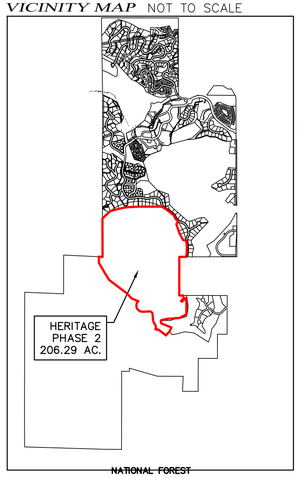
VICINITY MAP NOT TO SCALE



TRIPOD COURT

TAMARACK RESORT PUD
AMENDED PHASE 1

PHASE 1 FINAL PLAT

TAMARACK RESORT
"GOLF COURSE"

TAMARACK RESORT PUD
PHASE 1 FINAL PLAT

TAMARACK RESORT
"EMPLOYEE HOUSING"

TAMARACK RESORT PUD
MONTELAGO

TAMARACK RESORT
FUTURE DEVELOPMENT

TAMARACK RESORT
"GOLF COURSE"

STATE OF IDAHO

DISCOVERY DRIVE

AZURE COURT

ROAD A

ROAD B

ROAD C

ROAD D

ROAD E

ROAD F

ROAD G

ROAD H

ROAD I

ROAD J

ROAD K

ROAD L

OPEN SPACE
20.35 AC

OPEN SPACE
23.99 AC

OPEN SPACE
0.57 AC

OPEN SPACE
29.47 AC

OPEN SPACE
12.18 AC

OPEN SPACE
2.34 AC

OPEN SPACE
0.58 AC

WETLANDS

TAMARACK HERITAGE, LLC
RP15N03E080005

TAMARACK HERITAGE, LLC
RP15N03E070005

TAMARACK HERITAGE, LLC
RP15N03E080605

TAMARACK HERITAGE, LLC
RP15N03E081370

TAMARACK HERITAGE, LLC
RP00025000001B

S87°00'58"W 371.02'
S82°32'58"W 138.09'
S76°35'45"W 280.90'
S74°32'49"W 196.90'
S46°36'51"W 364.37'
S00°12'45"E 1320.83'
N87°18'46"W 127.73'
N00°00'00"E 206.88'
S30°00'00"E 411.60'
S32°12'44"E 2751.17'
N52°48'56"W 780.11'
S42°16'43"E 216.53'
S67°11'06"E 253.86'
S86°51'46"W 215.22'
S04°04'27"E 163.46'
N89°54'31"W 817.46'
N51°29'55"W 245.09'
N32°33'12"E 108.52'
N17°50'29"W 256.13'
N22°22'58"W 99.98'
N28°20'30"W 235.30'
N79°46'19"W 107.31'
N08°41'59"W 56.07'
N08°13'16"E 58.34'
N89°58'05"E 236.78'
N89°53'31"W 125.55'
N00°07'34"E 1325.76'
N00°00'00"E 561.20'
S62°22'48"W 274.71'
N68°14'11"W 378.56'
S38°00'02"W 50.00'
N51°55'58"W 320.36'

S1/4 S5 S6 S7 S8 S1/16

AREA

206.29 ACRES – SUBDIVISION BOUNDARY
89.49 ACRES – OPEN SPACE
21.52 ACRES – PRIVATE ROADS
91.97 ACRES – 86 RESIDENTIAL LOTS AND 61 VILLAS
BLOCK 4–21 VILLAS
BLOCK 7–25 VILLAS
BLOCK 8–10 VILLAS
BLOCK 9–5 VILLAS

PARCEL NO'S

RP15N03E055335
RP15N03E081370

PROPOSED USE

RESIDENTIAL

OWNERSHIP

TAMARACK HERITAGE, LLC

200 100 0 200 400
HORIZONTAL SCALE IN FEET

LEGEND

- BOUNDARY LINE
- EXISTING LOT LINE
- EASEMENT LINE
- CENTERLINE
- LOT LINE

NOTES:

1. Utilities will be completed as provided in the Declaration of Installation of Utilities, which is being recorded with the Valley County, Idaho Recorder as Instrument Number_____.
2. All properties shown on this Plat are subject to and governed by the provisions of the following documents filed with the Valley County, Idaho Recorder: Second Amended and Restated General Declaration for Tamarack Resort (#308530) as amended by the Third Amendment and Fourth Amendment thereto (#327953 & #439775) (collectively "General Declaration"); the Supplemental Declaration for Tamarack Resort Heritage Phase 2 (#_____, "Heritage Phase 2 Supplemental Declaration"); the Amended and Restated Articles of Incorporation and Articles of Amendment for the Tamarack Municipal Association (#279781 & #313166, collectively "Articles"); and, the Fourth Amended and Restated Bylaws and the 5th through 11th Amendments thereto for the Tamarack Municipal Association (#313106 #324700, #334393, #371770, #437068, #437695, #439774, collectively "Bylaws"); all as the same may be amended and supplemented.
3. All properties shown on this Final Plat are subject to and governed by the Tamarack Resort Design and Development Guidelines, as may be amended or supplemented.
4. All buildings and improvements must be constructed within the Building Envelopes specified in the Tamarack Resort Design and Development Guidelines, as the same may be amended and supplemented.
5. All properties shown on this Final Plat are subject to and governed by the provisions of Conditional Use Permit No. _____, as issued and modified by Valley County, Idaho.
6. The Declarant, Tamarack Real estate Holdings, LLC, reserves the right, without limitation, to assign its rights to any and all easements which are depicted on this Final Plat, in whole or in part.
7. All lots depicted on this Plat are subject to a permanent, perpetual and non-exclusive Drainage Easement, which is hereby reserved in Declarant, and granted to Tamarack Municipal Association, for the purpose of constructing and maintaining drainage, sub-drainage and surface water management features, facilities and improvements, as further described in the Phase 3.4 Supplemental Declaration.
8. All roads and road rights of way, and all Utility, Snow Removal, and Recreation Easements, which are depicted on this Final Plat are dedicated for the use and enjoyment of the members of the Tamarack Municipal Association, together with their guests, invitees, and assigns, subject to the terms, conditions and reserved Declarant rights which are contained in the General Declaration and the Phase 3.4 Supplemental Declaration.
9. The Declarant, Tamarack Real estate Holdings, LLC, reserves the right, without limitation, to construct utilities within any Utility Easement which is depicted on this Final Plat. The ownership, use, maintenance and repair, and rights regarding the Easements which are depicted on this Final Plat are further described in the General Declaration and Heritage Phase 2 Supplemental Declaration.
10. There shall be no further subdivision of any Lot depicted on this Final Plat, and there shall be no reduction in size of any Lot on this Final Plat without prior approval from the Health Authority.
11. No additional domestic water supplies shall be installed beyond the water system approved in the sanitary restriction release.
12. Reference is made to public health letter on file regarding additional restrictions.
13. The land within this plat is not within an irrigation district as defined in Idaho Code 31–3805, and the requirements in I.C. 31–3805 are not applicable.
14. The Valley County Board of Commissioners have the sole discretion to set the level of service for any public road; the level of service can be changed.
15. The jurisdictional wetlands as identified on this plat are subject to regulation by the Army Corps of Engineers (ACOE). Any proposed change must be submitted and reviewed and approved by the ACOE prior to any work being done.
16. Surrounding land uses are subject to change.
17. FEMA Flood Panel(s): 16085C1325C & 16085c1300C
    Firm Effective Date(s): 2/1/2019
    Flood Zone(s): Zone X
    Base Flood Elevation(s): n/a
    Flood Zones are subject to change by FEMA & all land within a floodway or floodplain is regulated by title 9 and title 11 of the Valley County Code.

CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	BEARING	CHORD
C1	75.26'	203.99'	21°08'15"	S51°36'22"E	74.83'
C2	144.42'	775.00'	10°40'36"	N56°50'11"W	144.21'
C3	84.94'	155.00'	31°23'52"	N35°47'56"W	83.88'
C4	207.36'	345.00'	34°26'12"	S37°19'04"E	204.25'
C5	198.36'	335.00'	33°55'31"	S21°02'13"E	195.47'
C6	178.76'	115.00'	89°03'47"	N48°36'21"W	161.30'
C7	512.39'	210.00'	139°47'56"	S23°14'16"E	394.42'
C8	431.71'	1475.00'	16°46'11"	N00°09'49"W	430.17'
C9	16.67'	275.00'	3°28'25"	S06°48'42"E	16.67'
C12	169.61'	152.23'	63°50'13"	N06°04'51"W	160.97'
C13	40.15'	219.00'	10°30'13"	N35°33'32"W	40.09'

LINE TABLE		
LINE	BEARING	LENGTH
L1	N87°13'42"E	136.38'
L2	N82°00'37"E	101.91'
L3	N90°00'00"W	109.40'
L4	S82°28'13"W	116.81'
L5	S76°20'08"W	165.15'
L6	N25°39'17"E	31.14'
L7	N11°41'11"W	84.66'
L9	N26°24'58"E	152.84'
L10	S43°17'48"W	131.31'
L11	N64°09'45"W	50.00'
L12	S50°23'57"W	200.60'
L13	S48°11'37"W	128.63'
L14	S21°21'25"E	102.49'

Utility Warning

The underground utilities shown have been located from field survey information and existing drawings. The surveyor makes no guarantee that the underground utilities shown comprise all such utilities in the area, either in service or abandoned. The surveyor further does not warrant that the underground utilities shown are in the exact location indicated, although he does certify that they are located as accurately as possible from information available. The surveyor has not physically located the underground utilities.

These drawings, or any portion thereof, shall not be used on any project or extensions of this project except by agreement in writing with Dunn Land Surveys, Inc.

L:\DUNN LAND SURVEYS\Tamarack Resort\AUTOCAD FILES\Heritage\preliminary plat\HERITAGE_PP_25SEPT2026.dwg

PRELIMINARY PLAT
TAMARACK RESORT
PLANNED UNIT DEVELOPMENT
HERITAGE PHASE–2

IN A PORTION OF SECTIONS 5 AND 8
T.15N., R.3E., B.M., VALLEY COUNTY, IDAHO

dunn LAND SURVEYS, INC.
25 COYOTE TRAIL
CASCADE, ID 83611
PHONE: (208) 634-6896
WWW.DUNNLANDSURVEYS.COM

NO.	REVISION	BY	DATE
6			
4			
3			
2			
1			

DRAWN BY: DTD	CHECKED: CB	JOB NO.	SHEET NO.
DATE: 8/21/2026	DATE: 8/21/2026	3022	1 of 1

Valley County Planning and Zoning Department

700 S. Main ST | PO Box 1350
Cascade, ID 83611
www.co.valley.id.us
cherrick@valleycountyid.gov
208-382-7115

Subdivision Application

Includes Conditional Use Permit

TO BE COMPLETED BY THE PLANNING AND ZONING DEPARTMENT ☐ Check # _____ or ☐ Cash or ☐ Card

FILE # **SUB** 26-013 Foothills Amendment + PUD98-01 amend FEE $ 1800

ACCEPTED BY [signature] DEPOSIT 1000

CROSS REFERENCE FILE(S): _____ DATE 9/28/26

☑ ADMINISTRATIVE PLAT # OF PROPOSED LOTS: 146

☐ SHORT PLAT COMMENTS: _____

☐ FULL PLAT

When an application has been submitted, it will be reviewed in order to determine compliance with application requirements. A hearing date will be scheduled only after an application has been accepted as complete.

Applicant's Signature: Scott Turlington **Date:** Sep 28, 2026

By signing, you are agreeing to allow County staff to inspect the property identified in the application.

