 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 7, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF NORTH 87°52'03" WEST, A LENGTH OF 16.94 FEET, A RADIUS OF 10.01 FEET, A CENTRAL ANGEL OF 96°56'12", A CHORD BEARING OF NORTH 46°20'09"WEST, AND A CHORD LENGTH OF 14.98 FEET TO A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

SOUTH 87°30'29" WEST 38.59 FEET;
SOUTH 87°12'25" WEST 64.99 FEET;

THENCE LEAVING SAID SOUTH RIGHT OF WAY NORTH 00°10'47" WEST 60.39 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 4 OF THE GREEN ACRES

SUBDIVISION, SAID POINT ALSO BEING A POINT ON THE NORTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID NORTH RIGHT OF WAY AS FOLLOWS:

NORTH 87°30'29" EAST 112.03 FEET;
NORTH 76°18'57" EAST 105.71 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 5 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 43°05'27" EAST 143.70 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE ALONG A CURVE THE RIGHT HAVING A LENGTH OF 101.89 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 12°27'46", A CHORD BEARING OF NORTH 49°19'20" EAST, AND A CHORD DISTANCE OF 101.69 FEET;

THENCE CONTINUING ALONG THE SOUTH LINE OF SAID BLOCK 5 ALONG A REVERSE CURVE AT THE CORNER OF LOT 14, BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 24.33 FEET, A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 55°45'00", A CHORD BEARING OF NORTH 27°40'43" EAST, AND A CHORD LENGTH OF 23.38 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 5. SAID POINT ALSO BEING ON THE WEST RIGHT OF WAY OF NORTH MILLER AVENUE;

THENCE ALONG SAID EAST LINE NORTH 00°11'47" WEST 743.10 FEET;

THENCE CONTINUING ALONG THE EAST LINE OF SAID BLOCK 5 ALONG A CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 2 BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 15.73 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 90°07'31", A CHORD BEARING OF NORTH 45°15'33" WEST, AND A CHORD LENGTH OF 14.16 FEET TO A POINT ON THE NORTH LINE OF SAID BLOCK 5;

THENCE NORTH 11°27'47" WEST 50.96 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 2 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 00°19'18" WEST LENGTH OF 15.69 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 89°52'29", A CHORD BEARING OF NORTH 44°44'28" EAST, AND A CHORD LENGTH OF 14.13 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 2;

THENCE NORTH 00°11'47" WEST 273.36 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG THE NORTH EASEMENT LINE THEREOF SOUTH 89°48'10" WEST 672.89 FEET;

THENCE CONTINUING ALONG SAID NORTH EASEMENT LINE SOUTH 89°39'56" WEST 1303.39 FEET TO A POINT ON THE EAST LINE OF THE 700 WEST COUNTY ROAD EASEMENT;

THENCE ALONG THE EAST EASEMENT LINE THEREOF NORTH 00°20'47" WEST 205.00 FEET;

THENCE NORTH 89°46'31" WEST 237.69 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO GLEN E. AND LISA M. POZERNICK BY THE WARRANTY DEED RECORDED NOVEMBER 1, 1988 AS INSTRUMENT No. 382098, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°02'58" WEST 205.38 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE NORTH 89°48'46" WEST 2578.68 FEET TO THE TRUE POINT OF BEGINNING.

DESCRIPTION: LANDS OF LARSON SOUTH OF THE "G" CANAL, BEING A PORTION OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT No. 222639, CASSIA COUNTY RECORDS, AND ALL OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT Nos. 87960, 244596 AND 244597, CASSIA COUNTY RECORDS, AND THAT REAL PROPERTY CONVEYED TO JERRY DEAN AND BEVERLY S. SHAW BY THE WARRANTY DEED RECORDED SEPTEMBER 10, 1989 AS INSTRUMENT No. 203715, CASSIA COUNTY RECORDS, AS DEPICTED ON THE RECORD OF SURVEY RECORDED AUGUST 29, 2006, AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, AND A PORTION OF THE SW1/4SW1/4,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF GOVERNMENT LOTS 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

THENCE NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°23'33", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 149.35 FEET, A CHORD BEARING OF NORTH 72°30'37" EAST AND A CHORD LENGTH OF 148.48 FEET, AND

NORTH 83°12'23" EAST 17.34 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE ALONG SAID COMMON LINE NORTH 00°00'50" WEST 448.58 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 25, MARKED BY A ½" REBAR, SAID EAST CORNER ALSO BEING THE SOUTHWEST CORNER OF GOVERNMENT LOT 2 IN THE AFORESAID SECTION 30;

THENCE ALONG THE SOUTH LINE OF SAID LOT 2, SAID SOUTH LINE BEING THE SOUTH LINE OF THE EXISTING CITY OF BURLEY URBAN RENEWAL BOUNDARY, SOUTH 86°02'14" EAST 775.67 FEET TO THE NORTHWESTERN RIGHT OF WAY OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

EXHIBIT B

Modifications to the Revenue Allocation Area

DESCRIPTION: NORTH BURLEY REVENUE ALLOCATION AREA.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, MINIDOKA COUNTY, IDAHO

A PORTION OF SECTIONS 8 AND 17 AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF THE SE ¼, OF THE SW ¼ OF SECTION 8, MARKED BY A ½" REBAR, THENCE NORTH 67°20'46' WEST 64.01 FEET TO THE INTERSECTION OF THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT AND THE CENTERLINE OF THE B-4 CANAL, SAID INTERSECTION BEING THE TRUE POINT OF BEGINNING;

THENCE ALONG SAID CENTERLINE NORTH 39°21'26" EAST 1767.48 FEET;

THENCE CONTINUING ALONG SAID CENTERLINE ALONG A CURVE TO THE LEFT HAVING A LENGTH OF 467.30 FEET, A RADIUS OF 818.51 FEET, A CENTRAL ANGLE OF 32°42'40", A CHORD BEARING OF NORTH 23°00'06" EAST, AND A CHORD LENGTH OF 460.98 FEET;

THENCE CONTINUING ALONG THE CENTERLINE OF SAID B-4 CANAL NORTH 06°36'42" EAST 539.29 FEET TO THE INTERSECTION OF SAID CENTERLINE WITH THE SOUTH LINE OF THE INTERSTATE 80 RIGHT OF WAY;

THENCE ALONG SAID SOUTH RIGHT AS FOLLOWS:

NORTH 89°42'52" EAST 3.41 FEET;
NORTH 89°47'14" EAST 92.86 FEET;
SOUTH 88°42'10" EAST 246.41 FEET;
SOUTH 72°27'24" EAST 189.24 FEET;
SOUTH 60°15'33" EAST 390.02 FEET;
SOUTH 16°27'24" EAST 346.67 FEET;

THENCE LEAVING THE SOUTH RIGHT OF WAY OF INTERSTATE 80 SOUTH 89°41'42" WEST 531.37 FEET;

THENCE SOUTH 00°30'38" EAST 153.85 FEET;

THENCE SOUTH 89°41'42" WEST 419.85 FEET TO THE CENTERLINE OF THE MINIDOKA IRRIGATION DISTRICT D-12A DRAIN DITCH;

THENCE ALONG THE CENTERLINE OF SAID DRAIN DITCH SOUTH 00°30'38" EAST 1217.40 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY

CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE SOUTH 89°41'46" WEST 25.00 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°30'38" EAST 94.20 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 89°41'46" WEST 214.82 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°28'56" EAST 262.63 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE SOUTH 89°48'10" WEST 355.47 FEET;

THENCE SOUTH 00°11'47" EAST 417.86 FEET TO THE INTERSECTION OF THE WEST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION, ON FILE AT THE OFFICE OF THE MINIDOKA COUNTY RECORDER, WITH THE NORTH RIGHT OF WAY LINE OF WEST 4TH STREET NORTH;

THENCE ALONG THE NORTH RIGHT OF WAY OF WEST 4TH STREET NORTH, NORTH 89°41'15" EAST 545.49 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO ROCK CHUCK RANCH L.P. BY INSTRUMENT No. 439194, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 00°17'54" EAST 59.75 FEET TO THE SOUTH RIGHT OF WAY OF WEST 4TH STREET NORTH;

THENCE ALONG SAID SOUTH RIGHT OF WAY SOUTH 89°39'40" WEST 430.60 FEET TO THE INTERSECTION OF THE EAST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION AND SAID SOUTH RIGHT OF WAY;

THENCE ALONG SAID EAST LINE SOUTH 00°11'47" EAST 556.58 FEET TO THE SOUTH LINE OF SAID BLOCK 1;

THENCE ALONG SAID SOUTH LINE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 10°59'13" EAST, A LENGTH OF 96.54 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 11°48'33", A CHORD BEARING OF SOUTH 73°06'30" WEST, AND A CHORD LENGTH OF 96.37 FEET;

THENCE LEAVING SAID SOUTH LINE OF BLOCK 1 SOUTH 19°09'01" WEST 72.96 FEET TO THE NORTHEAST CORNER OF LOT 12, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, SAID CORNER ALSO BEING A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG THE NORTH LINE OF BLOCK 6 AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 27°13'41" EAST, A LENGTH OF 134.40 FEET, A RADIUS OF 408.68 FEET, A CENTRAL ANGLE OF 18°50'34", A CHORD BEARING OF SOUTH 53°21'02" WEST, AND A CHORD LENGTH OF 133.80 FEET;

THENCE SOUTH 43°57'19" WEST 150.59 FEET;

THENCE ALONG A NON- TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 42°50'55" WEST, A LENGTH OF 76.33 FEET, A RADIUS OF 165.14 FEET, A CENTRAL ANGLE OF 26°28'55", A CHORD BEARING OF SOUTH 60°23'32" WEST, AND A CHORD LENGTH OF 75.65 FEET;

THENCE ALONG A NON-TANGENT REVERSE CURVE AT THE NORTHWEST CORNER OF LOT 8, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 15°27'03" EAST, A LENGTH OF 13.04 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 74°43'44", A CHORD BEARING OF SOUTH 37°11'05" WEST, AND A CHORD LENGTH OF 12.14 FEET TO THE EAST RIGHT OF WAY OF NORTH CONANT AVENUE;

THENCE ALONG THE EAST RIGHT OF WAY THEREOF SOUTH 00°10'47" EAST 125.20 FEET TO THE SOUTHERLY EXTENSION OF SAID RIGHT OF WAY;

THENCE ALONG THE NORTH LINE OF SAID RIGHT OF WAY NORTH 87°38'46" EAST 832.53 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THE HIGHWAY 27 RIGHT OF WAY;

THENCE ALONG SAID RIGHT OF WAY SOUTH 00°09'22" EAST 1108.30 FEET MORE OR LESS TO THE CENTERLINE OF THE SNAKE RIVER, SAID CENTERLINE BEING THE EXISTING LINE OF THE CITY OF BURLEY URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA;

THENCE ALONG SAID CENTERLINE AS DESCRIBED IN THE EXISTING URBAN RENEWAL AREA PER CITY OF BURLEY ORDINANCE No. 1135 SOUTH 68°30'00" WEST 440.22 FEET;

THENCE NORTH 25°01'38" WEST 524.64 FEET MORE OR LESS TO THE NORTHWEST LINE OF THAT REAL PROPERTY CONVEYED TO THE CITY OF BURLEY BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 281988, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE NORTHWEST LINE THEREOF NORTH 06°38'41" EAST 165.68 FEET;

THENCE CONTINUING ALONG SAID NORTHWEST LINE ALONG A TANGENT CURVE TO THE RIGHT HAVING A LENGTH OF 140.84 FEET, A RADIUS OF 200.00 FEET, A CENTRAL ANGLE OF 40°20'54", A CHORD BEARING OF NORTH 26°49'08" EAST, AND A CHORD LENGTH OF 137.95 FEET;

THENCE CONTINUING ALONG THE NORTHWEST LINE OF SAID LANDS OF THE CITY OF BURLEY NORTH 46°59'35" EAST 650.29 FEET TO THE SOUTH RIGHT OF WAY LINE OF WEST 2ND STREET NORTH;

THENCE ALONG THE SOUTH LINE OF SAID RIGHT OF WAY SOUTH 87°38'46" WEST 810.75 FEET TO THE INTERSECTION THEREOF WITH THE SOUTHERN EXTENSION OF NORTH CONANT AVENUE;

THENCE ALONG THE WEST RIGHT OF WAY THEREOF NORTH 00°10'47" WEST 179.04 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 7, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF NORTH 87°52'03" WEST, A LENGTH OF 16.94 FEET, A RADIUS OF 10.01 FEET, A CENTRAL ANGEL OF 96°56'12", A CHORD BEARING OF NORTH 46°20'09"WEST, AND A CHORD LENGTH OF 14.98 FEET TO A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

SOUTH 87°30'29" WEST 38.59 FEET;
SOUTH 87°12'25" WEST 64.99 FEET;

THENCE LEAVING SAID SOUTH RIGHT OF WAY NORTH 00°10'47" WEST 60.39 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 4 OF THE GREEN ACRES SUBDIVISION, SAID POINT ALSO BEING A POINT ON THE NORTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID NORTH RIGHT OF WAY AS FOLLOWS:

NORTH 87°30'29" EAST 112.03 FEET;
NORTH 76°18'57" EAST 105.71 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 5 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 43°05'27" EAST 143.70 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE ALONG A CURVE THE RIGHT HAVING A LENGTH OF 101.89 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 12°27'46", A CHORD BEARING OF NORTH 49°19'20" EAST, AND A CHORD DISTANCE OF 101.69 FEET;

THENCE CONTINUING ALONG THE SOUTH LINE OF SAID BLOCK 5 ALONG A REVERSE CURVE AT THE CORNER OF LOT 14, BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 24.33 FEET, A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 55°45'00", A CHORD BEARING OF NORTH 27°40'43" EAST, AND A CHORD LENGTH OF 23.38 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 5. SAID POINT ALSO BEING ON THE WEST RIGHT OF WAY OF NORTH MILLER AVENUE;

THENCE ALONG SAID EAST LINE NORTH 00°11'47" WEST 743.10 FEET;

THENCE CONTINUING ALONG THE EAST LINE OF SAID BLOCK 5 ALONG A CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 2 BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 15.73 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 90°07'31", A CHORD BEARING OF NORTH 45°15'33" WEST, AND A CHORD LENGTH OF 14.16 FEET TO A POINT ON THE NORTH LINE OF SAID BLOCK 5;

THENCE NORTH 11°27'47" WEST 50.96 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 2 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 00°19'18" WEST LENGTH OF 15.69 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 89°52'29", A CHORD BEARING OF NORTH 44°44'28" EAST, AND A CHORD LENGTH OF 14.13 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 2;

THENCE NORTH 00°11'47" WEST 273.36 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG THE NORTH EASEMENT LINE THEREOF SOUTH 89°48'10" WEST 672.89 FEET;

THENCE CONTINUING ALONG THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT SOUTH 89° 39'56" WEST 58.87 FEET TO THE TRUE POINT OF BEGINNING.

DESCRIPTION: LANDS OF LARSON SOUTH OF THE "G" CANAL, BEING A PORTION OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT No. 222639, CASSIA COUNTY RECORDS, AND ALL OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT Nos. 87960, 244596 AND 244597, CASSIA COUNTY RECORDS, AND THAT REAL PROPERTY CONVEYED TO JERRY DEAN AND BEVERLY S. SHAW BY THE WARRANTY DEED RECORDED SEPTEMBER 10, 1989 AS INSTRUMENT No. 203715, CASSIA COUNTY RECORDS, AS DEPICTED ON THE RECORD OF SURVEY RECORDED AUGUST 29, 2006, AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, AND A PORTION OF THE SW1/4SW1/4,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF GOVERNMENT LOTS 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

THENCE NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°23'33", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 149.35 FEET, A CHORD BEARING OF NORTH 72°30'37" EAST AND A CHORD LENGTH OF 148.48 FEET, AND

NORTH 83°12'23" EAST 17.34 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE ALONG SAID COMMON LINE NORTH 00°00'50" WEST 448.58 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 25, MARKED BY A ½" REBAR, SAID EAST CORNER ALSO BEING THE SOUTHWEST CORNER OF GOVERNMENT LOT 2 IN THE AFORESAID SECTION 30;

THENCE ALONG THE SOUTH LINE OF SAID LOT 2, SAID SOUTH LINE BEING THE SOUTH LINE OF THE EXISTING CITY OF BURLEY URBAN RENEWAL BOUNDARY, SOUTH 86°02'14" EAST 775.67 FEET TO THE NORTHWESTERN RIGHT OF WAY OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

PARCEL NO. 15:

TOWNSHIP 10 SOUTH, RANGE 23 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 17: Part of Government Lot 2 described as follows:

Beginning at the Northeast corner of Lot 3 in said Section 17; Thence North 0°06'28" East along the ¼ section line for 169.75 feet to a point; Thence North 89°23'10" West for 67.42 feet to a point on the West right-of-way of State Highway 27, aka Overland Avenue, said point being on the North line of that property deeded to Jack H. hill and Laura Hill be Warranty Deed recorded November 21, 1986 as Instrument No. 183642; Thence North 0°03'00" West along said West right-of-way of Highway 27 for 125.00 feet to the Point of Beginning;
Thence continuing North 0°03'00" West along said West right-of-way of Highway 27 for 389.00 feet to a point on the mean high water line on the South bank of the Snake River;
Thence South 54°28'02" West along said South bank for 347.52 feet;
Thence South 54°45'37" West along said South bank for 817.32 feet;
Thence South 89°23'10" East for 668.00 feet to a point on the extended West line of that property deeded to said Jack Hill;
Thence North 0°03'00" West for 294.75 feet;
Thence South 89°23'10" East for 283.00 feet to the Point of Beginning.

PARCEL NO. 20:

That part of Lot 2; The NW¼NE¼; NE¼NW¼ of Section 21, Township 10 South, Range 23 East of the Boise Meridian, lying North of the right-of-way of the Oregon Short Line Railroad, which land is more accurately described as follows:

Beginning at a point 1320 feet East of the Northwest corner of Section 21, Township 10 South, Range 23 East of the Boise Meridian;
Thence South 1301 feet;

Thence North 73°53' East 1366 feet;
Thence North 50 feet;
Thence North 73°53' East 650 feet;
Thence on a 2° curve to the left 1320 feet;
Thence West 3050 feet to the Place of Beginning.

ALSO Lots 1 and 2, and the SE¼SW¼ of Section 16, Township 10 South, Range 23 East of the Boise Meridian.

Summary of Project and Tax Revenues and Expenditures

Project	Minidoka County AV (Estimated)	Cassia County AV (Estimated)	Existing Tax Rates	Estimated Annual Tax Revenue	Estimated Infrastructure Costs	Costs Plus Financing @ 6%	Year to Pay off Bonds
Fairfield Inn	$5,000,000		0.01213713	$60,686	$750,000	$1,072,128.02	2025
Pacific Ethanol		$90,000,000	0.01132	$1,018,800	$9,000,000	$13,203,632.47	2020
Riverview Apartments		$5,000,000	0.01132	$56,600	$208,000	$242,291.46	2012

Project Components

Faifield Inn — 10" water line, 14" sewer line, electrical improvements, bridge improvements, Road improvements, ROW acqusition

Pacific Ethanol — Sanitary sewer, Industrial sewer, water improvements, road improvements, possible rail improvements, Industrial WW Plant improvements, possible electrical improvements.

Riverview Apartments — Road Imprvements,water, sewer, electric, ROW acqusition, Riverfront acqusition and improvements

All financing of projects will be done by Tax Revenue Anticipation Bonds.
Amortization schedules are attached showing year debt is retired.
Any excess funds to got to other BDA projects.

ECONOMIC FEASABILITY AND IMPACTS OF THE BURLEY URBAN RENEWAL AMENDMENT- DECEMBER 2006

Minidoka County-Hotel Impact- The Fairfield Inn will create an economic impact of $5,000,000 in construction dollars and 20 construction jobs for a period of approximately one year. The ongoing employment of 25 full time employees will have a $650,000 per year impact and based on the number of rooms a tourism benefit of $2,900,000 annually. The project is approved by Marriott Corporation and has been funded and is under construction. The expected use of urban renewal funds is $500,000. The total project costs for infrastructure are $750,000. The deficit in the in the projects will be made up by grants and City of Burley contributions. (Sources: Oregon Trail Investments and Idaho Department of Commerce and Labor)

Cassia County-Ethanol Plant- The Pacific Ethanol Project will create an economic impact of $90,000,000 and employ 35-40 employees and have an annual payroll of $1,400,000. The annual multiplier on these jobs is 4X the jobs created or an additional 160 other support jobs in the community. The annual payroll multiplier is 2X or $2,800,000. The plant will be owned and operated by Pacific Ethanol (Nasdaq-PIEX). As of September 30, 2006 PEIX had a gross profit of $7,488.000 and net income of $3,755,000. The estimated use of urban renewal funds is $8,000,000. The total project costs are estimated at $8,000,000. (Sources: Pacific Ethanol and Idaho Department of Commerce and Labor and Attachment I-Economic Impacts of Ethanol Production)

Cassia County – Riverview Apartments- These apartments are being developed by River View Apartments LLC, a Utah Limited Liability Company. The project is expected to be a $5,000,000 increase in value. The ongoing employment after construction is expected to be 2 full time positions. The use of urban renewal funds is expected to be $208,000. (Sources: River View Apartments LLC)

Estimated Taxes for Urban Renewal Ammendment

Year	Increase over the base	Burley 0.006347411	Cassia County 0.003230159	Burley Highway 0.00174243	Cassia Schools 0.003583297 -.004 pass through
2007	$5,000,000	$31,737	$16,150.80	$8,712.15	$0.00
2008	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2009	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2010	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2011	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2012	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2013	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2014	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2015	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2016	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2017	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2018	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2019	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2020	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2021	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2022	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2023	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00

Estimated Taxes for Urban Renewal Ammendment

Year	Increase over the base	Burley 0.006347411	Minidoka County 0.003427901	Minidoka Highway 0.001221211	Mindoka Schools 0.003318805 -.004 pass through	Indigent 0.000521426	Cemetery 3 0.000140284	Fair 0.000181307	Hospital 0.00026462	Historical Society 0.000032975
2007	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2008	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2009	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2010	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2011	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2012	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2013	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2014	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2015	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2016	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2017	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2018	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2019	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2020	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2021	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2022	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2023	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88

Fairfield Inn

Compound Period ..... : Annual

Nominal Annual Rate .... : 6.000 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	01/01/2007	650,000.00	1		
2	Payment	01/01/2008	60,686.00	17	Annual	01/01/2024
3	Payment	01/01/2025	40,466.02	1		

AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 01/01/2007				650,000.00
2007 Totals	0.00	0.00	0.00	
1 01/01/2008	60,686.00	39,000.00	21,686.00	628,314.00
2008 Totals	60,686.00	39,000.00	21,686.00	
2 01/01/2009	60,686.00	37,698.84	22,987.16	605,326.84
2009 Totals	60,686.00	37,698.84	22,987.16	
3 01/01/2010	60,686.00	36,319.61	24,366.39	580,960.45
2010 Totals	60,686.00	36,319.61	24,366.39	
4 01/01/2011	60,686.00	34,857.63	25,828.37	555,132.08
2011 Totals	60,686.00	34,857.63	25,828.37	
5 01/01/2012	60,686.00	33,307.92	27,378.08	527,754.00
2012 Totals	60,686.00	33,307.92	27,378.08	
6 01/01/2013	60,686.00	31,665.24	29,020.76	498,733.24
2013 Totals	60,686.00	31,665.24	29,020.76	
7 01/01/2014	60,686.00	29,923.99	30,762.01	467,971.23
2014 Totals	60,686.00	29,923.99	30,762.01	
8 01/01/2015	60,686.00	28,078.27	32,607.73	435,363.50
2015 Totals	60,686.00	28,078.27	32,607.73	
9 01/01/2016	60,686.00	26,121.81	34,564.19	400,799.31
2016 Totals	60,686.00	26,121.81	34,564.19	
10 01/01/2017	60,686.00	24,047.96	36,638.04	364,161.27
2017 Totals	60,686.00	24,047.96	36,638.04	
11 01/01/2018	60,686.00	21,849.68	38,836.32	325,324.95
2018 Totals	60,686.00	21,849.68	38,836.32	

Fairfield Inn

	Date	Payment	Interest	Principal	Balance
12	01/01/2019	60,686.00	19,519.50	41,166.50	284,158.45
2019 Totals		60,686.00	19,519.50	41,166.50	
13	01/01/2020	60,686.00	17,049.51	43,636.49	240,521.96
2020 Totals		60,686.00	17,049.51	43,636.49	
14	01/01/2021	60,686.00	14,431.32	46,254.68	194,267.28
2021 Totals		60,686.00	14,431.32	46,254.68	
15	01/01/2022	60,686.00	11,656.04	49,029.96	145,237.32
2022 Totals		60,686.00	11,656.04	49,029.96	
16	01/01/2023	60,686.00	8,714.24	51,971.76	93,265.56
2023 Totals		60,686.00	8,714.24	51,971.76	
17	01/01/2024	60,686.00	5,595.93	55,090.07	38,175.49
2024 Totals		60,686.00	5,595.93	55,090.07	
18	01/01/2025	40,466.02	2,290.53	38,175.49	0.00
2025 Totals		40,466.02	2,290.53	38,175.49	
Grand Totals		1,072,128.02	422,128.02	650,000.00	

Pacific Ethanol

Compound Period ..... : Annual

Nominal Annual Rate .... : 6.000 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	01/01/2007	9,000,000.00	1		
2	Payment	01/01/2008	1,018,800.00	12	Annual	01/01/2019
3	Payment	01/01/2020	978,032.47	1		

AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 01/01/2007				9,000,000.00
2007 Totals	0.00	0.00	0.00	
1 01/01/2008	1,018,800.00	540,000.00	478,800.00	8,521,200.00
2008 Totals	1,018,800.00	540,000.00	478,800.00	
2 01/01/2009	1,018,800.00	511,272.00	507,528.00	8,013,672.00
2009 Totals	1,018,800.00	511,272.00	507,528.00	
3 01/01/2010	1,018,800.00	480,820.32	537,979.68	7,475,692.32
2010 Totals	1,018,800.00	480,820.32	537,979.68	
4 01/01/2011	1,018,800.00	448,541.54	570,258.46	6,905,433.86
2011 Totals	1,018,800.00	448,541.54	570,258.46	
5 01/01/2012	1,018,800.00	414,326.03	604,473.97	6,300,959.89
2012 Totals	1,018,800.00	414,326.03	604,473.97	
6 01/01/2013	1,018,800.00	378,057.59	640,742.41	5,660,217.48
2013 Totals	1,018,800.00	378,057.59	640,742.41	
7 01/01/2014	1,018,800.00	339,613.05	679,186.95	4,981,030.53
2014 Totals	1,018,800.00	339,613.05	679,186.95	
8 01/01/2015	1,018,800.00	298,861.83	719,938.17	4,261,092.36
2015 Totals	1,018,800.00	298,861.83	719,938.17	
9 01/01/2016	1,018,800.00	255,665.54	763,134.46	3,497,957.90
2016 Totals	1,018,800.00	255,665.54	763,134.46	
10 01/01/2017	1,018,800.00	209,877.47	808,922.53	2,689,035.37
2017 Totals	1,018,800.00	209,877.47	808,922.53	
11 01/01/2018	1,018,800.00	161,342.12	857,457.88	1,831,577.49
2018 Totals	1,018,800.00	161,342.12	857,457.88	

Pacific Ethanol

	Date	Payment	Interest	Principal	Balance
12	01/01/2019	1,018,800.00	109,894.65	908,905.35	922,672.14
2019 Totals		1,018,800.00	109,894.65	908,905.35	
13	01/01/2020	978,032.47	55,360.33	922,672.14	0.00
2020 Totals		978,032.47	55,360.33	922,672.14	
Grand Totals		13,203,632.47	4,203,632.47	9,000,000.00	

Riverview Apartments

Compound Period ..... : Annual

Nominal Annual Rate .... : 6.000 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	01/01/2007	208,000.00	1		
2	Payment	01/01/2008	56,600.00	4	Annual	01/01/2011
3	Payment	01/01/2012	15,891.46	1		

AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 01/01/2007				208,000.00
2007 Totals	0.00	0.00	0.00	
1 01/01/2008	56,600.00	12,480.00	44,120.00	163,880.00
2008 Totals	56,600.00	12,480.00	44,120.00	
2 01/01/2009	56,600.00	9,832.80	46,767.20	117,112.80
2009 Totals	56,600.00	9,832.80	46,767.20	
3 01/01/2010	56,600.00	7,026.77	49,573.23	67,539.57
2010 Totals	56,600.00	7,026.77	49,573.23	
4 01/01/2011	56,600.00	4,052.37	52,547.63	14,991.94
2011 Totals	56,600.00	4,052.37	52,547.63	
5 01/01/2012	15,891.46	899.52	14,991.94	0.00
2012 Totals	15,891.46	899.52	14,991.94	
Grand Totals	242,291.46	34,291.46	208,000.00	

Issue Brief:

Economic Impacts of Ethanol Production

Spring 2006 A Publication of Ethanol Across America

The replacement of imported oil with domestically produced ethanol is an appealing prospect for a host of reasons. Perhaps the most significant of these reasons is the economic impact associated with the domestic production and use of renewable ethanol.

The impact of ethanol production and use goes far beyond Rural America. Virtually every sector of the U.S. economy benefits from the rapidly expanding ethanol industry. From the technology sector which provides software for sophisticated plant operations, to the manufacturing sector, which provides plant components, ethanol production stimulates economic activity. Economists continue to measure the impact of ethanol production at the local and national level. A variety of econometric models are used to calculate this rapidly expanding business activity. This publication examines a variety of ways in which the ethanol industry affects the U.S. economy and local communities. As this largely Midwestern industry expands across the continent, these economic impacts are projected to have an ever expanding effect from coast to coast.

Evolution of the Ethanol Industry

While the production and use of ethanol spans more than a century, the current industrial expansion began in 1978 with one plant producing fuel grade ethanol for a handful of gas stations in the Midwest. With the oil embargoes of the 1970s and the petroleum price spikes of the 1980s, interest in ethanol production increased rapidly. Initial attempts at commercial fuel ethanol production in the mid to late 1980s were handicapped by technology and market barriers.

The first commercial plants evolved from small-scale stills and, with annual operating capacities of five to ten million gallons per year, are considered small by current standards.

Most plants constructed in the mid to late 1980s remain in operation today. Virtually all have expanded, thereby increasing the economic contribution to state and local economies. As the next generation of ethanol plants evolved in the early and mid-1990s, the size of plants continued to grow. Plants capable of producing 25 million gallons of ethanol annually became standard. As economies of scale became clear, the economic impact of the plants increased along with capital commitments, employment, grain utilization and tax revenues.

(Continued on page 2)

Inside

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Dear Friends:

On behalf of my fellow board members of the Ethanol Across America education campaign, I am pleased to bring to your attention the latest in our series of Issue Briefs. Understanding the positive impacts of building an ethanol plant goes to the heart of what ethanol development is all about. As the case studies we have prepared in this Brief illustrate, there are significant economic benefits at the local, state and federal level. Ethanol plant development is truly a lifeline to rural America, providing us with a homegrown answer to spiraling oil imports, and returning literally billions of dollars back into our communities.

In this Brief you will see firsthand how these facilities create jobs, raise farm income, and generate important tax revenue. And these benefits are not limited to the cornfield states—ethanol projects are being developed from California to New York, and we are on the verge of technological breakthroughs that truly can reduce our dependence on oil. As a member of the Senate Energy Committee, I am acutely aware of the perils of this dependence and it is critical that we stem the flow of hard-earned American dollars being used to buy foreign energy.

On behalf of all of us involved in this project, I hope you find this information helpful and that we foster a better understanding of the positive impacts of U.S. ethanol plants.

Sincerely,

Tim Johnson
U.S. Senate

By the year 2000 it became clear that plants of 40 million gallons per year were the new standard and in most cases these plants were pre-engineered for future expansion to twice the initial capacity.

By 2005 a new model for plant size was established. The first 50 and 100 million gallon per year plants were in operation. These facilities demonstrated improved economies of scale and lower per-gallon capital costs. Even these facilities were designed for future expansion as demand for ethanol increases nationally. These larger plants are constantly incorporating new technical capabilities and demonstrating economic profitability that is superior to earlier plants. The economic impact of these plants literally transforms local economies by creating demand for local goods and services, stimulating additional local investment, generating tax revenues at the local and state level, invigorating local grain markets and offering salaries that are typically higher than county averages in the area. By mid-2006, nearly 100 ethanol facilities in the United States were producing more than four billion gallons of ethanol annually. The following sections will examine the impact of these plants individually and collectively.

"Unquestionably, the most important value-added product to the Nebraska economy is, and will continue to be, ethanol production."

Decision Analyst, Inc. Report to the Nebraska Department of Agriculture

Local Benefits of Ethanol Production

Most ethanol plants today are located in the Grain Belt states of the Midwest. However, ethanol production offers significant economic opportunities for virtually all states due to the diversity of feed-stocks from which ethanol can be derived. Corn is the primary feedstock for most ethanol produced in the United States today. But new technologies can convert a variety of other renewable materials ranging from residual food and dairy processing streams to cellulose materials into ethanol. This diversity of potential feedstock materials creates an opportunity for many communities across the

country to attract ethanol production facilities. In locations where feedstock materials and other plant development criteria can be met economically, communities are actively evaluating opportunities for ethanol development.

Record high fuel prices and public policy initiatives continue to stimulate interest in renewable fuels including ethanol. Communities seeking economic development opportunities, job creation, tax base diversification and new capital investment are quick to recognize the economic benefits of a local ethanol processing plant. These benefits are obvious from the point of initial construction and continue to expand throughout the operating life of the plant. Several economic analyses have examined these impacts and quantified the benefits. Each ethanol plant generates similar but different benefits depending on local and state tax rates, employment requirements and a host of other factors. However, econometric models used to calculate economic impact provide a high degree of uniformity in the results. Following are examples of specific projects for which impact studies have been conducted.

"I don't know of a single industry that has had a more positive impact on rural economies than ethanol."

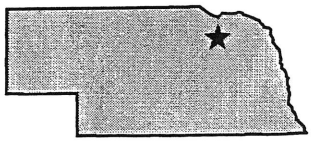
Donis Petersan, Chief Economist
Nebraska Public Power District

And There's More...