The following must be completed and submitted with the conditional use permit application:

- ☐ Neighborhood Meeting Information and results if 5 or more lots. VCC 9-5H-1.D
- ☐ A preliminary plat containing all of the necessary requirements according to the Valley County Subdivision Regulations, Title 10.
- ☐ A phasing plan and construction timeline.
- ☐ An 8½ x 11" – 300 scale drawing of the proposed subdivision showing only the street names and lots.
- ☐ A plot plan, drawn to scale, showing existing utilities, streets, easements, ditches, and buildings.
- ☐ A landscaping plan, drawn to scale, showing elements such as trees, shrubs, ground covers, and vines. Include a plant list, indicating the size, quantity, location, and name (both botanical and common) of all plant material to be used.
- ☐ A site grading plan clearly showing the existing site topography and detailing the best management practices for surface water management, siltation, sedimentation, and blowing of dirt and debris caused by grading, excavation, open cuts, side slopes, and other site preparation and development.
- ☐ A lighting plan.
- ☐ A Wildfire Mitigation Plan – Proposed administrative plats of less than 5 lots and proposed subdivisions with lands less than 20% "forested" (see definition in VCC 10-7) are exempt from the professional requirement and the short-form WUI plan may be submitted.
- ☐ Well logs of wells located in surrounding contiguous property and a current title search report of the property from a licenses title company
- ☐ Names and mailing addresses of property owners within 300 feet of the property boundary. Information can be obtained through the Valley County GIS maps. Only one list is required. Staff may notice more than 300 feet based on adjacent ownership and potential for impacts.
- ☐ **Three (3) copies of the application and additional materials are required.**

We recommend you review Title 9 and Title 10 of the Valley County Code online at www.co.valley.id.us/planning-zoning or at the Planning and Zoning Office

Subject to Idaho Statute 55-22 Underground Facilities Damage Prevention.

CONTACT INFORMATION

PROPOSED SUBDIVISION NAME: Foothills Park & Mill Creek - Tamarack Resort PUD

APPLICANT Tamarack Resort Two, LLC - Martin Pico, Manager PHONE 305-525-1741
Owner ☑ Option Holder ☐ Contract Holder ☐

MAILING ADDRESS 311 Village Dr., PMB 3026, Tamarack, ID ZIP 83615

EMAIL Mpico@mmgequitypartners.com

PROPERTY OWNER Same as applicant
(if not the applicant)
MAILING ADDRESS Same as applicant ZIP 83615

EMAIL Same as applicant

Nature of Owner's Interest in this Development? Property owner / developer

AGENT / REPRESENTATIVE Christopher Kirk & Scott Turlington PHONE 208-271-6231

MAILING ADDRESS 311 Village Drive, PMB 3161, Tamarack, ID ZIP 83615

EMAIL Ckirk@tamarackidaho.com

ENGINEER

MAILING ADDRESS ZIP

EMAIL PHONE

SURVEYOR

MAILING ADDRESS ZIP

EMAIL PHONE

PRE-APPLICATION INFORMATION

Date(s) of Pre-Application Meeting with Staff: August 4, 2026

Staff Name(s): Cynda Herrick

Date of Neighborhood Meeting if 5 or more lots: September 23, 2026 (6:00 p.m.)
(Attached Required Information per VCC 9-5H-1.D)

PROPERTY INFORMATION

1. SIZE OF PROPERTY 208 (approx.) Acres
2. AMOUNT OF ACREAGE OF ADJACENT LAND HELD BY THIS OWNER ~1,300 Acres
3. ANY RESTRICTIONS ON THIS PROPERTY? Must show all easements on plat.
   Easements
   Deed Restrictions Tamarack General Declaration / CC&Rs and PUD
   Liens or encumbrances

4. LEGAL DESCRIPTION Tamarack Resort PUD - portions of Sections 5 & 8, T15N, R3E, Valley County, Idaho

5. TAX PARCEL NUMBER(S) RP15N03E055335; RP15N03E081370

Quarter _____ Section 5 & 8 Township 15N Range 3E

6. EXISTING LAND USES AND STRUCTURES ON THE PROPERTY:
Mountain bike and cross-country ski trails on undeveloped resort land.
No existing residential floor area is reported in the CUP application.

7. ARE THERE ANY KNOWN HAZARDS ON OR NEAR THE PROPERTY (such as canals, hazardous material spills, soil or water contamination)? If so, describe and give location: None

8. ADJACENT PROPERTIES HAVE THE FOLLOWING BUILDING TYPES AND/OR USES:
North Single Family residential
South Undeveloped land
East Single family residental
West US Forest Service

9a. TYPE OF TERRAIN: Mountainous ☐ Rolling ☐ Flat ☐ Timbered ☑

9b. DOES ANY PORTION OF THIS PARCEL HAVE SLOPES IN EXCESS OF 15%? Yes ☑ No ☐

9c. DESCRIBE ANY SIGNIFICANT NATURAL RESOURCES SUCH AS ROCK OUTCROPPING, MARSHES, WOODED AREAS: Forested areas, mature trees, ridgelines and creek drainages.
Existing recreational trails; preserve trees and connected open space.

10a. WATER COURSE: Fork of Poison Creek (north); No Name Creek at Mill Creek.

10b. IS ANY PORTION OF THE PROPERTY LOCATED IN A FLOODWAY OR 100-YR FLOODPLAIN? (Information can be obtained from the Planning & Zoning Office) Yes ☐ No ☑

10c. ARE THERE WETLANDS LOCATED ON ANY PORTION OF THE PROPERTY? Yes ☐ No ☑

10d. WILL ANY PART OF THE PROPERTY BE SUBJECT TO INUNDATION FROM STORMWATER OVERFLOW OR SPRING MELTING RUN-OFF? No

10e. IS ANY PORTION LOCATED WITHIN 150-FT OF ANY LAKE, POND, RIVER, OR YEAR-ROUND FLOWING CREEK OR STREAM? THIS IS A RIPARIAN AREA AS DEFINED BY VCC 9-6-6. Yes ☑ No ☐

11a. ROADS USED TO ACCESS SITE:
Describe how the site will be accessed: Discovery Drive extension through Heritage to West Mountain Road. The southern entrance and new internal corridor are planned for construction access to keep construction traffic off Discovery Drive.

Existing roads are: Publicly maintained? ☐ Privately Maintained? ☑ or Combination of both? ☐

Existing road construction: Gravel ☐ Paved ☑ or Combination of both? ☐

Existing Road Widths: _____ Existing Road Right-Of-Way Widths: ____

11b. NUMBER OF PROPOSED ROADS: . ROW width: . Road width 20 ft paved
Proposed roads will be: Public ☐ Private ☑ Proposed road construction: Gravel ☐ Paved ☑

11c. Anticipated Trip Generation Per Day: 1,168 vehicle trips/day (CUP; 146 units x 8)

The rates shown are recommended for general traffic estimation. Trip generation rates are subject to approval by the Valley County Engineer. Source: ITE – Trip Generation Manual

Roadway capacities and Levels of Service shall be evaluated according to the recommendation of the Transportation Research Board – Highway Capacity Manual, current edition. A level of service rating of C or better is required for all County roads.

Valley County Minimum Standards for Road Design and Construction - ITE – Trip Generation Manual		
Land Use	Unit	Average Daily Traffic Vehicle Per Day
Residential	Dwelling Unit	8
Retail	1000 sqft	40
Industrial	1000 sqft	10

12. DRIVEWAYS:

Will new driveway access points to existing roads be created? Yes ☐ No ☑

If so, who owns the road? .

Are shared driveways proposed? If so, please explain why. Yes ☑ No ☐

One shared driveway may serve three lots (per CUP).

13a. EXISTING UTILITIES ON THE PROPERTY ARE AS FOLLOWS: Underground power for future well site.

13b. PROPOSED UTILITIES: Water, sewer, power and information technology.

Proposed utility easement width 10 ft Locations Both sides of right-of-way

14. SOLID WASTE DISPOSAL METHOD: Individual Septic ☐ Central Sewage Treatment Facility ☑

If central sewer: North Lake RSWD ☑ Payette Lakes RWSD ☐ OTHER: _____

15. POTABLE WATER SOURCE: Public ☐ Water Association ☑ Individual ☐

If individual, has a test well been drilled? N/A Depth N/A Flow N/A Purity Verified? N/A
Nearest adjacent well . Depth Flow __

16. ARE THERE ANY EXISTING IRRIGATION SYSTEMS? Yes ☐ No ☑

Are you proposing any alterations, improvements, extensions or new construction? Yes ☐ No ☑

If yes, explain: .

17. DRAINAGE (Proposed method of on-site retention): Roadside drains to BMP settling basins.
Any special drains? No (CUP) (Please attach map)
Soil type(s): .
(Information can be obtained from the Natural Resource Conservation Service: websoilsurvey.nrcs.usda.gov)

18. WILL STREETS AND OTHER REQUIRED IMPROVEMENTS BE CONSTRUCTED PRIOR TO THE RECORDING OF THE FINAL PLAT? Yes ☐ No ☑

If not, indicate the type of surety that will be put up to ensure the construction of the improvements within one (1) year from the date of plat recording: .

19. OUTLINE OF PROPOSED RESTRICTIVE COVENANTS:

Setbacks: Front _____ feet Sides _____ feet Rear _____ feet
Minimum construction value _____ Minimum square footage _____
Completion of construction required within _____ Days ☐ Months ☐ Years ☐
Resubdivision permitted / Lot Splits allowed? Yes ☐ No ☐ Mobile homes allowed? Yes ☐ No ☐
Other _____

20. LAND PROGRAM:

Open Areas and/or Common Areas Yes ☑ No ☐
Acreage in subdivision 208 (approx.) Number of lots in subdivision 146 res. units*
Typical width and depth of lots Varies by product; plat dimensions to confirm.*
Typical lot area See Note 1* Minimum lot area _____ Maximum lot area _____
Lineal footage of streets _____ Average street length per lot _____
Percentage of area in streets _____ %
Dedicating road right-of-way to Valley County? Yes ☐ No ☑
Percentage of area of development to be public (including easements) _____ %
Maximum street gradient 8%
Is subdivision to be completely developed at one time? Yes ☐ No ☑ - Attach phasing plan and timeline.

21. COMPLETE ATTACHED PLAN FOR IRRIGATION if you have water rights &/or are in an irrigation district.
   - Submit letter from Irrigation District, if applicable.

22. COMPLETE ATTACHED WEED CONTROL AGREEMENT.

23. COMPLETE ATTACHED IMPACT REPORT (a fillable pdf is available).
   - It must address potential environmental, economic, and social impacts and how these impacts are to be minimized.

24. SUBMIT A WILDLAND URBAN INTERFACE MITIGATION PLAN.
   - Proposed administrative plats of less than 5 lots and proposed subdivisions with lands less than 20% "forested" (see definition in VCC 10-7-2) are exempt from the professional requirement. For proposed subdivisions fitting these descriptions, the developer shall complete the plan (see the fillable "short form").

Valley County Property Tax Exemption Program

Eligibility Guide for New and Expanding Businesses

Idaho Code § 63-602NN

New and expanding businesses *may qualify* for a property tax exemption of up to **five (5) years** by meeting the requirements of Idaho Code § 63-602NN. Applications must be filed with the Valley County Assessor's Office prior to the commencement of construction.

ELIGIBILITY REQUIREMENTS

To be considered for this exemption, applicants must meet the following requirements:

Submit a completed application before any construction activity begins, including building permits, excavation, or site preparation.
The exemption period may not exceed five (5) years and is subject to approval by the Valley County Board of Commissioners.
Retail sales businesses are not eligible for this exemption.
Mixed-use developments may qualify; however, retail sales areas are excluded from eligibility.

WORKFORCE HOUSING ELIGIBILITY

Housing developments may qualify provided all of the following criteria are met:

Each multi-family structure contains at least five (5) dwelling units; or
Multiple structures are constructed as one project totaling at least five (5) dwelling units.
The project provides local workforce housing.
Short-term rental use is prohibited.
Dwelling units may not be individually sold (for example, condominium developments are not eligible).

REMODELS AND ADDITIONS

For existing businesses:

Only the newly constructed or remodeled portion of the property may qualify for the exemption.
Retail sales remodels and additions are not eligible.

CONTACT INFORMATION

For questions regarding eligibility, application requirements, or the exemption process under Idaho Code § 63-602NN, please contact the Valley County Assessor's Office at (208)382-7126.

Irrigation Plan

(Idaho Code 31-3805)

This land: ☑ Has water rights available to it
☐ Is dry and has no water rights available to it.

Idaho Code 31-3805 states that when all or part of a subdivision is "located within the boundaries of an existing irrigation district or canal company, ditch association, or like irrigation water deliver entity … **no subdivision plat or amendment to a subdivision plat or any other plat or map recognized by the city or county for the division of land will be accepted, approved, and recorded unless:**"

A. The appropriate water rights and assessment of those water rights have been transferred from said lands or excluded from an irrigation entity by the owner; or

B. The owner filing the subdivision plat or amendment to a subdivision plat or map has provided for the division of land of underground tile or conduit for lots of one acre or less or a suitable system for lots of more than one acre which will deliver water to those landowners within the subdivision who are also within the irrigation entity with the appropriate approvals:

   1. For proposed subdivisions located within an area of city impact, both city and county zoning authorities must approve such irrigation system.

   2. For proposed subdivisions outside of negotiated areas of city impact, the delivery system must be approved by the Planning and Zoning Commission and the Board of County Commissioners with the advice of the irrigation entity charged with the delivery of water to said lands (e.g., irrigation district).

To better understand your irrigation request, we need to ask you a few questions. Additional pages can be added. A list of the map requirements follows the short questionnaire. **Any missing information may result in the delay of your request before the Planning and Zoning Commission and ultimately the approval of your irrigation plan by the Board of County Commissioners as part of final plat approval.**

1. Are you within an area of negotiated City Impact? ____ Yes X No

2. What is the name of the irrigation district/company and drainage entities servicing the property?

   Irrigation: _____

   Drainage: _____

3. How many acres is the property being subdivided? 208 acres (approximately)

4. What percentage of this property has water? ____

5. How many inches of water are available to the property? _____

6. How is the land currently irrigated? ☐ surface ☐ sprinkler ☐ irrigation well ☐ above ground pipe ☐ underground pipe

7. How is the land to be irrigated after it is subdivided? ☐ surface ☐ sprinkler ☐ irrigation well ☐ above ground pipe ☐ underground pipe

8. Describe how the head gate/pump connects to the canal and irrigated land and where ditches &/or pipes go.

   _____

   _____

9. Is there an irrigation easement(s) on the property? ☐ Yes ☑ No

10. How do you plan to retain storm and excess water on each lot? Roadside drains to BMP settling basins; basins in open-space areas north, southeast and southwest of Foothills. Lot-level retention details are not supplied and must be confirmed in the engineered stormwater plan.*

11. How do you plan to process this storm water and/or excess irrigation water prior to it entering the established drainage system? (i.e. oil, grease, contaminated aggregates)

Silt fencing and temporary/permanent best management practices will protect Poison Creek. Settling basins will contain runoff and sediment. Specific oil/grease treatment and excess-irrigation provisions are not provided; confirm in the engineered stormwater plan.*

Irrigation Plan Map Requirements

The irrigation plan **must be on a scalable map** and show all of the irrigation system including all supply and drainage structures and easements. Please include the following information on your map:

- ☐ All canals, ditches, and laterals with their respective names.
- ☐ Head gate location and/or point of delivery of water to the property by the irrigation entity.
- ☐ Pipe location and sizes, if any
- ☐ Rise locations and types, if any.
- ☐ Easements of all private ditches that supply adjacent properties (i.e. supply ditches and drainage ways).
- ☐ Slope of the property in various locations.
- ☐ Direction of water flow (use short arrows on your map to indicate water flow direction →).
- ☐ Direction of wastewater flow (use long arrows on your map to indicate wastewater direction ⟶).
- ☐ Location of drainage ponds or swales, if any where wastewater will be retained on property
- ☐ Other information: _____

Also, provide the following documentation:

- ☐ Legal description of the property.
- ☐ Proof of ownership.
- ☐ A written response from the irrigation entity and/or proof of agency notification.
- ☐ Copy of any water users' association agreement which shows water schedules and maintenance responsibilities.
- ☐ Copy of all new easements ready for recording (irrigation supply and drainage).
- ☐ If you are in a city area of impact, please include a copy of the approvals by the city planning and zoning commission and city council of your irrigation plan.

==========Applicant Acknowledgement==========

I, the undersigned, agree that prior to the Planning and Zoning Department accepting this application, I am responsible to have all the required information and site plans.

I further acknowledge that the irrigation system, as approved by the Planning and Zoning Commission and ultimately the Board of County Commissioners, must be bonded and/or installed prior to the recording of the plat or building permit.

Signed: _____ Date: _____/_____/_____

Applicant

VALLEY COUNTY

WEED CONTROL AGREEMENT

It shall be the duty and responsibility of all landowners to control noxious weeds on their land and property, in accordance with Idaho Statute 22-2407.

The purpose of this agreement is to establish a cooperative relationship between Valley County and the undersigned Cooperator to protect the natural and economic values in the Upper Payette River watershed from damages related to the invasion and expansion of infestations of noxious weeds and invasive plants. This is a cooperative effort to prevent, eradicate, contain and control noxious weeds and invasive plants on public and private lands in this area. Factors related to the spread of weeds are not related to ownership nor controllable at agency boundaries. This agreement formalizes the cooperative strategy for management of these weeds addressed in Valley County's Integrated Weed Management Plan.

In this continuing effort to control Noxious Weeds, Valley County Weed Control will consult with the undersigned Cooperator and outline weed identification techniques, present optional control methods and recommend proper land management practices.

The undersigned Cooperator acknowledges that he/she is aware of any potential or real noxious weed problems on his/her private property and agrees to control said weeds in a timely manner using proper land management principles.

Valley County Weed Department can be contacted at 208-382-7199.

By: Scott Turlington
Applicant

By: *Valley County Weed Supervisor*

Cooperator: Tamarack Resort Two, LLC. Authorized signature and date required.

Date: Sep 28, 2026

IMPACT REPORT (from Valley County Code 9-5-3-D)

You may add information to the blanks below or attach additional sheets.

- **An impact report shall be required for all proposed Conditional Uses.**
- **Thoroughly answer all questions. Mark N/A if the question is not applicable to your application.**
- **The impact report shall address potential environmental, economic, and social impacts and how these impacts are to be minimized as follows:**

1. Traffic volume, character, and patterns including adequacy of existing or proposed street width, surfacing, alignment, gradient, and traffic control features or devices, and maintenance. Contrast existing with the changes the proposal will bring during construction and after completion, build-out, or full occupancy of the proposed development. Include pedestrian, bicycle, auto, and truck traffic.

   Residential/local traffic; 20-ft paved roadways and maximum 8% grade. CUP estimates 1,168 daily vehicle trips. Southern access from West Mountain Road is planned for construction. Existing walking/biking trails will be retained or relocated. CUP cites original PUD Appendix C, Section A; see Note 5 for the missing attachment.

2. Provision for the mitigation of impacts on housing affordability.

   Large and smaller estate lots and villas provide varied price points. The separate PUD workforce-housing amendment retains a 40% workforce housing-capacity commitment.

3. Noise and vibration levels that exist and compare to those that will be added during construction, normal activities, and special activities. Include indoor and outdoor, day and night variations.

   CUP anticipates no significant noise/vibration impacts beyond original PUD Appendix C, Section B, and states Tamarack will comply with state and County noise standards. Detailed construction, day/night and special-activity levels are not supplied; see Note 5.

4. Heat and glare that exist and that might be introduced from all possible sources such as autos in parking areas, outdoor lights, water or glass surfaces, buildings or outdoor activities.

   CUP states the homes will be subject to Tamarack Design and Development Guidelines and the mitigation in original PUD Appendix C, Section C. Site-specific lighting and glare details are not supplied; see Note 5.

5. Particulate emissions to the air including smoke, dust, chemicals, gasses, or fumes, etc., both existing and what may be added by the proposed uses.

   CUP references original PUD Appendix C, Air Quality, page 9, and states propane rather than wood-burning fireplaces for the product it calls "Cottages." Confirm this terminology and its application to the proposed estate/villa mix; see Note 5.

6. Water demand, discharge, supply source, and disposal method for potable uses, domestic uses, and fire protection. Identify existing surface water drainage, wetlands, flood prone areas and potential changes. Identify existing ground water and surface water quality and potential changes due to this proposal.

   North Lake operates the potable-water system and will provide central sewer service. Resort potable wells are 4, 7 and 12. Foothills adjoins Poison Creek; Mill Creek adjoins No Name Creek. CUP proposes one permitted culvert crossing and reports no floodplain or wetlands. Demand, fire flow and water-quality details require engineering confirmation.*

7. Fire, explosion, and other hazards existing and proposed. Identify how activities on neighboring property may affect the proposed use.
   No identified fire/explosion hazards on the vacant site.

8. Removal of existing vegetation or effects thereon including disturbance of wetlands, general stability of soils, slopes, and embankments and the potential for sedimentation of disturbed soils. Retain as many existing trees and native plants as possible during road, utility and home construction. CUP proposes no wetland disturbance. Temporary and permanent BMPs will protect Poison Creek from sediment; existing trails and connected open space will be preserved where practicable.

9. Include practices that will be used to stabilize soils and restore or replace vegetation.
   Silt fencing will protect Poison Creek. BMP settling basins in northern recreation/open-space easements and southeastern/southwestern common areas will contain storm runoff. Stockpiled, screened resort soil will support landscaping and site restoration.

10. Soil characteristics and potential problems in regard to slope stability, embankments, building foundation, utility and road construction. Include suitability for supporting proposed landscaping. The CUP impact report identifies Donnelly sandy loam and Nisula loam and reports no unusual stability issues. Its property page instead says "Missula loam." Confirm the soil designation and site-specific foundation, road and utility suitability.*

11. Site grading or improvements including cuts and fills, drainage courses and impoundments, sound and sight buffers, landscaping, fencing, utilities, and open areas.
    Minimize cuts and fills for roads and utilities, with engineering by Ardurra. Protect and supplement existing vegetation; landscape homes under Tamarack Design and Development Guidelines. CUP states no individual-lot fencing. Connected open space and the proposed 100-ft buffer to existing platted lots support screening and recreation.

12. Visibility from public roads, adjoining property, and buildings. Include what will be done to reduce visibility of all parts of the proposal but especially cuts and fills and buildings. Include the impacts of shadows from new features on neighboring property.
    Use ridgelines and retained trees to screen homes. CUP identifies three southeastern Foothills estate lots as potentially visible from Discovery Drive; preserve eastern trees. Mill Creek may be visible from three lots across the golf course; retain its eastern trees.

13. Reasons for selecting the particular location including topographic, geographic and similar features, historic, adjoining land ownership or use, access to public lands, recreation, utilities, streets, etc., in order to illustrate compatibility with and opportunities presented by existing land uses or character.
    Foothills is centrally located within the approved PUD; Mill Creek lies to its south near the end of Osprey Meadows Golf Course. The clustered plan uses existing resort access, utilities and recreation while preserving trails and larger contiguous open space.

14. Approximation of increased revenue from change in property tax assessment, new jobs available to local residents, and increased local expenditures.
    Property-tax revenue will increase with development. The CUP reports $1,099,080 annually, but its unit mix, assessed values and stated rate do not reconcile; see Completion Note 2. Project-specific job counts and local-spending estimates are not supplied.*

15. Approximation of costs for additional public services, facilities, and other economic impacts.
    The proposal remains within the existing 2,043-DU resort entitlement. CUP anticipates no additional service costs beyond the approved buildout and expects added property taxes to offset unanticipated costs.