Jeff Kapell, Associate Principal at SJH & Company and John M. Urbanchuk, Director of LECG, LLC, combined their skills in consulting to produce the June 2002 report entitled, "Ethanol and the Local Community." Kapell and Urbanchuk were intrigued by the flurry of ethanol plant development across

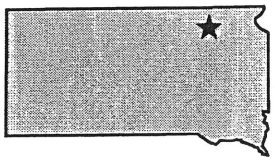
Community Case Studies

Husker Ag, LLC



As many rural communities struggle to sustain economic vitality they look for businesses most likely to bring quality jobs to the area. Most of these communities have very few resources to entice a company to invest in the area. One thing these communities have to offer is corn and lots of it. Take the small town of Plainview, Nebraska located in Pierce County in the northeast part of the state. This farming town of 1353 people was looking for a way to boost its local economy. The answer they found was ethanol. Area residents invested millions of dollars to build a twenty-five million gallon facility. Thirty-three direct jobs came with the plant as well as 73 additional indirect and induced jobs that the area badly needed. The average salary paid to employees of the plant significantly exceeds the county average salary. Not only did the area gain from the increased number of jobs but from the grain purchases as well. By turning corn into ethanol, $3.10 is added to each of the 9.6 million bushels of corn that make their way through the plant each year. That equates to almost $30 million dollars being added to the income of local farmers each year. Annually, $128,772 in property taxes is paid to Pierce County by the ethanol facility, thereby boosting revenue for essential services in this rural county.

Groton, South Dakota



Many rural communities across the Great Plains have mounted a grass-roots effort to attract quality jobs and value-added industries. Residents of rural communities fully understand that the ethanol industry is ideally suited to

(Continued on page 5)

Ethanol's Impact on Local Economies

The extensive list of quantifiable economic benefits is one reason many states and communities have identified ethanol plants as a primary economic development target. Nearly 100 communities across America host ethanol plants. While corn is the predominant feedstock, a variety of materials including wood wastes, food processing waste, dairy products, grain and sugar sources are converted to ethanol. The local economic impact of the plants varies but many plants consistently demonstrate the significant economic benefits illustrated in a report by the Nebraska Public Power District (NPPD). During the past decade NPPD has made a concerted effort to assist communities and companies in their efforts to develop ethanol plants in Nebraska. This spirit of cooperation and hard work is motivated by a clear understanding of the economic benefits generated by ethanol plants.

NPPD reports that a typical 40 million gallon ethanol plant will generate the following economic activity:

- The plant will provide a one-time boost of $71 million to the local economy during construction.
- The plant will expand the local economic base of the community by $70.2 million each year through the direct spending of $58 million.
- The plant will create at least 33 full-time jobs at the plant and a total of at least 120 jobs throughout the local economy.
- The plant will increase household income for the community by $6.7 million annually.

Source: Nebraska Public Power District, Employment and Other Economic Impacts Associated with the Construction of an Ethanol Production Facility (January 2005), and Estimated Economic Effects for the Prospective Ethanol Production Facility in Boone County, Nebraska (June 2004).

the country and especially the trend of rapid plant capacity expansion soon after the start of initial operations at a new facility.

Since the publication was released, ethanol plant capacities continue to increase, both in initial size and subsequent expanded capacity. As noted in a July 2005 news release from Platte Valley Fuel Ethanol in Central City, Nebraska, the economic success of a new plant in this community of 3,000 residents prompted local owners to re-invest in the facility that began operation in April 2004. The initial plant, designed to produce 40 million gallons of ethanol annually, will be expanded to produce nearly 100 million gallons. Plant owners will invest more than $35 million to expand the plant, thereby creating a demand for dozens of jobs during construction, 6 to 10 new permanent jobs, and a market for an additional 15 million bushels of locally produced corn.

Kapell explains that while the size of the plants has changed, the impacts multiply significantly. "All of those costs and impacts simply multiply," Kapell said. "With larger plants, the economic impact of construction and operations will be significantly larger."

Local Impacts: Dividends...
Local investment participation in ethanol plants can also yield dividends beyond the economic benefits reported in this publication. A recent newspaper story explored the impact of dividends paid to owners of a locally owned ethanol plant near Minden, Nebraska. As noted in the article, "When the first $9 million in dividends from the year-old KAAPA Ethanol plant were distributed to investors, they lifted the entire community." "We've added lots of jobs to the area and any time you have that kind of money going out, it helps," says Lamoine Smith, a farmer who invested in the plant. "My guess is that most of that money was spent locally." The dividend distribution came to around $18,000 each to the roughly 500 investors. Adds Ron Horst, a local banker, "Some are using the money to retire debts, and it's money that will help the overall profitability of a producer's operation. But the main thing I see here from the ethanol plant is that it creates a market for local corn, as well as creating jobs all around."

"Policy decisions at the federal level along with increased demand for ethanol could dramatically increase U.S. net farm income and create many jobs over the next few years."

Report by Decision Analysts, Inc. to the Nebraska Department of Agriculture

...And Jobs
The construction and operation of ethanol plants is widely recognized as a catalyst for additional job creation beyond the plant site. An Associated Press story from Wisconsin provides several examples of indirect jobs generated by the national expansion of ethanol production.

Community Case Studies *(continued from page 3)*

many of our nation's prime agricultural areas. Gerald Rix, mayor of Groton for 15 years, attributes the recent population growth in the area to several factors, perhaps most importantly to the start of ethanol production at the James Valley Ethanol plant in the spring of 2003. The new ethanol plant today produces nearly 50 million gallons per year of ethanol from locally produced corn. Groton now boasts a population of more than 1,300 residents which includes families of employees attracted to quality jobs at the new plant. "I think that we are going to grow some more and James Valley is, too. We are tickled to death that they came here. To me, there is only one direction that we can go, and that is ahead," said Mayor Rix.

"Ethanol production is at an all-time peak," said Mike Peterson, sales manager for Apache Stainless Equipment Corp where production of ethanol equipment makes up 25 percent of the work. A&B Process Systems is doubling the size of a production plant and hiring about 60 more people to handle the increased business, said president Glenn Linzmeier. Ethanol equipment makes up about 30 percent of the company's sales. "And our sales in the ethanol industry should double next year," said Linzmeier.

Paget Equipment Company has months worth of ethanol equipment orders on its books. To keep up with demand, the company has hired more workers. As a result of orders from ethanol plant builders, "We have a workload that takes us out to next summer, and that's just with ethanol," said project engineer Brian Johnson. The metal fabrication sector is just one of many allied industries that benefits from ethanol plant development across the nation.

Economic Benefits of Ethanol Production and Use at the State Level

"Energy Security", a previous publication in this series from the "Ethanol Across America" campaign, explores in detail the economic benefits of displacing petroleum with ethanol. The publication notes: "While the oil displacement benefit of biofuels is obvious at the state level, a wide range of other economic benefits are also attributable to the production and use of ethanol. As noted earlier, these benefits are not exclusive to Midwestern grain producing states."

In addition to the significant value of substituting petroleum products used in a state with ethanol produced in that state, this publication expands the economic focus to the quantitative economic impacts associated with the production of ethanol.

According to recent reports nearly eight of every ten gallons of gasoline sold in Iowa contain ethanol.

The Iowa Report Card: 2005 and Beyond

As one of the nation's top corn producing states, Iowa has focused on strategies for creating corn demand while adding value to the commodity through processing opportunities. Ethanol production has unquestionably proven to be one of the fastest growing industrial sectors in the state. In an effort to quantify the value of this rapidly expanding industry, Iowa State University researchers evaluated key factors associated with the construction and operation of ethanol plants. A January 2005 study conducted by ISU economists Paul Gallagher and Dan Otto concluded that Iowa's developing ethanol industry benefits the state's economy on many levels. Iowa's 14 existing ethanol plants and nine plants under development will contribute a total of $3.9 billion to the state's economy once all plants are in production, according to the 2005 study. The Iowa industry as a whole will contribute $16 million annually in state tax revenues and create a total of 5,187 direct and indirect jobs within Iowa's economy, according to the recent study by Iowa State University economists.

A July 2005 report by the U.S. Department of Commerce ranked the Iowa economy as one of the fastest growing in the nation. A key factor benefiting Iowa and the economies of local communities is the fact that almost all of the ethanol industry's corn and labor, plus 44% of other inputs, are purchased within the state. Clearly, the ethanol industry is well suited to Iowa and many other agricultural states. And the economic impacts in Iowa ripple throughout the state's economy:

- $910 million in corn purchases are made annually and this impact is projected to increase each year.
- More than $82.4 million is expended on wages each year.
- The ethanol industry purchases more than $161.6 million in ingredients for plant operations annually.
- More than $203.7 million in energy is purchased each year with much of the energy provided by Iowa-based companies.
- About $2.40 is added to the value of each bushel of corn processed at the plants.

Mike Jerke, of the Iowa Renewable Fuels Association, understands the impact of this economic activity in Iowa. He states, "When ethanol production delivers so many benefits, we think every Iowan has good reason to support ethanol use. 'Buying Iowa' is a lot better for our economy than importing foreign oil."

A Word on Econometric Models

Studies cited throughout this publication were conducted by distinguished economists from across the country. However, economic models vary in many ways and often fail to capture the full impact of an industry. The models used in some of the reports are no exception. For example, much of the Nebraska data includes economic benefits at the community level but impacts on other sectors are not fully measured.

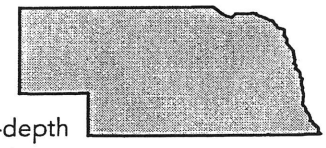
As a major cattle feeding state, researchers from the University of Nebraska attempted to quantify the impact of feeding the high protein distillers feed from ethanol production. Distillers feed is used in a variety of animal and pet food rations. However, the trend of feeding distillers feeds in wet form is a fairly new innovation and one that was not clearly understood until recently.

First in 1999 and again in 2005, researchers at the University of Nebraska reported that the trend of feeding wet distillers feed from Nebraska ethanol plants to cattle in the state generated a significant economic impact. By mid-2005, this impact was estimated to be more than $55 million annually. Of this amount, 85% of the value accrued to cattle feeders in the form of reduced cost of gain and

State Case Studies

In the Land of 10,000 Lakes Minnesota's diverse crop and livestock production is well suited to ethanol production. Proud of its reputation as a "clean air state", Minnesota has taken great strides to use cleaner burning fuels including ethanol and biodiesel. Minnesota law presently requires that virtually all gasoline sold in the state contain 10% ethanol. In 2005 Governor Tim Pawlenty proposed a requirement for the state to displace 20% of gasoline use with ethanol by 2010. This proactive move to replace petroleum with renewable fuels in the state generates a host of positive environmental and economic benefits. According to the Minnesota Department of Agriculture the 14 ethanol plants operating in the state generate:

- $1.36 billion in total economic impacts.
- More than 5,300 jobs.
- A local market for more than 1/6th of the corn produced in Minnesota.



And Nebraska, too. A recent study by the Nebraska Ethanol Board provided an in-depth look into the benefits of ethanol production. In November of 2005 eleven ethanol facilities were operating in the state of Nebraska. The eleven plants have the capability to produce 534 million gallons of ethanol annually using over 205 million bushels of corn. More than $712 million of capital investment has gone into these facilities.

(Continued on page 9)

15% of the value went to ethanol producers in the form of lower energy costs associated with avoided drying costs. While the economic impacts cited in this publication are impressive, they may not fully capture the value of ethanol plants across the economic spectrum of every state.

Beyond Corn Country

Ethanol production is helping to fuel the economy in Nebraska, Iowa, Minnesota and many of the Midwestern states. But the Midwest is not the only region of the country that can benefit from ethanol.

A study conducted by the Northeast Regional Biomass Program in 2000 found that ethanol production can greatly affect the Northeast Region as well. The study looked into the building of ethanol plants in Maine, New Hampshire, New York, New Jersey and Pennsylvania. While these are not major grain producing states, they do have an alternative to corn when it comes to ethanol production: wood.

The study focused on the building of a 50 million gallon-per-year wood-to-ethanol plant. Authors of the report found that production of an ethanol facility would generate between $170 million to over $200 million in income and create from 4,000 to 6,000 jobs depending on the state. How about long-term impacts of the facility? The study found that a 50 million gallon-per-year wood-to-ethanol plant would generate from $41 to $48 million per year in income, 540 to 830 permanent jobs, and $1 to $ 3 million in state taxes depending on the state and other factors chiefly concerning the purchase of wood feedstocks.

"According to our analysis, an RFS of 8 billion gallons could have a positive effect on the farm economy. While impacts vary by commodity, net farm income would increase. The construction boom in ethanol plants experienced over the last 5 years would continue generating rural jobs. The nation's reliance on crude oil and gasoline imports would decline slightly and its fuel sources would become more diversified. The ethanol production boost provided by the RFS would attract more financial capital into ethanol production that would improve the production and delivery infrastructure and in all likelihood continue the advances in production efficiencies that are reducing ethanol's cost of production."

Keith Collins, Chief Economist, U.S. Department of Agriculture; Testimony before U.S. Senate Committee on Agriculture, July 2005

And, if you want to think big, build a 100 million gallon facility. The study found that wood-based ethanol plants of that size are estimated to generate from $65 to $95 million in income, 950 to 1,650 permanent jobs and $2 to $6 million in state taxes annually. With supportive public policy there is no reason why more states can't experience many of the same economic benefits from ethanol production as Midwestern states.

The Renewable Fuels Standard: More Ethanol, More Benefits

Passage in 2005 of landmark legislation requiring a renewable fuel content will have a profound impact on the future of ethanol plant development. On August 5, 2005, President Bush signed into law legislation that will require a modest percentage of the American motor fuel pool to be derived from renewable fuels—and it is likely ethanol will play the key role in meeting that requirement.

The economic impacts documented in this Issue Brief are linear: the more ethanol plants we build, the greater the returns. The RFS is the new catalyst for a new era of plant development resulting in significant investment with corresponding positive impacts throughout many sectors. The U.S. Department of Agriculture has conducted assessments of the impact of this new program. Even without increases above current production levels, according to USDA, 1.5 billion bushels of corn will be used for ethanol production in 2006, which is 14 percent of projected U.S. corn production. USDA has assessed the effects on the farm economy of a RFS. To do so they used their Food and Agriculture Policy Simulator (FAPSIM) econometric model of crop and livestock markets. Looking at an 8 billion gallon per year level of ethanol production (slightly higher than the final version of the legislation), the USDA came to several important conclusions as they looked at the direct and indirect effects on farm economy.

The new ethanol requirements would result in an average annual increase in corn demand of 685 million bushels during the 2006 to 2013 period. This increase results in a corn price increase of 8 percent during the early years of the program, rising to 12 percent, or 30 cents per bushel by 2013. Importantly, this increase in corn prices has a nearly negligible impact on retail food prices. The USDA model analysis projects no effect on the Consumer Price Index (CPI) for food until 2009 and even then it is *one-tenth of one percent rising to three-tenths of one percent by the conclusion of the program!*

State Case Studies (continued from page 5)

Nebraska's ethanol facilities have a net-value of production (ethanol and feed co-products) of over one *billion dollars annually!*.

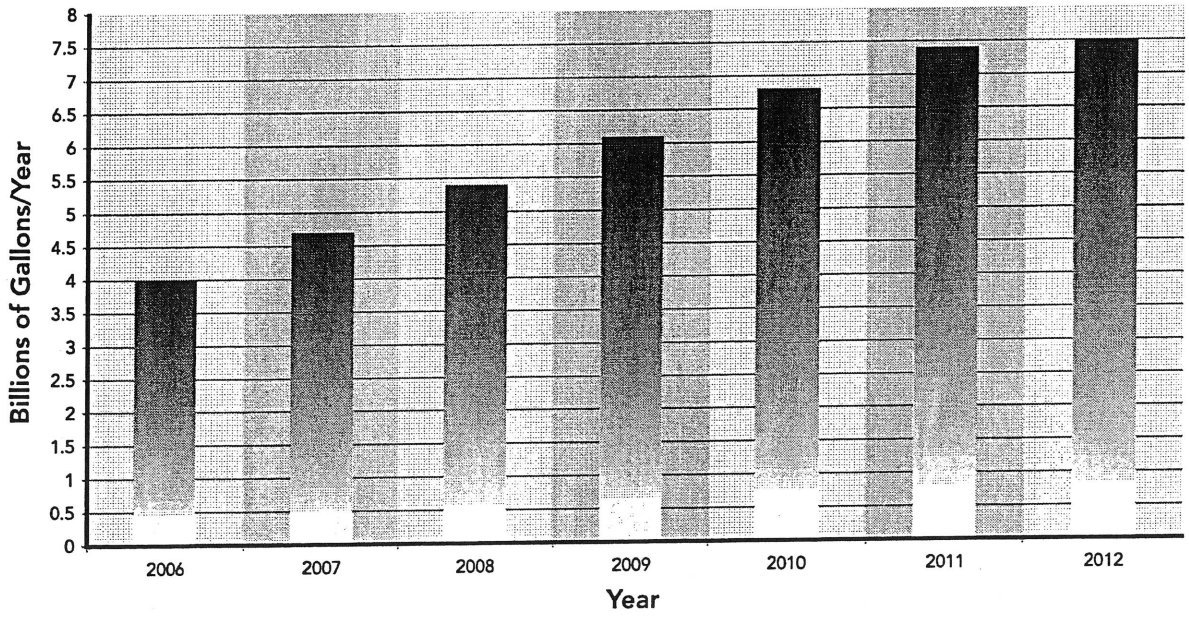
Thanks to ethanol production nearly 3000 jobs have been added in the state. At least 865 of those jobs are directly at the ethanol facilities themselves. The annual average payroll at the eleven facilities is well over $36 million and that amount increases each year. Purchases by Nebraska ethanol facilities equate to nearly $483 million per year. Utility purchases by these facilities are more than $92 million dollars each year. Since Nebraska is a public power state, these purchases keep electricity costs low for all residential and industrial consumers in the state.

Where the state as a whole is most affected is the area of tax dollars. State income tax receipts increased by $19 million each year and the existing plants pay $3.4 million in local property taxes as well. More than $2.5 million in payroll taxes are paid annually. This tax impact increases each year as the plants invest additional capital in expanded capacity.

One of the key areas for measuring the impact on the farm economy is to examine farm cash receipts and net farm income. The RFS is estimated to result in a $1.4 billion or a 2.3 percent net farm income increase over the period of 2006-2013. And, the slightly higher corn prices in the first several years of the program would reduce government payments by nearly $1 billion over those years. Depending on actual market conditions that might keep prices from rebounding, there could also be savings in subsequent years.

The RFS program would also increase the value of U.S. grain and feed exports by $300 million. Further modeling employment generated by the increase in ethanol production would result in a net increase of approximately 10,000 jobs in ethanol production, feed grain production, service, and manufacturing sectors.

Ethanol Demand from Renewable Fuels Standard



To Learn More About the Economic Benefits of Ethanol Production and Use...

See "Ethanol Today" (Ace Magazine), June 2005,
"Ethanol Production's Impact on the Local Community": **www.ethanol.org**
Clean Fuels Development Coalition: **www.cleanfuelsdc.org**
Ethanol Across America: **www.ethanolacrossamerica.net**

Ethanol's Impact on the Nation's Economy

While the USDA analysis tends to focus on the impact of ethanol production on the rural economy, other studies have assessed the impact of the industry on a national basis. Economist John M. Urbanchuk has conducted several comprehensive assessments of the impacts of various levels of ethanol production. In a January 2005 report released by the Renewable Fuels Association, he details the following findings based on 2004 production of just under 4 billion gallons per year:

- The ethanol industry spent more than $5.1 billion on raw materials, other inputs, goods and services to produce an estimated 3.41 billion gallons of ethanol in 2004.
- The ethanol industry represents an excellent domestic market for grain. This is important to the U.S. balance of trade at a time of declining export markets for grain. The ethanol industry used more than 1.25 billion bushels of corn in 2004, valued at nearly $3.1 billion.
- In addition to creating a valuable and reliable local market for their products, the ethanol industry represents an important economic strategy for farmers. Farmer-owned ethanol plants account for half of the U.S. fuel ethanol plants. Profits generating by adding value to corn via ethanol processing represent an important profit opportunity in many communities.
- The combination of spending for annual operations and capital spending for new plants under construction added $25.1 billion to gross output in 2004.
- The ethanol industry added $14 billion to the nation's Gross Domestic Product in 2004.
- The increase in gross output resulting from ongoing ethanol production and construction of new capacity supports the creation of 147,206 jobs in all sectors of the economy. This figure includes more than 13,000 jobs in America's manufacturing sector.
- Increased economic activity and new jobs created by the ethanol industry will put an additional $4.4 billion into the pockets of American consumers this year.
- The full impact of annual ethanol plant operations and spending for new construction of plants will add more than $1.3 billion of tax revenue for the Federal government and $1.2 billion for state and local governments.

Clearly, increased ethanol use as called for in the RFS has substantial economic benefits affecting a range of economic and energy security interests.

Nebraska Ethanol Board: **www.ne-ethanol.org**
Nebraska Public Power District: **www.nppd.com**
Renewable Fuels Association: **www.ethanolrfa.com**
South Dakota Corn Council: **www.sdcorn.org**

CFDC CLEAN FUELS DEVELOPMENT COALITION
www.cleanfuelsdc.org

AMERICAN COALITION FOR ETHANOL
www.ethanol.org

Maryland Grain Producers Utilization Board
www.marylandgrain.com

Nebraska Public Power District
Always there when you need us
www.nppd.com

Nebraska Ethanol Board
www.ne-ethanol.org

Reinke
MORE RIGHT THAN RAIN
www.reinke.com

Burns & McDonnell
SINCE 1898
www.burnsmcd.com

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ETHANOL ACROSS AMERICA

Ethanol Across America is a non-profit, non-partisan education campaign of the Clean Fuels Foundation and is sponsored by industry, government, and private interests. U.S. Senators Ben Nelson (D-NE) and Conrad Burns (R-MT), Co-Chairmen. For more information, log on to **www.ethanolacrossamerica.net.**

SPECIAL COUNCIL MEETING
CITY HALL
DECEMBER 26, 2006

COMMENCE MEETING

Council met in special session at 7:02 p.m. with Mayor Anderson presiding. Council members present were: Doug Manning, Ruben Saldana, Gordon Hansen, Dennis Curtis and Dennis Dexter. Council member Dean was excused.

City staff present were as follows: Administrator Mark Mitton, City Clerk Melanie Haynes, Community Development Specialist Brian Tibbets and City Engineer Bryan Reiter.

INVOCATION

The Invocation was offered by Council member Saldana followed by the Pledge to the Flag.

URBAN RENEWAL PUBLIC HEARING

Mayor Anderson said they would be holding a public hearing on modifying the Urban Renewal plan for the City of Burley. He said they would declare the hearing open and they would be passing a sheet around for everyone to sign that is in attendance. He asked anyone who wants to speak to come to the podium and state their name. He said they opened it to the public for comments to speak however they wish to on the matter.

City Administrator Mark Mitton addressed the Council and the public in regards to the amendment to the current Urban Renewal District. He showed them a map that showed the current revenue allocation area and it also showed the properties that have been exempted out of the Urban Renewal District. He said they are amending three things, the first is to remove the area that was exempt when they first did the Urban Renewal District, he said the property is part of the property owned by the Simplot Company that was given to the City of Burley and is where the wastewater treatment plant sits and the industrial wastewater treatment plant. He said they are removing that exemption so it would be included in the Revenue allocation area, it won't generate any funds for the Revenue Allocation area but after its exempt and funds may be spent from the Urban Renewal District to up grade that plant or to make improvements there. He continued to say the second plot is the one where the apartment complex down off 3rd Street is partially on that property, it's mostly on the property south of it but a portion does go on that property so they need to remove that exemption. He said the second part of the amendment addresses adding this property to the revenue allocation area. Currently the revenue allocation area comes to the point where the property owned by Jerry Shaw. He said it is the site where Pacific Ethanol is considering purchasing and building an Ethanol plant on so the Urban Renewal District is being proposed to extend to that area to pick up services and infrastructure for the Ethanol plant. He said it is by Boise Cascade at 100 S

and Washington or 100 West. He continued with the third amendment, which currently the Burley Urban Renewal District borderline is the center of the Snake River and they are proposing to extend it across North Burley taking in the Streets so they can extend sewer services. He said it would also be in the revenue allocation area. He said it extends up to the property owned by Jerrold Carlile and Joe Petersen. He said since the Hotel is going in they need to extend water, sewer and build a road in there to service that new facility. He said the area is for being included in the Urban Renewal District but not in the revenue allocation area. He said it takes in Atchley, McCray and Beaver properties. He said the infrastructure costs for the sewer, water and road for the Hotel would be around $750,000.00 and they have around $120,000.00 of federal funds from a grant to be used to extend that infrastructure and the rest would be proposed to come from tax increment financing. Mr. Mitton said the infrastructure extension to Pacific Ethanol, which at this point is a guess, would be for a sanitary sewer, industrial sewer and road improvements. He also said the infrastructure for the apartment complex is extending 3rd Street, removing some power lines, widening the road right-of-way and providing water and sewer services into the property. He asked if there were any questions at that point.

Mark Hawker asked what the difference between being in the Urban Renewal District but not in the revenue allocation area.

Mr. Mitton said when they set up an Urban Renewal District and it has whatever boundaries you set within the jurisdiction and that are just a general designation. He said the revenue allocation area is where the money is generated. He said one of the rules for doing an Urban Renewal District is that fact you can only put 10% of your assess value in your Urban Renewal District. He said when anything gets built in that area then the tax increment, which is the taxes above the base (which continues to go to the taxing entities) the increment then accrues to the Urban Renewal District. He explained where they would need to run the sewer line for the Hotel that is being built in North Burley. He said they are going to improve the road from 7th Street to the Hotel and temporary cul-de-sac.

Mark Hawker asked about the rest of the properties in that area and if they were going to be eventually included.

Mr. Mitton said they are not in the City of Burley and have not requested annexation so they are not being included. He said the Simplot was excluded in the original plan because it had a very high value on it when Simplot owned it. He said they own it now so it has no value now so it would not make any difference except for the fact they could spend Urban Renewal monies in that area, which they cannot now because it is excluded.

Mayor Anderson said they would limit the time for the speakers at 5 minutes.

The following people addressed the Council.

1) Paul Christensen a commissioner from Cassia County said he would like to commend the City for all their efforts in economic development. He said he

knows our area is changing. He has some concerns and would like to see them limiting the Urban Renewal from five to seven years, which would give them $10 million dollars for infrastructure needs and they felt like that was a good compromise. He said if Pacific Ethanol comes to Cassia County, it is open farm land now and right now if it is a $100 million dollar project that's going to raise the assess value in Cassia County from $900,000.00 to a billion dollars so that is a 10% increase and that block of money would go to Urban Renewal and the second part of that deal is the mill levy raising from $100 million to a billion dollars raises the assess value in Cassia County by 10% and causes the taxing districts, Cassia County, City of Burley and Burley Highway District to raise the levy rate so it creates for everyone who lives outside of the boundaries of Pacific Ethanol it creates the potential (not the immediate exposure) for a 10% property tax increase. He also said they have a lot of debate among the legislators this last fall and they had a penny increase in sales tax because they had such an out cry about increasing property taxes. He said the Urban Renewal consequence of it going a longer period of time would be that everyone in Cassia County would be paying 10% more in property taxes no matter where you live in the County.

Mr. Mitton said there is a potential there because of the increase value and it depends on each individual taxing district if that becomes a reality.

Mr. Christensen said the County has quite a bit in foregone balances because they have not had to levy at full rate. He suspects that the Burley Highway District would have some immediate impacts. He said they might need some of that additional 10% to fund some of the immediate road problems they going to have adjacent to the City of Burley. He said he doesn't want people to think it has no consequence to the taxpayers. He said the largest bond they have ever passed in the county is a school bond for $22 million dollars and this project would be between $35 and $40 million dollars. So it has the potential to be the largest tax increase they have ever had. He hoped they would limit this to 5 to 7 years.

2) Alan Goodman representing Minidoka County Highway District and Mr. Walker has asked him to act in behalf of Minidoka County as well and he did send a letter to Attorney Randy Stone with concerns from the Minidoka County Highway District and their position. He asked if it would be part of the record.

Mr. Stone said it would.

Mr. Goodman said Mr. Jason Walker also sent a letter to Mayor Anderson and he would like it attached to the minutes also.

It will be attached to the minutes as Exhibit A and B.

3) Max Vaughn Minidoka County Assessor addressed the Council and asked about the modifications in the plan. He said it has to deal with the same concerns as Paul Christensen in limiting the time of the tax increment financing. He said on

the projects in Minidoka County the Fairfield Inn and the loan of $650,000.00 and an end date of 2024. He further said with the Pacific Ethanol you have a loan of $9 million with an end date of 2019, which is five years earlier than the $650,000.00 and then on the Riverview Apartments they have a loan of $208,000.00 with an end date of 2011. He said the differences in the end dates appears to him as some of those could be ended a lot sooner and still accomplish what you want in the plan.

Mr. Mitton said each project is evaluated on its own and the apartments do have a short period of payback shorter than the others and when that ends, one of two things can happen the area can be amended again and put back on the tax rolls or it can continue to accrue to the Urban Renewal District for other projects. He said they evaluate each project on their own to see at their best estimate on what type of infrastructure can be handle by that project and what it can contribute.

Mayor Anderson said it is based on the increment the project provides and a cost that it would cost for the infrastructure so each project would be different depending on how much is spent.

3) Mr. Vaughn said he guessed they were just basing that repayment on just the increment from the Fairfield Inn and not the total increment value that would accrue in the revenue allocation over a period of 20 years or more.

Mr. Mitton said yes because they do not know what that amount would be at this point and all they can do is what they know and that is the Fairfield Inn is going to have a value between $5 to $6 million from the developers and the City is going to put more money into that project than it's going to generate in the increment over the period of that project.

4) Mr. Vaughn said he realized that and Idaho Code does indicate that you need to provide a fiscal impact for the duration of the revenue allocation area as well as an economic impact of all the taxing districts with the projections and that is suppose to be provided. He wanted to make it clear that those tax dollars generated by your calculations of the Fairfield Inn, Pacific Ethanol and the Riverview Apartments are correct in that. He said the purpose of the public hearing is to receive comments on the proposed changes and modifications of the existing Burley Urban Renewal Plan adopted by the Burley Development Authority at a special meeting held December 7, 2006. He said besides the deficiencies outlined in the Minidoka County Commissioners letter submitted into the record there are other concerns that he would like to address, the local economic development act in Title 50, Chapter 29, allows for allocation of a portion of the property taxes levied against taxable property located in a revenue allocation area for a limited period of time. Where no one disagrees with the economic benefits of the four projects in the modified plan, the haste and methods of financing of these projects should be a concern of all elected officials in both counties as well as all the property owners. He continued further and stated the

City of Burley and the Burley Development Authority is planning to pass a plan that would shift tens of millions of dollars in property taxes for an indefinite period of time for the funding of yet undetermined projects, taxing districts are limited to the amount of property taxes they can budget to provide essential services. He said the school district in both counties have a limited property tax base to service voter approved bonds. He said property taxes of all property owners of both counties would be affected for over 20 years. He said the property owners and taxing districts should receive a complete and accurate accounting of these property tax dollars and when the increment value would be added back to the tax base to lower the levy rate. He also said the residents of both Minidoka and Cassia counties deserve to have all the facts presented to them and the affect it would have on their property taxes in future years and it is your duty as elected officials to provide that information and he would encourage them to provide all the information and educate the people who pays for these projects who are all the property owners in both County.

5) Bob Sheppard economic development for both Counties and a resident of Burley said when he took this job almost 3 years ago part of his job was to complete do diligence and there were some other opportunities that he looked at but he picked Burley and the Minidoka /Cassia Counties area because he saw signs of very progressive action that the community had taken. He said the fore fathers had created wide roads Main Street and Overland and there are 9 City parks, the wastewater treatment plants were being re-vamped both the commercial and domestic one. He saw all of these things as an investment into our future and he thinks that is where they are at today. He said Urban Renewal is not without some difficulties but for these situations it works. He said in Boise they have four Urban Renewal District downtown where the new county building is, the University of Idaho was going to be, the 8th Street Market Place and the Linen District. He said it has attracted investors to put in some really significant buildings in downtown Boise and if it hadn't been for Urban Renewal those projects wouldn't have succeeded. You wouldn't have attracted that kind of money. He said when the community puts in money into something you attract investors and that is why Pacific Ethanol is here today and the use of Urban Renewal to put on the table as an incentive is a big amount of money for them. He said there are other projects that they are working on together that also are going to require Urban Renewal and in our case in Idaho Urban Renewal is something they can use to compete against Utah, Oregon, Washington, Nevada and New Mexico. He said they lost Hilmar Cheese to Texas because they put $36 million dollars on the table and we put $7.7 million. If they had been able to put Urban Renewal in the industrial park, Hilmar Cheese would be here today because they would have had more money to put on the table. He would like the people in the community to understand is that without this it is very difficult for them to move forward. You cannot just put pockets of Urban Renewal around where you need them, they have to be contiguous and in the case of the Marriott by putting that property into Urban Renewal, it's going to open the door to further Westward expansion. He said they have identified some property there that are

very well suited for commercial application and they have a company that has been here three times that is interested in that area. We would like to put Urban Renewal on the table as a means to attract them. He said it is a big company and a major distribution company. He also said they have been in business for years and is the kind of company that we would like to attract. He said they would employ 150 to start. He further said they are working with a cheese company out of Southern California, which is a $35 million dollar project. He said that would be another Urban Renewal situation. Mr. Sheppard said these people are coming here because we are putting money on the table as well in the form of Urban Renewal and offering them an opportunity to invest in our community. He said they are going to kick off the New Year with some good announcements.

6) Mark Hawker resident of Heyburn whose property is close to North Burley. He asked about the Marriott, which is the same as the Fairfield Inn. He asked Mr. Sheppard that when he speaks of these incentives-the whole country and all the towns and everyone seems to have these incentives, he said he is not trying to insult anyone but it seems like a bribery situation. He said there is always going to be someone who could offer a bigger package or fewer taxes for more years. He said when do they finally get saturated and where does these monies come from to start these projects up. He said as a taxpayer he is concerned and as a property owner in no mans land, he wonders if he should be looking for a new place. He asked if anyone had answers to these questions.