16. State how the proposed development will impact existing developments providing the same or similar products or services.
    The residential mix is intended to align with the existing Tamarack PUD/CUP and surrounding resort residential uses. The proposal maintains the resort-wide DU cap and uses open-space buffers, tree retention and trail preservation to reduce neighborhood impacts.

17. State what natural resources or materials are available at or near the site that will be used in a process to produce a product and the impacts resulting from the depletion of the resource. Describe the process in detail and describe the impacts of each part.
    Timber removed for roads, utilities and building sites will be salvaged for local lumber mills. Existing stockpiled and screened resort soil will be used for landscaping and restoration.

18. What will be the impacts of a project abandoned at partial completion?
    CUP states completed access and utilities would increase site accessibility and value even if development stops.

19. Number of residential dwelling units, other buildings and building sites, and square footage or gross non-residential floor space to be available.
    Working total: 146 residential units/sites = 92 Foothills + 54 Mill Creek (36 estate, 18 villa). Foothills product mixes conflict between CUP and PUD Figure 6; reconcile final lot/tract counts with the plat (Note 1).

20. Stages of development in geographic terms and proposed construction time schedule.
    CUP anticipates roads/utilities from mid-2027 through 2029, followed by homes. The meeting packet targets initial Mill Creek/Heritage work in spring 2027 and Foothills residential development potentially in 2028 or later, subject to approvals, sales and market conditions.

21. Anticipated range of sale, lease or rental prices for dwelling units, building or other site, or non-residential floor space in order to insure compatibility with adjacent land use and development.
    Sale, lease and rental pricing will be consistent with comparable products at Tamarack Resort.

Standard Final Plat Notes

- Floodplain Note:

  FEMA FIRM panel(s): #_____ FIRM effective date(s): _____
  Flood Zone(s): Zone _____ Base Flood Elevation(s): _____(NAVD'88)
  Flood Zones are subject to change by FEMA & all land within a floodway or floodplain is regulated by Title 9 and Title 11 of the Valley County Code.
- "Declaration of Installation of Utilities recorded as instrument # _____." (shall reference electrical, phone, and fiber; along with a fire tank maintenance)
- "Declaration of Private Roads recorded as instrument # _____." (if applicable)
- "Shared Driveway Maintenance Agreement recorded as instrument # _____." (if applicable)
- "Wildfire Urban Interface Protection Plan recorded as instrument # _____."
- "Development Agreement recorded as instrument # _____."
- "CCR's recorded as instrument # _____."
- "The Valley County Board of Commissioners have the sole discretion to set the level of service for any public road; the level of service can be changed."
- "All lighting must comply with the Valley County Lighting Ordinance."
- "Only one wood burning device per lot."
- "Surrounding land uses are subject to change."
- Note wetlands and riparian area overlays as "no build" area.
- "Easements recorded as instrument # _____." (show all easements)

Plats with Irrigation Water or within Irrigation District/Company Boundaries:

- This subdivision is subject to the provisions of Idaho Code Section 31-3805 (1) regarding the delivery of irrigation water.

Standard Condition of Approval for CCR recommendation, if recorded:

1. Shall address lighting, noxious weeds, septic maintenance, wildfire prevention, prohibiting yews in landscaping, dogs being a nuisance to adjacent agricultural uses, and limit each lot to one wood-burning device.
2. Shall provide for long-term maintenance of requirements identified in the Wildland Urban Interface Fire Protection Plan and memorialize any buried tanks and their continued maintenance.
3. Should address whether short-term rentals will be allowed per the HOA.

August 24, 2026

Valley County Planning and Zoning Commission
Cynda Herrick, AICP, CFM, Planning & Zoning Administrator of Valley County
219 North Main Street
P.O. Box 1350
Cascade, Idaho 83611

Subject: Tamarack Resort PUD Amendment Application: Part 1 - Foothills Park Updated Development Plan, CUP Approval and Preliminary Plat; Part 2 - Employee and Workforce Housing Amendment

Dear Members of the Planning and Zoning Commission and Ms. Herrick:

This application requests amendments to the approved Tamarack Resort Planned Unit Development, formerly WestRock Resort PUD 98-1, and related approvals in two parts.

Part 1, Section 1 summarizes the history of the existing PUD, the approved PUD concept parameters, development progress, dwelling units delivered to date, and future phasing.

Part 1, Section 2 describes the updated development plan for Foothills Park and the related Preliminary Plat. It requests approval of an updated development plan and Preliminary Plat for the Foothills Park area, identified in the original PUD as the Poison Creek Eagle Nest and Eagle Nest Open Space. It would incorporate the updated Foothills Park development plan into the existing PUD framework while preserving the principal recreational trail network and functional, contiguous open space.

Part 1, Section 3 describes the additional development plan for Mill Creek which is adjacent to Foothills Park and included in the Preliminary Plat plan.

The Preliminary Plat consists of approximately 208 acres of which 174 acres are within Foothills Park and 34 acres are within Mill Creek.

Part 2 presents the employee and workforce housing amendment, supporting data, requested approvals, and proposed operative PUD language. It requests targeted amendments to the employee and workforce housing provisions of the PUD. B. It would update the projected buildout workforce, retain Tamarack's commitment to provide housing capacity for 40% of the Resort workforce, release the 200 DUs presently allocated or reserved for employee housing back to the general development pool, and replace DU-based employee-housing accounting with separate bed-capacity and EDU measures.

PUD amendments related to Design Review Committee governance and the Design and Development Guidelines are outside the scope of this application and will be submitted separately.

This application has been prepared in consultation with Scott Turlington, President of Tamarack Resort, and Martin Pico, Managing Partner of Tamarack Resort Two, LLC.

Sincerely,

Scott Turlington

President, Tamarack Resort

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Appendix F - Employee Housing Fixture Count EDU Calculation, dated June 27, 2025

PART 1 – HERITAGE DEVELOPMENT PLANS AND PRELIMINARY PLATS

Section 1 - Tamarack Resort Existing PUD Summary and Future Phasing Plan

After many years of planning and review, WestRock Resort PUD 98-1 was approved by the Valley County Board of County Commissioners on September 4, 2001. A Preliminary Plat was submitted in March 2002, and the Final Plat for Tamarack Resort Planned Unit Development Phase 1 was approved on November 24, 2003. Following approval, Tamarack commenced road-layout and infrastructure design and construction, ski-terrain improvements, and vertical construction of a model Chalet in the Twin Creek neighborhood and a model Cottage in Rock Creek. The first real-estate release occurred in January 2004, followed by additional releases and plats through 2007. Resort development stopped during the 2008 economic downturn, and Tamarack Resort LLC entered receivership.

The Tamarack Municipal Association and Tamarack homeowners helped keep the Resort intact until the current ownership acquired the Resort in late 2018.

Since the 2018 acquisition, the current ownership has invested substantially in and revitalized the Resort, including the following:

- Completed the Village in 2025;
- Replaced the Wildwood Lift in 2019;
- Reacquired the Osprey Meadows Golf Course in 2021, refurbished the Robert Trent Jones Jr.-designed course, and fully reopened it in summer 2024;
- Platted 41 additional residential lots;
- Constructed 15 additional residential Villas, with 13 additional Villas anticipated in 2027;
- Commenced construction of the first and second phases of 60 new townhomes at the Resort entry, including a community pool;
- Expanded the PUD with an additional 5 acres and constructed an improved skier parking lot;
- Constructed two 64-bed employee-housing buildings and relocated eight temporary workforce-housing modular buildings to permanent foundations at the employee-housing site;
- Constructed a permanent fire station and transferred it to Donnelly Fire; and
- Completed the 100-slip marina with a snack bar, retail and rental cabana, expanded parking, and a fuel dock.

From the beginning through the present, Tamarack has maintained the overall vision and principal activities described in the original PUD:

> ***WestRock's Vision:***
>
> *WestRock's vision is to create a destination resort that maintains the integrity of the surrounding environment and offers a wide range of activities for sports and nature enthusiasts. Winter, Summer and Autumn will be equally vibrant, each with their own distinctive activities. The village and homes are designed to bring people together on a comfortable scale, while preserving and enhancing the natural environment. Great views and a sense of contact with nature will be emphasized for all lodging and commercial units.*
>
> *Multifamily units will form the core pedestrian village at the natural junction between the golf and skiing areas of the resort. Shops and boutiques, restaurants and stores, skier and golf services, and public*

facilities will also be central components of the village; Single family units will be connected to the village by shuttle services, as well as by an extensive network of natural and paved trails. Ninety-four percent (94%) of the multifamily units and thirty percent (30%) of the single-family units will be ski-in, ski-out properties. Buildings will be constructed to strict design codes implementing natural materials such as wood and stone, modest elevations of generally three stories, varied rooflines and building shapes blending with natural features.

The scope of amenities at WestRock also encompasses guest accommodations, single-family and multi-family residences, shopping boutiques, restaurants, an outdoor amphitheater, a children's center, sport facilities, convention and event centers, extensive parking, plus emergency and security services.

Figure 1 shows the boundaries and extent of the PUD as depicted on the original approved Preliminary Plat.

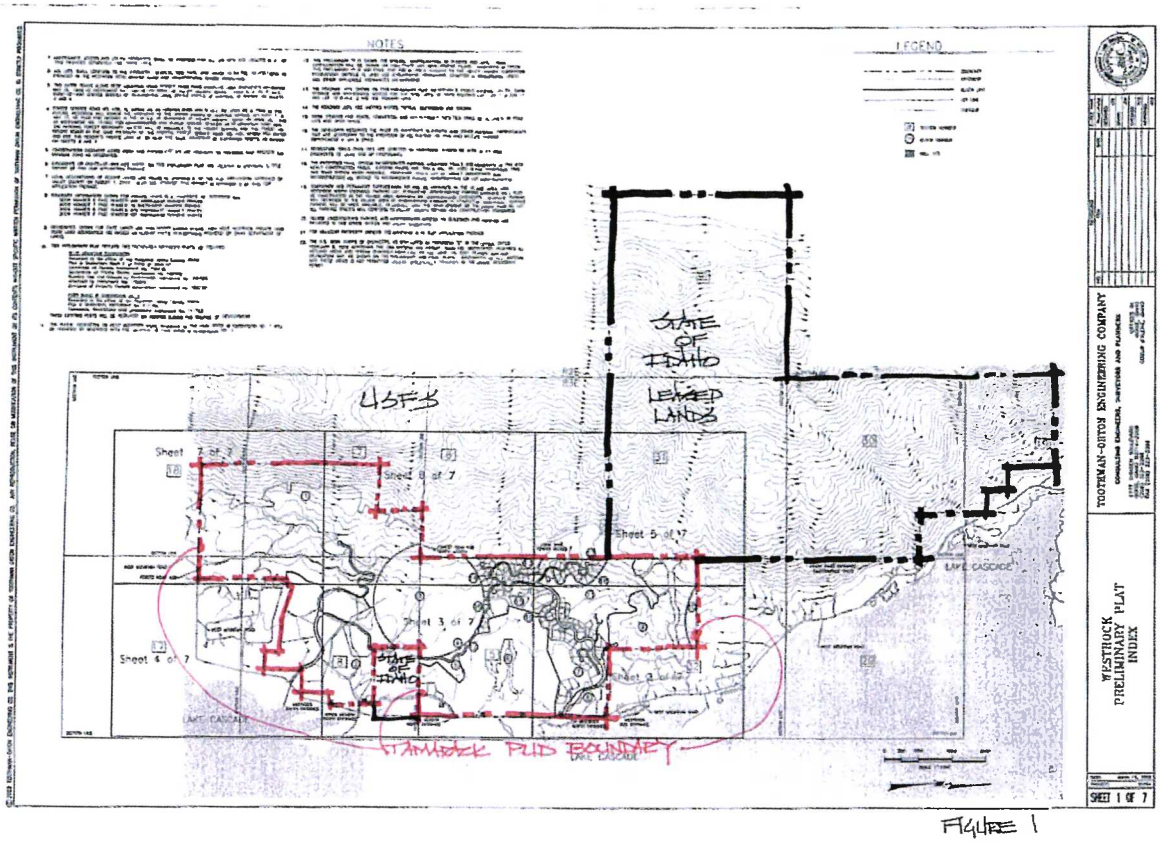


FIGURE 1

Table 1 compares the approved PUD concept with development progress to date:

Table 1

PUD/CUP Summary of Progress to Date

Original Approved & Amended CUP Concept	Progress Made to Date
Vision: The creation of a four season destination resort with season specific recreation programing for winter, summer and autumn.	**Vision:** As of the submission of this PUD amendment Tamarack has truly become a four season resort that offers a host of year round recreation opportunities.
State Land Lease: 2,124 acres	**State Land Lease:** 2,124 acres
Private Land: 1,484 acres	**Private Land:** 1,489 acres
Build-Out: 15 years in 5 Phases	Build-Out: The Resort is now in the 25th year following approval of the original plan. Phases 1 and 2 are materially complete and Phase 3 is well underway. Development stopped in 2008 when Tamarack was ahead of the original schedule and later resumed under current ownership. See the attached phasing map.
Village Programing: Two unique villages with independent theming for diversification.	**Village Programing:** The current Masterplan for Tamarack Resort incorporates two unique villages (Discovery & Heritage). The second phase (the Discovery Domes being the first) of the Village consisting of Buildings 3.1, 4.0, 6.0, 6.1, 7.0 and 7.1 are 100% complete and join the completed Lodge at Osprey Meadows and Arling Conference Center to form the heart of Tamarack Resort. There are additional Discovery Village phases that will be developed. The phase 4 planning of the Heritage Hamlet area is a work in progress.
Dwelling Units: 2,043	**Current Dwelling Units (DU's) :** To date Tamarack has delivered 721 dwelling units, including sold but undeveloped lots: **Developer Built Cabins** – 164 **Condominiums** – 161 **Custom Home Lots** – 271 (approx. 82 completed homes) **Total** – 721 DU's **Three Year Plan Additional DU's:** **Condominiums** – 42 **Hotel Units** – 125 (42 DU's) **Estate Home Lots** – 25 **Cottage Homes** - 15 **Townhome Lots** – 22 **Custom Chalet Lots** – 10 **Total** 156 DU's **Total after 3 years (end of 2029)** – Approx. 877 DU's
Commercial Space: 292,100 sq. ft.	**Commercial Space:** To date Tamarack has delivered approx. 115,000 sq. ft. of commercial space: **Arling Conference Center** – 14,667 **Lodge At Osprey Meadows** – 20,000 **Tamarack Village Approx** - 46,000 sq. ft. has been provided in Restaurants, coffee bar, market, real estate. ski and resort operations, retail, a brew pub and Tamarack Club **Charter School** – 3,920. **Operations Spaces:** To date Tamarack has constructed approx. 40,000 sq ft of operations space: **Office, Ski & Other Operations** – 17,000 **Golf Operations** – 9,420

Original Approved & Amended CUP Concept	Progress Made to Date
Public Transportation & Parking:	**Public Transportation & Parking:**
1. Shuttle Service to Boise & Valley County 2. Transportation Center 3. Shuttle Parking Area 4. Surface parking of 1,519 spaces for day guests 5. Single-family home parking of 1,544 spaces 6. Garage parking of 2,065 spaces for condominium residents, lodging guests and day use primarily underground	1. Tamarack currently owns and operates 8 shuttle buses and vans and provides regional Valley County shuttle service as well as weekend bus service from Boise during ski season and airport shuttle service for guests. 2. Not complete 3. Complete – New Aspen Parking Lot – approx. 900 spaces with shuttle service 4. Surface parking within walking distance from the ski hill is currently comprised of 400 spaces plus the additional 900 shuttle spaces, totaling 1300 spaces. 5. With roughly 255 completed single-family homes at Tamarack there is an equal amount of parking spaces (driveway size depending). 6. The Lodge at Osprey Meadows garage has 42 spaces and an additional 203 underground garage spaces are provided in Village Plaza.
Utilities:	**Utilities:**
Utilities: 1. Sewer service provided by North Lake Recreational Sewer & Water District (NLS&W). 2. Power implementation plan coordinated with Idaho Power Company. 3. Water pumped on-site from two high-quality, high-yield aquifers. 4. Advanced phone and data service with DSL/cable service. 5. Fire station. 6. Three maintenance and operations areas on private land and one on State land, including a solid-waste transfer station.	Utilities: 1. Tamarack and North Lake partnered to build a modern wastewater-treatment facility in Donnelly and extend sewer service to the Tamarack PUD. Tamarack holds entitlement to additional sewer EDUs sufficient for the current master plan, subject to applicable service approvals. 2. Power service is coordinated with Idaho Power. 3. Potable water is served by Wells 4, 7, and 12. Irrigation and snowmaking are served by Wells 5 and 6. Additional wells will be added as required for later phases. 4. Communications service is complete. 5. The permanent Donnelly Rural Fire station at the employee-housing Village is complete and operational. 6. A principal maintenance area is complete and includes TMA offices, a solid-waste transfer station, and recycling facilities.
Employees: 1,473 (813 FT and 660 PT)	Employees: The July 21, 2025 workforce analysis updates the original projections from 1,473 employees to 712 at buildout. The winter peak workforce is approximately 350 employees. Separate construction employment fluctuates by development phase. See Part 2 and Appendix D.
Employee Housing: 200 Units	Employee Housing: As of July 2025, Tamarack reported 286 employee beds, including 257 on-site and 29 off-site. The on-site inventory includes two 64-bed buildings, modular employee-housing facilities, and employee RV sites. See Part 2 for the requested PUD amendments and supporting analysis.
Ski Mountain Statistics: 1. Lift accessible ski terrain – 1,635 acres 2. Vertical – 2,800 ft 3. Maintained ski trails – 609 acres 4. No. of ski runs – 63 runs 5. Chairlifts – 14 including gondola & high capacity detachables 6. Comfortable carrying capacity – 7,300 persons Snow making – 50% of trails	**Ski Mountain Statistics:** 1. Completed 2. Completed 3. Completed 4. 57 named ski runs completed to-date 5. 7 chairlifts installed to-date including 3 highspeed detachable quads. The Wildwood Lift has been replaced in 2019 with a brand new high speed detachable quad. 6. Completed 7. 35% of trails have snow making capability

Original Approved & Amended CUP Concept	Progress Made to Date
Additional Winter Recreation: 1. Snowshoeing 2. Nordic Skiing 3. Backcountry skiing 4. Terrain park 5. Sledding park	**Additional Winter Recreation:** 1. Tamarack has historically offered 15km of exclusive snowshoeing trails. 2. Tamarack has historically offered 25 km of machine groomed Nordic trails and currently has programing for 10 km. 3. There is currently no backcountry program but Tamarack offered guided tours on 5000 acres of Forest Service land prior to March 2009. 4. Tamarack offers two terrain parks that includes rails, boxes, and many other features. 5. The sledding park is not yet completed.
Golf: 1. 18-hole golf course designed over extended space 2. Driving range 3. 6 hole practice course 4. Putting and chipping green 5. Academy building and parking 6. Pro-shop and locker room space in hotel	Golf: 1. The Osprey Meadows Championship Golf Course re-designed by Robert Trent Jones Jr. was rejuvenated in 2024. 2. Completed and operational. 3. The Masterplan is being modified to incorporate the Pitch and Put course at a later date. 4. Completed 5. The Nicklaus Academy is not currently included in the active development plan. 6. The pro-shop and locker rooms are complete and located in the Lodge at Osprey Meadows.
Additional Summer Recreation: 1. Nature Interpretive Center 2. Rope Challenge Course 3. Lake Activities 4. Mountain Biking 5. Hiking Trails 6. Tennis Center 7. Swimming pool 8. Spa/Clinic	**Additional Summer Recreation:** 1. Several hiking trails at Tamarack include self-guided nature tours. 2. Tamarack completed the Zipline Canopy Tour in 2007 which consists of 8 separate ziplines ranging in length from 75 to 875 ft. 3. The Tamarack Marina opened May 2026 with 100 slips, a snack bar, a retail, rental cabana, 150 parking stalls and a 12,000 gallon fuel tank and fuel dock 4. There are 36 miles of downhill and cross country mountain bike trails installed at the Resort. 5. There are currently 40 miles of hiking trails. 6. Not yet installed 7. The Lodge at Osprey Meadows has two pools and one large hot tub. 8. The Spa at Tamarack is open 6 days per week in the Lodge at Osprey Meadows. Clinic facilities are in the Operations Modular 9. Disk golf is also provided 10. Tamarack has installed 4 Pickleball Courts. 11. A bike park has been constructed

Table 2 compares the dwelling-unit count envisioned in the original PUD concept for the various phases with the dwelling-unit count to date. The comparison is based on proposed units shown by phase on the original PUD's Parcel Map - Resort Area Showing Lots and Building Sites, dated April 2, 2001, identified as **Figure 2**, and the units subsequently platted and constructed at Tamarack.

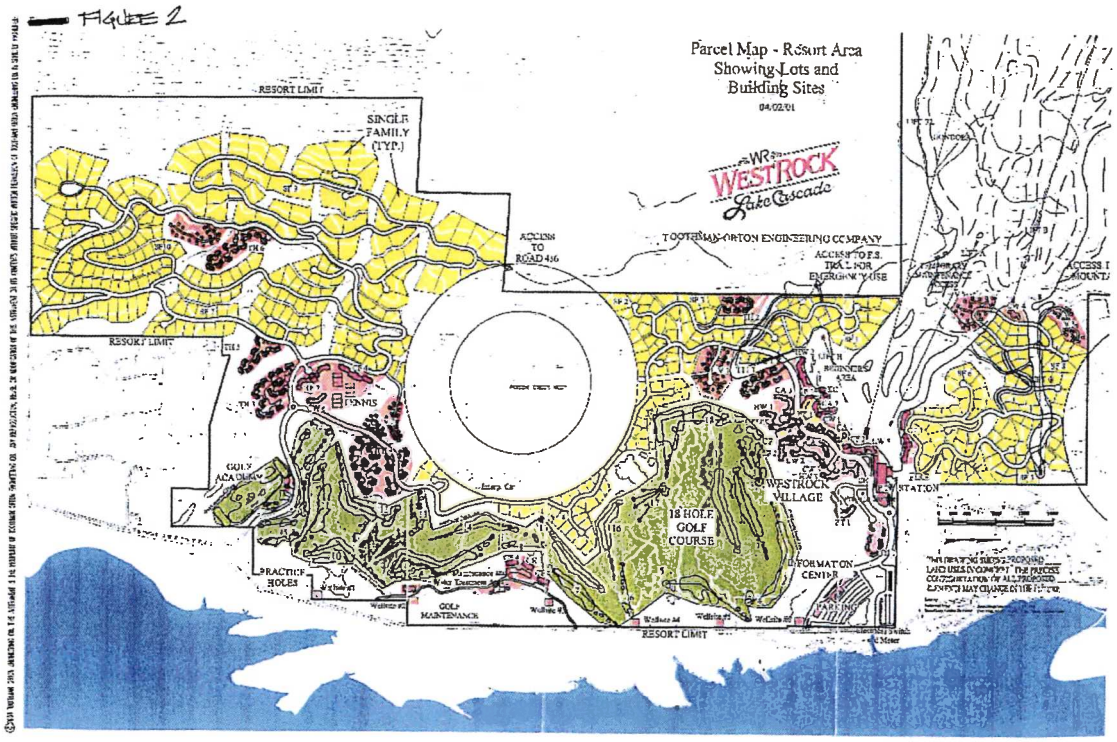


Figure 2

The development summary is organized by platting phase and by product type, including Estate Lots, Custom Chalet Lots, Cottages, Chalet Townhomes, and Condominiums. This reflects a more detailed product-development approach than the original PUD concept and serves a broader market.