Council member Saldana asked what exactly he was asking. He had some numbers and said he grew up here with his family. He said he got his information from the commerce web site. He said people have forgotten what happened a few years ago when Simplot closed down we were in a down turn. He further stated that in 1970 the population was at 8279 and the population in 2004 was 9180. He said at the same time Jerome was 4183 population and they now have 8377 population, they have gained 4194 people. He said if you look at one of their sister Cities of Rupert, they are in a down turn. In 1980 they were at a high of 5476 people and are now at 5,303 people and are loosing people and the thing they are looking to do here is to recruit businesses so their children would have a place to come to and the way you do that is you have to have infrastructure for these businesses to come here.

Mr. Hawker said they have Kraft leaving that had $15.00 dollar an hour jobs and they have a new plant, which is paying $9.00 dollar an hour jobs. He said they have a trailer plant that was in Iowa that was probably paying $20.00 an hour and they are paying $9.00 an hour here. He said you want your children to stay here and he guessed some jobs were better than no jobs but even without children to raise himself and all kinds of cars and things people need to have $10.00 an hour doesn't bring him there and those are the kinds of jobs he sees coming to the area. He asked if they are going to see some better pay.

Council member Saldana said when you look at the salary rates and you see what has gone on and you look on the commerce web site, it shows the break down for Burley and

the County wide housing income and what you are talking about is very true and why because one thing they have done is stood back and stayed stagnate and with medical costs going up, housing going up and gasoline going up so they are trying to keep working towards the future and building towards it. He said the one thing he heard four years ago was they needed to bring good paying jobs here with benefits. He said the way you do it to have the infrastructure for businesses to come.

Mr. Hawker asked if they are going to get above $10.00 an hour, people are trying to raise children and if both the parents are working that is another bill they get to pay. He asked if they see something better coming as he can only go by what he has seen so far. He said he could not afford any more taxes to provide this infrastructure. He also said years ago people came and built homes and businesses and invested their own money and now we have to provide taxpayer money to get them here. Every state is doing this so the package as they look everywhere they can to get the best thing going and we do have low wages here and property is relatively cheap.

Mayor Anderson said they have proven over the last 20 years that if they don't have growth they don't get better wages.

Community Development Specialist Brian Tibbets said the people's taxes are not going up because of the Urban Renewal District, he said when you ask where the money comes from the money comes from the business that moves in instead of their taxes going out to the highway district and the hospital their taxes pay for their own infrastructure.

Mayor Anderson said it depends on what the taxing entities do with the increment. He said the City of Burley would not add that to new construction so the City of Burley by themselves would not change except to the 3% they are limited to. If the other taxing districts say they have another $10 million dollar project here and add it to the tax rolls that tax goes up so it's up to each entity and the City cannot control the other taxing entities.

Mr. Max Vaughn said he is the keeper of the records and keeps track of the increment for the taxing districts and the treasurer. He said that is not exactly true because if there is any increment what so ever your taxes go up, whether it is through inflated values or whatever. He said if the tax base stays the same your taxes do not go up. Anytime there is any increment that the levies applies to everybody in both counties would pay for that because the counties levies inside the City of Burley and inside the revenue allocation areas so your taxes are going to go up because that is how it works. He also said Urban Renewal does not tax they have no budget or leveling authority, they feed off the increased levy rates by pulling the increment out when the levies are figured. He said it is a tax shift to all the property owners in the county. He said that is the truth and the taxpayer need to know that.

Mayor Anderson said he didn't think that was the truth and asked Mr. Mitton to explain it.

City Administrator Mark Mitton said the tax increment has been pointed out is generated from other taxing entities if there is a project, which comes on to the tax rolls in the case of the City or the County or any other taxing district, there are options in which they have. They can include it or they cannot include it. He further said for example: The City of Burley can only increase it's taxes in three ways, it is based on a dollar amount and not on a levy, currently the City of Burley collects just a little over a million dollars in property taxes in both counties and the only way they can increase that without a vote of the voters is 3% cap that has been imposed by the State Legislature and if the Council votes every year to take that 3% then your taxes goes up. He said they could increase it by annexation (bringing in new properties that generate taxes for the City) and new construction (as things are built within the City it increases the value from what it was like a vacant lot to whatever it is as an improved property and those improved properties pay property taxes based on the current rate.) He said that is the only way they can increase taxes, if they choose not to take the 3% or if they choose not to annex or choose not to add new construction the taxes do not change or could actually go down because if they don't increase the taxes by any amount and you get an increment of new construction that year that new construction is still going to pay the taxes but your limited (you had a million dollar project that was new construction) they still pay their taxes but the City doesn't collect anymore unless someone makes a decision to increase by the means available.

Mark Hawker asked if the money that the State turned over to Dutchmen was taxpayer money.

Mr. Mitton said yes.

Commissioner Paul Christensen commented that if the City doesn't take the increase value would you agree that stays as a foregone balance.

Mr. Mitton said it goes in there and becomes a foregone amount that sits out there until you claim it or you don't claim it.

Mr. Christensen further commented that anytime at a future date the City of Burley or Cassia County or the Highway District could have a special need to go collect that foregone balance.

Mr. Mitton said the County has a current foregone balance and every year when they do their budget they can claim that foregone balance you don't have to claim all of it you can claim a portion of it. He said it is on an annual basis when you send in your L-2 to the County that you make those determinations if whether you are going to take your 3%, annexations, foregone amount or new construction. He said if you do not take any of it nothing happens unless your values go down and then your rates go up. He said those are the only ways taxes can go up by local taxing districts.

Mr. Max Vaughn said he didn't think he made his point on the increment in the tax allocation area. He said if you have an revenue allocation area and nothing happens

there, no new construction but land values go up, market value goes up because of sales there is an increment (nothing happens there) it's just inflation. He said Urban Renewal gets all of that on the inflation value because it is an increment that is generated. He said the taxes go up and if there is anything there or not because they get the inflation. So you don't have to have new construction for your taxes to go up because it can go up with just the inflation.

Mr. Mitton said that is correct (if the values change for any reason.)

Council member Curtis asked Mr. Vaughn if he had a farm out here and it is worth a $1,000.00 an acre when he bought it in 1970, today it is worth $3,000.00 an acre. He said the assessed valuation in that land hasn't increased.

Mr. Vaughn said that is because farmers get an exemption on the land based on the income approach.

Mr. Curtis said the land is only valued at $750 an acre maximum.

Mr. Vaughn said in Minidoka County they have three areas, MID at $950, A&B at $750 and deep well pumpers at $550.

Mr. Curtis said even though the land is worth a lot more money than that.

Mr. Vaughn said yes because it is exempted same way as the homeowners exemption the Legislature granted it.

Mr. Curtis said what he was saying is if he has a farm out here he likes the tax shift on it. He said the taxes on the farm still hasn't gone up any and is assessed at $750 an acre.

Mr. Vaughn said that is because of the exemption granted by the Legislature and anytime there is an exemption it is a tax shift of the other taxpayers. He said it is just like the homeowners and the increment is also an exemption they have to list on the abstract to the State Commission so anytime there is an increment value it is a tax shift to the other taxing districts and property owners in the county. He also said that he was not there to oppose that he is just saying the people need to be aware of what these dollars are and where they are coming from so when they talk about giving incentives, tax increment financing are property tax dollars shifted to fund economic development and he is not opposed to the Fairfield Inn and the improvements over there, the problem is the fact there is no time line for that to end. He said their needs to be a time line to give back to the property owners and give some relief. He also said he understands that government has to provide infrastructure to get business here but at what cost and the people need to be aware of where the costs are and if there is no problem lets do it.

Mayor Anderson asked what the assessment was on the Gossner Cheese both when Simplots left the grounds and when Gossner's were done.

Mr. Vaughn said Gossner's is somewhere around $20 million and Simplot was around $48 million. He said that is just a portion of the property for personal property. He said they were also very concerned about the levy rate over there and so there has to be a balance between when you use tax increment financing and drive the levy rates up to get business here so it's a two edge sword.

Mayor Anderson asked if the new ethanol plant in Heyburn increase the value there.

Mr. Vaughn said he wasn't aware of one coming in.

City Administrator Mark Mitton said he would like to make the comment before they leave this subject. He said they have had this Urban Renewal District in Burley going for eight years now and they still generate about $4,000.00 a year and that is only from the new construction that has taken place. He said the values in Burley have not been reassessed until the last couple of years and where they have mostly vacant lands the amount have not gone up. He said there current tax money is generated from the new improvements and is not very much.

7) Silvia Tracy a resident of Minidoka County addressed the Council and said in 1998 and 1999 the City of Burley tried the Urban Renewal in Cassia and Minidoka county at that time they failed to dot their I's and cross their T's. She said they knew it was going to be challenged in Minidoka County and ultimately the City of Burley withdrew back into Cassia County at that time. She continued to say Doug Manning was the Mayor of the City of Burley at that time and is the chairman of the Burley Development Authority, which she believes, is the Urban Renewal and he was recently re-elected as a councilmen. She said in early 2006, the Urban Renewal in her opinion raised it's ugly head and she personally objected to the 1998 Urban Renewal so much so that on April 1st 1999, Doug Manning demanded her public work employment record and her opinion was that he was trying to intimidate her into silence and just as Jon Anderson Mayor of the City of Burley did when he sent a letter to the Cassia and Minidoka County Commissioners, that letter is dated December 7, 2006. She read part of the letter as follows: "If you judicially challenge Burley's amendment, if passed, resulting from the hearing December 26, 2006, Burley's intention is to proceed both to defend and to undertake an additional amendment in 2007. This delay will not affect the Pacific increment but will result in additional financing cost and possibly some reduction of the increment of the Fairfield Inn and River View projects. Burley will be able to offset some or all of this loss by extending the terms of the bonds, up to a period of thirty (30) years, under the authority of I.C. § 50-2904 which will effectively extend the term of the Revenue Allocation Area until the bonds are retired. She said she didn't know about any of your but she doesn't like to be threatened to silence (not by an individual or by a City Council. She continued to say if she came up to anyone of you and took your wallet and starting taking out of it anything I wanted and you objected to it and I told you to shut up or I would come back next week or next year and take more for a longer period of time, how would you feel? She said if she did that with you, how would

you feel about that you would probably be really mad you wouldn't like it. Well! does that sound familiar, greed and the desire of more money is a powerful motivator and any man or government can claim to do good when they do it and someone else pays for it. She said to her, her opinion is that Urban Renewal is a very affective cloak, which can be used to generate more money for City's or County government but the taxpayer is the one who foots the bill. In her opinion the Urban Renewal is nothing more than a land grab that puts taxpayers money into the City of Burley's pockets. She further said the residents of the City of Burley objected to having a small fee placed on them to repair sidewalks and Urban Renewal would take more than that sidewalk issue ever dreamed of. She said when her parents had problems at their home with their septic tank and the drain field no body from the City of Burley came to help them, they had to foot it on their own. It was family and friends who came at that time to help her parents. She said they could not go out and there and put an Urban Renewal and take somebody else's money to pay for their septic tank and drain field. She said if each and every one of you knew what I know about Urban Renewals you would be up here also especially about what she sees as shenanigans that have been pulled since 1998 and that is her personal opinion and as before someone tried to intimidate her into silence. However, the City of Burley in its divine wisdom chose the most inconvenient day of the year to have this public hearing. She said she is sure they knew exactly what they were doing and it's called premeditated. She said not all of you are going to agree with me and that is the wonderful thing about living in this United States, is they have the right to voice their opinion. Well! She would be again subject to intimidation possibly, it happened before and probably would happen again because perhaps some people think women should be pregnant and silent and stay at home.

8) Kelly Koepnick a resident from the impact area of Burley addressed the Council and he said he doesn't carry the passion that some people do. He said he watches shows where they fix up old houses and then they sell them and make money on them. He said he looks at the City of Burley and there was a comment of the Burley proper that is falling down, someone else made the comment about infrastructure and himself included lives in an area where they are not in the City. He said he is not opposed to being in the City and he knows that if he is going to sell his home, he would go in fix anything that would help the price of selling the home. He looks at the Urban Renewal as that same circumstance. Your taking money that is being accumulated and not necessarily costing any of us any necessary straight forward money over what they are going to pay anyway and your are accumulating that and putting it in a budget that can say we are going to make this street better so the Marriott will build their hotel. He said we are saying we are willing to spend a little money and sell that chunk of property to bring in the taxes. He said the money being spent generates tax base to our community. He said $9.00 an hour jobs and he wishes he could make $30.00 an hour and he doesn't and the only way he can make better is to find a better job that pays a lot more money or hope that the need for employable people is over burden to where we have a bid war for people that are employable so the more jobs you bring in we don't have as many people as Salt Lake City but if you bring a big business in

there is not as many people to employ they take me and they pay me more to do that job, that is how it works. He said he agrees with the City of Burley in putting the money into our community and increase the size so they have more money and then you can spend more money to fix more things. He said it would keep getting better when they have a harder time of finding employees. He said no body here is putting it in their pockets.

9) Linda Peterson addressed the Council and said she finds herself in a very unusual position. She said she has had editorials written against them and they have decided that no good deed goes unpunished. She talked about growing up in Burley and how they have worked hard all their lives. She said they think of themselves as being rich and they provide services for people who cannot afford them. She said they built the surgery center and she received a call from someone asking why they were having Urban Renewal money pay for their project. She said she and Joe didn't even know what an Urban Renewal District and we paid for that surgery center and are still paying for it out of their pockets. She said nobody paid for that they are making payroll with benefits for 16 people who are working for them. She said the children's store because they were trying to help downtown Burley and she said she had the vision of a little store and all her employees have benefits and she has not had a paycheck from there yet. She said about eight years ago they decided they needed another hotel in the area to bring more money here so people don't take their money other places. She said they have been paying on the land ever since they bought it from a man who owned George K's. She said they like Mariott and so they asked if they could put in a Fairfield Inn and they were told you have to own a hotel to get another hotel so you have experience and they didn't have any experience. She said she kept writing to them and a few years ago a gentle men started with the Marriott and they said if they signed with him as their manager they would allow them to build the hotel if they keep him for five years. She said they pay a man to study it and they were allowed to build an 83-bed hotel and that was even scarier to them because it makes the loan bigger. She told Mr. Hawker that no one bribed them and she said she just wanted him to know that she is just innocent in this and all they did was have D.L. Evans just to trust them and didn't know anything about Urban Renewal and she said she went over to the tax people in Rupert and asked them to explain Urban Renewal to her and how they get taxes. She said they showed her the ratio for it and a few months after that they received there tax bill from Minidoka County and it was really big because they taxed them as if it was already developed. She said that was shocked and she went over and told Mr. Vaughn that they hoped to have it done someday and have it make money. He told her you have to have 5.5 acres for a farm and someone had been farming it and they didn't even know who was farming it. She said she even put a note on the post asking them to please come and ask permission. She said it put them behind because they had to wait for the man who didn't ask them to farm it to wait for him to get his crops harvested. They didn't want to ruin his crop. Mr. Vaughn said they didn't make them pay the higher taxes. She just wanted them to know that they are just regular folks trying to do their part for Burley. She said Joe works really hard and their tax bill on the surgery center is over $20,000.00,

which is a lot of money and a lot of free care is given there. She said there is a lot of benefit for having a surgery center. She said they are talked about like the rich people trying to get richer and it is a huge step for them. She said they have to pay the interest on the construction loan, which is a lot of money. She said sometimes it is hard when they are criticized.

10) Kent Searle addressed the Council with some questions as follows: He said the first one is the fact that Mrs. Tracy referred to the letter that the City of Burley sent to the County Commissioners and she read if you judicially challenge Burley's amendment, he asked why that comment was made and the reason for it.

Attorney Randy Stone addressed the question and said they needed a clear line of communication and the Urban Renewal plan can be amended in 2006 and if it is amended in 2006 then the base assessment rate date is January 1, 2006 and if it is not successful in 2006, there is nothing to prevent another amendment process in 2007, which would make the base assessment roll date January 1, 2007 so it can be done again in 2007. So that would be an attention because that money is needed to provide the infrastructure.

Mr. Searle said so all the notices were done properly, so they weren't challenged because something was done improperly.

Mr. Stone said if they are challenged in 2006 successfully then it would just be done again in 2007.

Mr. Searle said there must be some basis and he asked again if all the notices and everything been given as they should be.

Mr. Stone said this is a time for public comment not question and answer.

Mr. Searle said he asked Mr. Mitton if he could ask some questions.

Mr. Stone said there have been some statements made by various taxing entities that they were not.

Mr. Searle asked if the property where the proposed Ethanol plant is going been annexed into the City. He said the number he has heard is the plant would be worth about $90 million dollars.

Mr. Mitton said yes they are annexed and he said their estimated costs are between $90 and $100 million dollars.

Mr. Searle continued and said if they were not dealing with an Urban Renewal District how much City tax would they receive on that $90 million dollars. He said he figured it to be about $560,000.00.

Mr. Mitton said if would be around $603,000.00 a year. He said if the assessment is $95 million and they have to estimate because they do not know the City of Burley, Cassia

County and the Burley Highway District are affected. He said the City would be $603,000.00. Cassia County would be $306,865.00 and the Highway District would be $165,530.00 a year.

Mr. Searle said if they didn't do the Urban Renewal District and you have a sewer bond at this time and all things stayed pretty much equal wouldn't that area contribute towards the payment of that bond. So effectively that would help the people in Burley so they wouldn't have to pay as much for that bond because they would getting that money from that area.

Mr. Mitton said it would spread the assessment of that bond.

Mr. Searle said his point on that one is as he has talked to people in Burley and in the County and there are a lot of complaints about City services and the sewer is always mentioned. He said if you go with the Urban Renewal District then that doesn't happen. He asked about how the school bond would be affected.

Mr. Mitton said there is a mandatory pass through of .004 to the schools and their levy rates are .003583297 and so it is basically a wash.

Mr. Searle said when they began explaining you mentioned the sewer line for the Hotel at a cost of $750,000.00, the Ethanol plant would be for a sewer line and roads and you didn't mention a dollar figure, and the cost on the apartment complex.

Mr. Mitton said the cost on the Ethanol plant is $9 million and the apartment complex at total assessed value of $2.6 million and the improvement are $208,000.00.

Mr. Searle continued and said another questioned that came up was the 3% that each taxing district could rise each year. He asked how many years the City has not taken the increase. He asked Mr. Christensen how many times the County has taken the increase in the last five years.

Mr. Mitton said they have taken the increase every year for the last five years and Mr. Christensen from Cassia County said they have taken it maybe twice in the last five years.

Mr. Searle said he looks at this like Mr. Christensen does. He said when you went to the County Commissioners and told them what you were thinking of doing and they said they didn't really oppose it but they needed an end point so they knew exactly what they were dealing with. He said he would give an example like when they are approached with a school bond and when there is a need they form a committee made up of citizens and they spend a lot of time examining and determining the needs. He said then they know exactly what it would cost and how much it would increase the taxes for how long. He said this bothers him because they do not know how long it is going to go before it is modified again and how much money is it going to generate. He said when you figure in

the 3% into the million dollars and over 15 years you are at $60 million dollars and he said there has never been a bond in this county over $21 million dollars and there is not enough information out there for people to understand. He said they were talking a few minutes ago as to whether the taxes are going to go up or not. He read a publication from the Idaho State Tax Commission. He said taxable new construction occurring within the revenue allocation area is included in the new construction roll, this means that any taxing district with boundaries including the area of the RAA may increase it's maximum allowable property tax budget to the same as extend that it would be permitted if the construction occurred outside the RAA in this environment limiting the value used as a base for computing tax levy necessarily raises the levy shifting taxes to taxpayers are not part of the revenue allocation area increment. He said when they shift the taxes it is not part of that. He said right now in Cassia County there is $900 million dollars of taxable income and this is going to cost $90 million so there is 10%. He said when that is done that would be new construction and that would go in on top of that and yet everyone except in that revenue allocation area is going to be making up the difference. He said it is just as plain as that. He said if the County doesn't take their 3% and the Highway District doesn't take their 3% and if the City doesn't take their 3% then it won't happen but why would you expect the County or the Highway not to take theirs but you come and generate over a million dollars from this Ethanol plant and he thinks it is unfair to say it is O.K. for us to take the tax money but Cassia County shouldn't. He said there is not agreement and he thinks that is something that needs to be resolved. He said the tax assessor from Minidoka County says there would be an increase and everything he reads says there would be but the City is saying no. He said you do it either by new construction, the 3% increase or new construction. He said it needs to be like a school bond with more information being put out so people realize their taxes would go up.

Mr. Vaughn said the pass through that was mentioned on the .004 that not longer exists because at the special session this year when they took the M&O off the property taxes and the tax commission has written a temporary rule. He said there is no longer a pass through to the school districts and the only thing on the tax rolls now for the school districts are any voter approved bonds.

Council member Saldana said the increase over the base value shared by the Urban Renewal and the school district.

Mr. Vaughn said they do get cut out now.

Council member Curtis commented that he has not looked at the ramifications on his City property and it would be some. He said he looks at it differently and said the population hasn't changed for 20 years. He looks at the fact they are here to create jobs so our children would stay here. He said this isn't for the City of Burley. He said the Simplot plant over there has no benefit to the City of Burley are basically when someone comes and builds a house if it is in Burley but they are creating jobs from that project and the biggest thing people need to understand about the Simplot project is that they gave us (Minidoka and Cassia Counties) wastewater treatment for industry. He said they can handle several big milk plants here and they would have a new domestic wastewater plant

here. He said they are the big things. He said they need to do more regional things. He said they have industrial water and wastewater treatment that would attract industries. He said he read where Wendell could not take any more industry because of water and wastewater and he thinks they are ahead of the curve and it is important to understand that these projects are not just for Burley it is for both counties. He said if they build competition for jobs then they would get out of the $6.00 or $7.00 jobs. He said they need jobs with benefits. He said we all get charged when we pay indigent charges. He said there are people who would like to keep things the way they are and is not practical for the future as we are either going to grow or go backwards. He said they have a lot of good people in the area and they deserve good jobs. He said they have people who are unemployed or under employed. He said if you are getting a new job in town it is not like it use to be you have to help make it happen because of new planning and zoning rules. He commended the new economic development specialist who has done a good job and he doesn't work for Burley. He said they have an opportunity for our youth. He said they have the bases to build healthy industries here. He commented on the dairy industry and how it has grown. He said the first two projects may have more length on them that makes everyone happy and they can be changed but first of all they need to get a running start. They have to have planned growth and they are going to have to help bring the people here. He said he doesn't see where it is going to cost the individual taxpayers a lot of money if any because this is tax increment financing everything would be financed by the taxes they would pay into to pay off the costs of the infrastructure. He said Heyburn is benefiting the most from the Simplot project. He said they had nothing when it was empty. He said they need a reason for people to come and stay here and there are a lot things people do not like about this but it benefits everyone. He said the Petersen's are taking a big risk and he is willing to take one with them. He said the Ethanol plant in Heyburn was going to be a 2 million gallon plant and now it is going to be a 20 million gallon plant.

11) Vaughn Egan a resident of Burley and he said he has been around Cassia County longer than anybody and Burley is still Burley and the money is in the wrong pockets and farming is tough. He said the more it cost to operate the more you can stand to loose but there is a lot of money in Burley. He said the reason Burley has not grown is because they have a budget that we have and we have so much revenue and we spend it every year. He said the fact is the Council worries on whether we would have enough and he has always criticized the Council for not making long range plans but they do need the money and the Urban Renewal brings that to them and he would like to see it for a lesser number of years. He said he owns two homes in Burley and fixed them up which increased the taxes on them and he always puts them on a 30 year loan so he would pay less each much so he would have some cash flow and he always knew he could pay that off if the money came available at a lesser number of years and he never had a loan for more than 10 years. He said this meeting is crucial and the Council can make a decision whether we like it or not but he knows that if they are going to get decent wages out there they need more industries here. He said there is a company in Rupert who is making calf pens and their big program is in Texas and they are paying $6.00 an hour. He said when he started working he received

$60.00 a month and got a $5.00 bonus if he stayed through the summer. He said they made it on what they made and they need money to make this town grow and this needs to go whether we like it or not. He said Minidoka County needs to see the trees for the forest on that Simplot plant, Mr. Shepard, would see that if they get plenty of industry over there he would like to get his taxes over there ten years from now and he doesn't think the taxes would be very much more over there because of the industry going in.

12) Brent Stoker resident of Cassia County and in 1998 he knows what Linda Petersen is talking about and being a glutton for punishment and he has stood at pulpits like this and he does not enjoy it and has lost sleep and he empathize with the spot of taking such a position and he doesn't profess that he knows everything about it or enjoys it. He said what he is going to say is not personal to anyone and he thinks tonight they have had a great deal of information and you are still unconcluded as to whether the taxes are going up or down because the possibilities have gone both ways. He said it reminds him of his experiences of being the father of teenagers and when they come home and say but Dad everyone is doing it. He said he hears that quite often now and he has a red flag that goes up when he hears that and he needs to pay attention to that. He said usually the outcome with those teenagers is they meet somewhere in the middle. He said sometimes he says absolutely not but usually there is a middle ground. He said you as a Council have some middle ground that has been optioned to you tonight and he would recommend that to you because since 1998 they have been trying to get their arms around this Urban Renewal and they have made trips to Boise and they have done a lot of things. He said they have met with Alan Dornfest and he has seen a lot of them and he wrote a pamphlet and the concluding remarks out of all of his findings associated with all sorts of taxes throughout the State of Idaho, he says "Urban Renewal Agencies are using the exempt status of these properties to accelerate the shift of property tax dollars for economic development, burdening homeowners and small businesses with increased property taxes and it also burdens the taxing district ability to provide the services needed while staying within the 3% caps on their budgets and statutory levy limits. He said out of anybody's opinions that have spoken here tonight he takes his as the most authoritive in the State of Idaho and those are his concluding remarks and with those remarks he thinks it is in your best benefit to research those same pieces of information and if you make a vote on this tonight and it is still inconclusive as to whether the taxes go up or down and what could affect two counties he thinks you are being a bit premature and you have been asked by County Commissioners to limit those plans and it was in your letters that you would not, that you would only go for 30 Years. He said he would offer a compromise to them that if they are going to go through with this would you at least be willing to listen to this testimony of these people and most importantly the most authoritive person in the State of Idaho, Alan Dornfest, of what your putting this vote on the line tonight and compromise with a little less time as suggested by the Cassia County Commissioners. He thinks that would be a wise move and less see what happens. He said he would like his debts to be as short as possible not as long as possible and he doesn't see why when it comes to public funds and you want to lengthen it

and if anyone of you signed here personally you would not be out there for 30 years you would be wanted it as short as possible and we are not any different so please listen long enough to hear what the State of Idaho's has on this subject.

13) Dr. Joe Petersen addressed the Council and said he came in late so he doesn't know what the consensus of the whole opinion is but they put themselves on the line in this community to do something about the drain of this community and as you walk downtown you see empty doors and as you walk in Minidoka County you see more empty doors and it is just going to keep on going and as Twin Falls continues to expand Burley, Idaho is going to keep going to Twin Falls to shop and to do other things and leave here. He said if you enjoy an empty town then we are going in the right track and we need to do something to bring this community back together. He said his wife and he have tried to do something about that and when they started the Fairfield Inn they did not ask the City for any money and the are out approximately $6.5 million dollars for the Fairfield Inn and the only thing they want is sewer and water to the building and Minidoka County has not stepped forward to say they would put it there but City of Burley has and he is glad they have and where they get that money from whether it is comes from Urban Renewal or grants he needs the services there. He said as soon as that is finished he has been contacted by a company in Utah who wants to buy 10 acres and he cannot talk about who it is and this is your tax base that you are talking about and if you want Jerome to go ahead and keep building they will because they are right on the freeway and Burley is the ideal spot and if you want Burley to grow and agriculture is not carry Burley any more, it used to but it's not anymore and your farmers are not buying new pickups every year and they aren't building new homes every year. He said maybe the dairy farmers are but the other farmers are not and every day he sees people who come through his office who have no insurance and we are carrying the burden in this community of the indigent and the private pay, which means no pay and they are getting hit in the shorts and it is difficult, hard and heavy. He said you have to have insurance, benefits and jobs that bring people in here. He said they have luckily brought back a couple of kids but your are not going to do it by sending them down the road to Jerome and some other place. He said if you are going to build Burley you better get on the ball because you are going to loose it if you don't and Rupert is going to have to hurry because it looks like they are about 10 steps behind us.

Mayor Anderson asked if there was anyone else who need to speak.

14) Cindy Hawker a resident of Minidoka County addressed the Council and asked about the map on the wall and lines around certain properties have not been annexed into the City of Burley. She said she lives on that 700 West and she has never requested to be annexed and her name is not on the map. She asked if the west side of that street is not involved.

Mr. Mitton said they are across the one street and they do not go across that street. He said at this time that side of the street is not involved.

Mayor Anderson closed the public hearing and asked if anyone on the Council or Mr. Mitton had anyone comments to make.

Council member Hansen said in general that a lot of the comment tonight has made the assumption that everything would remain static if we have these improvements come and he thinks that ultimately the goal of having this tax increment financing available through Urban Renewal so there would be growth outside the revenue allocation area and that would increase our tax base and help avoid the tax shift that is of great concern to every one. He said the believe on his part is having projects such as Pacific Ethanol and others they have looked and providing infrastructure may not give us an immediate benefit as a City in terms of Tax revenue but it may foster other growth outside the Urban Renewal area and he thinks that is of great benefit and part of the wisdom of the Idaho Legislature to allow this to happen. He said as a State they do have a disadvantage compared of some of their adjoining States as to what they can do for economic development and they do have this tool and it is available to them and he thinks they should use it so they can compete in the market place. He asked what happens if there is significant growth outside the Urban Renewal Area do in part because some of these projects do come to pass. He said his understanding is that is does help decrease the risk of a tax shift.

Mr. Mitton said any growth not captured in the revenue allocation area is tax by the taxing districts and distributed to them.

County Commission Paul Christensen said he was just at the associated tax payers of Idaho conference and there is a lot of different kinds of development and growth that can happen outside of the revenue allocation and urban renewal agency but you probably know as well as any one that the demand for services by residential and your counting on them to make up the tax difference that is not going to happen it is not because you know residential requires 1 and 1/3 rd dollars for every tax dollar that is generated to where as your industry would require .33 to .45 cents. He said the other thing that is kind of concern as a commissioner is if you tried to (as they develop more industry) and they put this industrial growth in the revenue allocation in the Urban Renewal Agency that builds a higher risk of increasing the total assessment in the County, which makes worse the consequences when you come back to the $900 million dollar figure verses a billion dollars that is 10% increase and if you bring in another $100 million dollar then you have 1.1 billion in revenues in the Urban renewal areas and so you have the potential for increases just like they could experience through this.

Council member Hansen said then you are making the same assumption that we are going to only have residential growth outside the Urban Renewal area and they are only going to have industry inside the area. He said he is not in agreement with you there because he believes this Urban Renewal Agency would foster industrial growth outside of the allocation area and that is the purpose and reason they want to do this so they can bring in these industries now and get a start because we don't have anything and they have had $4,000.00 a year in the Agency which is next to nothing since 1998. He said it is time to put this tool to work and they need to use it and it would foster other growth both industrial and residential.

Mr. Christensen said he can see that and the fact you are going to need transports and it is going to happen and he would just use caution.

Mayor Anderson asked if he would rather not have any growth.

Mr. Christensen said that was not what he was saying.

Council member Curtis asked Mr. Bob Sheppard that when they talk about growth outside of the tax increment financing of the Urban Renewal and they talk about Dutchmen and how many people are looking at coming to share in what they are doing and they are not all going to be in Urban Renewal.

Mr. Bob Sheppard addressed the Council and said the incentive programs that were put together for Dutchmen were such that they did not need to put Urban Renewal on the table and for that matter they preferred not to go that direction so that is an example of a big industry that is outside the Urban Renewal area and would pay their full bill out there. He said there are two other suppliers in that building and they are working with two other suppliers that would combined capitalization of about $90 million and create 25 to 250 jobs and they would not be in urban renewal. He said it is like a magnet.

Council member Curtis said in the Ethanol business you would have a lot of feed companies and transportation businesses and they all pay taxes and they all hire people.

Council member Saldana said he had a couple of things and he has been in contact with the State on a couple of different things. He thanked Mr. Max Vaughn because he gave him information because there were things he did not understand about Urban Renewal until he got in contact with them and started working with them. He said the thing he is seeing in the last three years is Mullholland Inc. is here, Gossner foods is here and Dutchmen is here and they have more coming and unfortunately there are things they can not relay here and they are glad to see that but he also remembers the farming days because some of the people in here had family farms by theirs and one of the toughest things is to watch the family farm auction after your family has had it for many years. He said at the same time and he has talked to a lot of people and he has done his homework, as people would attest. He said they have to find an avenue to keep moving forward and he had an instructor tell him once that nothing changes if nothing changes and you can't expect the same thing for different results. He applauds the Petersen's for what they are going and he has coached in both Minidoka and Cassia County and it bothers him when he hears people pointing fingers back and forth those people over there and he is one of those people over here and he has a lot of friends and family in Minidoka county but he wants to see the community grow. He said they need to stay the course because they are heading the right direction and as Denny so eloquently said earlier we as a community, pelican point has grown and Heyburn is growing. He said they are booming and they need to stay the course and it is hard. He is very proud of what his parents have done and they need to grow.

ORDINANCE NO. 1206

Attorney Randy Stone said he has drafted two Ordinances, the first one is 1206, which amends the current Urban Renewal plan to expand the district boundaries and to expand the revenue allocation area as recommended by the Urban Renewal Board. He said if the Council would like to consider that they could suspend the rule and read by Title only and a single reading.

A motion was made by Council member Manning and seconded by Council member Dexter to suspend the Rules and read by Title Only and a single reading of Ordinance No. 1206.

Roll Call Vote:

Curtis	Aye	Dexter	Aye	Saldana	Aye
Manning	Aye	Hansen	Aye		

Motion carried.