Table 2

8.11.26	Existing Residential							Origional PUD Concept			
	Phase	Tamarack Name	Lot Sale/ Build	Dwelling Units	Current DU's	Total DU's	Phase	Tamarack Name	Proposed DU's	Proposed DU's
Phase I	Phase I	Estate Lots	Lot	99			Phase 1	Estate Lots	139	
Phase I	Phase I	Custom Chalets	Lot	10			Phase 1	Townhomes	53	
Phase I	Phase I Rock/Twin	Chalets	Build	38			Phase 1	Villas	20	
Phase I	Phase I Rock/Twin	Cottages	Build	24						
					171					212
Phase 2.1	Whitewater 2.1	Estate Lots	Lot	35			Phase II	Estate Lots	241	
Phase 2.1	Whitewater 2.1	Custom Chalets	Lot	15			Phase II	Condo Times	65	
Phase 2.1	Whitewater 2.1	Chalets	Build	11			Phase II	Villas	35	
Phase 2.1	Whitewater 2.1	Cottages	Build	-						
Phase 2.1	Whitewater 2.1	Townhomes	Build	37						
Phase 2.2	Whitewater 2.2	Estate Lots	Lot	21						
Phase 2.2	Whitewater 2.2	Custom Chalets	Lot	11						
Phase 2.2	Whitewater 2.2	Chalets	Build	11						
Phase 2.2	Whitewater 2.2	Cottages	Build	8						
Phase 2.2	Whitewater 2.2	Townhomes	Build	13						
Phase 2.3	Whitewater 2.3	Estate Lots	Lot	9						
Phase 2.3	Whitewater 2.3	Custom Chalets	Lot	12						
Phase 2.3	Whitewater 2.3	Chalets	Build	3						
Phase 2.3	Whitewater 2.3	Cottages	Build	12						
Phase 2.3	Whitewater 2.3	Townhomes	Build	12						
Phase 2.4	Whitewater 2.4	Estate Lots	Lot	5						
Phase 2.4	Whitewater 2.4	Chalets	Build	12						
Phase 2.4	Whitewater 2.4	Villa Lots	Lot	8						
Phase 2.4	Whitewater 2.4	Townhomes	Build	12						
Phase 2.5	Crest Court	Estate Lots	Lot	6						
					253					341
Phase 3 Village	8-28	Lodge At Osprey Meadows	Build	32						
Phase 3 Village	8-3.1-7.1	Total Village Plaza	Build	129						
Phase 3.1	Aspen Glade	Estate Lots	Lot	18			Phase III	Condominium	600	
Phase 3.2	Ponderosa Ridge	Villas	Build	15				Hotels		600
Phase 3.3	Osprey Meadow Estates	Estate Lots	Lot	17						
Phase 3.4	Lower Sugarloaf	Custom Chalet Lots	Lot	3						
Phase 3.5	Ponderosa Ridge II	Villas	Build	13						
Phase 3.6	Aspen Townhomes	Townhomes	Build	60						
Phase 3.7	Buttercup Villas	Villas	Lot	10						
					297					
		Total DU Count				721				1153

Figure 3 illustrates development phasing to date as summarized in Table 2.

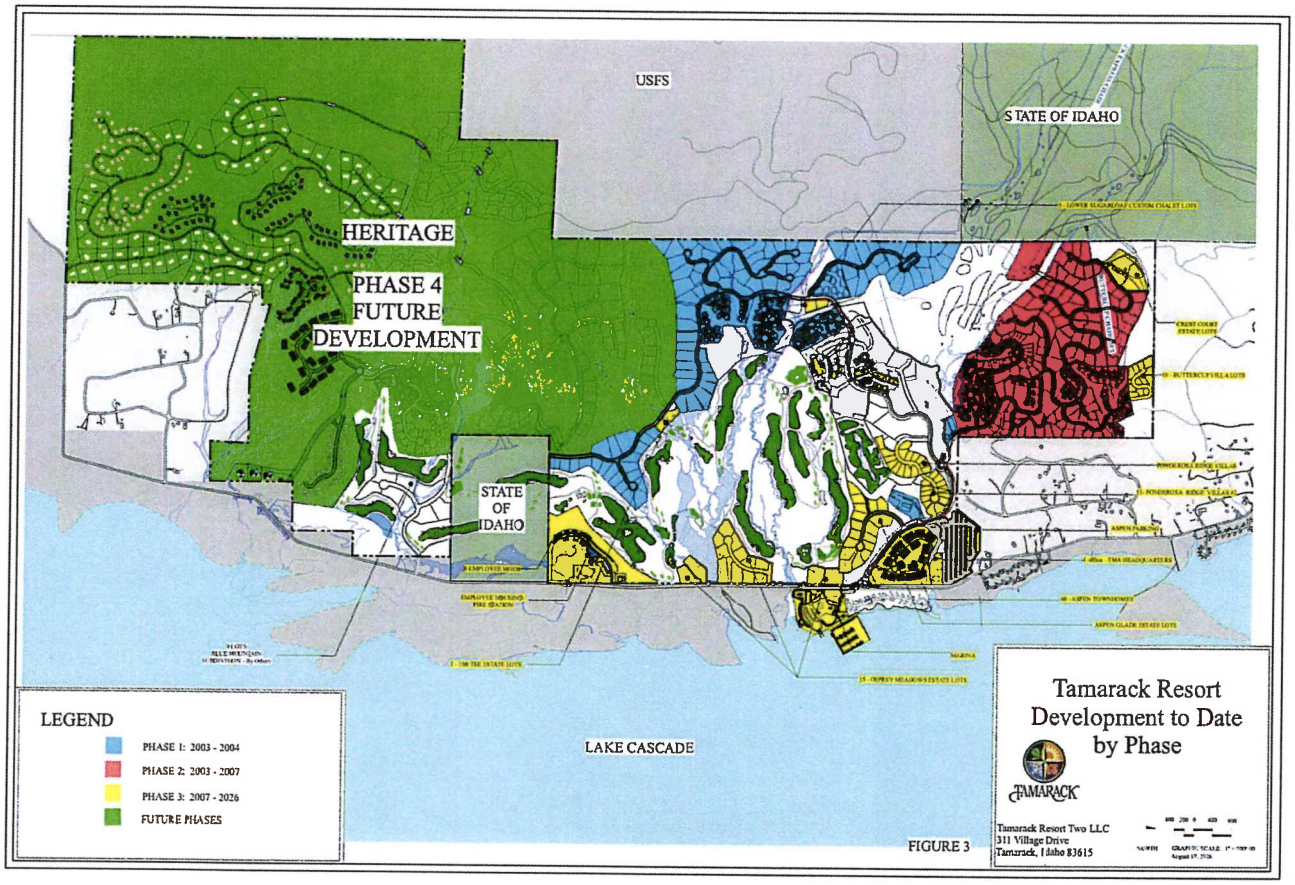


Figure 3

Development density and intensity have been reduced from what was originally envisioned. As each area was developed, the objective was to place development as lightly on the land as practicable and create a superior environment for homesites and recreational amenities rather than maximize unit count.

Phase 1 envisioned 212 homes; the current count is 171.

Phase 2 envisioned 341 DUs; the current count is 253 DUs.

Phase 3 remains in progress, with 297 DUs including Village condominiums and recently platted residential lots, Villas, Chalets, and Townhomes. Future buildout is anticipated to reach approximately 900 DUs with the addition of planned condominiums and hotel units.

Phases 4 through 12 encompass the balance of the Village and the Heritage portion of the Resort to the south. See Figure 4.

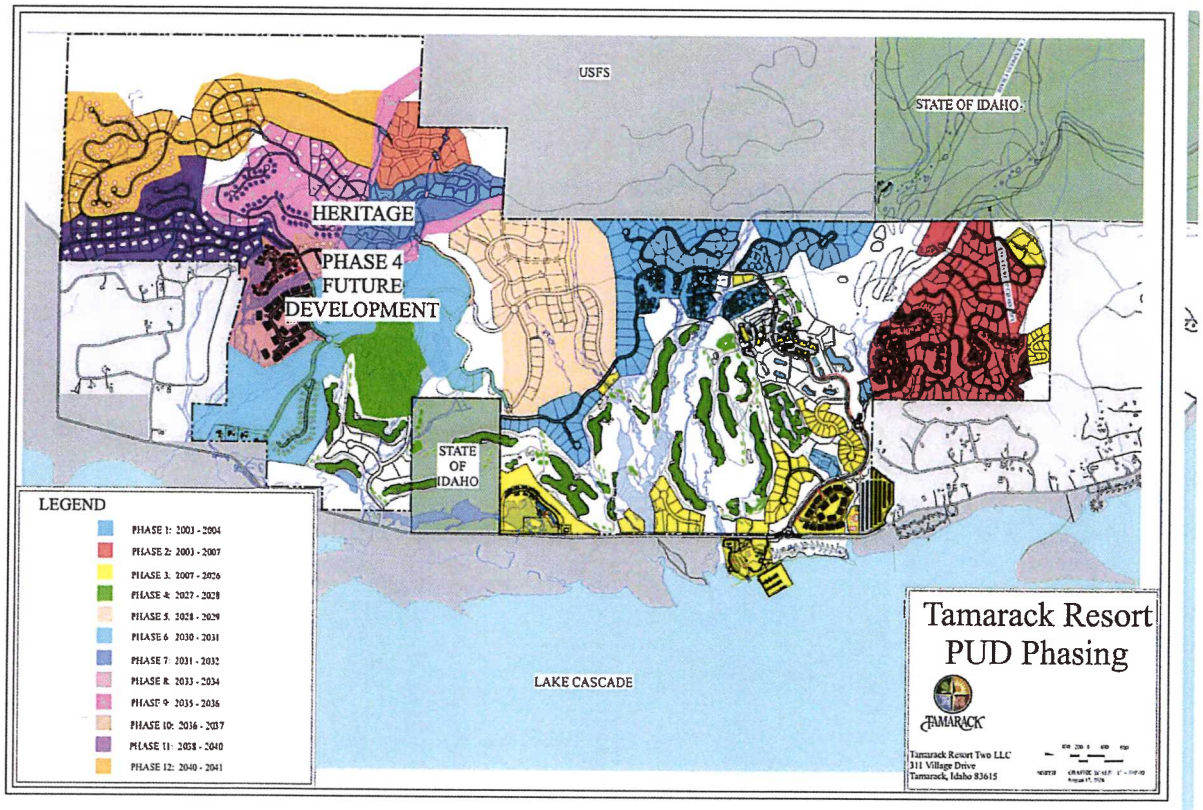


Figure 4

Heritage

The Heritage site on the southern portion of the property is the next major area of development. Preliminary development and engineering began in 2006 and 2007, but work stopped during the recession and subsequent foreclosure proceedings.

During the later stages of foreclosure, Tamarack property owners formed the Tamarack Homeowners Association to help keep the Resort intact and address an outstanding bond debt. The Association transferred 532 acres to the Idaho Department of Environmental Quality in connection with an $11.6 million unpaid sewer bond debt, helping preserve the PUD until a new owner could take over.

The current ownership acquired the Resort in late 2018.

In 2024, Resort ownership repaid the historical debt and reacquired the 532-acre parcel, reconnecting the prior landholdings and enabling future residential master-planning phases.