Attorney Randy Stone read Ordinance No. 1206 by Title Only and a single reading. The entire Ordinance is as follows:

ORDINANCE NO. 1206

AN ORDINANCE OF THE CITY OF BURLEY APPROVING AN AMENDMENT TO THE URBAN RENEWAL PLAN FOR THE BURLEY URBAN RENEWAL AREA; AUTHORIZING THE CITY CLERK TO TRANSMIT A COPY OF THIS ORDINANCE AND OTHER REQUIRED INFORMATION TO COUNTY, STATE, AND OTHER OFFICIALS; PROVIDING FOR LIMITATION ON ACTIONS AGAINST THE AMENDMENTS AFTER THIRTY (30) DAYS FROM THE EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS the Burley City Council and the Mayor of the city of Burley passed and approved Ordinance No. 1115 on the 23rd day of September, 1998, making certain findings and approving the Burley Urban Renewal Plan; and

WHEREAS on the 13th day of December, 1999, the Burley City Council and the Mayor of the city of Burley passed and approved Ordinance No. 1135, amending the Urban Renewal Plan; and

WHEREAS on the 7th day of December, 2006, the Burley Urban Renewal District adopted and approved proposed amendments to the plan which included the addition of the property described on Exhibit A in Cassia County to the "Project Area" and the property described on Exhibit B in Cassia County to the "Revenue Allocation Area"; and

WHEREAS notice and hearing has been held pursuant to law;

NOW, THEREFORE,

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BURLEY:

Section 1: The Urban Renewal Plan for the Burley Urban Renewal Area is hereby amended to add the real property located in Cassia County as described on Exhibit A to the "Project Area" and to add the real property described on Exhibit B located in Cassia County to the "Revenue Allocation Area".

Section 2: The City Clerk is directed to deliver copies of this ordinance to the Cassia County Auditor, Cassia County Assessor, Cassia County Treasurer, School District #151, Burley Highway District, and the Idaho State Tax Commission, together with a map depicting those boundaries.

Section 3: Any objection to the amendment must be made within thirty (30) days from the effective date of this ordinance as provided by the Idaho Code.

Section 4: This ordinance shall be effective upon passage, approval, publication, and filing in accordance with Idaho law.

PASSED December 26, 2006

APPROVED December 26, 2006

CITY OF BURLEY

Jon Anderson
Mayor

ATTEST:

Melanie Haynes
City Clerk

State of Idaho)
) ss
County of Cassia)

On this 26th day of December, in the year 2006, before me, the undersigned, a Notary Public in and for said State, personally appeared Jon Anderson, known or identified to me to be the Mayor of the City of Burley that executed the said instrument, and acknowledged to me that the City of Burley executed the same.

Notary Public for Idaho
Residing at _____
My commission expires _____

A motion was made by Council member Manning and seconded by Council member Curtis to approve Ordinance No. 1206 as written.

Roll Call Vote:

Dexter	Aye	Saldana	Aye	Manning	Aye
Hansen	Aye	Curtis	Aye		

Motion carried.

ORDINANCE NO. 1207

Attorney Randy Stone said the second Ordinance No. 1207 and it addresses the proposed modifications for Minidoka County. He said if the Council wishes to consider it, they should suspend the rule and approve a single reading by Title Only.

A motion was made by Council member Dexter and seconded by Council member Saldana to suspend the rules and read Ordinance No. 1207 by title only and a single reading.

Roll Call Vote:

Saldana	Aye	Manning	Aye	Hansen	Aye
Curtis	Aye	Dexter	Aye		

Motion carried.

Attorney Randy Stone read Ordinance No. 1207 by Title Only and a single reading. The Ordinance reads in its entity as follows:

ORDINANCE NO. 1207

AN ORDINANCE OF THE CITY OF BURLEY APPROVING AN AMENDMENT TO THE URBAN RENEWAL PLAN FOR THE BURLEY URBAN RENEWAL AREA; AUTHORIZING THE CITY CLERK TO TRANSMIT A COPY OF THIS ORDINANCE AND OTHER REQUIRED INFORMATION TO COUNTY, STATE, AND OTHER OFFICIALS; PROVIDING FOR LIMITATION ON ACTIONS AGAINST THE AMENDMENTS AFTER THIRTY (30) DAYS FROM THE EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS the Burley City Council and the Mayor of the City of Burley passed and approved Ordinance No. 1115 on the 23rd day of September, 1998, making certain findings and approving the Burley Urban Renewal Plan; and

WHEREAS on the 13th day of December, 1999, the Burley City Council and the Mayor of the City of Burley passed and approved Ordinance No. 1135, amending the Urban Renewal Plan; and

WHEREAS on the 7th day of December, 2006, the Burley Urban Renewal District adopted and approved proposed amendments to the plan which included the addition of the property in described on Exhibit A in Minidoka County to the "Project Area" and the property described on Exhibit B in Minidoka County to the "Revenue Allocation Area"; and

WHEREAS notice and hearing has been held pursuant to law;

NOW, THEREFORE,

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BURLEY:

Section 1: The Urban Renewal Plan for the Burley Urban Renewal Area is hereby amended to add the real property located in Minidoka County as described on Exhibit A to the "Project Area" and to add the real property described on Exhibit B located in Minidoka County to the "Revenue Allocation Area".

Section 2: The City Clerk is directed to deliver copies of this ordinance to the Minidoka County Auditor, Minidoka County Assessor, Minidoka County Treasurer, School District #331, Minidoka Highway District, Cemetery District #3, Minidoka County Hospital District, Minidoka County Fair Board, the Minidoka County Historical Society, and the Idaho State Tax Commission, together with a map depicting those boundaries.

Section 3: Any objection to the amendment must be made within thirty (30) days from the effective date of this ordinance as provided by the Idaho Code.

Section 4: This ordinance shall be effective upon passage, approval, publication, and filing in accordance with Idaho law.

PASSED December 26, 2006

APPROVED December 26, 2006

CITY OF BURLEY

Jon Anderson
Mayor

ATTEST:

Melanie Haynes
City Clerk

State of Idaho)
) ss
County of Cassia)

On this 26th day of December, in the year 2006, before me, the undersigned, a Notary Public in and for said State, personally appeared Jon Anderson, known or identified to me to be the Mayor of the City of Burley that executed the said instrument, and acknowledged to me that the City of Burley executed the same.

Notary Public for Idaho
Residing at _____
My commission expires _____

A motion was made by Council member Curtis and seconded by Council member Hansen to accept Ordinance No. 1207 as written.

Roll Call Vote:

Manning	Aye	Hansen	Aye	Curtis	Aye
Dexter	Aye	Saldana	Aye		

Motion carried.

CONSIDERATION OF SELLING LIQUOR ON NEW YEAR'S EVE

Mayor Anderson said they have had a request from one of the local bars in the area whom would like to be opened on December 31, 2006, which is a Sunday. He feels like he is at a disadvantage because his competition can be opened on New's Year Eve and is allowed to sell liquor on Sundays and the City does not. He would like to sell liquor one day only for December 31, 2006.

Attorney Randy Stone said he has drafted a proposed Ordinance No. 1208 and if the Council wishes to consider it they should allow a single reading and have the entire Ordinance read.

Council member Curtis asked if he understood that the City rules and the County rules are different and they can liquor by the drink in the County on Sundays. He thinks the rules should be the same.

Attorney Randy Stone said this does not authorize sales on all Sundays only if the Sunday is on December 31st. Mr. Stone said the City of Declo passed a similar one at their meeting.

Mayor Anderson said Mr. Edwards from the 610 Club is who is making the request and he said his competitor Riverside Bar is able to do this and he would like to do it.

A motion was made by Council member Saldana and seconded by Council member Manning to suspend the rules and allow a single reading for Ordinance No. 1208.

Roll Call Vote:

Hansen	Aye	Curtis	Aye	Dexter	Aye
Saldana	Aye	Manning	Aye		

Motion carried.

Attorney Randy Stone read Ordinance No. 1208 as follows:

ORDINANCE NO. 1208

AN ORDINANCE OF THE CITY OF BURLEY, CASSIA COUNTY, IDAHO, AUTHORIZING THE SALE OF LIQUOR BY THE DRINK ON SUNDAYS WHICH FALL ON DECEMBER 31, AND PROVIDING AN EFFECTIVE DATE

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITYOF BURLEY:

Section 1. Pursuant to Idaho Code § 23-927, the City of Burley hereby authorizes the sale of liquor by the drink on Sundays where Sunday is the 31st day of December.

Section 2. This Ordinance does not alter the lawful hours of sale.

Section 3. This Ordinance will be effective upon its passage by the Burley City Council, approval by the Mayor, and publication in accordance with Idaho law.

PASSED December 26, 2006

APPROVED December 26, 2006

City of Burley

_____
Mayor

ATTEST:

_____
City Clerk

A motion was made by Council member Curtis and seconded by Council member Saldana to accept Ordinance No. 1208 as written.

Roll Call Vote:

Curtis	Aye	Dexter	Aye	Saldana	Aye
Hansen	Aye	Manning	Aye		

Motion carried.

Council member Manning wished everyone a Happy New Year.

Council member Curtis said he thanked everyone for participating whether they agreed or disagreed this is the American way.

ADJOURN

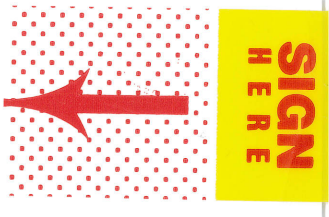
A motion was made by Council member Dexter and seconded by Council member Manning to adjourn the meeting at 9:20 p.m.

All "Aye." Motion carried.

City of Burley

_____

Mayor



CITY OF BURLEY Corporate Seal

ATTEST:

_____

City Clerk

P.S. Attached are copies of the affidavits for publication of the hearing notices and publishing of the Ordinance passed during this special council meeting.

SOUTH IDAHO PRESS
BURLEY, IDAHO
AFFIDAVIT OF PUBLICATION

County of Cassia)
)ss
STATE OF IDAHO)

Ruth Anne Holmes, being first duly sworn, deposes and says that she is the Legal Clerk of the South Idaho Press, a weekly newspaper published at Burley, Idaho, in the county aforesaid and that the paper is of general circulation therein. Deponent further states that the printed notice attached hereto was duly published according to law in the regular editions of the South Idaho Press for one consecutive week(s), commencing with the issue dated 25th day of November, 2006 and ending with the issue dated 25th day of November, 2006

Ruth Anne Holmes

STATE OF IDAHO)
COUNTY OF)ss
Cassia)

On this 27th day of November, 2006, before me, a Notary Public, personally appeared Ruth Anne Holmes, know or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

ANN HARPER
NOTARY PUBLIC
STATE OF IDAHO

Ann Harper
Notary Public for Idaho
Residing at Burley, Idaho.

My commision expires: 9-14-2007

Cost of Publication 2142.00

Affidavit Fee 5.00

Total Cost 2,147.00

NOTICE OF PUBLIC HEARING ON A PROPOSAL
TO MODIFY THE URBAN RENEWAL PLAN

You are hereby given notice that the City of Burley is considering a proposal to modify the Urban Renewal Plan of the Urban Renewal Agency of the City of Burley. A public hearing will be held on the 26th day of December, 2006 at 7:00 P.M. at the chambers of the Burley City Council located at 1401 Overland Avenue, Burley, Idaho.

The proposal to be considered, and upon which public comment will be taken, is to modify the boundaries of the Urban Renewal District to include the areas described on Exhibit A, and to modify the boundaries of the Revenue Allocation Area to include the areas described on Exhibit B. The proposed modification is to allow for the economic development benefits of the Urban Renewal District to those areas described on Exhibit A and B. The original Urban Renewal Plan is available for public review and copying at the office of the Burley City Clerk.

The proposed modification to the Urban Renewal Plan will contain a revenue allocation financing provision that will cause property taxes resulting from any increases in equalized assessed valuation in excess of the equalized assessed valuation as shown on the base assessment roll to be allocated to the Agency for urban renewal purposes.

DATED this 20th day of November, 2006.

Melanie Haynes
City Clerk

OFFICE OF THE COUNTY COMMISSIONERS
COUNTY OF CASSIA
1459 Overland Avenue
BURLEY, IDAHO
208-878-7302

COMMISSIONERS
DENNIS D. CRANE, Chairman
PAUL CHRISTENSEN, Commissioner
CLAY HANDY, Commissioner

CLERK OF THE COURT
LARRY A. MICKELSEN
PHONE: 208-878-4367

December 18, 2006

Mayor John Anderson
Mayor of Burley
City of Burley
P.O. Box 1090
Burley, Idaho 83318

RE: Urban Renewal District Expansion

Dear Mayor Anderson:

We are in receipt of your letter of December 7, 2006. We are very disappointed in the City's decision not to honor our request to limit the number of years for revenue allocation. As you are aware, in a meeting that we had with yourself, Mark Mitton, and Councilpersons Hansen and Manning, we were lead to believe there would certainly be no problem with such a limitation. In a later meeting you indicated that you would have no problem limiting the time to fifteen years. Now, we understand your position to be in a direction away from such fiscal and taxing restraint. As the Cassia County Commissioners we are concerned about extending the length of time that revenue can be generated and allocated beyond the time needed to pay for the infrastructure, as is initially the promoted purpose of an urban renewal district.

We are also concerned about the failure to adhere to procedure in the modification process. Our clear and stated position is that statutorily mandated procedure has not been accomplished. Obviously this is of concern. Should others determine to raise that procedural issue, and cause Pacific Ethanol to vacate the area, the blame for such defect and resultant consequence can rest at no other door than your own. Now, in our review, and given our stated concerns, we have opted to not pursue action to halt your current Urban Renewal District expansion plans. We have always been in favor of development and as you are aware the Cassia County Commissioners supported the development of the original Urban Renewal District.

With all of this being said, please understand that we greatly appreciate the efforts that the City has undertaken for economic development in our area. We recognize your willingness and enthusiasm to create new opportunities in our Mini-Cassia area. Your letter indicates a sense of loneliness in this process. We urge you to approach the county and other entities earlier in the process. We are certain you would find cooperation, assistance and companionship in the recruitment process if such entities were allowed early involvement, rather than being relegated to a position of approving whatever the City had decided was appropriate, and had already extended as an offer to potential businesses, etc. It is simply a matter of investment in the process, beyond financial terms, that forges strong working relationships. We encourage the City to not force itself into such straits, but rather, if you desire partnerships, please understand for a partnership to work well, it requires compromise from all parties..

If you have any questions or desire to discuss these matters further, please contact us at your earliest convenience.

Sincerely,

BOARD OF COMMISSIONERS FOR CASSIA COUNTY

Dennis D. Crane - Chairman

Paul Christensen - Commissioner

Clay Handy - Commissioner

SPECIAL COUNCIL MEETING
CITY HALL
AGENDA

DATE: DECEMBER 26, 2006 **TIME: 7:00 P.M.**

1. Public Hearing on Modifying the Urban Renewal Plan	Mark Mitton
2. Consideration of selling Liquor on New Year's Eve	Mayor Anderson

SECTION 7: HOURS OF SALE

1. No beer or wine shall be sold, offered for sale, or given away upon any licensed premises between the hour of 1:00 o'clock a.m. until 7:00 o'clock a.m..

2. No liquor shall be sold, offered for sale, or given away upon any licensed premises between the hour of 1:00 o'clock a.m. until 10:00 o'clock a.m. on Tuesday, Wednesday, Thursday, Friday, and Saturday. No liquor shall be sold, offered for sale, or given away on any licensed premises between the hour of 1:00 o'clock a.m. until 12:00 noon on Sunday, or between the hour of 8:00 o'clock p.m. Sunday until 10:00 o'clock a.m. on Monday. Provided, however, that when December 31 falls on a Sunday, the hours of sale for liquor on that day shall be extended from 8:00 o'clock p.m. Sunday until 1:00 o'clock a.m. New Year's Day.

3. No liquor shall be sold, offered for sale, or given away upon any licensed premises on Christmas from 1:00 o'clock a.m. to 10:00 o'clock a.m. the following day. The sale of liquor, subject to the other restrictions on hours as set forth in this ordinance, is hereby allowed on Sundays, Memorial Day and Thanksgiving Day.

4. The regulation of hours for sale of liquor as provided in Idaho Code Section 23-917 shall apply in addition to the regulations set forth in this ordinance.

SECTION 8: PENALTIES

Any person violating the provisions of this ordinance shall be punished by a fine not exceeding Three Hundred and 00/100 Dollars ($300.00), imprisonment in the county jail for a period not to exceed six (6) months, or by both such fine and imprisonment.

SECTION 9: SEVERABILITY

That should any part of this ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.

SECTION 10: REPEAL

That all ordinances or parts of ordinances conflicting with the provisions of this ordinance are hereby repealed insofar as the same affect this ordinance.

This example assumes the tax rate prior to year 1 is the same as in year one.

YEAR 1

Property Tax Dollar Amount from budget	Current AV	Current Levy Rate	New Construction not in urban renewal	New Dollar Amount for budget	3% increase if approved by governing body	New Construction in urban renewal	
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MINIDOKA COUNTY

Board of County Commissioners

Rupert, Idaho 83350

December 22, 2006

Mayor Jon Anderson
Mayor of Burley
City of Burley
P.O. Box 1090
Burley, Idaho 83318

RE: Urban Renewal – Revenue Allocation Area Expansion

Dear Mayor Anderson:

Minidoka County Board of County Commissioners is in receipt of your letter dated December 7, 2006. In addition, the County has received some of the information required by Idaho Code Section 50-2905 associated with the City of Burley's proposed Revenue Allocation Area which will extend into Minidoka County. This information does not appear to be complete, nor was it received within the thirty (30) day period provided for by Section 50-2906 Idaho Code. In addition, we are not aware of any agreement on the administration of a revenue allocation financing provision extending beyond the City of Burley's boundary that has been negotiated between Minidoka County and the City of Burley, nor are we aware of a transfer of powers ordinance that has been adopted by Minidoka County as required by section 50-2907 Idaho Code. While the City of Burley has annexed certain lands in Minidoka County, that annexation will not be effective until after January 1, 2007. As a result, the Revenue Allocation Area proposed by the City of Burley extends beyond its borders and is subject to the administration agreement and a transfer of powers ordinance as mentioned above.

The Minidoka County Commissioners bring these issues to your attention because they believe strongly that it has an obligation to the taxpayers of Minidoka County to insure that the law is followed so that any use of taxpayer money is in the best interests of those taxpayers as a whole. Unfortunately, because the information required by Idaho Code Section 50-2905 has not been provided, the Minidoka County Commissioners cannot effectively or accurately consider the fiscal impact the proposed Revenue Allocation Area will have on the respective taxing districts of the County or the individual taxpayers of the County. Specifically, the Commissioners cannot in good conscience accept or agree to the proposed Revenue Allocation Area without the opportunity to review the specifics of the City's Plan with respect to the following issues:

(1) The kind, number, and location of all proposed public works or improvements within the revenue allocation area;

(2) An economic feasibility study;

(3) A detailed list of estimated project costs;

(4) A fiscal impact statement showing the impact of the revenue allocation area, both until and after the bonds are repaid, upon all taxing districts levying taxes upon property on the revenue allocation area; and

(5) A description of the methods of financing all estimated project costs and the time when related costs or monetary obligations are to be incurred.

(6) A termination date for the plan and the revenue allocation area as provided for in section 50-2903(20), Idaho Code.

(7) A description of the disposition or retention of any assets of the agency upon the termination date.

To agree to look the other way and not require the production of these items would not only be a breach of the Commissioners duty to the taxpayers of Minidoka County, but would be akin to signing a blank check which can be cashed over and over again at the taxpayer's expense.

Please understand that Minidoka County is in favor of economic development and both applauds and supports the efforts that the City of Burley and other local and regional economic development groups have taken to bring growth to our area. We clearly understand that sustainable economic growth takes both commitment and resources. However, prudent planning and full disclosure cannot be thrown to the wayside where basically unfettered commitment and use of taxpayer money is the issue.

The County would welcome talks centered around the development of a Revenue Allocation Area in Minidoka County that is a win-win situation for the City of Burley, future businesses and the citizens of our County. To that end, we would encourage the City of Burley to reconsider the present Revenue Allocation Area and consider developing a separate and distinct Revenue Allocation Area for Minidoka County properties. Furthermore we would strongly recommend that any revenue allocation financing be limited to no longer than is necessary to fund the proposed improvements within the Revenue Allocation Area. We would continue to oppose any effort to fund other projects with the City of Burley not geographically located in Minidoka County with the tax increment obtained from Minidoka County taxpayers.

A representative of Minidoka County will attend the meeting scheduled for December 26, 2006. We do not desire to prolong that hearing unnecessarily, so we

would respectfully request that this letter and the County's objections be made a part of the record.

Again, we will continue to support economic development in our area, as long as those efforts are clearly in the best interests of the citizens of our County. Such a determination can only be made when full disclosure of all relevant information is made and all affected parties have a seat at the table. We look forward to working with you in developing fiscally sound and sustainable growth in our area.

Very truly yours,

MINIDOKA COUNTY

Daniel L. Stapelman

Dan Stapelman, Chairman
Board of County Commissioners

cc: Randy Stone

LING, ROBINSON & WALKER
ATTORNEYS AT LAW
615 "H" STREET
P. O. BOX 396
RUPERT, IDAHO 83350-0396

BRENT T. ROBINSON
JASON D. WALKER
KELLY ARTHUR ANTHON
MICHAEL P. TRIBE
ROGER D. LING, OF COUNSEL

AREA CODE 208
TELEPHONE 436-4717
FAX 436-8624

FACSIMILE COVER SHEET

TO: Mayor Anderson FAX NO. ( ) 878-4432

FROM: (x) Roger D. Ling ( ) Brent T. Robinson ( ) Mike Tribe
( ) Jason D. Walker ( ) Kelly Arthur Anthon

DATE: 12-22-06

TIME: 2:50 p.m.

RE: Urban Renewal

NOTES:

PLEASE DELIVER PROMPTLY

(x) Original will follow
(x) By U.S. mail
( ) By overnight mail
( ) By hand delivery
( ) Original will not follow
( ) Immediate attention required

( ) For your approval/signature
( ) For your information
( ) For filing with the Court
( ) Please call upon receipt
( ) For your review
( ) Pursuant to your request

We are transmitting 11 pages (including this page). If you do not receive all pages clearly, or if the transmission is not successfully received, please call this firm as soon as possible at (208) 436-4717 and ask for Brent. Thank you.

IMPORTANT/CONFIDENTIAL: This message is intended only for the use of the individual or entity to which it is addressed. This message contains information from the law firm of Ling, Robinson & Walker which may be privileged, confidential and exempt from disclosure under applicable law. No privilege or confidence is intended to be waived by the foregoing transmission of this message. If the reader of this message is not the intended recipient, or the employee, or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately at our telephone number set forth above by calling collect. We will be happy to arrange for the return of this message by the United States postal service to us at no cost to you.

Minidoka County School District #331

"Schools and Families Working Together"

Board Members
Brian Duncan, Chairman
Cecil Copeland, Vice Chairman
Peggy Hess, Trustee
Georgia MacDonald, Trustee
Kerry Scofield, Trustee

Administration
Dr. Scott A. Rogers, Superintendent
John Fennell, Assistant Superintendent
Betty Miller, Clerk
Michelle DeLuna, Treasurer

December 22, 2006

Mayor Jon Anderson
Mayor of Burley
City of Burley
P.O. Box 1090
Burley, Idaho 83318

RE: Urban Renewal – Revenue Allocation Area Amendments

Dear Mayor Anderson:

Joint School District #331, Minidoka, Jerome, Lincoln and Cassia Counties has received some information associated with the City of Burley's proposed Revenue Allocation Area which will extend into Minidoka County. As we are sure you are aware, the School District is very interested in any impact the proposed Revenue Allocation Area will have on the District and more importantly the impact it will have on the Patrons of the District.

It appears that the information received by the District does not appear to be complete as set forth in Section 50-2905 Idaho Code, nor was it received within the thirty (30) day period provided for by Section 50-2906 Idaho Code. In addition, we are concerned that other areas of the law authorizing the use of the tax increment for Urban Renewal have not been followed.

The District bring these issues to your attention because we believe strongly that it has an obligation to the Patrons of the District to insure that the law is followed so that any use of taxpayer money is in the best interests of those taxpayers as a whole. Unfortunately, because the information required by Idaho Code Section 50-2905 has not been provided, the District cannot effectively or accurately measure the fiscal impact the proposed Revenue Allocation Area will have on the district and/or its patrons. This is of particular importance to us since one of our commitments to our Patrons in passing our recent Bond Issue was that it would not result in an increase in taxes.

Furthermore, the District is reluctant to support the proposed Revenue Allocation Area without the opportunity to review the specifics of the City's Plan with respect to: (1) The kind,

number, and location of all proposed public works or improvements within the revenue allocation area; (2) An economic feasibility study; (3) A detailed list of estimated project costs; (4) A fiscal impact statement showing the impact of the revenue allocation area, both until and after the bonds are repaid, upon all taxing districts levying taxes upon property on the revenue allocation area; (5) A description of the methods of financing all estimated project costs and the time when related costs or monetary obligations are to be incurred; (6) A termination date for the plan and the revenue allocation area as provided for in section 50-2903(20), Idaho Code; and (7) A description of the disposition or retention of any assets of the agency upon the termination date.

As we are sure you are aware, in order to implement a Revenue Allocation Area and its accompanying financing provisions, the urban renewal agency of the municipality shall prepare and adopt a plan for each revenue allocation area and submit the plan and recommendation for approval thereof to the local governing body. While it appears there has been an attempt to do this, the requirements have not been met in any substantial way. To support the proposed Revenue Allocation Area without this information would not be prudent for the District in light of the duty and responsibility it has for its patrons and more importantly for its students.

Please be aware that the Board of Trustees of the School District believes that well-planned growth and economic development is essential for our community's long-term well-being. To that end the District both applauds and supports the efforts that the City of Burley and other local and regional economic development groups have taken to bring growth to our area. We clearly understand that sustainable economic growth takes both commitment and resources. However, prudent planning and full disclosure cannot be thrown to the wayside where unfettered commitment and use of taxpayer money is the issue.

The District would support a separate Revenue Allocation Area in Minidoka County that is a win-win situation for the City of Burley, future businesses and the Patrons of our District. To that end, we would encourage the City of Burley to reconsider the present Revenue Allocation Area and consider developing a separate and distinct Revenue Allocation Area for Minidoka County and provide adequate information upon which the District can make an educated decision. Furthermore we would strongly recommend that any revenue allocation financing be limited to no longer than is necessary to fund the proposed improvements within the Revenue Allocation Area. The tax increment from Minidoka County development should be used to accomplish the projects associated with that development and should not be siphoned off to complete other unrelated projects.

It is anticipated that a representative of the District will be in attendance at the hearing scheduled for December 26, 2006. However, in an effort to keep things moving along, the District would simply ask that this letter and the District's objections be made part of the record.

Again, we will continue to support economic development in our area, as long as those efforts are clearly in the best interests of the Patrons of the District. Such a determination can only be made when full disclosure of all relevant information is made and all affected parties

have a seat at the table. We look forward to working with you in developing fiscally sound and sustainable growth in our area.

Very truly yours,

JOINT SCHOOL DISTRICT #331, MINIDOKA, JEROME, LINCOLN AND CASSIA COUNTIES

Brian Duncan, Chairman
Board of Trustees

cc: Randy Stone

PARSONS, SMITH & STONE, LLP
ATTORNEYS AT LAW
137 WEST 13TH STREET
P. O. BOX 910
BURLEY, IDAHO 83318

WILLIAM A. PARSONS
RICHARD K. SMITH
RANDOLPH C. STONE
LANCE A. LOVELAND
DAVID P. SHIRLEY

TELEPHONE
(208) 878-8382
FAX NO.
(208) 878-0146
pss@pmt.org

December 22, 2006

PLEASE DELIVER THE FOLLOWING FAXED PAGES TO:

Name: Mark Mitton – City of Burley

Fax Number: (208) 878-4436

From: R.C. Stone *(c/o Lyndsay Helkey)*

Company: Parsons, Smith & Stone, LLP

Location: 137 West 13th Street, Burley, Idaho

Total number of pages: 3 (including cover page)

Items faxed: Letter from Alan Goodman – Re: Revenue Allocation

Any questions, call: (208)-878-8382; FAX NO. (208)-878-0146

****

CONFIDENTIALITY NOTICE: The documents accompanying this telecopy transmission may contain confidential information belonging to the sender, which is legally privileged. The information is intended only for the use of the individual or entity named above. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or the taking of any action in reliance on the contents of this telecopied information is strictly prohibited.

****

WILLIAM T. GOODMAN
ALAN GOODMAN

Goodman Law Office

CHARTERED
717 7TH STREET
BOX D
RUPERT, IDAHO 83350-0020

TELEPHONE NO.
(208) 436-4774
FAX
(208) 436-4837

December 22, 2006

VIA FACSIMILE: (208) 878-0146

R.C. Stone, Esq.
Parsons, Smith & Stone
Attorneys at Law
P.O. Box 910
Burley, Idaho 83318

Re: City of Burley/Revenue Allocation Area

Dear Randy:

The Minidoka County Highway District Commissioners requested that I write to you as attorney for the City of Burley regarding the hearing scheduled for Tuesday, December 26, 2006 at 7:00 P.M. concerning the Revenue Allocation Area located in Minidoka County.

The Minidoka County Highway District believes that the plan for the proposed Revenue Allocation Area in Minidoka County does not comply with the applicable statutes. More particularly, the Highway District does not believe that the plan complies with Idaho Code Section 50-2905 which mandates certain components for the revenue allocation area. The plan is deficient in that the plan does not:

1. Set forth in detail all of the public works proposed within the revenue allocation area located in Minidoka County;
2. Contain a suitable economic feasibility study;
3. Contain a detailed list of project costs;
4. Contain appropriate information on the fiscal impact of the proposal on the Minidoka County Highway District;
5. Contain sufficient information on the payment of the obligations to be incurred and a sunset date for the revenue allocation area.

The Highway District believes that the City of Burley has not complied with the provisions of Idaho Code Section 50-2906 which mandates a specified time period for the hearing to be held, to-wit: at least 30, but not more than 60 days. The Highway District did not receive the notice at least 30 days prior to scheduled hearing on December 26, 2006. In fact, the modified plan was apparently not approved until December 7, 2006.

It is the Highway District's understanding that Minidoka County has not adopted any transfer of power ordinance as required by Idaho Code Section 50-2906(3)(b).

Thus, the Minidoka County Highway District objects to the proposed revenue allocation area and believes that any effort by the City of Burley to proceed with such revenue allocation area without full compliance with the applicable statutes will not create a valid revenue allocation area and would not entitle the City of Burley to the tax funds in excess of the current equalized assessed valuation within the revenue allocation area located in Minidoka County, Idaho.

I have been asked to attend the meeting scheduled for December 26, 2006 on behalf of the Highway District. It is not the Highway District's intention to unduly prolong the hearing. The Highway District's objections need to be made part of the record for the hearing.

Very truly yours,

GOODMAN LAW OFFICE

Alan Goodman

Alan Goodman

cc: Jess Miller

PARSONS, SMITH & STONE, LLP
ATTORNEYS AT LAW
137 WEST 13TH STREET
P. O. BOX 910
BURLEY, IDAHO 83318

WILLIAM A. PARSONS
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December 22, 2006

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Name: Mayor Anderson – City of Burley

Fax Number: (208) 878-4436

From: R.C. Stone *(c/o Lyndsay Helkey)*

Company: Parsons, Smith & Stone, LLP

Location: 137 West 13th Street, Burley, Idaho

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December 22, 2006

VIA FACSIMILE: (208) 878-0146

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Very truly yours,

GOODMAN LAW OFFICE

Alan Goodman

Alan Goodman

cc: Jess Miller

CITY OF BURLEY

City of Burley
1401 Overland Ave
Burley ID, 83318
(208) 878-2224

LETTER OF TRANSMITTAL

Date: December 28, 2006

To: Idaho State Tax Commission P.O. Box 36
Boise, Idaho 83722-0410

Attn: Jeff Servatius, GIS Manager, Technical Support Bureau

Regarding: City of Burley Urban Renewal Action – Ordinance #1206

Enclosed are the following items:

Recorded City of Burley Ordinance #1206 including ten 8-1/2" x 11" pages and two 24" x 36" maps

These are transmitted:

☐ For your information ☐ For action specified below ☒ For your use ☐ As requested

Comments:

The attached Ordinance is being sent in response to recent Urban Renewal action for the City of Burley. Please call with any questions or if you require any additional information.

Sincerely,

Melanie Haynes

Melanie Haynes
City Clerk, City of Burley

Cc: Cassia County Commissioners
Cassia County Auditor
Cassia County Treasurer
Cassia County Assessor
Cassia County Joint School District
Burley Highway District
Parsons, Smith and Stone for the Flood District
Parsons, Smith and Stone for the North Cassia Fire District
Mark Mitton, City Administrator
Leon Bedke, City Public Works Director
Randy Stone, City Attorney
Bryan Reiter, City Engineer
Moon & Associates Engineering & Surveying

If enclosures are not as noted, please notify us at once

312914

ORDINANCE NO. 1206

AN ORDINANCE OF THE CITY OF BURLEY APPROVING AN AMENDMENT TO THE URBAN RENEWAL PLAN FOR THE BURLEY URBAN RENEWAL AREA; AUTHORIZING THE CITY CLERK TO TRANSMIT A COPY OF THIS ORDINANCE AND OTHER REQUIRED INFORMATION TO COUNTY, STATE, AND OTHER OFFICIALS; PROVIDING FOR LIMITATION ON ACTIONS AGAINST THE AMENDMENTS AFTER THIRTY (30) DAYS FROM THE EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

RECORDED AT THE REQUEST OF City of Burley
2006 DEC 27 PM 3 38
CASSIA COUNTY, IDAHO
LARRY A. MICKELSEN
RECORDER
FEE NC DEPUTY

312914

******MAPS AND ORDINANCE ARE FILED IN THE SUBDIVISION FILE CABINET - RECORDERS OFFICE

WHEREAS the Burley City Council and the Mayor of the city of Burley passed and approved Ordinance No. 1115 on the 23rd day of September, 1998, making certain findings and approving the Burley Urban Renewal Plan; and

WHEREAS on the 13th day of December, 1999, the Burley City Council and the Mayor of the city of Burley passed and approved Ordinance No. 1135, amending the Urban Renewal Plan; and

WHEREAS on the 7th day of December, 2006, the Burley Urban Renewal District adopted and approved proposed amendments to the plan which included the addition of the property described on Exhibit A in Cassia County to the "Project Area" and the property described on Exhibit B in Cassia County to the "Revenue Allocation Area"; and

WHEREAS notice and hearing has been held pursuant to law;

NOW, THEREFORE,

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BURLEY:

Section 1: The Urban Renewal Plan for the Burley Urban Renewal Area is hereby amended to add the real property located in Cassia County as described on Exhibit A to the "Project Area" and to add the real property described on Exhibit B located in Cassia County to the "Revenue Allocation Area".