Resort ownership has retained Ardurra, a nationally recognized engineering and consulting firm, to provide site, civil, water, sewer, and environmental engineering services and assist the in-house team with planning the Heritage site.

Figure 4, above, illustrates the broad concept for potential future development and the general phasing plan.

Section 2 - Foothills Park PUD Amendment and Preliminary Plat

Part 1 – Section 2 requests approval of a PUD amendment for the development of Open Space, modification of the existing CUP to allow additional residential uses within that open space and approval of the Preliminary Plat for the area now known as Foothills Park. This request updates the approved development plan for that area; it does not expand the geographic boundary of the PUD.

Foothills Park is geographically located within the center of the Tamarack development and is already addressed by the existing PUD and General Declarations as the "Eagle Nest Open Space".

This approximate 174-acre area is defined by an eagles nest mitigation zone that has been used since 2004 for recreational activities including mountain biking, hiking, cross-country skiing, and snowshoeing. These amenities have been heavily used by owners and guests and have been improved over time. Protecting these amenities within functional, usable, and contiguous open space remains a central planning objective.

During the initial PUD approval process this area was so designated due the presence of an eagle nesting location. Due to a windstorm, the tree that was the center of this area and the nesting site blew down during on September 26, 2001. As such, no nesting has occurred in this location since that time, nor is it anticipated in the future. Nonetheless, the bald eagle was removed from the federal Endangered Species Act list in 2007.

This situation was anticipated in the original consideration of the CUP and the adoption of Section 5.1(j) of the Declaration.

The original language in the General Declaration describes the potential future development of this area as follows:

> *Allows the Declarant to modify the use of Open Space designated as "Eagle Nest Open Space"[1] for single family residential development, subject to certain standards. Consistent with those standards, the Declarant has undertaken a preliminary design of the Eagle Nest Open Space:*
>
> - *Providing a 100 foot buffer from any platted Lot as Common Open Space or Private Open Space;*
> - *Providing lots which are a minimum of 3 acres each;*
> - *Designation of improvement envelopes of a maximum size of 1 acre.*

Preliminary Design

This preliminary design was based upon the historical provisions of Section 5.1(j).

Tamarack evaluated various development concepts applying three-acre lots and one-acre improvement envelopes. That approach produced a grid-like layout that significantly disrupted

the trail network, increased visibility of homes and improvements from existing residential development, and created open-space remnants that, although extensive in area, were not conducive to functional recreational use.

This preliminary design based upon the original standards would adversely impact existing trails and would result in significantly less Common Open Space, with the bulk of such being Private Open Space resulting in much less usable Common Open Space.

See Figure 5



Figure 5

Proposed Design:

To preserve as many recreational amenities as practicable, Tamarack proposes a clustered development plan with a mix of residential uses that are sited to be substantially screened from the existing residential lots, Discovery Drive, and separated as much as possible from the existing trails.

This proposed design preserves the 100' setback to existing platted lots, preserves more of the existing trails in their existing locations; facilitates additional ski trails and facilities; provides for a mix of single family residence types on a variety of lot sizes; and ultimately preserves significantly larger areas of contiguous Common Open Space. Although this design would produce more individual units, the total number of units within Tamarack remain subject to the original cap, which is not being modified.

Additionally, the Second Amended and Restated General Declaration, has been amended to allow the newly proposed development plan.

Figure 6 illustrates the proposed clustered lot layout



Figure 6

To summarize:

- We request approval from the Valley County P&Z for the modification of the existing CUP to allow additional residential uses within that open space and the approval of the Preliminary Plat that reflects the proposed clustered design for the development of Foothills Park.
- Neither Part 1 nor Part 2 requests an increase in the PUD's existing overall authorization of 2,043 residential DUs.
- The proposed layout is also reflected in the Preliminary Plat included in Appendix A. A neighborhood meeting was hosted by Tamarack Resort on September 23, 2026.
- The proposed development layout has been reviewed and approved unanimously by the Tamarack Municipal Association Board.
- No change to the CC&Rs or controlling General Declarations is requested as part of the Foothills Park amendment. Development will be integrated into the existing PUD framework.

Section 3 – Mill Creek Preliminary Plat

Part 1 – Section 3 requests approval of a Preliminary Plat of an additional development which is adjacent to Foothills Park but outside of the Eagles Nest Open Space. The development consists of both estate lots and villa lots.



Figure 7

To summarize:

- We request approval from the Valley County P&Z for the additional residential development described as Mill Creek (contained within the proposed preliminary plat) which is outside of the original Eagles Nest Open Space.
- Mill Creek will consist of 36 estate lots and 18 villa lots.

This application does not request approval of amendments to DRC governance or the Design and Development Guidelines. Those matters will be addressed in a separate PUD amendment submission.

PART 2 - EMPLOYEE AND WORKFORCE HOUSING PUD AMENDMENT

Section 3 - Purpose, Existing PUD Framework, and Updated Workforce Analysis

3.1 Purpose and Scope

Part 2 requests a targeted amendment to the employee and workforce housing provisions of the Tamarack Resort PUD. The amendment updates the Resort's projected buildout workforce using more than two decades of actual operating experience, preserves the obligation to provide housing capacity for 40% of the Resort workforce, and replaces the existing reservation of residential DUs for employee housing with separate bed-capacity and EDU measures.

The requested amendment does not increase the 2,043 residential DUs authorized under the PUD. It removes the employee-housing restriction applicable to 200 of those authorized DUs and returns the 200 DUs to the general development pool for otherwise permitted residential development. Employee housing would thereafter be measured by available employee beds for compliance with the 40% housing commitment and by EDUs for infrastructure-demand and PUD-accounting purposes.

Subject	Existing PUD Framework	Requested Amendment
Buildout workforce	1,473 full- and part-time employees	Update planning projection to 712 employees
Housing commitment	Approximately 600 employees, representing 40% of the original workforce projection	Retain 40% commitment; 285 beds at the updated 712-employee projection
Residential DU allocation	Up to 200 of the 2,043 DUs dedicated to employee housing	Release all 200 DUs to the general pool; retain the 2,043-DU cap
Employee-housing measurement	Employee housing defined and counted primarily as residential DUs	Use beds for housing capacity and fixture-based EDUs for facility demand and PUD accounting
Flexibility and review	No express off-site credit or milestone review in the cited provisions	Recognize verified off-site beds and review the methodology at 1,500 platted DUs

3.2 Existing PUD Provisions

The original WestRock Resort PUD projected 1,473 full- and part-time employees at buildout. The projection included 622 employees associated with ski-area operations and 851 associated with other Resort operations on private lands, for a total of 813 full-time and 660 part-time employees.

The employee-housing program was derived from that workforce projection. PUD Section II, page 19, states that WestRock allocated 200 units for employee housing expected to accommodate approximately 600 employees. PUD Section III, page 60, states that WestRock

would dedicate up to 200 of the total 2,043 DUs, approximately 10%, as employee housing. The anticipated 600 occupants represented approximately 40% of the original projected workforce.

The existing definition states: "EMPLOYEE HOUSING: Dwelling units designated for use by some of the WestRock employees." This definition makes a residential DU the principal measure of employee housing without accounting for the number of employee beds provided or the different configurations in which contemporary workforce housing is developed. The cited PUD provisions and definition are included in Appendix C.

3.3 Updated Buildout Workforce Projection

The original workforce estimate predated Resort operations and relied on assumptions about the type, scale, and staffing intensity of future development. More than two decades of development and operating history now provide a more reliable basis for estimating the Resort workforce at buildout. The updated analysis projects 712 positions at full buildout and compares the original projection, current operations, and projected buildout by department. The analysis is included in Appendix D.

The revised projection reflects:

- Actual operating and staffing experience developed over more than two decades;
- A material reduction in anticipated hotel development and associated staffing;
- Growth of Tamarack's property-management program, which provides lodging inventory through privately owned residences and reduces the need for several hotel sites contemplated in the original plan;
- Technological improvements and operating efficiencies that reduce staffing requirements; and
- Increased availability of positions that can be performed remotely and do not generate an on-site housing demand.

Metric	Original PUD	July 2025 - Current	Updated Buildout
Employees or positions	1,473	342	712
40% housing capacity	590, described as approximately 600	137; approximately 140 at a reported 350-person winter peak	285
Reported employee beds	Not stated as a current inventory	286 on and off site – 104% more than required	257 existing beds on-site would leave 28 additional beds to provide either on or off site if inventory and eligibility remained unchanged

The requested amendment updates the planning projection from 1,473 to 712 employees. The 712 figure is not an employment cap. Tamarack will retain the obligation to provide or secure employee-housing capacity equal to 40% of the applicable Resort workforce. Applied to the updated buildout projection, that commitment requires 285 employee beds.

3.4 Existing Employee-Housing Capacity

As of July 2025, Tamarack reported 258 employee beds, consisting of 257 beds on-site and 29 beds off-site. The on-site inventory includes two employee-housing buildings, modular employee-housing facilities, and employee RV sites. The July 2025 workforce analysis identifies 342 current operational positions with an approximately 350-person winter peak. Applying the 40% requirement to a 350-person peak produces an approximate current requirement of 140 beds. The reported 286-bed inventory exceeds that benchmark by 146 beds.

At the updated 712-employee buildout projection, the 40% obligation equals 285 beds. If the July 2025 inventory remained unchanged, Tamarack would need to continue to provide or secure at least 28 additional beds on or off site to augment the current on-site inventory. The bed inventory will therefore continue to be monitored as development and staffing progress.

3.5 EDU Methodology and Need for the Amendment

The existing 200-DU allocation combines three different concepts: residential development entitlement, employee bed capacity, and utility demand. A DU identifies a residential dwelling authorized by the PUD, but it does not establish how many employees can be housed. One-bedroom and four-bedroom units each count as one DU even though their housing capacity differs materially, and dormitory facilities create an even greater difference between DUs and employee beds.

Modern workforce housing may include dormitory accommodations, shared apartments, family-style housing, modular facilities, lawfully permitted RV or camper accommodations, and off-site housing. Employee bed capacity is the appropriate measure for the 40% housing obligation. The EDU methodology is the appropriate measure of the water and wastewater demand generated by a particular employee-housing facility.

The North Lake Water and Wastewater EDU Assignment Calculator determines water EDUs by dividing water-supply fixture units, or WSFUs, by 21 and wastewater EDUs by dividing drain fixture units, or DFUs, by 21. It directs employee housing to use the fixture-count method rather than the typical-residential meter-equivalency table. The method is included in Appendix E.

Project-Specific Example	Calculation	Result
Two employee-housing buildings	Bed capacity	128 beds
Water demand	371 WSFUs divided by 21	17.67 water EDUs
Wastewater demand	470 DFUs divided by 21	22.38 wastewater EDUs
Workbook convention	Unrounded water and wastewater components added	40.05 combined utility EDUs, displayed as 40.0
Illustrative relationship only	128 beds divided by 40.05	Approximately 3.2 beds per combined EDU

The approximately 3:1 result is design-specific, not a fixed conversion. Future facilities will receive water and wastewater EDUs under the then-current fixture method accepted by North Lake and Valley County. See Appendix F.