Section 2: The City Clerk is directed to deliver copies of this ordinance to the Cassia County Auditor, Cassia County Assessor, Cassia County Treasurer, School District #151,

Burley Highway District, and the Idaho State Tax Commission, together with a map depicting those boundaries.

Section 3: Any objection to the amendment must be made within thirty (30) days from the effective date of this ordinance as provided by the Idaho Code.

Section 4: This ordinance shall be effective upon passage, approval, publication, and filing in accordance with Idaho law.

PASSED 12-26-2006

APPROVED 12-26-2006

CITY OF BURLEY

Jon Anderson
Mayor

CITY OF BURLEY Corporate SEAL IDAHO

ATTEST:

Melanie Haynes
City Clerk

State of Idaho)
) ss
County of Cassia)

On this 26th day of December, in the year 2006, before me, the undersigned, a Notary Public in and for said State, personally appeared Jon Anderson, known or identified to me to be the Mayor of the City of Burley that executed the said instrument, and acknowledged to me that the City of Burley executed the same.

Melanie Haynes
Notary Public for Idaho
Residing at Paul, Idaho
My commission expires 1/20/2010

MELANIE R. HAYNES NOTARY PUBLIC STATE OF IDAHO

DESCRIPTION: LANDS OF LARSON SOUTH OF THE "G" CANAL, BEING A PORTION OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT No. 222639, CASSIA COUNTY RECORDS, AND ALL OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT Nos. 87960, 244596 AND 244597, CASSIA COUNTY RECORDS, AND THAT REAL PROPERTY CONVEYED TO JERRY DEAN AND BEVERLY S. SHAW BY THE WARRANTY DEED RECORDED SEPTEMBER 10, 1989 AS INSTRUMENT No. 203715, CASSIA COUNTY RECORDS, AS DEPICTED ON THE RECORD OF SURVEY RECORDED AUGUST 29, 2006, AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, AND A PORTION OF THE SW1/4SW1/4,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF GOVERNMENT LOTS 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

THENCE NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°23'33", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 149.35 FEET, A CHORD BEARING OF NORTH 72°30'37" EAST AND A CHORD LENGTH OF 148.48 FEET, AND

NORTH 83°12'23" EAST 17.34 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE ALONG SAID COMMON LINE NORTH 00°00'50" WEST 448.58 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 25, MARKED BY A ½" REBAR, SAID EAST CORNER ALSO BEING THE SOUTHWEST CORNER OF GOVERNMENT LOT 2 IN THE AFORESAID SECTION 30;

THENCE ALONG THE SOUTH LINE OF SAID LOT 2, SAID SOUTH LINE BEING THE SOUTH LINE OF THE EXISTING CITY OF BURLEY URBAN RENEWAL BOUNDARY, SOUTH 86°02'14" EAST 775.67 FEET TO THE NORTHWESTERN RIGHT OF WAY OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

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THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

PARCEL NO. 15:

TOWNSHIP 10 SOUTH, RANGE 23 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 17: Part of Government Lot 2 described as follows:

Beginning at the Northeast corner of Lot 3 in said Section 17; Thence North 0°06'28" East along the ¼ section line for 169.75 feet to a point; Thence North 89°23'10" West for 67.42 feet to a point on the West right-of-way of State Highway 27, aka Overland Avenue, said point being on the North line of that property deeded to Jack H. hill and Laura Hill be Warranty Deed recorded November 21, 1986 as Instrument No. 183642; Thence North 0°03'00" West along said West right-of-way of Highway 27 for 125.00 feet to the Point of Beginning;
Thence continuing North 0°03'00" West along said West right-of-way of Highway 27 for 389.00 feet to a point on the mean high water line on the South bank of the Snake River;
Thence South 54°28'02" West along said South bank for 347.52 feet;
Thence South 54°45'37" West along said South bank for 817.32 feet;
Thence South 89°23'10" East for 668.00 feet to a point on the extended West line of that property deeded to said Jack Hill;
Thence North 0°03'00" West for 294.75 feet;
Thence South 89°23'10" East for 283.00 feet to the Point of Beginning.

PARCEL NO. 20:

That part of Lot 2; The NW¼NE¼; NE¼NW¼ of Section 21, Township 10 South, Range 23 East of the Boise Meridian, lying North of the right-of-way of the Oregon Short Line Railroad, which land is more accurately described as follows:

Beginning at a point 1320 feet East of the Northwest corner of Section 21, Township 10 South, Range 23 East of the Boise Meridian;
Thence South 1301 feet;

Thence North 73°53' East 1366 feet;
Thence North 50 feet;
Thence North 73°53' East 650 feet;
Thence on a 2° curve to the left 1320 feet;
Thence West 3050 feet to the Place of Beginning.

ALSO Lots 1 and 2, and the SE¼SW¼ of Section 16, Township 10 South, Range 23 East of the Boise Meridian.

3-96(UB-D)

312914

CASSIA COUNTY, IDAHO
LARRY A. MICKELSEN
RECORDER
FEE NC DEPUTY AG

2006 DEC 27 PM 3 38

RECORDED AT THE REQUEST OF
City of Burley

INTERSTATE 84

PARCEL No. 15
(AS HIGHLIGHTED AND HATCHED)

PARCEL No. 20
(AS HIGHLIGHTED AND HATCHED)

SNAKE RIVER

SNAKE RIVER

N.

1000 500 0 1000 2000 3000
SCALE IN FEET

BURLEY URBAN RENEWAL
REVENUE ALLOCATION AREA
(TYP.)

CASSIA COUNTY COURTHOUSE

CASSIA COUNTY HEALTH BUILDING

BURLEY URBAN RENEWAL 312914

DECEMBER 2006 ADDITIONS

BOUNDARY MAP

ORDINANCE Number 1206

J-U-B ENGINEERS, Inc.
ENGINEERS-SURVEYORS-PLANNERS
800 FALLS AVENUE
TWIN FALLS, IDAHO 83301-3366
PHONE: 208-733-2414
FAX: 208-733-9455

REUSE OF DRAWINGS
THIS DOCUMENT, AND THE IDEAS AND DESIGNS INCORPORATED HEREIN, AS AN INSTRUMENT OF PROFESSIONAL SERVICE, IS THE PROPERTY OF J-U-B ENGINEERS, INC. AND IS NOT TO BE USED, IN WHOLE OR IN PART, FOR ANY PROJECT WITHOUT THE EXPRESS WRITTEN AUTHORIZATION OF J-U-B ENGINEERS, Inc.

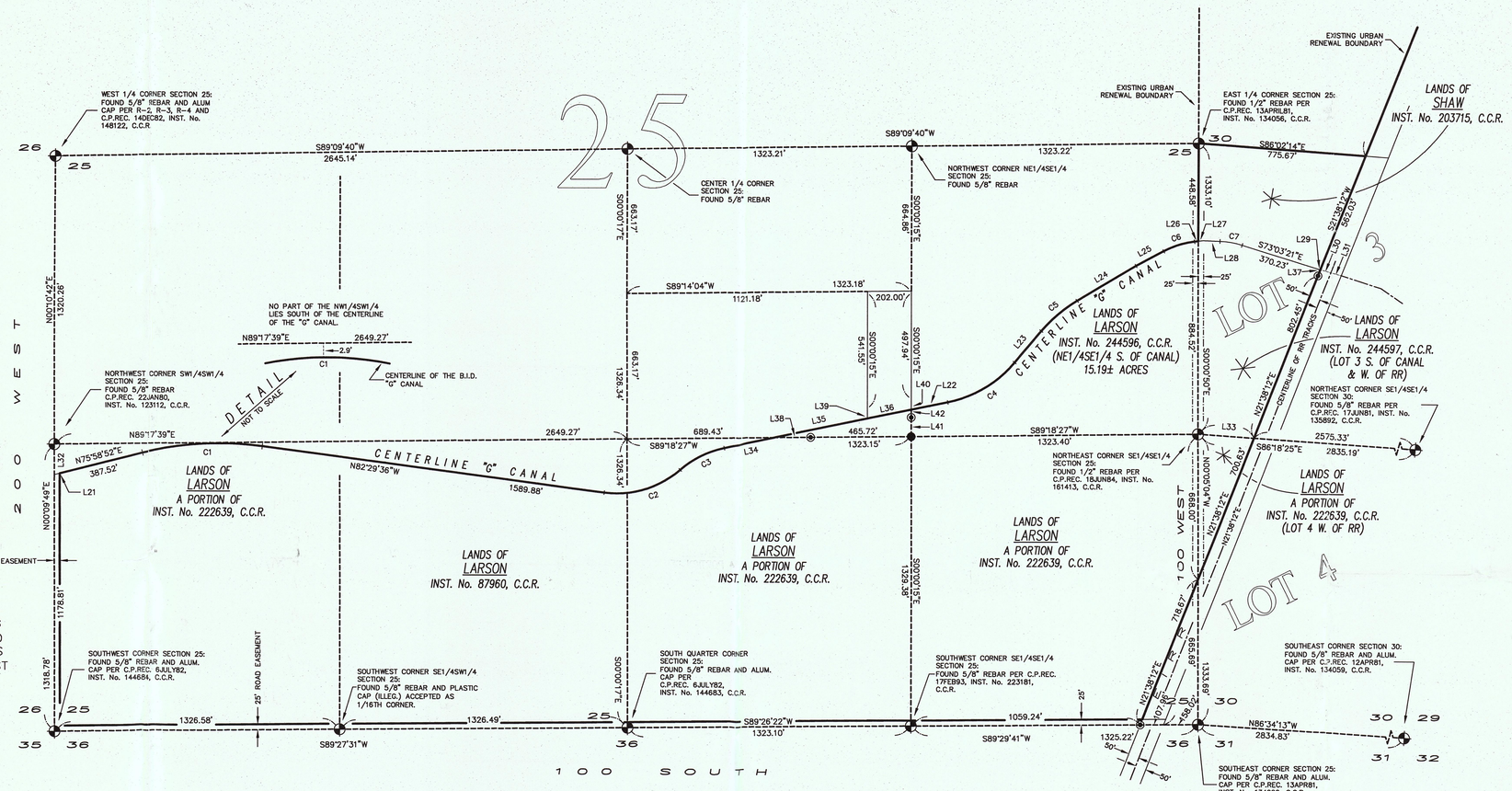
NO.	DESCRIPTION	DR BY	CK BY	APP'D DATE
1	ADD PARCEL 15 AND 20	KCK	TAA	

REVISION

DRAWN BY: KCK
DESIGN BY: TAA
CHECKED BY: TAA
ARCHIVE LOCALE:
PROJECT NO. 61835
DRAWING NO. UR-BOUND
ACAD PLOT SCALE: 1=1000
ONE INCH
AT FULL SIZE, IF NOT ONE INCH, SCALE ACCORDINGLY
SCALE OF SHEET
HOR SCALE: 1"=1000'
VER SCALE: NA

SHEET 1 OF 1

A PART OF THE SOUTH HALF OF SECTION 25, TOWNSHIP 10 SOUTH, RANGE 22 EAST, A PART OF LOTS 3 AND 4 TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.



LINE TABLE			LINE TABLE		
LINE	LENGTH	BEARING	L37	30.00	N21°38'12"E
L21	33.30	S76°19'25"W	L38	168.00	S89°18'27"W
L22	172.39	N78°26'36"E	L39	40.00	S00°00'15"E
L23	188.76	N40°12'01"E	L40	45.00	S00°00'15"E
L24	316.33	N59°13'19"E	L41	86.92	S00°00'15"E
L25	145.21	N61°48'50"E	L42	35.00	S00°00'15"E
L26	17.34	N83°12'23"E			
L27	23.36	N83°12'23"E			
L28	76.51	S88°05'21"E			
L29	9.78	S74°22'19"E			
L30	50.28	S74°22'19"E			
L31	50.28	S74°22'19"E			
L32	139.97	N00°09'49"E			
L33	259.86	S86°18'25"E			
L34	242.18	N78°26'36"E			
L35	440.62	N78°26'36"E			
L36	206.16	N78°26'36"E			

CURVE TABLE					
CURVE	DELTA	LENGTH	RADIUS	CHORD	BEARING
C1	21°31'32"	563.54	1500.00	560.23	S86°44'38"W
C2	48°23'14"	380.03	450.00	368.84	N73°18'47"E
C3	29°19'26"	230.31	450.00	227.80	S63°46'53"W
C4	38°14'35"	367.11	550.00	360.33	N59°19'18"E
C5	19°01'18"	215.79	650.00	214.80	S49°42'40"W
C6	21°23'33"	149.35	400.00	148.48	S72°30'37"W
C7	15°02'00"	104.95	400.00	104.65	N80°34'21"W

N

0 150 300 600

SCALE: 1" = 300'

LEGEND

= SECTION CORNER

C.C.R. = CASSIA COUNTY RECORDS

E I R R = EASTERN IDAHO RAILROAD

URBAN RENEWAL AREA

SECTION OR SECTION SUBDIVISION LINE

COUNTY ROAD EASEMENT LINE

NOTE:
THIS MAP AND THE LEGAL DESCRIPTION THEREOF ARE NOT A RECORD OF SURVEY. IT IS A COMPILATION OF RECORD DATA.

BASIS OF BEARING FOR THIS MAP IS THE RECORD OF SURVEY OF THE LANDS OF GLEN E. & CAROL D. LARSON RECORDED AUGUST 29, 2006 AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

312914

CASSIA COUNTY, IDAHO
LARRY A. MICKELSEN
RECORDER
FEE NC DEPUTY LG
2006 DEC 27 PM 3 38
RECORDED AT THE REQUEST OF

312914

ADDITION TO THE CITY OF BURLEY

URBAN RENEWAL & REVENUE ALLOCATION AREAS

ORDINANCE No. 1206

MOON & ASSOCIATES, INC.
ENGINEERING & LAND SURVEYING
525 F. STREET RUPERT, IDAHO 83350
PHONE (208) 436-3714

SHEET 1 OF 1 DATE: NOVEMBER 15, 2006 JN: 05101

DRAWING: UrbanRenew

City of Burley
1401 Overland Ave
Burley ID, 83318
(208) 878-2224

LETTER OF TRANSMITTAL

Date: December 14, 2006

To: Affected Tax District

Regarding: City of Burley Urban Renewal Plan Modification

Enclosed are the following items:

One page Burley Development Authority recommendation to the City Council

One page notice of public hearing

46 page Second Modification to the Burley Urban Renewal Plan

These are transmitted:

☐	For your information	☐	For action specified below	X	For your use	☐	As requested

Sincerely,

Bryan Reiter
City Engineer, City of Burley

If enclosures are not as noted, please notify us at once

Phone (208) 878-2103 • Fax (208) 878-5950 • bryanreiter@pmt.org

City of Burley
Attn: City Council Member
P.O. Box 1090
Burley, Idaho 83318

Dear Burley City Council,

The Burley Development Authority met for a special meeting on December 7, 2006 at 12:00 p.m. at the Burley City Hall to discuss proposed changes to the existing Burley Urban Renewal Plan. Four areas of expansion were discussed including the Glen Larson property near 100 South and 100 West, an expansion into North Burley, land near West 3rd Street and Miller Avenue, and land near the Industrial Treatment Plant previously owned by Simplot. A specific description is set forth in the accompanying plan modification.

The Burley Development Authority has developed a plan to modify the existing boundaries of the District to expand those boundaries, which will increase the size of the revenue allocation area. The basic elements of the plan are set forth in the Burley Urban Renewal Plan dated December 23, 1998 as modified which was previously served and which is incorporated by reference. New elements are set forth in the Second Modification to the Burley Urban Renewal Plan submitted herewith.

By motion duly made, seconded and carried, the Plan was adopted by the Burley Development Authority at the time and place set forth above and was recommended for approval by the Burley City Council.

The Burley Development Authority has authorized me, as chairman, to forward this recommendation to the City Council.

Sincerely,

Doug Manning
Chairman, Burley Development Authority

Cc: Mark Mitton, City Administrator

NOTICE OF PUBLIC HEARING ON A PROPOSAL
TO MODIFY THE URBAN RENEWAL PLAN

You are hereby given notice that the City of Burley is considering a proposal to modify the Urban Renewal Plan of the Urban Renewal Agency of the City of Burley. A public hearing will be held on the 26th day of December, 2006 at 7:00 P.M. at the chambers of the Burley City Council located at 1401 Overland Avenue, Burley, Idaho.

The proposal to be considered, and upon which public comment will be taken, is to modify the boundaries of the Urban Renewal District to include the areas described on Exhibit A, and to modify the boundaries of the Revenue Allocation Area to include the areas described on Exhibit B. The proposed modification is to allow for the economic development benefits of the Urban Renewal District to those areas described on Exhibit A and B. The original Urban Renewal Plan is available for public review and copying at the office of the Burley City Clerk.

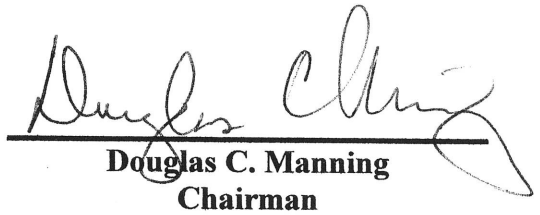
The proposed modification to the Urban Renewal Plan will contain a revenue allocation financing provision that will cause property taxes resulting from any increases in equalized assessed valuation in excess of the equalized assessed valuation as shown on the base assessment roll to be allocated to the Agency for urban renewal purposes.

DATED this 20th day of November, 2006.

Melanie Haynes
City Clerk

SECOND MODIFICATION TO THE BURLEY URBAN RENEWAL PLAN DATED DECEMBER 23, 1998

Dated December 7, 2006



Douglas C. Manning
Chairman

SECOND MODIFICATION TO THE BURLEY URBAN RENEWAL PLAN DATED DECEMBER 23, 1998

Dated December 7, 2006

Douglas C. Manning
Chairman

PROPOSED MODIFICATION TO THE URBAN RENEWAL PLAN OF THE URBAN RENEWAL AGENCY OF THE CITY OF BURLEY TO BE ADOPTED BY ORDINANCE IF APPROVED.

The Urban Renewal Plan of the Urban Renewal Agency of the City of Burley dated the 23rd day of December, 1998, as previously modified, is hereby further modified to add the real property described on Exhibit A to the Urban Renewal District Boundaries, and to add the real property described on Exhibit B to the District's Revenue Allocation Area to be administered and improved as provided for the area of the District and its Revenue Allocation Area in the original plan.

EXHIBIT A

Modifications to the Urban Renewal District

DESCRIPTION: NORTH BURLEY URBAN RENEWAL AREA.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, MINIDOKA COUNTY, IDAHO

A PORTION OF SECTIONS 7, 8, AND 17 AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SECTION 7, MARKED BY A BRASS CAP, THENCE NORTH 45°00'28" EAST 35.25 FEET TO THE INTERSECTION OF THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT AND THE EAST LINE OF THE 750 WEST COUNTY ROAD EASEMENT, SAID INTERSECTION BEING THE TRUE POINT OF BEGINNING;

THENCE ALONG THE EAST LINE OF THE 750 WEST COUNTY ROAD EASEMENT NORTH 00°10'18" WEST 1292.35 FEET TO A POINT ON THE SOUTH LINE OF GOVERNMENT LOT 4;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 89°59'49" EAST 2788.77 FEET TO A 5/8" REBAR AT THE NORTHWEST CORNER OF THE SW ¼, OF THE SW ¼ OF SECTION 8;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 89°40'14" EAST 200.00 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO CONLEY FROST BY THE QUITCLAIM DEED RECORDED FEBRUARY 27, 1992 AS INSTRUMENT No. 400772, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE EAST LINE THEREOF NORTH 00°20'08" WEST 217.35 FEET;

THENCE ALONG THE NORTH LINE OF SAID LANDS OF FROST SOUTH 89°40'14" WEST 175.00 FEET TO A POINT ON THE EAST LINE OF THE 700 WEST COUNTY ROAD EASEMENT;

THENCE ALONG SAID EAST LINE NORTH 00°20'08" WEST 458.90 FEET TO A POINT ON THE SOUTH LINE OF THAT REAL PROPERTY CONVEYED TO MONTE H. BROWN BY THE WARRANTY DEED RECORDED MARCH 13, 1998 AS INSTRUMENT No. 434162 AND THE QUITCLAIM DEED RECORDED FEBRUARY 3, 2005 AS INSTRUMENT No. 4765802, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 57°34'50" EAST 3.40 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE NORTH 51°20'57" EAST 187.48 FEET;

THENCE ALONG THE EAST LINE OF SAID LANDS OF BROWN NORTH 00°20'30" WEST 428.62 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO RANDY R. JONES BY THE WARRANTY DEED RECORDED FEBRUARY 3, 2005 AS INSTRUMENT No. 476583, MINIDOKA COUNTY RECORDS. SAID NORTHEAST CORNER BEING ON THE SOUTH RIGHT OF WAY LINE OF INTERSTATE 80;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 00°28'57" WEST, A LENGTH OF 959.13 FEET, A RADIUS OF 8494.37 FEET, A CENTRAL ANGLE OF 06°28'10", A CHORD BEARING OF SOUTH 86°16'58" EAST, AND A CHORD LENGTH OF 958.62 FEET;

THENCE SOUTH 77°18'30" EAST 299.97 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 06°57'07" EAST, A LENGTH OF 1102.05 FEET, A RADIUS OF 8724.37 FEET, A CENTRAL ANGLE OF 07°14'15", A CHORD BEARING OF SOUTH 86°40'01" EAST, AND A CHORD LENGTH OF 1101.31 FEET;

THENCE NORTH 89°42'52" EAST 127.40 FEET TO THE INTERSECTION OF SAID RIGHT OF WAY AND THE EAST LINE OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 8;

THENCE CONTINUING ALONG THE SOUTH RIGHT OF WAY OF INTERSTATE 80 AS FOLLOWS:

NORTH 89°47'14" EAST 92.86 FEET;
SOUTH 88°42'10" EAST 246.41 FEET;
SOUTH 72°27'24" EAST 189.24 FEET;
SOUTH 60°15'33" EAST 390.02 FEET;
SOUTH 16°27'24" EAST 346.67 FEET;

THENCE LEAVING THE SOUTH RIGHT OF WAY OF INTERSTATE 80 SOUTH 89°41'42" WEST 531.37 FEET;

THENCE SOUTH 00°30'38" EAST 153.85 FEET;

THENCE SOUTH 89°41'42" WEST 419.85 FEET TO THE CENTERLINE OF THE MINIDOKA IRRIGATION DISTRICT D-12A DRAIN DITCH;

THENCE ALONG THE CENTERLINE OF SAID DRAIN DITCH SOUTH 00°30'38" EAST 1217.40 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE SOUTH 89°41'46" WEST 25.00 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°30'38" EAST 94.20 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 89°41'46" WEST 214.82 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°28'56" EAST 262.63 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE SOUTH 89°48'10" WEST 355.47 FEET;

THENCE SOUTH 00°11'47" EAST 417.86 FEET TO THE INTERSECTION OF THE WEST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION, ON FILE AT THE OFFICE OF THE MINIDOKA COUNTY RECORDER, WITH THE NORTH RIGHT OF WAY LINE OF WEST 4TH STREET NORTH;

THENCE ALONG THE NORTH RIGHT OF WAY OF WEST 4TH STREET NORTH, NORTH 89°41'15" EAST 545.49 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO ROCK CHUCK RANCH L.P. BY INSTRUMENT No. 439194, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 00°17'54" EAST 59.75 FEET TO THE SOUTH RIGHT OF WAY OF WEST 4TH STREET NORTH;

THENCE ALONG SAID SOUTH RIGHT OF WAY SOUTH 89°39'40" WEST 430.60 FEET TO THE INTERSECTION OF THE EAST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION AND SAID SOUTH RIGHT OF WAY;

THENCE ALONG SAID EAST LINE SOUTH 00°11'47" EAST 556.58 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID BLOCK 1;

THENCE ALONG SAID SOUTH LINE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 10°59'13" EAST, A LENGTH OF 96.54 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 11°48'33", A CHORD BEARING OF SOUTH 73°06'30" WEST, AND A CHORD LENGTH OF 96.37 FEET;

THENCE LEAVING SAID SOUTH LINE OF BLOCK 1 SOUTH 19°09'01" WEST 72.96 FEET TO THE NORTHEAST CORNER OF LOT 12, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, SAID CORNER ALSO BEING A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG THE NORTH LINE OF BLOCK 6 AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 27°13'41" EAST, A LENGTH OF 134.40 FEET, A RADIUS OF 408.68 FEET, A CENTRAL ANGLE OF 18°50'34", A CHORD BEARING OF SOUTH 53°21'02" WEST, AND A CHORD LENGTH OF 133.80 FEET;

THENCE SOUTH 43°57'19" WEST 150.59 FEET;

THENCE ALONG A NON- TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 42°50'55" WEST, A LENGTH OF 76.33 FEET, A RADIUS OF 165.14 FEET, A CENTRAL ANGLE OF 26°28'55", A CHORD BEARING OF SOUTH 60°23'32" WEST, AND A CHORD LENGTH OF 75.65 FEET;

THENCE ALONG A NON-TANGENT REVERSE CURVE AT THE NORTHWEST CORNER OF LOT 8, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 15°27'03" EAST, A LENGTH OF 13.04 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 74°43'44", A CHORD BEARING OF SOUTH 37°11'05" WEST, AND A CHORD LENGTH OF 12.14 FEET TO THE EAST RIGHT OF WAY OF NORTH CONANT AVENUE;

THENCE ALONG THE EAST RIGHT OF WAY THEREOF SOUTH 00°10'47" EAST 125.20 FEET TO THE SOUTHERLY EXTENSION OF SAID RIGHT OF WAY;

THENCE ALONG THE NORTH LINE OF SAID RIGHT OF WAY NORTH 87°38'46" EAST 832.53 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THE HIGHWAY 27 RIGHT OF WAY;

THENCE ALONG SAID RIGHT OF WAY SOUTH 00°09'22" EAST 1108.30 FEET MORE OR LESS TO THE CENTERLINE OF THE SNAKE RIVER, SAID

CENTERLINE BEING THE EXISTING LINE OF THE CITY OF BURLEY URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA;

THENCE ALONG SAID CENTERLINE AS DESCRIBED IN THE EXISTING URBAN RENEWAL AREA PER CITY OF BURLEY ORDINANCE No. 1135 SOUTH 68°30'00" WEST 440.22 FEET;

THENCE NORTH 25°01'38" WEST 524.64 FEET MORE OR LESS TO THE NORTHWEST LINE OF THAT REAL PROPERTY CONVEYED TO THE CITY OF BURLEY BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 281988, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE NORTHWEST LINE THEREOF NORTH 06°38'41" EAST 165.68 FEET;

THENCE CONTINUING ALONG SAID NORTHWEST LINE ALONG A TANGENT CURVE TO THE RIGHT HAVING A LENGTH OF 140.84 FEET, A RADIUS OF 200.00 FEET, A CENTRAL ANGLE OF 40°20'54", A CHORD BEARING OF NORTH 26°49'08" EAST, AND A CHORD LENGTH OF 137.95 FEET;

THENCE CONTINUING ALONG THE NORTHWEST LINE OF SAID LANDS OF THE CITY OF BURLEY NORTH 46°59'35" EAST 650.29 FEET TO THE SOUTH RIGHT OF WAY LINE OF WEST 2ND STREET NORTH;

THENCE ALONG THE SOUTH LINE OF SAID RIGHT OF WAY SOUTH 87°38'46" WEST 810.75 FEET TO THE INTERSECTION THEREOF WITH THE SOUTHERN EXTENSION OF NORTH CONANT AVENUE;

THENCE ALONG THE WEST RIGHT OF WAY THEREOF NORTH 00°10'47" WEST 179.04 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 7, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF NORTH 87°52'03" WEST, A LENGTH OF 16.94 FEET, A RADIUS OF 10.01 FEET, A CENTRAL ANGEL OF 96°56'12", A CHORD BEARING OF NORTH 46°20'09"WEST, AND A CHORD LENGTH OF 14.98 FEET TO A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

SOUTH 87°30'29" WEST 38.59 FEET;
SOUTH 87°12'25" WEST 64.99 FEET;

THENCE LEAVING SAID SOUTH RIGHT OF WAY NORTH 00°10'47" WEST 60.39 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 4 OF THE GREEN ACRES

SUBDIVISION, SAID POINT ALSO BEING A POINT ON THE NORTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID NORTH RIGHT OF WAY AS FOLLOWS:

NORTH 87°30'29" EAST 112.03 FEET;
NORTH 76°18'57" EAST 105.71 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 5 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 43°05'27" EAST 143.70 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE ALONG A CURVE THE RIGHT HAVING A LENGTH OF 101.89 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 12°27'46", A CHORD BEARING OF NORTH 49°19'20" EAST, AND A CHORD DISTANCE OF 101.69 FEET;

THENCE CONTINUING ALONG THE SOUTH LINE OF SAID BLOCK 5 ALONG A REVERSE CURVE AT THE CORNER OF LOT 14, BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 24.33 FEET, A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 55°45'00", A CHORD BEARING OF NORTH 27°40'43" EAST, AND A CHORD LENGTH OF 23.38 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 5. SAID POINT ALSO BEING ON THE WEST RIGHT OF WAY OF NORTH MILLER AVENUE;

THENCE ALONG SAID EAST LINE NORTH 00°11'47" WEST 743.10 FEET;

THENCE CONTINUING ALONG THE EAST LINE OF SAID BLOCK 5 ALONG A CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 2 BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 15.73 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 90°07'31", A CHORD BEARING OF NORTH 45°15'33" WEST, AND A CHORD LENGTH OF 14.16 FEET TO A POINT ON THE NORTH LINE OF SAID BLOCK 5;

THENCE NORTH 11°27'47" WEST 50.96 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 2 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 00°19'18" WEST LENGTH OF 15.69 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 89°52'29", A CHORD BEARING OF NORTH 44°44'28" EAST, AND A CHORD LENGTH OF 14.13 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 2;

THENCE NORTH 00°11'47" WEST 273.36 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG THE NORTH EASEMENT LINE THEREOF SOUTH 89°48'10" WEST 672.89 FEET;

THENCE CONTINUING ALONG SAID NORTH EASEMENT LINE SOUTH 89°39'56" WEST 1303.39 FEET TO A POINT ON THE EAST LINE OF THE 700 WEST COUNTY ROAD EASEMENT;

THENCE ALONG THE EAST EASEMENT LINE THEREOF NORTH 00°20'47" WEST 205.00 FEET;

THENCE NORTH 89°46'31" WEST 237.69 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO GLEN E. AND LISA M. POZERNICK BY THE WARRANTY DEED RECORDED NOVEMBER 1, 1988 AS INSTRUMENT No. 382098, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°02'58" WEST 205.38 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE NORTH 89°48'46" WEST 2578.68 FEET TO THE TRUE POINT OF BEGINNING.

DESCRIPTION: LANDS OF LARSON SOUTH OF THE "G" CANAL, BEING A PORTION OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT No. 222639, CASSIA COUNTY RECORDS, AND ALL OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT Nos. 87960, 244596 AND 244597, CASSIA COUNTY RECORDS, AND THAT REAL PROPERTY CONVEYED TO JERRY DEAN AND BEVERLY S. SHAW BY THE WARRANTY DEED RECORDED SEPTEMBER 10, 1989 AS INSTRUMENT No. 203715, CASSIA COUNTY RECORDS, AS DEPICTED ON THE RECORD OF SURVEY RECORDED AUGUST 29, 2006, AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, AND A PORTION OF THE SW1/4SW1/4,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF GOVERNMENT LOTS 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

THENCE NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°23'33", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 149.35 FEET, A CHORD BEARING OF NORTH 72°30'37" EAST AND A CHORD LENGTH OF 148.48 FEET, AND

NORTH 83°12'23" EAST 17.34 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE ALONG SAID COMMON LINE NORTH 00°00'50" WEST 448.58 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 25, MARKED BY A ½" REBAR, SAID EAST CORNER ALSO BEING THE SOUTHWEST CORNER OF GOVERNMENT LOT 2 IN THE AFORESAID SECTION 30;

THENCE ALONG THE SOUTH LINE OF SAID LOT 2, SAID SOUTH LINE BEING THE SOUTH LINE OF THE EXISTING CITY OF BURLEY URBAN RENEWAL BOUNDARY, SOUTH 86°02'14" EAST 775.67 FEET TO THE NORTHWESTERN RIGHT OF WAY OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

EXHIBIT B

Modifications to the Revenue Allocation Area

DESCRIPTION: NORTH BURLEY REVENUE ALLOCATION AREA.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, MINIDOKA COUNTY, IDAHO

A PORTION OF SECTIONS 8 AND 17 AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF THE SE ¼, OF THE SW ¼ OF SECTION 8, MARKED BY A ½" REBAR, THENCE NORTH 67°20'46' WEST 64.01 FEET TO THE INTERSECTION OF THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT AND THE CENTERLINE OF THE B-4 CANAL, SAID INTERSECTION BEING THE TRUE POINT OF BEGINNING;

THENCE ALONG SAID CENTERLINE NORTH 39°21'26" EAST 1767.48 FEET;

THENCE CONTINUING ALONG SAID CENTERLINE ALONG A CURVE TO THE LEFT HAVING A LENGTH OF 467.30 FEET, A RADIUS OF 818.51 FEET, A CENTRAL ANGLE OF 32°42'40", A CHORD BEARING OF NORTH 23°00'06" EAST, AND A CHORD LENGTH OF 460.98 FEET;

THENCE CONTINUING ALONG THE CENTERLINE OF SAID B-4 CANAL NORTH 06°36'42" EAST 539.29 FEET TO THE INTERSECTION OF SAID CENTERLINE WITH THE SOUTH LINE OF THE INTERSTATE 80 RIGHT OF WAY;

THENCE ALONG SAID SOUTH RIGHT AS FOLLOWS:

NORTH 89°42'52" EAST 3.41 FEET;
NORTH 89°47'14" EAST 92.86 FEET;
SOUTH 88°42'10" EAST 246.41 FEET;
SOUTH 72°27'24" EAST 189.24 FEET;
SOUTH 60°15'33" EAST 390.02 FEET;
SOUTH 16°27'24" EAST 346.67 FEET;

THENCE LEAVING THE SOUTH RIGHT OF WAY OF INTERSTATE 80 SOUTH 89°41'42" WEST 531.37 FEET;

THENCE SOUTH 00°30'38" EAST 153.85 FEET;

THENCE SOUTH 89°41'42" WEST 419.85 FEET TO THE CENTERLINE OF THE MINIDOKA IRRIGATION DISTRICT D-12A DRAIN DITCH;

THENCE ALONG THE CENTERLINE OF SAID DRAIN DITCH SOUTH 00°30'38" EAST 1217.40 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY

CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE SOUTH 89°41'46" WEST 25.00 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY INC. BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS:

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°30'38" EAST 94.20 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 89°41'46" WEST 214.82 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°28'56" EAST 262.63 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE SOUTH 89°48'10" WEST 355.47 FEET;

THENCE SOUTH 00°11'47" EAST 417.86 FEET TO THE INTERSECTION OF THE WEST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION, ON FILE AT THE OFFICE OF THE MINIDOKA COUNTY RECORDER, WITH THE NORTH RIGHT OF WAY LINE OF WEST 4TH STREET NORTH;

THENCE ALONG THE NORTH RIGHT OF WAY OF WEST 4TH STREET NORTH, NORTH 89°41'15" EAST 545.49 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO ROCK CHUCK RANCH L.P. BY INSTRUMENT No. 439194, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 00°17'54" EAST 59.75 FEET TO THE SOUTH RIGHT OF WAY OF WEST 4TH STREET NORTH;

THENCE ALONG SAID SOUTH RIGHT OF WAY SOUTH 89°39'40" WEST 430.60 FEET TO THE INTERSECTION OF THE EAST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION AND SAID SOUTH RIGHT OF WAY;

THENCE ALONG SAID EAST LINE SOUTH 00°11'47" EAST 556.58 FEET TO THE SOUTH LINE OF SAID BLOCK 1;

THENCE ALONG SAID SOUTH LINE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 10°59'13" EAST, A LENGTH OF 96.54 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 11°48'33", A CHORD BEARING OF SOUTH 73°06'30" WEST, AND A CHORD LENGTH OF 96.37 FEET;

THENCE LEAVING SAID SOUTH LINE OF BLOCK 1 SOUTH 19°09'01" WEST 72.96 FEET TO THE NORTHEAST CORNER OF LOT 12, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, SAID CORNER ALSO BEING A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG THE NORTH LINE OF BLOCK 6 AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 27°13'41" EAST, A LENGTH OF 134.40 FEET, A RADIUS OF 408.68 FEET, A CENTRAL ANGLE OF 18°50'34", A CHORD BEARING OF SOUTH 53°21'02" WEST, AND A CHORD LENGTH OF 133.80 FEET;

THENCE SOUTH 43°57'19" WEST 150.59 FEET;

THENCE ALONG A NON- TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 42°50'55" WEST, A LENGTH OF 76.33 FEET, A RADIUS OF 165.14 FEET, A CENTRAL ANGLE OF 26°28'55", A CHORD BEARING OF SOUTH 60°23'32" WEST, AND A CHORD LENGTH OF 75.65 FEET;

THENCE ALONG A NON-TANGENT REVERSE CURVE AT THE NORTHWEST CORNER OF LOT 8, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 15°27'03" EAST, A LENGTH OF 13.04 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 74°43'44", A CHORD BEARING OF SOUTH 37°11'05" WEST, AND A CHORD LENGTH OF 12.14 FEET TO THE EAST RIGHT OF WAY OF NORTH CONANT AVENUE;

THENCE ALONG THE EAST RIGHT OF WAY THEREOF SOUTH 00°10'47" EAST 125.20 FEET TO THE SOUTHERLY EXTENSION OF SAID RIGHT OF WAY;

THENCE ALONG THE NORTH LINE OF SAID RIGHT OF WAY NORTH 87°38'46" EAST 832.53 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THE HIGHWAY 27 RIGHT OF WAY;

THENCE ALONG SAID RIGHT OF WAY SOUTH 00°09'22" EAST 1108.30 FEET MORE OR LESS TO THE CENTERLINE OF THE SNAKE RIVER, SAID CENTERLINE BEING THE EXISTING LINE OF THE CITY OF BURLEY URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA;

THENCE ALONG SAID CENTERLINE AS DESCRIBED IN THE EXISTING URBAN RENEWAL AREA PER CITY OF BURLEY ORDINANCE No. 1135 SOUTH 68°30'00" WEST 440.22 FEET;

THENCE NORTH 25°01'38" WEST 524.64 FEET MORE OR LESS TO THE NORTHWEST LINE OF THAT REAL PROPERTY CONVEYED TO THE CITY OF BURLEY BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 281988, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE NORTHWEST LINE THEREOF NORTH 06°38'41" EAST 165.68 FEET;

THENCE CONTINUING ALONG SAID NORTHWEST LINE ALONG A TANGENT CURVE TO THE RIGHT HAVING A LENGTH OF 140.84 FEET, A RADIUS OF 200.00 FEET, A CENTRAL ANGLE OF 40°20'54", A CHORD BEARING OF NORTH 26°49'08" EAST, AND A CHORD LENGTH OF 137.95 FEET;

THENCE CONTINUING ALONG THE NORTHWEST LINE OF SAID LANDS OF THE CITY OF BURLEY NORTH 46°59'35" EAST 650.29 FEET TO THE SOUTH RIGHT OF WAY LINE OF WEST 2ND STREET NORTH;

THENCE ALONG THE SOUTH LINE OF SAID RIGHT OF WAY SOUTH 87°38'46" WEST 810.75 FEET TO THE INTERSECTION THEREOF WITH THE SOUTHERN EXTENSION OF NORTH CONANT AVENUE;

THENCE ALONG THE WEST RIGHT OF WAY THEREOF NORTH 00°10'47" WEST 179.04 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 7, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF NORTH 87°52'03" WEST, A LENGTH OF 16.94 FEET, A RADIUS OF 10.01 FEET, A CENTRAL ANGEL OF 96°56'12", A CHORD BEARING OF NORTH 46°20'09"WEST, AND A CHORD LENGTH OF 14.98 FEET TO A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

SOUTH 87°30'29" WEST 38.59 FEET;
SOUTH 87°12'25" WEST 64.99 FEET;

THENCE LEAVING SAID SOUTH RIGHT OF WAY NORTH 00°10'47" WEST 60.39 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 4 OF THE GREEN ACRES SUBDIVISION, SAID POINT ALSO BEING A POINT ON THE NORTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID NORTH RIGHT OF WAY AS FOLLOWS:

NORTH 87°30'29" EAST 112.03 FEET;
NORTH 76°18'57" EAST 105.71 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 5 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 43°05'27" EAST 143.70 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE ALONG A CURVE THE RIGHT HAVING A LENGTH OF 101.89 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 12°27'46", A CHORD BEARING OF NORTH 49°19'20" EAST, AND A CHORD DISTANCE OF 101.69 FEET;

THENCE CONTINUING ALONG THE SOUTH LINE OF SAID BLOCK 5 ALONG A REVERSE CURVE AT THE CORNER OF LOT 14, BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 24.33 FEET, A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 55°45'00", A CHORD BEARING OF NORTH 27°40'43" EAST, AND A CHORD LENGTH OF 23.38 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 5. SAID POINT ALSO BEING ON THE WEST RIGHT OF WAY OF NORTH MILLER AVENUE;

THENCE ALONG SAID EAST LINE NORTH 00°11'47" WEST 743.10 FEET;

THENCE CONTINUING ALONG THE EAST LINE OF SAID BLOCK 5 ALONG A CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 2 BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 15.73 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 90°07'31", A CHORD BEARING OF NORTH 45°15'33" WEST, AND A CHORD LENGTH OF 14.16 FEET TO A POINT ON THE NORTH LINE OF SAID BLOCK 5;

THENCE NORTH 11°27'47" WEST 50.96 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 2 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 00°19'18" WEST LENGTH OF 15.69 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 89°52'29", A CHORD BEARING OF NORTH 44°44'28" EAST, AND A CHORD LENGTH OF 14.13 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 2;

THENCE NORTH 00°11'47" WEST 273.36 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG THE NORTH EASEMENT LINE THEREOF SOUTH 89°48'10" WEST 672.89 FEET;

THENCE CONTINUING ALONG THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT SOUTH 89° 39'56" WEST 58.87 FEET TO THE TRUE POINT OF BEGINNING.

DESCRIPTION: LANDS OF LARSON SOUTH OF THE "G" CANAL, BEING A PORTION OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT No. 222639, CASSIA COUNTY RECORDS, AND ALL OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT Nos. 87960, 244596 AND 244597, CASSIA COUNTY RECORDS, AND THAT REAL PROPERTY CONVEYED TO JERRY DEAN AND BEVERLY S. SHAW BY THE WARRANTY DEED RECORDED SEPTEMBER 10, 1989 AS INSTRUMENT No. 203715, CASSIA COUNTY RECORDS, AS DEPICTED ON THE RECORD OF SURVEY RECORDED AUGUST 29, 2006, AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, AND A PORTION OF THE SW1/4SW1/4,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF GOVERNMENT LOTS 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

THENCE NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°23'33", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 149.35 FEET, A CHORD BEARING OF NORTH 72°30'37" EAST AND A CHORD LENGTH OF 148.48 FEET, AND

NORTH 83°12'23" EAST 17.34 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE ALONG SAID COMMON LINE NORTH 00°00'50" WEST 448.58 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 25, MARKED BY A ½" REBAR, SAID EAST CORNER ALSO BEING THE SOUTHWEST CORNER OF GOVERNMENT LOT 2 IN THE AFORESAID SECTION 30;

THENCE ALONG THE SOUTH LINE OF SAID LOT 2, SAID SOUTH LINE BEING THE SOUTH LINE OF THE EXISTING CITY OF BURLEY URBAN RENEWAL BOUNDARY, SOUTH 86°02'14" EAST 775.67 FEET TO THE NORTHWESTERN RIGHT OF WAY OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

PARCEL NO. 15:

TOWNSHIP 10 SOUTH, RANGE 23 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 17: Part of Government Lot 2 described as follows:

Beginning at the Northeast corner of Lot 3 in said Section 17; Thence North 0°06'28" East along the ¼ section line for 169.75 feet to a point; Thence North 89°23'10" West for 67.42 feet to a point on the West right-of-way of State Highway 27, aka Overland Avenue, said point being on the North line of that property deeded to Jack H. hill and Laura Hill be Warranty Deed recorded November 21, 1986 as Instrument No. 183642; Thence North 0°03'00" West along said West right-of-way of Highway 27 for 125.00 feet to the Point of Beginning;
Thence continuing North 0°03'00" West along said West right-of-way of Highway 27 for 389.00 feet to a point on the mean high water line on the South bank of the Snake River;
Thence South 54°28'02" West along said South bank for 347.52 feet;
Thence South 54°45'37" West along said South bank for 817.32 feet;
Thence South 89°23'10" East for 668.00 feet to a point on the extended West line of that property deeded to said Jack Hill;
Thence North 0°03'00" West for 294.75 feet;
Thence South 89°23'10" East for 283.00 feet to the Point of Beginning.

PARCEL NO. 20:

That part of Lot 2; The NW¼NE¼; NE¼NW¼ of Section 21, Township 10 South, Range 23 East of the Boise Meridian, lying North of the right-of-way of the Oregon Short Line Railroad, which land is more accurately described as follows:

Beginning at a point 1320 feet East of the Northwest corner of Section 21, Township 10 South, Range 23 East of the Boise Meridian;
Thence South 1301 feet;

Thence North 73°53' East 1366 feet;
Thence North 50 feet;
Thence North 73°53' East 650 feet;
Thence on a 2° curve to the left 1320 feet;
Thence West 3050 feet to the Place of Beginning.

ALSO Lots 1 and 2, and the SE¼SW¼ of Section 16, Township 10 South, Range 23 East of the Boise Meridian.

Summary of Project and Tax Revenues and Expenditures

Project	Minidoka County AV (Estimated)	Cassia County AV (Estimated)	Existing Tax Rates	Estimated Annual Tax Revenue	Estimated Infrastructure Costs	Costs Plus Financing @ 6%	Year to Pay off Bonds
Fairfield Inn	$5,000,000		0.01213713	$60,686	$750,000	$1,072,128.02	2025
Pacific Ethanol		$90,000,000	0.01132	$1,018,800	$9,000,000	$13,203,632.47	2020
Riverview Apartments		$5,000,000	0.01132	$56,600	$208,000	$242,291.46	2012

Project Components

Faifield Inn
10" water line, 14" sewer line, electrical improvements, bridge improvements, Road improvements, ROW acqusition

Pacific Ethanol
Sanitary sewer, Industrial sewer, water improvements, road improvements, possible rail improvements, Industrial WW Plant improvements, possible electrical improvements.

Riverview Apartments
Road Imprvements,water, sewer, electric, ROW acqusition, Riverfront acqusition and improvements

All financing of projects will be done by Tax Revenue Anticipation Bonds.
Amortization schedules are attached showing year debt is retired.
Any excess funds to got to other BDA projects.

ECONOMIC FEASABILITY AND IMPACTS OF THE BURLEY URBAN RENEWAL AMENDMENT- DECEMBER 2006

Minidoka County-Hotel Impact- The Fairfield Inn will create an economic impact of $5,000,000 in construction dollars and 20 construction jobs for a period of approximately one year. The ongoing employment of 25 full time employees will have a $650,000 per year impact and based on the number of rooms a tourism benefit of $2,900,000 annually. The project is approved by Marriott Corporation and has been funded and is under construction. The expected use of urban renewal funds is $500,000. The total project costs for infrastructure are $750,000. The deficit in the in the projects will be made up by grants and City of Burley contributions. (Sources: Oregon Trail Investments and Idaho Department of Commerce and Labor)

Cassia County-Ethanol Plant- The Pacific Ethanol Project will create an economic impact of $90,000,000 and employ 35-40 employees and have an annual payroll of $1,400,000. The annual multiplier on these jobs is 4X the jobs created or an additional 160 other support jobs in the community. The annual payroll multiplier is 2X or $2,800,000. The plant will be owned and operated by Pacific Ethanol (Nasdaq-PIEX). As of September 30, 2006 PEIX had a gross profit of $7,488.000 and net income of $3,755,000. The estimated use of urban renewal funds is $8,000,000. The total project costs are estimated at $8,000,000. (Sources: Pacific Ethanol and Idaho Department of Commerce and Labor and Attachment I-Economic Impacts of Ethanol Production)

Cassia County – Riverview Apartments- These apartments are being developed by River View Apartments LLC, a Utah Limited Liability Company. The project is expected to be a $5,000,000 increase in value. The ongoing employment after construction is expected to be 2 full time positions. The use of urban renewal funds is expected to be $208,000. (Sources: River View Apartments LLC)

Estimated Taxes for Urban Renewal Ammendment

Year	Increase over the base	Burley 0.006347411	Cassia County 0.003230159	Burley Highway 0.00174243	Cassia Schools 0.003583297 -.004 pass through
2007	$5,000,000	$31,737	$16,150.80	$8,712.15	$0.00
2008	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2009	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2010	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2011	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2012	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2013	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2014	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2015	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2016	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2017	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2018	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2019	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2020	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2021	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2022	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00
2023	$95,000,000	$603,004.00	$306,865.11	$165,530.85	$0.00

340,670

Estimated Taxes for Urban Renewal Ammendment

Year	Increase over the base	Burley 0.006347411	Minidoka County 0.003427901	Minidoka Highway 0.001221211	Mindoka Schools 0.003318805 -.004 pass through	Indigent 0.000521426	Cemetery 3 0.000140284	Fair 0.000181307	Hospital 0.00026462	Historical Society 0.000032975
2007	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2008	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2009	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2010	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2011	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2012	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2013	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2014	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2015	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2016	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2017	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2018	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2019	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2020	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2021	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2022	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88
2023	$5,000,000	$31,737.06	$17,139.51	$6,106.06	$0.00	$2,607.13	$701.42	$906.54	$1,323.08	$164.88

2,496,608

Fairfield Inn

Compound Period ..... : Annual

Nominal Annual Rate .... : 6.000 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	01/01/2007	650,000.00	1		
2	Payment	01/01/2008	60,686.00	17	Annual	01/01/2024
3	Payment	01/01/2025	40,466.02	1		

AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 01/01/2007				650,000.00
2007 Totals	0.00	0.00	0.00	
1 01/01/2008	60,686.00	39,000.00	21,686.00	628,314.00
2008 Totals	60,686.00	39,000.00	21,686.00	
2 01/01/2009	60,686.00	37,698.84	22,987.16	605,326.84
2009 Totals	60,686.00	37,698.84	22,987.16	
3 01/01/2010	60,686.00	36,319.61	24,366.39	580,960.45
2010 Totals	60,686.00	36,319.61	24,366.39	
4 01/01/2011	60,686.00	34,857.63	25,828.37	555,132.08
2011 Totals	60,686.00	34,857.63	25,828.37	
5 01/01/2012	60,686.00	33,307.92	27,378.08	527,754.00
2012 Totals	60,686.00	33,307.92	27,378.08	
6 01/01/2013	60,686.00	31,665.24	29,020.76	498,733.24
2013 Totals	60,686.00	31,665.24	29,020.76	
7 01/01/2014	60,686.00	29,923.99	30,762.01	467,971.23
2014 Totals	60,686.00	29,923.99	30,762.01	
8 01/01/2015	60,686.00	28,078.27	32,607.73	435,363.50
2015 Totals	60,686.00	28,078.27	32,607.73	
9 01/01/2016	60,686.00	26,121.81	34,564.19	400,799.31
2016 Totals	60,686.00	26,121.81	34,564.19	
10 01/01/2017	60,686.00	24,047.96	36,638.04	364,161.27
2017 Totals	60,686.00	24,047.96	36,638.04	
11 01/01/2018	60,686.00	21,849.68	38,836.32	325,324.95
2018 Totals	60,686.00	21,849.68	38,836.32	

Fairfield Inn

Date	Payment	Interest	Principal	Balance
12 01/01/2019	60,686.00	19,519.50	41,166.50	284,158.45
2019 Totals	60,686.00	19,519.50	41,166.50	
13 01/01/2020	60,686.00	17,049.51	43,636.49	240,521.96
2020 Totals	60,686.00	17,049.51	43,636.49	
14 01/01/2021	60,686.00	14,431.32	46,254.68	194,267.28
2021 Totals	60,686.00	14,431.32	46,254.68	
15 01/01/2022	60,686.00	11,656.04	49,029.96	145,237.32
2022 Totals	60,686.00	11,656.04	49,029.96	
16 01/01/2023	60,686.00	8,714.24	51,971.76	93,265.56
2023 Totals	60,686.00	8,714.24	51,971.76	
17 01/01/2024	60,686.00	5,595.93	55,090.07	38,175.49
2024 Totals	60,686.00	5,595.93	55,090.07	
18 01/01/2025	40,466.02	2,290.53	38,175.49	0.00
2025 Totals	40,466.02	2,290.53	38,175.49	
Grand Totals	1,072,128.02	422,128.02	650,000.00	

Pacific Ethanol

Compound Period ..... : Annual

Nominal Annual Rate .... : 6.000 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	01/01/2007	9,000,000.00	1		
2	Payment	01/01/2008	1,018,800.00	12	Annual	01/01/2019
3	Payment	01/01/2020	978,032.47	1		

AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 01/01/2007				9,000,000.00
2007 Totals	0.00	0.00	0.00	
1 01/01/2008	1,018,800.00	540,000.00	478,800.00	8,521,200.00
2008 Totals	1,018,800.00	540,000.00	478,800.00	
2 01/01/2009	1,018,800.00	511,272.00	507,528.00	8,013,672.00
2009 Totals	1,018,800.00	511,272.00	507,528.00	
3 01/01/2010	1,018,800.00	480,820.32	537,979.68	7,475,692.32
2010 Totals	1,018,800.00	480,820.32	537,979.68	
4 01/01/2011	1,018,800.00	448,541.54	570,258.46	6,905,433.86
2011 Totals	1,018,800.00	448,541.54	570,258.46	
5 01/01/2012	1,018,800.00	414,326.03	604,473.97	6,300,959.89
2012 Totals	1,018,800.00	414,326.03	604,473.97	
6 01/01/2013	1,018,800.00	378,057.59	640,742.41	5,660,217.48
2013 Totals	1,018,800.00	378,057.59	640,742.41	
7 01/01/2014	1,018,800.00	339,613.05	679,186.95	4,981,030.53
2014 Totals	1,018,800.00	339,613.05	679,186.95	
8 01/01/2015	1,018,800.00	298,861.83	719,938.17	4,261,092.36
2015 Totals	1,018,800.00	298,861.83	719,938.17	
9 01/01/2016	1,018,800.00	255,665.54	763,134.46	3,497,957.90
2016 Totals	1,018,800.00	255,665.54	763,134.46	
10 01/01/2017	1,018,800.00	209,877.47	808,922.53	2,689,035.37
2017 Totals	1,018,800.00	209,877.47	808,922.53	
11 01/01/2018	1,018,800.00	161,342.12	857,457.88	1,831,577.49
2018 Totals	1,018,800.00	161,342.12	857,457.88	

Pacific Ethanol

	Date	Payment	Interest	Principal	Balance
12	01/01/2019	1,018,800.00	109,894.65	908,905.35	922,672.14
2019 Totals		1,018,800.00	109,894.65	908,905.35	
13	01/01/2020	978,032.47	55,360.33	922,672.14	0.00
2020 Totals		978,032.47	55,360.33	922,672.14	
Grand Totals		13,203,632.47	4,203,632.47	9,000,000.00	

Riverview Apartments

Compound Period ..... : Annual

Nominal Annual Rate .... : 6.000 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	01/01/2007	208,000.00	1		
2	Payment	01/01/2008	56,600.00	4	Annual	01/01/2011
3	Payment	01/01/2012	15,891.46	1		

AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 01/01/2007				208,000.00
2007 Totals	0.00	0.00	0.00	
1 01/01/2008	56,600.00	12,480.00	44,120.00	163,880.00
2008 Totals	56,600.00	12,480.00	44,120.00	
2 01/01/2009	56,600.00	9,832.80	46,767.20	117,112.80
2009 Totals	56,600.00	9,832.80	46,767.20	
3 01/01/2010	56,600.00	7,026.77	49,573.23	67,539.57
2010 Totals	56,600.00	7,026.77	49,573.23	
4 01/01/2011	56,600.00	4,052.37	52,547.63	14,991.94
2011 Totals	56,600.00	4,052.37	52,547.63	
5 01/01/2012	15,891.46	899.52	14,991.94	0.00
2012 Totals	15,891.46	899.52	14,991.94	
Grand Totals	242,291.46	34,291.46	208,000.00	

Issue Brief:

Economic Impacts of Ethanol Production

Spring 2006 A Publication of Ethanol Across America

The replacement of imported oil with domestically produced ethanol is an appealing prospect for a host of reasons. Perhaps the most significant of these reasons is the economic impact associated with the domestic production and use of renewable ethanol.

The impact of ethanol production and use goes far beyond Rural America. Virtually every sector of the U.S. economy benefits from the rapidly expanding ethanol industry. From the technology sector which provides software for sophisticated plant operations, to the manufacturing sector, which provides plant components, ethanol production stimulates economic activity. Economists continue to measure the impact of ethanol production at the local and national level. A variety of econometric models are used to calculate this rapidly expanding business activity. This publication examines a variety of ways in which the ethanol industry affects the U.S. economy and local communities. As this largely Midwestern industry expands across the continent, these economic impacts are projected to have an ever expanding effect from coast to coast.

Evolution of the Ethanol Industry

While the production and use of ethanol spans more than a century, the current industrial expansion began in 1978 with one plant producing fuel grade ethanol for a handful of gas stations in the Midwest. With the oil embargoes of the 1970s and the petroleum price spikes of the 1980s, interest in ethanol production increased rapidly. Initial attempts at commercial fuel ethanol production in the mid to late 1980s were handicapped by technology and market barriers.

The first commercial plants evolved from small-scale stills and, with annual operating capacities of five to ten million gallons per year, are considered small by current standards.

Most plants constructed in the mid to late 1980s remain in operation today. Virtually all have expanded, thereby increasing the economic contribution to state and local economies. As the next generation of ethanol plants evolved in the early and mid-1990s, the size of plants continued to grow. Plants capable of producing 25 million gallons of ethanol annually became standard. As economies of scale became clear, the economic impact of the plants increased along with capital commitments, employment, grain utilization and tax revenues.

(Continued on page 2)

Inside

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Dear Friends:

On behalf of my fellow board members of the Ethanol Across America education campaign, I am pleased to bring to your attention the latest in our series of Issue Briefs. Understanding the positive impacts of building an ethanol plant goes to the heart of what ethanol development is all about. As the case studies we have prepared in this Brief illustrate, there are significant economic benefits at the local, state and federal level. Ethanol plant development is truly a lifeline to rural America, providing us with a homegrown answer to spiraling oil imports, and returning literally billions of dollars back into our communities.

In this Brief you will see firsthand how these facilities create jobs, raise farm income, and generate important tax revenue. And these benefits are not limited to the cornfield states—ethanol projects are being developed from California to New York, and we are on the verge of technological breakthroughs that truly can reduce our dependence on oil. As a member of the Senate Energy Committee, I am acutely aware of the perils of this dependence and it is critical that we stem the flow of hard-earned American dollars being used to buy foreign energy.

On behalf of all of us involved in this project, I hope you find this information helpful and that we foster a better understanding of the positive impacts of U.S. ethanol plants.

Sincerely,

Tim Johnson
U.S. Senate

By the year 2000 it became clear that plants of 40 million gallons per year were the new standard and in most cases these plants were pre-engineered for future expansion to twice the initial capacity.

By 2005 a new model for plant size was established. The first 50 and 100 million gallon per year plants were in operation. These facilities demonstrated improved economies of scale and lower per-gallon capital costs. Even these facilities were designed for future expansion as demand for ethanol increases nationally. These larger plants are constantly incorporating new technical capabilities and demonstrating economic profitability that is superior to earlier plants. The economic impact of these plants literally transforms local economies by creating demand for local goods and services, stimulating additional local investment, generating tax revenues at the local and state level, invigorating local grain markets and offering salaries that are typically higher than county averages in the area. By mid-2006, nearly 100 ethanol facilities in the United States were producing more than four billion gallons of ethanol annually. The following sections will examine the impact of these plants individually and collectively.

> *"Unquestionably, the most important value-added product to the Nebraska economy is, and will continue to be, ethanol production."*
>
> Decision Analyst, Inc. Report to the Nebraska Department of Agriculture

Local Benefits of Ethanol Production

Most ethanol plants today are located in the Grain Belt states of the Midwest. However, ethanol production offers significant economic opportunities for virtually all states due to the diversity of feedstocks from which ethanol can be derived. Corn is the primary feedstock for most ethanol produced in the United States today. But new technologies can convert a variety of other renewable materials ranging from residual food and dairy processing streams to cellulose materials into ethanol. This diversity of potential feedstock materials creates an opportunity for many communities across the

country to attract ethanol production facilities. In locations where feedstock materials and other plant development criteria can be met economically, communities are actively evaluating opportunities for ethanol development.

Record high fuel prices and public policy initiatives continue to stimulate interest in renewable fuels including ethanol. Communities seeking economic development opportunities, job creation, tax base diversification and new capital investment are quick to recognize the economic benefits of a local ethanol processing plant. These benefits are obvious from the point of initial construction and continue to expand throughout the operating life of the plant. Several economic analyses have examined these impacts and quantified the benefits. Each ethanol plant generates similar but different benefits depending on local and state tax rates, employment requirements and a host of other factors. However, econometric models used to calculate economic impact provide a high degree of uniformity in the results. Following are examples of specific projects for which impact studies have been conducted.

"I don't know of a single industry that has had a more positive impact on rural economies than ethanol."

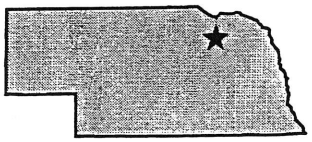
Donis Petersan, Chief Economist
Nebraska Public Power District

And There's More...

Jeff Kapell, Associate Principal at SJH & Company and John M. Urbanchuk, Director of LECG, LLC, combined their skills in consulting to produce the June 2002 report entitled, "Ethanol and the Local Community." Kapell and Urbanchuk were intrigued by the flurry of ethanol plant development across

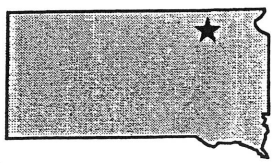
Community Case Studies

Husker Ag, LLC



As many rural communities struggle to sustain economic vitality they look for businesses most likely to bring quality jobs to the area. Most of these communities have very few resources to entice a company to invest in the area. One thing these communities have to offer is corn and lots of it. Take the small town of Plainview, Nebraska located in Pierce County in the northeast part of the state. This farming town of 1353 people was looking for a way to boost its local economy. The answer they found was ethanol. Area residents invested millions of dollars to build a twenty-five million gallon facility. Thirty-three direct jobs came with the plant as well as 73 additional indirect and induced jobs that the area badly needed. The average salary paid to employees of the plant significantly exceeds the county average salary. Not only did the area gain from the increased number of jobs but from the grain purchases as well. By turning corn into ethanol, $3.10 is added to each of the 9.6 million bushels of corn that make their way through the plant each year. That equates to almost $30 million dollars being added to the income of local farmers each year. Annually, $128,772 in property taxes is paid to Pierce County by the ethanol facility, thereby boosting revenue for essential services in this rural county.

Groton, South Dakota



Many rural communities across the Great Plains have mounted a grass-roots effort to attract quality jobs and value-added industries. Residents of rural communities fully understand that the ethanol industry is ideally suited to

(Continued on page 5)

Ethanol's Impact on Local Economies

The extensive list of quantifiable economic benefits is one reason many states and communities have identified ethanol plants as a primary economic development target. Nearly 100 communities across America host ethanol plants. While corn is the predominant feedstock, a variety of materials including wood wastes, food processing waste, dairy products, grain and sugar sources are converted to ethanol. The local economic impact of the plants varies but many plants consistently demonstrate the significant economic benefits illustrated in a report by the Nebraska Public Power District (NPPD). During the past decade NPPD has made a concerted effort to assist communities and companies in their efforts to develop ethanol plants in Nebraska. This spirit of cooperation and hard work is motivated by a clear understanding of the economic benefits generated by ethanol plants.

NPPD reports that a typical 40 million gallon ethanol plant will generate the following economic activity:

- The plant will provide a one-time boost of $71 million to the local economy during construction.
- The plant will expand the local economic base of the community by $70.2 million each year through the direct spending of $58 million.
- The plant will create at least 33 full-time jobs at the plant and a total of at least 120 jobs throughout the local economy.
- The plant will increase household income for the community by $6.7 million annually.

Source: Nebraska Public Power District, Employment and Other Economic Impacts Associated with the Construction of an Ethanol Production Facility (January 2005), and Estimated Economic Effects for the Prospective Ethanol Production Facility in Boone County, Nebraska (June 2004).

the country and especially the trend of rapid plant capacity expansion soon after the start of initial operations at a new facility.

Since the publication was released, ethanol plant capacities continue to increase, both in initial size and subsequent expanded capacity. As noted in a July 2005 news release from Platte Valley Fuel Ethanol in Central City, Nebraska, the economic success of a new plant in this community of 3,000 residents prompted local owners to re-invest in the facility that began operation in April 2004. The initial plant, designed to produce 40 million gallons of ethanol annually, will be expanded to produce nearly 100 million gallons. Plant owners will invest more than $35 million to expand the plant, thereby creating a demand for dozens of jobs during construction, 6 to 10 new permanent jobs, and a market for an additional 15 million bushels of locally produced corn.

Kapell explains that while the size of the plants has changed, the impacts multiply significantly. "All of those costs and impacts simply multiply," Kapell said. "With larger plants, the economic impact of construction and operations will be significantly larger."

Local Impacts: Dividends...
Local investment participation in ethanol plants can also yield dividends beyond the economic benefits reported in this publication. A recent newspaper story explored the impact of dividends paid to owners of a locally owned ethanol plant near Minden, Nebraska. As noted in the article, "When the first $9 million in dividends from the year-old KAAPA Ethanol plant were distributed to investors, they lifted the entire community." "We've added lots of jobs to the area and any time you have that kind of money going out, it helps," says Lamoine Smith, a farmer who invested in the plant. "My guess is that most of that money was spent locally." The dividend distribution came to around $18,000 each to the roughly 500 investors. Adds Ron Horst, a local banker, "Some are using the money to retire debts, and it's money that will help the overall profitability of a producer's operation. But the main thing I see here from the ethanol plant is that it creates a market for local corn, as well as creating jobs all around."

"Policy decisions at the federal level along with increased demand for ethanol could dramatically increase U.S. net farm income and create many jobs over the next few years."

Report by Decision Analysts, Inc. to the Nebraska Department of Agriculture

...And Jobs
The construction and operation of ethanol plants is widely recognized as a catalyst for additional job creation beyond the plant site. An Associated Press story from Wisconsin provides several examples of indirect jobs generated by the national expansion of ethanol production.

Community Case Studies *(continued from page 3)*

many of our nation's prime agricultural areas. Gerald Rix, mayor of Groton for 15 years, attributes the recent population growth in the area to several factors, perhaps most importantly to the start of ethanol production at the James Valley Ethanol plant in the spring of 2003. The new ethanol plant today produces nearly 50 million gallons per year of ethanol from locally produced corn. Groton now boasts a population of more than 1,300 residents which includes families of employees attracted to quality jobs at the new plant. "I think that we are going to grow some more and James Valley is, too. We are tickled to death that they came here. To me, there is only one direction that we can go, and that is ahead," said Mayor Rix.

"Ethanol production is at an all-time peak," said Mike Peterson, sales manager for Apache Stainless Equipment Corp where production of ethanol equipment makes up 25 percent of the work. A&B Process Systems is doubling the size of a production plant and hiring about 60 more people to handle the increased business, said president Glenn Linzmeier. Ethanol equipment makes up about 30 percent of the company's sales. "And our sales in the ethanol industry should double next year," said Linzmeier.

Paget Equipment Company has months worth of ethanol equipment orders on its books. To keep up with demand, the company has hired more workers. As a result of orders from ethanol plant builders, "We have a workload that takes us out to next summer, and that's just with ethanol," said project engineer Brian Johnson. The metal fabrication sector is just one of many allied industries that benefits from ethanol plant development across the nation.

Economic Benefits of Ethanol Production and Use at the State Level

"Energy Security", a previous publication in this series from the "Ethanol Across America" campaign, explores in detail the economic benefits of displacing petroleum with ethanol. The publication notes: "While the oil displacement benefit of biofuels is obvious at the state level, a wide range of other economic benefits are also attributable to the production and use of ethanol. As noted earlier, these benefits are not exclusive to Midwestern grain producing states."

In addition to the significant value of substituting petroleum products used in a state with ethanol produced in that state, this publication expands the economic focus to the quantitative economic impacts associated with the production of ethanol.

According to recent reports nearly eight of every ten gallons of gasoline sold in Iowa contain ethanol.

The Iowa Report Card: 2005 and Beyond

As one of the nation's top corn producing states, Iowa has focused on strategies for creating corn demand while adding value to the commodity through processing opportunities. Ethanol production has unquestionably proven to be one of the fastest growing industrial sectors in the state. In an effort to quantify the value of this rapidly expanding industry, Iowa State University researchers evaluated key factors associated with the construction and operation of ethanol plants. A January 2005 study conducted by ISU economists Paul Gallagher and Dan Otto concluded that Iowa's developing ethanol industry benefits the state's economy on many levels. Iowa's 14 existing ethanol plants and nine plants under development will contribute a total of $3.9 billion to the state's economy once all plants are in production, according to the 2005 study. The Iowa industry as a whole will contribute $16 million annually in state tax revenues and create a total of 5,187 direct and indirect jobs within Iowa's economy, according to the recent study by Iowa State University economists.

A July 2005 report by the U.S. Department of Commerce ranked the Iowa economy as one of the fastest growing in the nation. A key factor benefiting Iowa and the economies of local communities is the fact that almost all of the ethanol industry's corn and labor, plus 44% of other inputs, are purchased within the state. Clearly, the ethanol industry is well suited to Iowa and many other agricultural states. And the economic impacts in Iowa ripple throughout the state's economy:

- $910 million in corn purchases are made annually and this impact is projected to increase each year.
- More than $82.4 million is expended on wages each year.
- The ethanol industry purchases more than $161.6 million in ingredients for plant operations annually.
- More than $203.7 million in energy is purchased each year with much of the energy provided by Iowa-based companies.
- About $2.40 is added to the value of each bushel of corn processed at the plants.

Mike Jerke, of the Iowa Renewable Fuels Association, understands the impact of this economic activity in Iowa. He states, "When ethanol production delivers so many benefits, we think every Iowan has good reason to support ethanol use. 'Buying Iowa' is a lot better for our economy than importing foreign oil."

A Word on Econometric Models

Studies cited throughout this publication were conducted by distinguished economists from across the country. However, economic models vary in many ways and often fail to capture the full impact of an industry. The models used in some of the reports are no exception. For example, much of the Nebraska data includes economic benefits at the community level but impacts on other sectors are not fully measured.

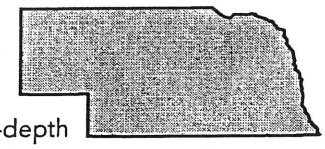
As a major cattle feeding state, researchers from the University of Nebraska attempted to quantify the impact of feeding the high protein distillers feed from ethanol production. Distillers feed is used in a variety of animal and pet food rations. However, the trend of feeding distillers feeds in wet form is a fairly new innovation and one that was not clearly understood until recently.

First in 1999 and again in 2005, researchers at the University of Nebraska reported that the trend of feeding wet distillers feed from Nebraska ethanol plants to cattle in the state generated a significant economic impact. By mid-2005, this impact was estimated to be more than $55 million annually. Of this amount, 85% of the value accrued to cattle feeders in the form of reduced cost of gain and

State Case Studies

In the Land of 10,000 Lakes Minnesota's diverse crop and livestock production is well suited to ethanol production. Proud of its reputation as a "clean air state", Minnesota has taken great strides to use cleaner burning fuels including ethanol and biodiesel. Minnesota law presently requires that virtually all gasoline sold in the state contain 10% ethanol. In 2005 Governor Tim Pawlenty proposed a requirement for the state to displace 20% of gasoline use with ethanol by 2010. This proactive move to replace petroleum with renewable fuels in the state generates a host of positive environmental and economic benefits. According to the Minnesota Department of Agriculture the 14 ethanol plants operating in the state generate:

- $1.36 billion in total economic impacts.
- More than 5,300 jobs.
- A local market for more than 1/6th of the corn produced in Minnesota.



And Nebraska, too. A recent study by the Nebraska Ethanol Board provided an in-depth look into the benefits of ethanol production. In November of 2005 eleven ethanol facilities were operating in the state of Nebraska. The eleven plants have the capability to produce 534 million gallons of ethanol annually using over 205 million bushels of corn. More than $712 million of capital investment has gone into these facilities.

(Continued on page 9)

15% of the value went to ethanol producers in the form of lower energy costs associated with avoided drying costs. While the economic impacts cited in this publication are impressive, they may not fully capture the value of ethanol plants across the economic spectrum of every state.

Beyond Corn Country

Ethanol production is helping to fuel the economy in Nebraska, Iowa, Minnesota and many of the Midwestern states. But the Midwest is not the only region of the country that can benefit from ethanol.

A study conducted by the Northeast Regional Biomass Program in 2000 found that ethanol production can greatly affect the Northeast Region as well. The study looked into the building of ethanol plants in Maine, New Hampshire, New York, New Jersey and Pennsylvania. While these are not major grain producing states, they do have an alternative to corn when it comes to ethanol production: wood.

The study focused on the building of a 50 million gallon-per-year wood-to-ethanol plant. Authors of the report found that production of an ethanol facility would generate between $170 million to over $200 million in income and create from 4,000 to 6,000 jobs depending on the state. How about long-term impacts of the facility? The study found that a 50 million gallon-per-year wood-to-ethanol plant would generate from $41 to $48 million per year in income, 540 to 830 permanent jobs, and $1 to $ 3 million in state taxes depending on the state and other factors chiefly concerning the purchase of wood feedstocks.

"According to our analysis, an RFS of 8 billion gallons could have a positive effect on the farm economy. While impacts vary by commodity, net farm income would increase. The construction boom in ethanol plants experienced over the last 5 years would continue generating rural jobs. The nation's reliance on crude oil and gasoline imports would decline slightly and its fuel sources would become more diversified. The ethanol production boost provided by the RFS would attract more financial capital into ethanol production that would improve the production and delivery infrastructure and in all likelihood continue the advances in production efficiencies that are reducing ethanol's cost of production."

Keith Collins, Chief Economist, U.S. Department of Agriculture; Testimony before U.S. Senate Committee on Agriculture, July 2005

And, if you want to think big, build a 100 million gallon facility. The study found that wood-based ethanol plants of that size are estimated to generate from $65 to $95 million in income, 950 to 1,650 permanent jobs and $2 to $6 million in state taxes annually. With supportive public policy there is no reason why more states can't experience many of the same economic benefits from ethanol production as Midwestern states.

The Renewable Fuels Standard: More Ethanol, More Benefits

Passage in 2005 of landmark legislation requiring a renewable fuel content will have a profound impact on the future of ethanol plant development. On August 5, 2005, President Bush signed into law legislation that will require a modest percentage of the American motor fuel pool to be derived from renewable fuels—and it is likely ethanol will play the key role in meeting that requirement.

The economic impacts documented in this Issue Brief are linear: the more ethanol plants we build, the greater the returns. The RFS is the new catalyst for a new era of plant development resulting in significant investment with corresponding positive impacts throughout many sectors. The U.S. Department of Agriculture has conducted assessments of the impact of this new program. Even without increases above current production levels, according to USDA, 1.5 billion bushels of corn will be used for ethanol production in 2006, which is 14 percent of projected U.S. corn production. USDA has assessed the effects on the farm economy of a RFS. To do so they used their Food and Agriculture Policy Simulator (FAPSIM) econometric model of crop and livestock markets. Looking at an 8 billion gallon per year level of ethanol production (slightly higher than the final version of the legislation), the USDA came to several important conclusions as they looked at the direct and indirect effects on farm economy.

The new ethanol requirements would result in an average annual increase in corn demand of 685 million bushels during the 2006 to 2013 period. This increase results in a corn price increase of 8 percent during the early years of the program, rising to 12 percent, or 30 cents per bushel by 2013. Importantly, this increase in corn prices has a nearly negligible impact on retail food prices. The USDA model analysis projects no effect on the Consumer Price Index (CPI) for food until 2009 and even then it is *one-tenth of one percent rising to three-tenths of one percent by the conclusion of the program!*

State Case Studies *(continued from page 5)*

Nebraska's ethanol facilities have a net-value of production (ethanol and feed co-products) of over one *billion dollars annually!*.

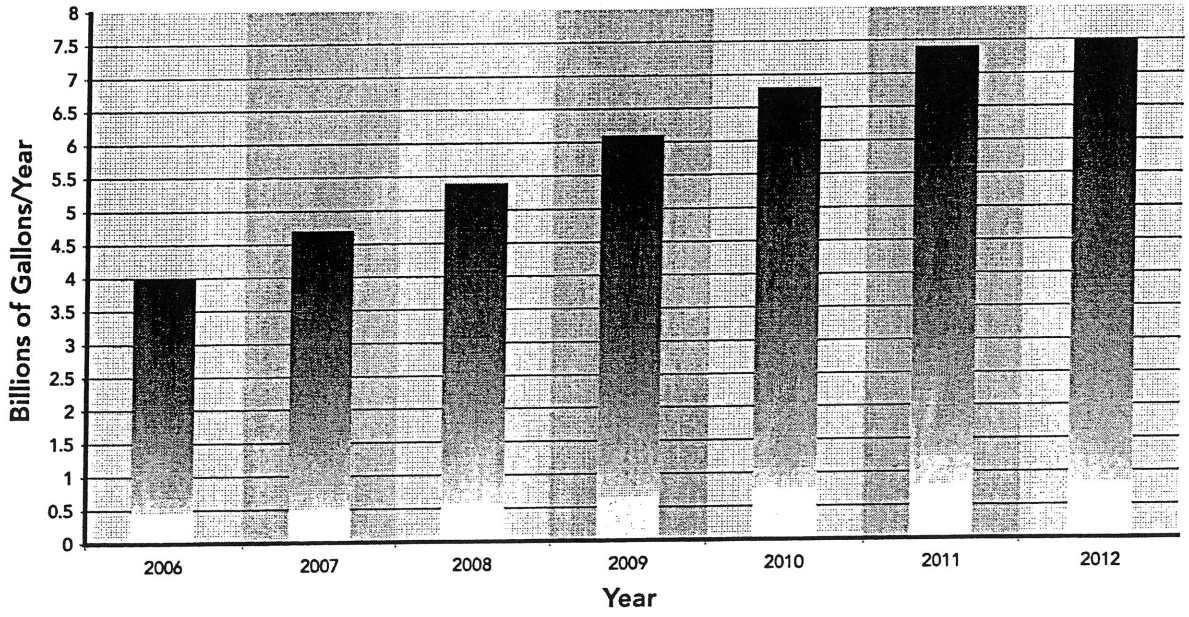
Thanks to ethanol production nearly 3000 jobs have been added in the state. At least 865 of those jobs are directly at the ethanol facilities themselves. The annual average payroll at the eleven facilities is well over $36 million and that amount increases each year. Purchases by Nebraska ethanol facilities equate to nearly $483 million per year. Utility purchases by these facilities are more than $92 million dollars each year. Since Nebraska is a public power state, these purchases keep electricity costs low for all residential and industrial consumers in the state.

Where the state as a whole is most affected is the area of tax dollars. State income tax receipts increased by $19 million each year and the existing plants pay $3.4 million in local property taxes as well. More than $2.5 million in payroll taxes are paid annually. This tax impact increases each year as the plants invest additional capital in expanded capacity.

One of the key areas for measuring the impact on the farm economy is to examine farm cash receipts and net farm income. The RFS is estimated to result in a $1.4 billion or a 2.3 percent net farm income increase over the period of 2006-2013. And, the slightly higher corn prices in the first several years of the program would reduce government payments by nearly $1 billion over those years. Depending on actual market conditions that might keep prices from rebounding, there could also be savings in subsequent years.

The RFS program would also increase the value of U.S. grain and feed exports by $300 million. Further modeling employment generated by the increase in ethanol production would result in a net increase of approximately 10,000 jobs in ethanol production, feed grain production, service, and manufacturing sectors.

Ethanol Demand from Renewable Fuels Standard



To Learn More About the Economic Benefits of Ethanol Production and Use...

See "Ethanol Today" (Ace Magazine), June 2005,
"Ethanol Production's Impact on the Local Community": **www.ethanol.org**
Clean Fuels Development Coalition: **www.cleanfuelsdc.org**
Ethanol Across America: **www.ethanolacrossamerica.net**

Ethanol's Impact on the Nation's Economy

While the USDA analysis tends to focus on the impact of ethanol production on the rural economy, other studies have assessed the impact of the industry on a national basis. Economist John M. Urbanchuk has conducted several comprehensive assessments of the impacts of various levels of ethanol production. In a January 2005 report released by the Renewable Fuels Association, he details the following findings based on 2004 production of just under 4 billion gallons per year.

- The ethanol industry spent more than $5.1 billion on raw materials, other inputs, goods and services to produce an estimated 3.41 billion gallons of ethanol in 2004.
- The ethanol industry represents an excellent domestic market for grain. This is important to the U.S. balance of trade at a time of declining export markets for grain. The ethanol industry used more than 1.25 billion bushels of corn in 2004, valued at nearly $3.1 billion.
- In addition to creating a valuable and reliable local market for their products, the ethanol industry represents an important economic strategy for farmers. Farmer-owned ethanol plants account for half of the U.S. fuel ethanol plants. Profits generating by adding value to corn via ethanol processing represent an important profit opportunity in many communities.
- The combination of spending for annual operations and capital spending for new plants under construction added $25.1 billion to gross output in 2004.
- The ethanol industry added $14 billion to the nation's Gross Domestic Product in 2004.
- The increase in gross output resulting from ongoing ethanol production and construction of new capacity supports the creation of 147,206 jobs in all sectors of the economy. This figure includes more than 13,000 jobs in America's manufacturing sector.
- Increased economic activity and new jobs created by the ethanol industry will put an additional $4.4 billion into the pockets of American consumers this year.
- The full impact of annual ethanol plant operations and spending for new construction of plants will add more than $1.3 billion of tax revenue for the Federal government and $1.2 billion for state and local governments.

Clearly, increased ethanol use as called for in the RFS has substantial economic benefits affecting a range of economic and energy security interests.

Nebraska Ethanol Board: **www.ne-ethanol.org**
Nebraska Public Power District: **www.nppd.com**
Renewable Fuels Association: **www.ethanolrfa.com**
South Dakota Corn Council: **www.sdcorn.org**

CFDC CLEAN FUELS DEVELOPMENT COALITION
www.cleanfuelsdc.org

AMERICAN COALITION FOR ETHANOL
www.ethanol.org

Maryland Grain Producers Utilization Board
www.marylandgrain.com

Nebraska Public Power District
Always there when you need us
www.nppd.com

Nebraska Ethanol Board
www.ne-ethanol.org

Reinke
MORE RIGHT THAN RAIN
www.reinke.com

Burns & McDonnell
SINCE 1898
www.burnsmcd.com

This *"Economic Impact"* Issue Brief was produced and is distributed as part of the ***Ethanol Across America*** education campaign.

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Technical writers: Todd Sneller and Douglas Durante
Research and production coordination: Matt Miltenberger

Produced in cooperation with the USDA AGRICULTURE

ETHANOL ACROSS AMERICA

Ethanol Across America is a non-profit, non-partisan education campaign of the Clean Fuels Foundation and is sponsored by industry, government, and private interests. U.S. Senators Ben Nelson (D-NE) and Conrad Burns (R-MT), Co-Chairmen. For more information, log on to www.ethanolacrossamerica.net.

05CFDC-007_0206_3.5M

DATE: NOVEMBER 14, 2006

PROJECT #: 05101

CLIENT: CITY OF BURLEY

DESCRIPTION: NORTH BURLEY URBAN RENEWAL AREA.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, MINIDOKA COUNTY, IDAHO

A PORTION OF SECTIONS 7, 8, AND 17 AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SECTION 7, MARKED BY A BRASS CAP, THENCE NORTH 45°00'28" EAST 35.25 FEET TO THE INTERSECTION OF THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT AND THE EAST LINE OF THE 750 WEST COUNTY ROAD EASEMENT, SAID INTERSECTION BEING THE TRUE POINT OF BEGINNING;

THENCE ALONG THE EAST LINE OF THE 750 WEST COUNTY ROAD EASEMENT NORTH 00°10'18" WEST 1292.35 FEET TO A POINT ON THE SOUTH LINE OF GOVERNMENT LOT 4;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 89°59'49" EAST 2788.77 FEET TO A 5/8" REBAR AT THE NORTHWEST CORNER OF THE SW ¼, OF THE SW ¼ OF SECTION 8;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 89°40'14" EAST 200.00 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO CONLEY FROST BY THE QUITCLAIM DEED RECORDED FEBRUARY 27, 1992 AS INSTRUMENT No. 400772, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE EAST LINE THEREOF NORTH 00°20'08" WEST 217.35 FEET;

THENCE ALONG THE NORTH LINE OF SAID LANDS OF FROST SOUTH 89°40'14" WEST 175.00 FEET TO A POINT ON THE EAST LINE OF THE 700 WEST COUNTY ROAD EASEMENT;

THENCE ALONG SAID EAST LINE NORTH 00°20'08" WEST 458.90 FEET TO A POINT ON THE SOUTH LINE OF THAT REAL PROPERTY CONVEYED TO MONTE H. BROWN BY THE WARRANTY DEED RECORDED MARCH 13, 1998 AS INSTRUMENT No. 434162 AND THE QUITCLAIM DEED RECORDED FEBRUARY 3, 2005 AS INSTRUMENT No. 4765802, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 57°34'50" EAST 3.40 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE NORTH 51°20'57" EAST 187.48 FEET;

THENCE ALONG THE EAST LINE OF SAID LANDS OF BROWN NORTH 00°20'30" WEST 428.62 FEET TO THE NORTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO RANDY R. JONES BY THE WARRANTY DEED RECORDED FEBRUARY 3, 2005 AS INSTRUMENT No. 476583, MINIDOKA COUNTY RECORDS. SAID NORTHEAST CORNER BEING ON THE SOUTH RIGHT OF WAY LINE OF INTERSTATE 80;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 00°28'57" WEST, A LENGTH OF 959.13 FEET, A RADIUS OF 8494.37 FEET, A CENTRAL ANGLE OF 06°28'10", A CHORD BEARING OF SOUTH 86°16'58" EAST, AND A CHORD LENGTH OF 958.62 FEET;

THENCE SOUTH 77°18'30" EAST 299.97 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 06°57'07" EAST, A LENGTH OF 1102.05 FEET, A RADIUS OF 8724.37 FEET, A CENTRAL ANGLE OF 07°14'15", A CHORD BEARING OF SOUTH 86°40'01" EAST, AND A CHORD LENGTH OF 1101.31 FEET;

THENCE NORTH 89°42'52" EAST 127.40 FEET TO THE INTERSECTION OF SAID RIGHT OF WAY AND THE EAST LINE OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 8;

THENCE CONTINUING ALONG THE SOUTH RIGHT OF WAY OF INTERSTATE 80 AS FOLLOWS:

NORTH 89°47'14" EAST 92.86 FEET;
SOUTH 88°42'10" EAST 246.41 FEET;
SOUTH 72°27'24" EAST 189.24 FEET;
SOUTH 60°15'33" EAST 390.02 FEET;
SOUTH 16°27'24" EAST 346.67 FEET;

THENCE LEAVING THE SOUTH RIGHT OF WAY OF INTERSTATE 80 SOUTH 89°41'42" WEST 531.37 FEET;

THENCE SOUTH 00°30'38" EAST 153.85 FEET;

THENCE SOUTH 89°41'42" WEST 372.37 FEET TO THE EAST TOP OF BANK OF THE MINIDOKA IRRIGATION DISTRICT D-12A DRAIN DITCH;

THENCE ALONG THE WEST TOP OF BANK OF SAID DRAIN DITCH AS FOLLOWS:

SOUTH 16°57'35" WEST 14.97 FEET;
SOUTH 03°50'10" EAST 78.85 FEET;
SOUTH 00°26'01" EAST 133.29 FEET;
SOUTH 09°12'07" WEST 55.71 FEET;
SOUTH 11°15'59" EAST 16.08 FEET;
SOUTH 00°34'26" WEST 118.06 FEET;
SOUTH 02°29'35" EAST 95.44 FEET;
SOUTH 03°35'32"EAST 66.10 FEET;
SOUTH 00°51'08" EAST 40.62 FEET;
SOUTH 01°33'17" WEST 64.75 FEET;

THENCE LEAVING SAID TOP OF BANK SOUTH 00°30'38" EAST 629.84 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY, INC. BY THE WARRANTY DEED RECORDED AUGUST 20, 1996 AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 89°41'46" WEST 283.34 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°28'56" EAST 262.63 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE SOUTH 89°48'10" WEST 355.47 FEET;

THENCE SOUTH 00°11'47" EAST 417.86 FEET TO THE INTERSECTION OF THE WEST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION, ON FILE AT THE OFFICE OF THE MINIDOKA COUNTY RECORDER, WITH THE NORTH RIGHT OF WAY LINE OF WEST 4TH STREET NORTH;

THENCE ALONG THE NORTH RIGHT OF WAY OF WEST 4TH STREET NORTH, NORTH 89°41'15" EAST 545.49 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO ROCK CHUCK RANCH L.P. BY INSTRUMENT No. 439194, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 00°17'54" EAST 59.75 FEET TO THE SOUTH RIGHT OF WAY OF WEST 4TH STREET NORTH;

THENCE ALONG SAID SOUTH RIGHT OF WAY SOUTH 89°39'40" WEST 430.60 FEET TO THE INTERSECTION OF THE EAST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION AND SAID SOUTH RIGHT OF WAY;

THENCE ALONG SAID EAST LINE SOUTH 00°11'47" EAST 556.58 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID BLOCK 1;

THENCE ALONG SAID SOUTH LINE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 10°59'13" EAST, A LENGTH OF 96.54 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 11°48'33", A CHORD BEARING OF SOUTH 73°06'30" WEST, AND A CHORD LENGTH OF 96.37 FEET;

THENCE LEAVING SAID SOUTH LINE OF BLOCK 1 SOUTH 19°09'01" WEST 72.96 FEET TO THE NORTHEAST CORNER OF LOT 12, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, SAID CORNER ALSO BEING A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG THE NORTH LINE OF BLOCK 6 AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 27°13'41" EAST, A LENGTH OF 134.40 FEET, A RADIUS OF 408.68 FEET, A CENTRAL ANGLE OF 18°50'34", A CHORD BEARING OF SOUTH 53°21'02" WEST, AND A CHORD LENGTH OF 133.80 FEET;

THENCE SOUTH 43°57'19" WEST 150.59 FEET;

THENCE ALONG A NON- TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 42°50'55" WEST, A LENGTH OF 76.33 FEET, A RADIUS OF 165.14 FEET, A CENTRAL ANGLE OF 26°28'55", A CHORD BEARING OF SOUTH 60°23'32" WEST, AND A CHORD LENGTH OF 75.65 FEET;

THENCE ALONG A NON-TANGENT REVERSE CURVE AT THE NORTHWEST CORNER OF LOT 8, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 15°27'03" EAST, A LENGTH OF 13.04 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 74°43'44", A CHORD BEARING OF SOUTH 37°11'05" WEST, AND A CHORD LENGTH OF 12.14 FEET TO THE EAST RIGHT OF WAY OF NORTH CONANT AVENUE;

THENCE ALONG THE EAST RIGHT OF WAY THEREOF SOUTH 00°10'47" EAST 125.20 FEET TO THE SOUTHERLY EXTENSION OF SAID RIGHT OF WAY;

THENCE ALONG THE NORTH LINE OF SAID RIGHT OF WAY NORTH 87°38'46" EAST 832.53 FEET TO THE INTERSECTION THEREOF WITH THE WEST LINE OF THE HIGHWAY 27 RIGHT OF WAY;

THENCE ALONG SAID RIGHT OF WAY SOUTH 00°09'22" EAST 1108.30 FEET MORE OR LESS TO THE CENTERLINE OF THE SNAKE RIVER, SAID CENTERLINE BEING THE EXISTING LINE OF THE CITY OF BURLEY URBAN RENEWAL AREA;

THENCE ALONG SAID CENTERLINE AS DESCRIBED IN THE EXISTING URBAN RENEWAL AREA PER CITY OF BURLEY ORDINANCE No. 1135 SOUTH 68°30'00" WEST 440.22 FEET;

THENCE NORTH 25°01'38" WEST 524.64 FEET MORE OR LESS TO THE NORTHWEST LINE OF THAT REAL PROPERTY CONVEYED TO THE CITY OF BURLEY BY THE WARRANTY DEED RECORDED AS INSTRUMENT No. 281988, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE NORTHWEST LINE THEREOF NORTH 06°38'41" EAST 165.68 FEET;

THENCE CONTINUING ALONG SAID NORTHWEST LINE ALONG A TANGENT CURVE TO THE RIGHT HAVING A LENGTH OF 140.84 FEET, A RADIUS OF 200.00 FEET, A CENTRAL ANGLE OF 40°20'54", A CHORD BEARING OF NORTH 26°49'08" EAST, AND A CHORD LENGTH OF 137.95 FEET;

THENCE CONTINUING ALONG THE NORTHWEST LINE OF SAID LANDS OF THE CITY OF BURLEY NORTH 46°59'35" EAST 650.29 FEET TO THE SOUTH RIGHT OF WAY LINE OF WEST 2ND STREET NORTH;

THENCE ALONG THE SOUTH LINE OF SAID RIGHT OF WAY SOUTH 87°38'46" WEST 810.75 FEET TO THE INTERSECTION THEREOF WITH THE SOUTHERN EXTENSION OF NORTH CONANT AVENUE;

THENCE ALONG THE WEST RIGHT OF WAY THEREOF NORTH 00°10'47" WEST 179.04 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 7, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF NORTH 87°52'03" WEST, A LENGTH OF 16.94 FEET, A RADIUS OF 10.01 FEET, A CENTRAL ANGEL OF 96°56'12", A CHORD BEARING OF NORTH

46°20'09"WEST, AND A CHORD LENGTH OF 14.98 FEET TO A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

SOUTH 87°30'29" WEST 38.59 FEET;
SOUTH 87°12'25" WEST 64.99 FEET;

THENCE LEAVING SAID SOUTH RIGHT OF WAY NORTH 00°10'47" WEST 60.39 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 4 OF THE GREEN ACRES SUBDIVISION, SAID POINT ALSO BEING A POINT ON THE NORTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID NORTH RIGHT OF WAY AS FOLLOWS:

NORTH 87°30'29" EAST 112.03 FEET;
NORTH 76°18'57" EAST 105.71 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 5 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 43°05'27" EAST 143.70 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE ALONG A CURVE THE RIGHT HAVING A LENGTH OF 101.89 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 12°27'46", A CHORD BEARING OF NORTH 49°19'20" EAST, AND A CHORD DISTANCE OF 101.69 FEET;

THENCE CONTINUING ALONG THE SOUTH LINE OF SAID BLOCK 5 ALONG A REVERSE CURVE AT THE CORNER OF LOT 14, BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 24.33 FEET, A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 55°45'00", A CHORD BEARING OF NORTH 27°40'43" EAST, AND A CHORD LENGTH OF 23.38 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 5. SAID POINT ALSO BEING ON THE WEST RIGHT OF WAY OF NORTH MILLER AVENUE;

THENCE ALONG SAID EAST LINE NORTH 00°11'47" WEST 743.10 FEET;

THENCE CONTINUING ALONG THE EAST LINE OF SAID BLOCK 5 ALONG A CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 2 BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 15.73 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 90°07'31", A CHORD BEARING OF NORTH 45°15'33" WEST, AND A CHORD LENGTH OF 14.16 FEET TO A POINT ON THE NORTH LINE OF SAID BLOCK 5;

THENCE NORTH 11°27'47" WEST 50.96 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 2 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 00°19'18" WEST LENGTH OF 15.69 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 89°52'29", A CHORD BEARING OF NORTH 44°44'28" EAST, AND A CHORD LENGTH OF 14.13 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 2;

THENCE NORTH 00°11'47" WEST 273.36 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG THE NORTH EASEMENT LINE THEREOF SOUTH 89°48'10" WEST 672.89 FEET;

THENCE CONTINUING ALONG SAID NORTH EASEMENT LINE SOUTH 89°39'56" WEST 1303.39 FEET TO A POINT ON THE EAST LINE OF THE 700 WEST COUNTY ROAD EASEMENT;

THENCE ALONG THE EAST EASEMENT LINE THEREOF NORTH 00°20'47" WEST 205.00 FEET;

THENCE NORTH 89°46'31" WEST 237.69 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO GLEN E. AND LISA M. POZERNICK BY THE WARRANTY DEED RECORDED NOVEMBER 1, 1988 AS INSTRUMENT No. 382098, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°02'58" WEST 205.38 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE NORTH 89°48'46" WEST 2578.68 FEET TO THE TRUE POINT OF BEGINNING.

DATE: NOVEMBER 14, 2006

PROJECT #: 05101

CLIENT: CITY OF BURLEY

DESCRIPTION: NORTH BURLEY REVENUE ALLOCATION AREA.

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, MINIDOKA COUNTY, IDAHO

A PORTION OF SECTIONS 8 AND 17 AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF THE SE ¼, OF THE SW ¼ OF SECTION 8, MARKED BY A ½" REBAR, THENCE NORTH 67°20'46' WEST 64.01 FEET TO THE INTERSECTION OF THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT AND THE CENTERLINE OF THE B-4 CANAL, SAID INTERSECTION BEING THE TRUE POINT OF BEGINNING;

THENCE ALONG SAID CENTERLINE NORTH 39°21'26" EAST 1767.48 FEET;

THENCE CONTINUING ALONG SAID CENTERLINE ALONG A CURVE TO THE LEFT HAVING A LENGTH OF 467.30 FEET, A RADIUS OF 818.51 FEET, A CENTRAL ANGLE OF 32°42'40", A CHORD BEARING OF NORTH 23°00'06" EAST, AND A CHORD LENGTH OF 460.98 FEET;

THENCE CONTINUING ALONG THE CENTERLINE OF SAID B-4 CANAL NORTH 06°36'42" EAST 539.29 FEET TO THE INTERSECTION OF SAID CENTERLINE WITH THE SOUTH LINE OF THE INTERSTATE 80 RIGHT OF WAY;

THENCE ALONG SAID SOUTH RIGHT AS FOLLOWS:

NORTH 89°47'14" EAST 96.27 FEET;
SOUTH 88°42'10" EAST 246.41 FEET;
SOUTH 72°27'24" EAST 189.24 FEET;
SOUTH 60°15'33" EAST 390.02 FEET;
SOUTH 16°27'24" EAST 346.67 FEET;

THENCE LEAVING THE SOUTH RIGHT OF WAY OF INTERSTATE 80 SOUTH 89°41'42" WEST 531.37 FEET;

THENCE SOUTH 00°30'38" EAST 153.85 FEET;

THENCE SOUTH 89°41'42" WEST 372.37 FEET TO THE EAST TOP OF BANK OF THE MINIDOKA IRRIGATION DISTRICT D-12A DRAIN DITCH;

THENCE ALONG THE WEST TOP OF BANK OF SAID DRAIN DITCH AS FOLLOWS:

SOUTH 16°57'35" WEST 14.97 FEET;
SOUTH 03°50'10" EAST 78.85 FEET;
SOUTH 00°26'01" EAST 133.29 FEET;
SOUTH 09°12'07" WEST 55.71 FEET;
SOUTH 11°15'59" EAST 16.08 FEET;
SOUTH 00°34'26" WEST 118.06 FEET;
SOUTH 02°29'35" EAST 95.44 FEET;
SOUTH 03°35'32"EAST 66.10 FEET;
SOUTH 00°51'08" EAST 40.62 FEET;
SOUTH 01°33'17" WEST 64.75 FEET;

THENCE LEAVING SAID TOP OF BANK SOUTH 00°30'38" EAST 629.84 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO KERBS OIL COMPANY, INC. BY THE WARRANTY DEED RECORDED AUGUST 20, 1996 AS INSTRUMENT No. 425548, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 89°41'46" WEST 283.34 FEET TO THE NORTHWEST CORNER OF THAT REAL PROPERTY CONVEYED TO HB PROPERTIES, L.C. BY THE WARRANTY DEED RECORDED JANUARY 13, 1997 AS INSTRUMENT No. 427813, MINIDOKA COUNTY RECORDS;

THENCE ALONG THE WEST LINE THEREOF SOUTH 00°28'56" EAST 262.63 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG SAID NORTH EASEMENT LINE SOUTH 89°48'10" WEST 355.47 FEET;

THENCE SOUTH 00°11'47" EAST 417.86 FEET TO THE INTERSECTION OF THE WEST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION, ON FILE AT THE OFFICE OF THE MINIDOKA COUNTY RECORDER, WITH THE NORTH RIGHT OF WAY LINE OF WEST 4TH STREET NORTH;

THENCE ALONG THE NORTH RIGHT OF WAY OF WEST 4TH STREET NORTH, NORTH 89°41'15" EAST 545.49 FEET TO THE SOUTHEAST CORNER OF THAT REAL PROPERTY CONVEYED TO ROCK CHUCK RANCH L.P. BY INSTRUMENT No. 439194, MINIDOKA COUNTY RECORDS;

THENCE SOUTH 00°17'54" EAST 59.75 FEET TO THE SOUTH RIGHT OF WAY OF WEST 4TH STREET NORTH;

THENCE ALONG SAID SOUTH RIGHT OF WAY SOUTH 89°39'40" WEST 430.60 FEET TO THE INTERSECTION OF THE EAST LINE OF BLOCK 1 OF THE GREEN ACRES SUBDIVISION AND SAID SOUTH RIGHT OF WAY;

THENCE ALONG SAID EAST LINE SOUTH 00°11'47" EAST 556.58 FEET TO THE SOUTH LINE OF SAID BLOCK 1;

THENCE ALONG SAID SOUTH LINE ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 10°59'13" EAST, A LENGTH OF 96.54 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 11°48'33", A CHORD BEARING OF SOUTH 73°06'30" WEST, AND A CHORD LENGTH OF 96.37 FEET;

THENCE LEAVING SAID SOUTH LINE OF BLOCK 1 SOUTH 19°09'01" WEST 72.96 FEET TO THE NORTHEAST CORNER OF LOT 12, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, SAID CORNER ALSO BEING A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG THE NORTH LINE OF BLOCK 6 AS FOLLOWS:

ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 27°13'41" EAST, A LENGTH OF 134.40 FEET, A RADIUS OF 408.68 FEET, A CENTRAL ANGLE OF 18°50'34", A CHORD BEARING OF SOUTH 53°21'02" WEST, AND A CHORD LENGTH OF 133.80 FEET;

THENCE SOUTH 43°57'19" WEST 150.59 FEET;

THENCE ALONG A NON- TANGENT CURVE TO THE RIGHT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 42°50'55" WEST, A LENGTH OF 76.33 FEET, A RADIUS OF 165.14 FEET, A CENTRAL ANGLE OF 26°28'55", A CHORD BEARING OF SOUTH 60°23'32" WEST, AND A CHORD LENGTH OF 75.65 FEET;

THENCE ALONG A NON-TANGENT REVERSE CURVE AT THE NORTHWEST CORNER OF LOT 8, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF SOUTH 15°27'03" EAST, A LENGTH OF 13.04 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 74°43'44", A CHORD BEARING OF SOUTH 37°11'05" WEST, AND A CHORD LENGTH OF 12.14 FEET TO THE EAST RIGHT OF WAY OF NORTH CONANT AVENUE;

THENCE ALONG THE EAST RIGHT OF WAY THEREOF SOUTH 00°10'47" EAST 181.89 FEET TO THE SOUTHERLY EXTENSION OF SAID RIGHT OF WAY;

THENCE SOUTH 89°53'04" WEST 50.00 FEET TO A POINT ON THE SOUTHERLY EXTENSION OF THE WEST RIGHT OF WAY OF SAID NORTH CONANT AVENUE;

THENCE ALONG THE WEST RIGHT OF WAY THEREOF NORTH 00°10'47" WEST 173.69 FEET;

THENCE ALONG A NON-TANGENT CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 7, BLOCK 6 OF THE GREEN ACRES SUBDIVISION, HAVING A RADIAL BEARING TO THE CENTER OF NORTH 87°52'03" WEST, A LENGTH OF 16.94 FEET, A RADIUS OF 10.01 FEET, A CENTRAL ANGEL OF 96°56'12", A CHORD BEARING OF NORTH 46°20'09"WEST, AND A CHORD LENGTH OF 14.98 FEET TO A POINT ON THE SOUTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID RIGHT OF WAY AS FOLLOWS:

SOUTH 87°30'29" WEST 38.59 FEET;
SOUTH 87°12'25" WEST 64.99 FEET;

THENCE LEAVING SAID SOUTH RIGHT OF WAY NORTH 00°10'47" WEST 60.39 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 4 OF THE GREEN ACRES SUBDIVISION, SAID POINT ALSO BEING A POINT ON THE NORTH RIGHT OF WAY OF WEST 3RD STREET NORTH;

THENCE ALONG SAID NORTH RIGHT OF WAY AS FOLLOWS:

NORTH 87°30'29" EAST 112.03 FEET;
NORTH 76°18'57" EAST 105.71 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 5 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF NORTH 43°05'27" EAST 143.70 FEET;

THENCE CONTINUING ALONG SAID SOUTH LINE ALONG A CURVE THE RIGHT HAVING A LENGTH OF 101.89 FEET, A RADIUS OF 468.41 FEET, A CENTRAL ANGLE OF 12°27'46", A CHORD BEARING OF NORTH 49°19'20" EAST, AND A CHORD DISTANCE OF 101.69 FEET;

THENCE CONTINUING ALONG THE SOUTH LINE OF SAID BLOCK 5 ALONG A REVERSE CURVE AT THE CORNER OF LOT 14, BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 24.33 FEET, A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 55°45'00", A CHORD BEARING OF NORTH

27°40'43" EAST, AND A CHORD LENGTH OF 23.38 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 5. SAID POINT ALSO BEING ON THE WEST RIGHT OF WAY OF NORTH MILLER AVENUE;

THENCE ALONG SAID EAST LINE NORTH 00°11'47" WEST 743.10 FEET;

THENCE CONTINUING ALONG THE EAST LINE OF SAID BLOCK 5 ALONG A CURVE TO THE LEFT AT THE NORTHEAST CORNER OF LOT 2 BLOCK 5 OF THE GREEN ACRES SUBDIVISION, HAVING A LENGTH OF 15.73 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 90°07'31", A CHORD BEARING OF NORTH 45°15'33" WEST, AND A CHORD LENGTH OF 14.16 FEET TO A POINT ON THE NORTH LINE OF SAID BLOCK 5;

THENCE NORTH 11°27'47" WEST 50.96 FEET TO A POINT ON THE SOUTH LINE OF BLOCK 2 OF THE GREEN ACRES SUBDIVISION;

THENCE ALONG THE SOUTH LINE THEREOF ALONG A NON-TANGENT CURVE TO THE LEFT HAVING A RADIAL BEARING TO THE CENTER OF NORTH 00°19'18" WEST LENGTH OF 15.69 FEET, A RADIUS OF 10.00 FEET, A CENTRAL ANGLE OF 89°52'29", A CHORD BEARING OF NORTH 44°44'28" EAST, AND A CHORD LENGTH OF 14.13 FEET TO A POINT ON THE EAST LINE OF SAID BLOCK 2;

THENCE NORTH 00°11'47" WEST 273.36 FEET TO A POINT ON THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT;

THENCE ALONG THE NORTH EASEMENT LINE THEREOF SOUTH 89°48'10" WEST 672.89 FEET;

THENCE CONTINUING ALONG THE NORTH LINE OF THE 400 SOUTH COUNTY ROAD EASEMENT SOUTH 89° 39'56" WEST 58.87 FEET TO THE TRUE POINT OF BEGINNING.

DATE: NOVEMBER 15, 2006

CLIENT: CITY OF BURLEY

PROJECT: 05101

DESCRIPTION: LANDS OF LARSON SOUTH OF THE "G" CANAL, BEING A PORTION OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT No. 222639, CASSIA COUNTY RECORDS, AND ALL OF THAT REAL PROPERTY CONVEYED TO LARSON BY INSTRUMENT Nos. 87960, 244596 AND 244597, CASSIA COUNTY RECORDS, AND THAT REAL PROPERTY CONVEYED TO JERRY DEAN AND BEVERLY S. SHAW BY THE WARRANTY DEED RECORDED SEPTEMBER 10, 1989 AS INSTRUMENT No. 203715, CASSIA COUNTY RECORDS, AS DEPICTED ON THE RECORD OF SURVEY RECORDED AUGUST 29, 2006, AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

TOWNSHIP 10 SOUTH, RANGE 22 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 25: A PORTION OF THE SE1/4SE1/4, A PORTION OF THE SW1/4SE1/4, A PORTION OF THE SE1/4SW1/4, AND A PORTION OF THE SW1/4SW1/4,

TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.

SECTION 30: A PORTION OF GOVERNMENT LOTS 2, 3, AND 4,

THE WHOLE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 25, MARKED BY A 5/8" REBAR AND ALUMINUM CAP, AND RUNNING THENCE ALONG WEST LINE THEREOF NORTH 0°09'49" EAST 1178.81 FEET TO THE INTERSECTION THEREOF WITH THE CENTERLINE OF THE BURLEY IRRIGATION DISTRICT "G" CANAL;

THENCE ALONG SAID CANAL CENTERLINE AS FOLLOWS:

NORTH 76°19'25" EAST 33.30 FEET,

NORTH 75°58'52" EAST 387.52 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°31'32", A RADIUS OF 1500.00 FEET, AN ARC LENGTH OF 563.54 FEET, A CHORD BEARING OF NORTH 86°44'38" EAST AND A CHORD LENGTH OF 560.23 FEET,

SOUTH 82°29'36" EAST 1589.88 FEET,

EASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 48°23'14", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 380.03 FEET, A CHORD BEARING OF NORTH 73°18'47" EAST AND A CHORD LENGTH OF 368.84 FEET,

EASTERLY ALONG A REVERSE CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 29°19'26", A RADIUS OF 450.00 FEET, AN ARC LENGTH OF 230.31 FEET, A CHORD BEARING OF NORTH 63°46'53" EAST AND A CHORD LENGTH OF 227.80 FEET;

NORTH 78°26'36" EAST 242.18 FEET TO THE INTERSECTION OF SAID CANAL CENTERLINE WITH THE NORTH LINE OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING NORTH 78°26'36" EAST 646.78 FEET TO THE INTERSECTION OF THE CENTERLINE OF THE "G" CANAL AND THE WEST LINE OF THE WEST LINE OF THE NE1/4SE1/4 OF SECTION 25;

THENCE NORTH 78°26'36" EAST 172.39 FEET,

NORTHEASTERLY ALONG A CURVE TO THE LEFT HAVING A CENTRAL ANGLE OF 38°14'35", A RADIUS OF 550.00 FEET, AN ARC LENGTH OF 367.11 FEET, A CHORD BEARING OF NORTH 59°19'18" EAST AND A CHORD LENGTH OF 360.33 FEET,

NORTH 40°12'01" EAST 188.76 FEET,

NORTHEASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 19°01'18", A RADIUS OF 650.00 FEET, AN ARC LENGTH OF 215.79 FEET, A CHORD BEARING OF NORTH 49°42'40" EAST AND A CHORD LENGTH OF 214.80 FEET,

NORTH 59°13'19" EAST 316.33 FEET,

NORTH 61°48'50" EAST 145.21 FEET,

EASTERLY ALONG A CURVE TO THE RIGHT HAVING A CENTRAL ANGLE OF 21°23'33", A RADIUS OF 400.00 FEET, AN ARC LENGTH OF 149.35 FEET, A

CHORD BEARING OF NORTH 72°30'37" EAST AND A CHORD LENGTH OF 148.48 FEET, AND

NORTH 83°12'23" EAST 17.34 FEET TO THE INTERSECTION THEREOF WITH THE LINE COMMON TO SAID SECTIONS 25 AND 30;

THENCE ALONG SAID COMMON LINE NORTH 00°00'50" WEST 448.58 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 25, MARKED BY A ½" REBAR, SAID EAST CORNER ALSO BEING THE SOUTHWEST CORNER OF GOVERNMENT LOT 2 IN THE AFORESAID SECTION 30;

THENCE ALONG THE SOUTH LINE OF SAID LOT 2, SAID SOUTH LINE BEING THE SOUTH LINE OF THE EXISTING CITY OF BURLEY URBAN RENEWAL BOUNDARY, SOUTH 86°02'14" EAST 775.67 FEET TO THE NORTHWESTERN RIGHT OF WAY OF THE EASTERN IDAHO RAILROAD;

THENCE ALONG SAID NORTHWESTERN RIGHT OF WAY SOUTH 21°38'12" WEST 2813.79 FEET TO THE INTERSECTION THEREOF WITH THE SOUTH LINE OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH SECTION LINE SOUTH 89°29'41" WEST 1059.24 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SE1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°26'22" WEST 1323.10 FEET TO THE 5/8" REBAR AND ALUMINUM CAP MARKING THE SOUTH QUARTER CORNER OF SAID SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.49 FEET TO THE 5/8" REBAR MARKING THE SOUTHEAST CORNER OF THE AFORESAID SW1/4SW1/4 OF SECTION 25;

THENCE CONTINUING ALONG SAID SOUTH LINE SOUTH 89°27'31" WEST 1326.58 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM:

THE SOUTH 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE NORTH HALF OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET OF THE ABOVE DESCRIBED LANDS OF LARSON, BEING THE EAST HALF OF THE 200 WEST COUNTY ROAD EASEMENT.

THE ABOVE DESCRIBED REAL PROPERTY CONTAINS 176.65 ACRES, MORE OR LESS, AND IS SUBJECT TO CERTAIN EASEMENTS OF RECORD, AND MAY BE SUBJECT TO OTHER EASEMENTS LEGALLY ESTABLISHED.

Randy,

Parcel No. 15 and Parcel No. 20 are legal descriptions which were used in Ordinance Number 1135 to except land out of the revenue allocation area. The State Tax Commission has informed me that the same legal description, in addition to highlighting the areas on the original map, is sufficient to bring these previously excepted parcels into the revenue allocation area. Both parcels are already inside of the existing urban renewal area boundary.

Parcel No. 15 is in the vicinity of the River View Apartment project.

Parcel No. 20 is in the vicinity of the wastewater treatment plants.

Bryan Reiter

PARCEL NO. 15:

TOWNSHIP 10 SOUTH, RANGE 23 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 17: Part of Government Lot 2 described as follows:

Beginning at the Northeast corner of Lot 3 in said Section 17; Thence North 0°06'28" East along the ¼ section line for 169.75 feet to a point; Thence North 89°23'10" West for 67.42 feet to a point on the West right-of-way of State Highway 27, aka Overland Avenue, said point being on the North line of that property deeded to Jack H. hill and Laura Hill be Warranty Deed recorded November 21, 1986 as Instrument No. 183642; Thence North 0°03'00" West along said West right-of-way of Highway 27 for 125.00 feet to the Point of Beginning;
Thence continuing North 0°03'00" West along said West right-of-way of Highway 27 for 389.00 feet to a point on the mean high water line on the South bank of the Snake River;
Thence South 54°28'02" West along said South bank for 347.52 feet;
Thence South 54°45'37" West along said South bank for 817.32 feet;
Thence South 89°23'10" East for 668.00 feet to a point on the extended West line of that property deeded to said Jack Hill;
Thence North 0°03'00" West for 294.75 feet;
Thence South 89°23'10" East for 283.00 feet to the Point of Beginning.

PARCEL NO. 20:

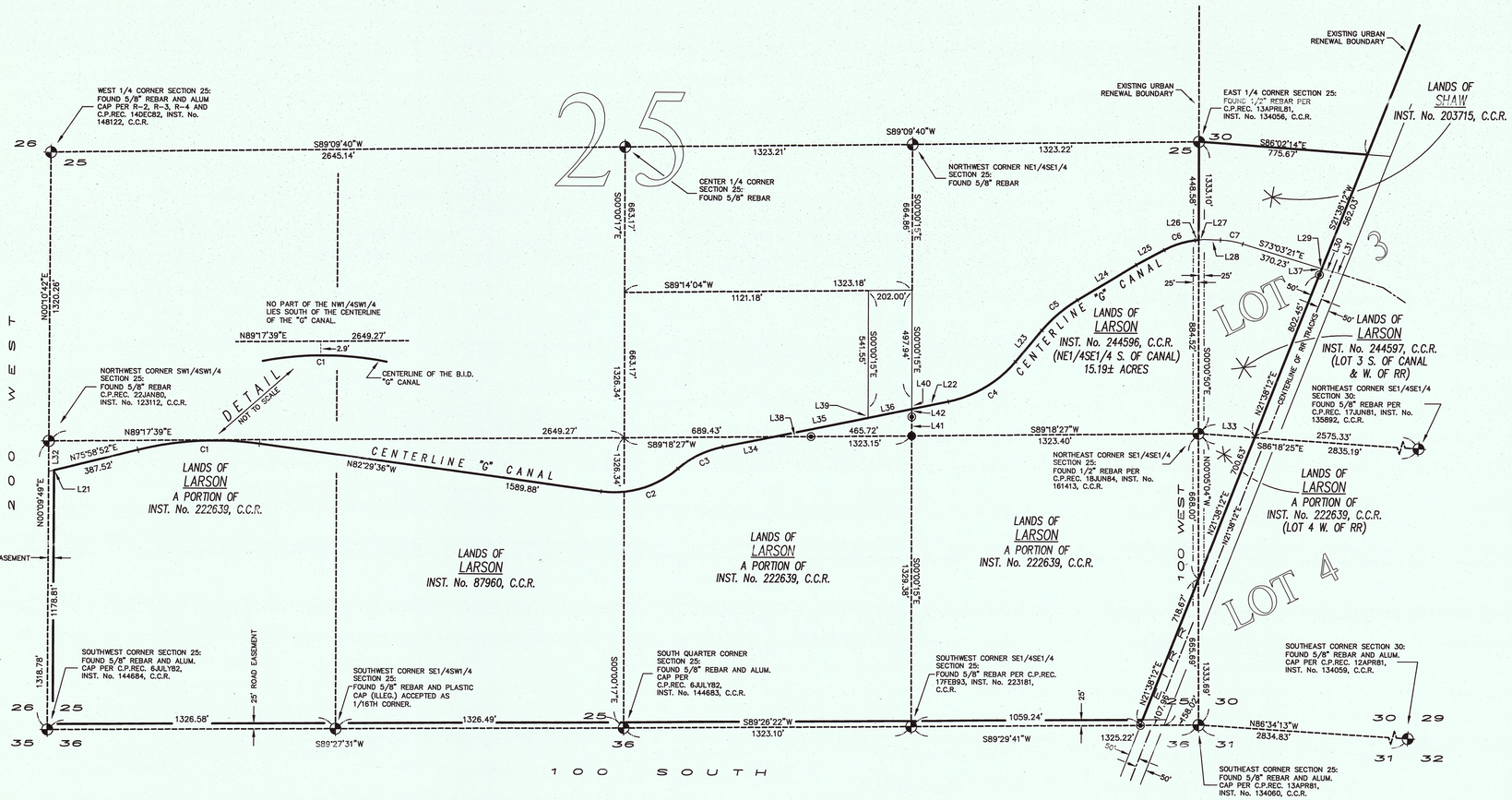
That part of Lot 2; The NW¼NE¼; NE¼NW¼ of Section 21, Township 10 South, Range 23 East of the Boise Meridian, lying North of the right-of-way of the Oregon Short Line Railroad, which land is more accurately described as follows:

Beginning at a point 1320 feet East of the Northwest corner of Section 21, Township 10 South, Range 23 East of the Boise Meridian;
Thence South 1301 feet;

Thence North 73°53' East 1366 feet;
Thence North 50 feet;
Thence North 73°53' East 650 feet;
Thence on a 2° curve to the left 1320 feet;
Thence West 3050 feet to the Place of Beginning.

ALSO Lots 1 and 2, and the SE¼SW¼ of Section 16, Township 10 South, Range 23 East of the Boise Meridian.

A PART OF THE SOUTH HALF OF SECTION 25, TOWNSHIP 10 SOUTH, RANGE 22 EAST, A PART OF LOTS 3 AND 4 TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN, CASSIA COUNTY, IDAHO.



NOTE:
THE URBAN RENEWAL BOUNDARY EXCLUDES THE SOUTH 25 FEET OF THE LANDS OF LARSON, BEING THE NORTH 1/2 OF THE 100 SOUTH COUNTY ROAD EASEMENT, AND THE WEST 25 FEET TO THE LANDS OF LARSON, BEING THE EAST 1/2 OF THE 200 WEST COUNTY ROAD EASEMENT.

LINE TABLE		
LINE	LENGTH	BEARING
L21	33.30	S76°19'25"W
L22	172.39	N78°26'36"E
L23	188.76	N40°12'01"E
L24	316.33	N59°13'19"E
L25	145.21	N61°48'50"E
L26	17.34	N83°12'23"E
L27	23.36	N83°12'23"E
L28	76.51	S88°05'21"E
L29	9.78	S74°22'19"E
L30	50.28	S74°22'19"E
L31	50.28	S74°22'19"E
L32	139.97	N00°09'49"E
L33	259.86	S86°18'25"E
L34	242.18	N78°26'36"E
L35	440.62	N78°26'36"E
L36	206.16	N78°26'36"E

LINE TABLE		
L37	30.00	N21°38'12"E
L38	168.00	S89°18'27"W
L39	40.00	S00°00'15"E
L40	45.00	S00°00'15"E
L41	86.92	S00°00'15"E
L42	35.00	S00°00'15"E

CURVE TABLE					
CURVE	DELTA	LENGTH	RADIUS	CHORD	BEARING
C1	21°31'32"	563.54	1500.00	560.23	S86°44'38"W
C2	48°23'14"	380.03	450.00	368.84	N73°18'47"E
C3	29°19'26"	230.31	450.00	227.80	S63°46'53"W
C4	38°14'35"	367.11	550.00	360.33	N59°19'18"E
C5	19°01'18"	215.79	650.00	214.80	S49°42'40"W
C6	21°23'33"	149.35	400.00	148.48	S72°30'37"W
C7	15°02'00"	104.95	400.00	104.65	N80°34'21"W

N

0 150 300 600

SCALE: 1" = 300'

LEGEND

- = SECTION CORNER
- C.C.R. = CASSIA COUNTY RECORDS
- E I R R = EASTERN IDAHO RAILROAD
- URBAN RENEWAL AREA
- SECTION OR SECTION SUBDIVISION LINE
- COUNTY ROAD EASEMENT LINE

NOTE:
THIS MAP AND THE LEGAL DESCRIPTION THEREOF ARE NOT A RECORD OF SURVEY. IT IS A COMPILATION OF RECORD DATA.

BASIS OF BEARING FOR THIS MAP IS THE RECORD OF SURVEY OF THE LANDS OF GLEN E. & CAROL D. LARSON RECORDED AUGUST 29, 2006 AS INSTRUMENT No. 310573, CASSIA COUNTY RECORDS.

ADDITION TO THE CITY OF BURLEY

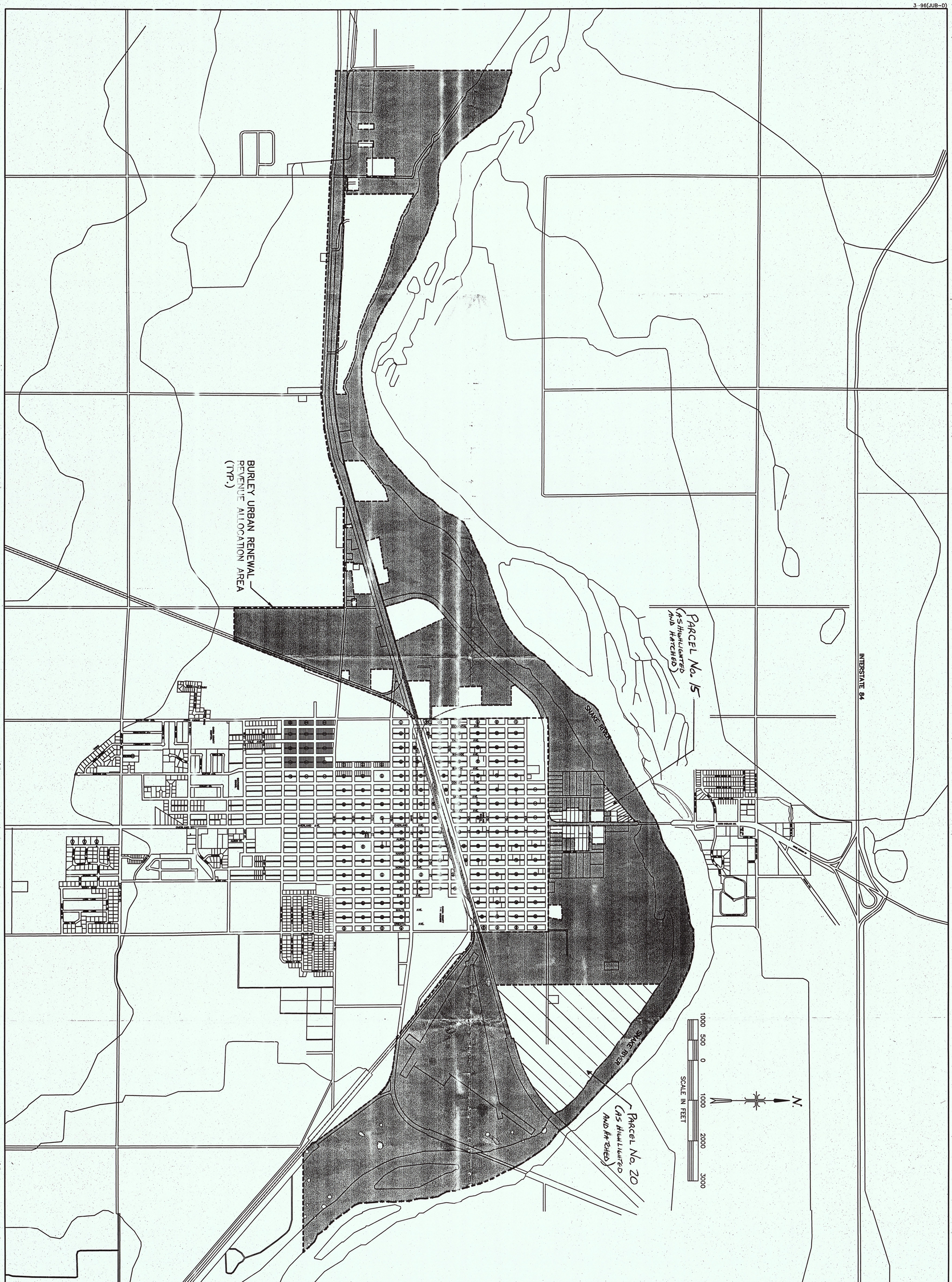
URBAN RENEWAL & REVENUE ALLOCATION AREAS

ORDINANCE No._____ RECORDED ON_____ AS INSTR. No._____

MOON & ASSOCIATES, INC.
ENGINEERING & LAND SURVEYING
525 F. STREET RUPERT, IDAHO 83350
PHONE (208) 436-3714

SHEET 1 OF 1 DATE: NOVEMBER 15, 2006 JN: 05101
DRAWING: UrbanRenew

3-96(JUB-D)



DRAWN BY:	KCK
DESIGN BY:	TAA
CHECKED BY:	TAA
ARCHIVE LOCALE:	
PROJECT NO.	61835
DRAWING NO.	UR-BOUND
ACAD PLOT SCALE:	1=1000

IF THIS BAR IS NOT ONE INCH, SCALE ACCORDINGLY

AT FULL SIZE (1" INCH) SCALE OF SHEET IS HOR. SCALE: 1"= 1000' VER SCALE: NA

SHEET 1 OF 1

REUSE OF DRAWINGS

THIS DOCUMENT, AND THE IDEAS AND DESIGNS INCORPORATED HEREIN, AS AN INSTRUMENT OF PROFESSIONAL SERVICE, IS THE PROPERTY OF J-U-B ENGINEERS, Inc. AND IS NOT TO BE USED, IN WHOLE OR PART, FOR ANY OTHER PROJECT WITHOUT THE EXPRESS WRITTEN AUTHORIZATION OF J-U-B ENGINEERS, Inc.

REVISION

NO.	DESCRIPTION	BY	APP.	DATE
1	ADD PARCEL 15 & 20 TO RAA	BDR	ST	11/16/06

BURLEY URBAN RENEWAL

NOVEMBER 2006 ADDITIONS

INSTRUMENT NUMBER

BOUNDARY MAP

ORDINANCE NUMBER DATED

J-U-B ENGINEERS, Inc.
ENGINEERS*SURVEYORS*PLANNERS

800 FALLS AVENUE
TWIN FALLS, IDAHO 83301-3366

PHONE: 208-733-2414
FAX: 208-733-9455

ADDITION TO THE CITY OF BURLEY

REVENUE ALLOCATION AREA

A PART OF SECTIONS 7, 8, AND 17
TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN,
MINIDOKA COUNTY, IDAHO

ORDINANCE No. _____ RECORDED ON _____ AS INSTR. No. _____

NOTE:
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BASIS OF BEARING FOR THIS MAP IS THE ANNEXATION MAP FOR THE CITY OF BURLEY RECORDED APRIL 4, 2001 AS ISNTRUMENT No. 452561, MINIDOKA COUNTY RECORDS.

LEGEND
- ⊕ = SECTION CORNER
- M.C.R. = MINIDOKA COUNTY RECORDS
- URBAN RENEWAL AREA
- SECTION OR SECTION SUBDIVISION LINE
- COUNTY ROAD EASEMENT LINE

SCALE: 1"=200'

MOON & ASSOCIATES, INC.
ENGINEERING & LAND SURVEYING
525 F. STREET RUPERT, IDAHO 83350
PHONE (208) 436-3714

SHEET 1 OF 1 DATE: NOVEMBER 14, 2006 JN: 05101
DRAWING: UrbanRenew

MOON & ASSOCIATES, INC.
ENGINEERING & LAND SURVEYING
525 F. STREET RUPERT, IDAHO 83350
PHONE (208) 436-3714

SHEET 1 OF 2 DATE: NOVEMBER 14, 2006 JN: 05101
DRAWING: UrbanRenew

LEGEND
= SECTION CORNER
M.C.R. = MINIDOKA COUNTY RECORDS
URBAN RENEWAL AREA
SECTION OR SECTION SUBDIVISION LINE
COUNTY ROAD EASEMENT LINE

ADDITION TO THE CITY OF BURLEY
URBAN RENEWAL AREA

A PART OF SECTIONS 7, 8, AND 17
TOWNSHIP 10 SOUTH, RANGE 23 EAST, BOISE MERIDIAN,
MINIDOKA COUNTY, IDAHO

SCALE: 1"=200'

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ADDITION TO THE CITY OF BURLEY

URBAN RENEWAL AREA

A PART OF SECTIONS 7, 8, AND 17
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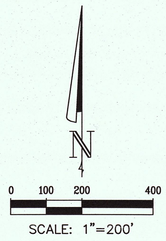

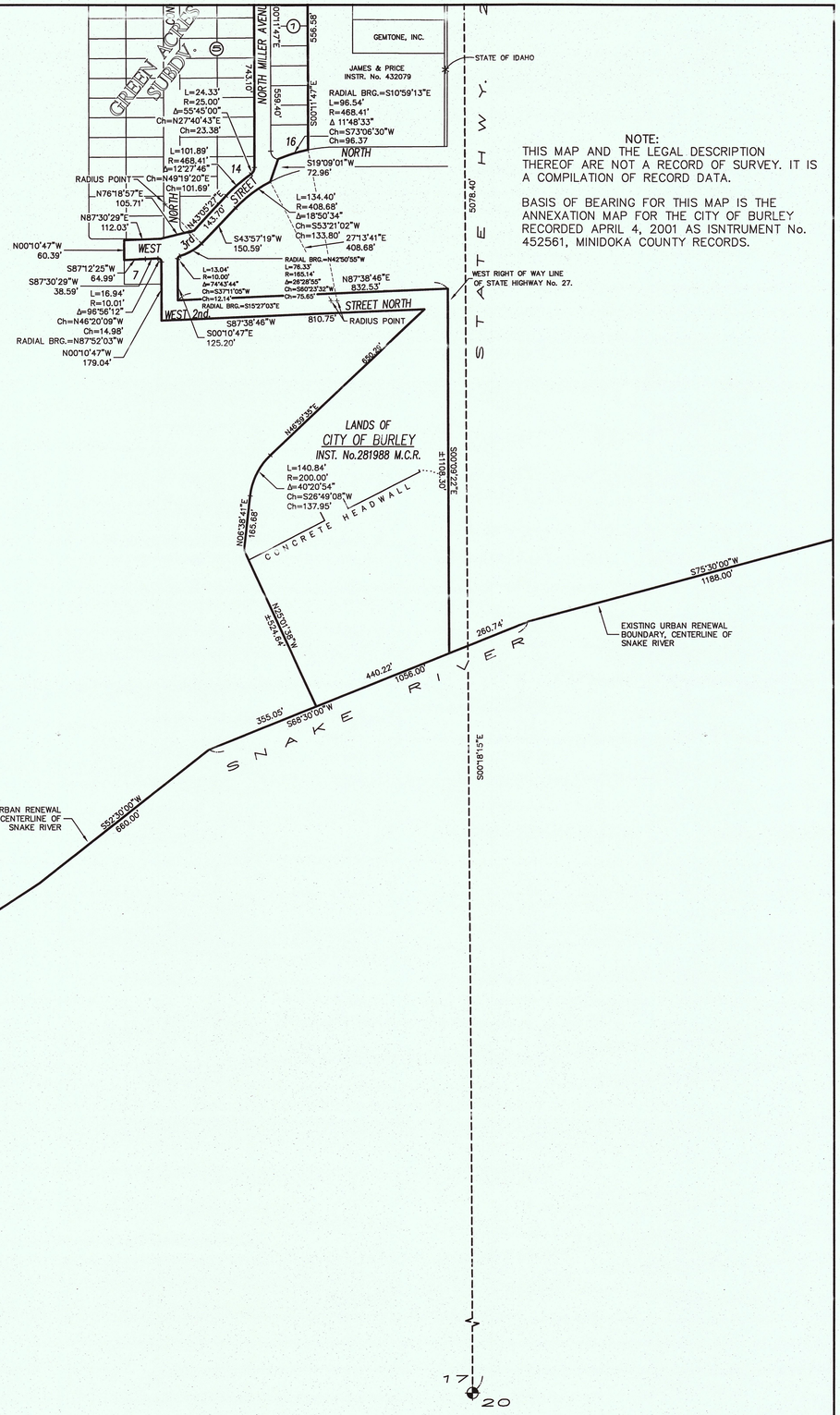

MOON & ASSOCIATES, INC.
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PHONE (208) 436-3714

SHEET 2 OF 2 DATE: NOVEMBER 14, 2006 JN: 05101
DRAWING: UrbanRenew

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M.C.R. = MINIDOKA COUNTY RECORDS
URBAN RENEWAL AREA
SECTION OR SECTION SUBDIVISION LINE
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