Section 4 - Requested Amendments and Proposed PUD Language

4.1 Requested Amendments

Tamarack Resort Two, LLC respectfully requests approval of the following targeted amendments:

1. **Updated workforce projection.** Amend the projected Resort workforce at full buildout from 1,473 employees to 712 employees, as supported by the updated workforce analysis.
2. **Continuation of the 40% commitment.** Retain Tamarack's obligation to provide or secure employee-housing bed capacity equal to 40% of the applicable Resort workforce. Based on the current 712-employee buildout projection, the projected buildout requirement is 285 employee beds.
3. **Release of the 200 reserved DUs.** Remove any allocation, reservation, dedication, holdback, or use restriction requiring up to 200 of the authorized 2,043 residential DUs to be used for employee housing, and return all 200 DUs to the general development pool for otherwise permitted residential development. This reclassification does not increase the overall 2,043-DU entitlement.
4. **Adoption of the EDU methodology.** Account for employee-housing facilities through fixture-based water and wastewater EDUs rather than by deducting residential DUs from the PUD entitlement. EDUs will be calculated using the methodology included with this application or a successor methodology accepted by North Lake and Valley County.
5. **No PUD accounting cap on workforce-housing EDUs.** Do not impose a numerical PUD accounting cap on EDUs devoted to approved employee and workforce housing. Every facility will remain subject to utility capacity and service requirements, site-specific land-use approvals, building and fire codes, public-health requirements, and all other applicable laws.
6. **Recognition of off-site housing.** Allow off-site housing to count toward the 40% requirement when Tamarack demonstrates that the housing is owned, leased, master-leased, or otherwise contractually secured and made available to members of the Resort workforce.
7. **Milestone review.** Provide for Tamarack and Valley County to review the workforce projection, employee-housing demand, qualifying bed capacity, and continued suitability of the methodology when the Resort reaches 1,500 cumulatively platted residential DUs. The review will not automatically suspend or modify any approved entitlement.

4.2 Planning Basis for Approval

- The request preserves the original policy commitment to provide housing capacity for 40% of the Resort workforce.
- The updated 712-employee projection is based on more than two decades of actual development and operating experience and produces a buildout requirement of 285 beds.
- Releasing the 200 DUs does not increase the PUD's overall density or its 2,043-DU authorization; it changes only the employee-housing restriction applicable to those already-authorized DUs.
- Separating bed capacity from EDU demand provides clearer and more accurate administration: beds measure the housing obligation, while EDUs measure facility demand and PUD accounting.

- Recognizing verified off-site housing accommodates different employee needs while preserving Tamarack's obligation to demonstrate qualifying capacity.
- The 1,500-platted-DU review creates a meaningful checkpoint before full buildout without automatically reopening or suspending existing entitlements.

4.3 Proposed Operative PUD Language

The following language is proposed for incorporation into the Tamarack Resort PUD and related approvals, with conforming revisions to the existing employment, accommodations, and definitions provisions:

Employee and Workforce Housing. The Resort Workforce at full buildout is projected to consist of approximately 712 full- and part-time employees. The 712-employee figure is a planning projection and shall not operate as a cap on employment.

Forty Percent Housing Commitment. The Resort Operator shall provide or secure Employee Housing Capacity sufficient to accommodate not less than forty percent (40%) of the applicable Resort Workforce. Based on the current buildout projection, The full-buildout requirement is 285 Employee Housing Beds.

Release of Reserved Dwelling Units. Any prior allocation, reservation, dedication, holdback, or use restriction applicable to up to 200 of the 2,043 authorized Dwelling Units for employee housing is removed. All 200 Dwelling Units are returned to the general development pool and may be used for any residential use otherwise permitted under the PUD. This amendment does not increase the maximum 2,043 Dwelling Units authorized under the PUD.

Bed Capacity and Housing Forms. Employee Housing Capacity shall be measured by lawful bed spaces designated and made available for occupancy by members of the Resort Workforce. Employee Housing may include dormitory, shared, family-style, modular, or other lawfully approved accommodations and may be located on-site or off-site.

EDU Accounting. Employee housing facilities located within the PUD shall be accounted for as Equivalent Dwelling Units rather than residential Dwelling Units for purposes of the employee-housing requirement and the 2,043-Dwelling-Unit entitlement. Water and wastewater EDUs shall be calculated under the then-current fixture-based methodology accepted by North Lake, and the water and wastewater components shall be retained as separate calculations. No numerical PUD accounting cap shall apply to EDUs devoted to approved Employee Housing.

Off-Site Housing. Off-site housing may be included in Employee Housing Capacity when the Resort Operator demonstrates that the housing is owned, leased, master-leased, or otherwise contractually secured and made available to the Resort Workforce. Records shall be maintained to verify qualifying on-site and off-site bed capacity and shall provide a certification to Valley County upon reasonable written request.

Conversion to Unrestricted Residential Use. If a facility previously accounted for as Employee Housing EDUs is converted to unrestricted residential use, the conversion shall require all otherwise applicable approvals and shall be charged against available residential Dwelling Units in the general development pool.

Milestone Review. When the Resort reaches 1,500 cumulatively platted residential Dwelling Units, Tamarack and Valley County shall review the workforce projection, actual workforce conditions, qualifying Employee Housing Capacity, and the continued suitability of the employee housing methodology. The review shall not itself modify the PUD or suspend any existing entitlement. Any substantive modification will require the process otherwise applicable to a PUD amendment.

Proposed Definitions

EMPLOYEE HOUSING: Housing designated and made available for occupancy by members of the Resort Workforce, whether provided in dormitory, shared, family-style, modular, RV or another lawfully approved form and whether located on-site or off-site.

EMPLOYEE HOUSING BED: One lawful bed space designated and available to accommodate one member of the Resort Workforce.

EMPLOYEE HOUSING CAPACITY: The total number of qualifying Employee Housing Beds provided or secured by the Resort Operator.

EQUIVALENT DWELLING UNIT or EDU: A measure of water or wastewater demand calculated under the fixture-based methodology accepted for purposes of this PUD. An EDU is not a residential Dwelling Unit and does not independently create a residential development right.

RESORT WORKFORCE: The full and part-time employees included within the County approved Resort workforce calculation. Temporary construction workers governed by the existing construction worker provisions of PUD Section III are not included unless expressly incorporated into a future approved workforce calculation.

4.4 Conforming Effect and Unchanged Provisions

Upon approval, the amended workforce projection and Employee and Workforce Housing provisions above will supersede inconsistent references in PUD Section II, page 19; PUD Section III, page 60; and the existing Employee Housing definition. The remaining temporary construction-worker housing provisions of PUD Section III are not modified by this request. Except as expressly amended in Part 1 and Part 2, all other provisions, conditions, entitlements, and limitations of the Tamarack Resort PUD and related approvals remain in effect.

4.5 Requested Action

Tamarack Resort Two, LLC respectfully requests that the Valley County Planning and Zoning Commission recommend, and that the Valley County Board of County Commissioners approve, the following:

- The Foothills Park PUD and related approval amendments described in Part 1;
- The Foothills Park Preliminary Plat included in Appendix A;
- The updated 712-employee buildout workforce projection and continuing 40% employee-housing commitment;
- Release of all 200 employee-housing DUs to the general development pool without increasing the 2,043-DU cap;
- Adoption of bed capacity as the compliance measure for the 40% housing commitment and fixture-based EDUs as the infrastructure-demand and PUD-accounting measure for employee-housing facilities;

- Recognition of verified off-site employee housing; and
- The proposed 1,500-platted-DU milestone review.

Appendix Index

Appendix A - Foothills Park and Mill Creek Preliminary Plat and Supporting Figures

Appendix B - Tamarack General Declarations

Appendix C - PUD Section II, page 19; PUD Section III, page 60; and Existing Employee Housing Definition

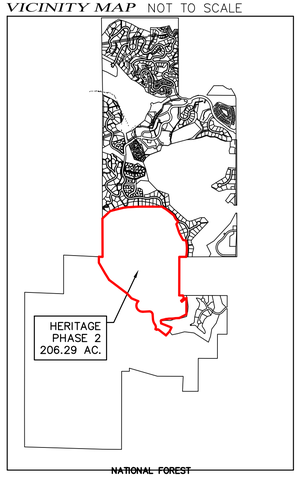
Appendix D - Revised Employee Count at Buildout, dated July 21, 2025

Appendix E - Water and Wastewater EDU Assignment Calculator

Appendix F - Employee Housing Main Building Fixture Count EDU Calculation, dated June 27, 2025

APPENDIX A

VICINITY MAP NOT TO SCALE



TRIPOD COURT

TAMARACK RESORT PUD
AMENDED PHASE 1

PHASE 1 FINAL PLAT

TAMARACK RESORT
"GOLF COURSE"

TAMARACK RESORT PUD
PHASE 1 FINAL PLAT

TAMARACK RESORT
"EMPLOYEE HOUSING"

TAMARACK RESORT PUD
MONTELAGO

TAMARACK RESORT
FUTURE DEVELOPMENT

TAMARACK RESORT
"GOLF COURSE"

STATE OF IDAHO

DISCOVERY DRIVE

AZURE COURT

ROAD A

ROAD B

ROAD C

ROAD D

ROAD E

ROAD F

ROAD G

ROAD H

ROAD I

ROAD J

ROAD K

ROAD L

OPEN SPACE
20.35 AC

OPEN SPACE
23.99 AC

OPEN SPACE
0.57 AC

OPEN SPACE
29.47 AC

OPEN SPACE
12.18 AC

OPEN SPACE
2.34 AC

OPEN SPACE
0.58 AC

WETLANDS

TAMARACK HERITAGE, LLC
RP15N03E080005

TAMARACK HERITAGE, LLC
RP15N03E070005

TAMARACK HERITAGE, LLC
RP15N03E080605

TAMARACK HERITAGE, LLC
RP15N03E081370

TAMARACK HERITAGE, LLC
RP00025000001B

S87°00'58"W 371.02'
S82°32'58"W 138.09'
S76°35'45"W 280.90'
S74°32'49"W 196.90'
S46°36'51"W 364.37'
S00°12'45"E 1320.83'
N87°18'46"W 127.73'
N00°00'00"E 206.88'
S30°00'00"E 411.60'
S32°12'44"E 2751.17'
N52°48'56"W 780.11'
S42°16'43"E 216.53'
S67°11'06"E 253.86'
S86°51'46"W 215.22'
S04°04'27"E 163.46'
N89°54'31"W 817.46'
N51°29'55"W 245.09'
N32°33'12"E 108.52'
N17°50'29"W 256.13'
N22°22'58"W 99.98'
N28°20'30"W 235.30'
N79°46'19"W 107.31'
N08°41'59"W 56.07'
N08°13'16"E 58.34'
N89°58'05"E 236.78'
N89°53'31"W 125.55'
N00°07'34"E 1325.76'
N00°00'00"E 561.20'
S62°22'48"W 274.71'
N68°14'11"W 378.56'
S38°00'02"W 50.00'
N51°55'58"W 320.36'

S1/4 S5 S6 S7 S8 S1/16

AREA

206.29 ACRES – SUBDIVISION BOUNDARY
89.49 ACRES – OPEN SPACE
21.52 ACRES – PRIVATE ROADS
91.97 ACRES – 86 RESIDENTIAL LOTS AND 61 VILLAS
BLOCK 4–21 VILLAS
BLOCK 7–25 VILLAS
BLOCK 8–10 VILLAS
BLOCK 9–5 VILLAS

PARCEL NO'S

RP15N03E055335
RP15N03E081370

PROPOSED USE

RESIDENTIAL

OWNERSHIP

TAMARACK HERITAGE, LLC

200 100 0 200 400
HORIZONTAL SCALE IN FEET

LEGEND

- BOUNDARY LINE
- EXISTING LOT LINE
- EASEMENT LINE
- CENTERLINE
- LOT LINE

NOTES:

1. Utilities will be completed as provided in the Declaration of Installation of Utilities, which is being recorded with the Valley County, Idaho Recorder as Instrument Number_____.
2. All properties shown on this Plat are subject to and governed by the provisions of the following documents filed with the Valley County, Idaho Recorder: Second Amended and Restated General Declaration for Tamarack Resort (#308530) as amended by the Third Amendment and Fourth Amendment thereto (#327953 & #439775) (collectively "General Declaration"); the Supplemental Declaration for Tamarack Resort Heritage Phase 2 (#_____, "Heritage Phase 2 Supplemental Declaration"); the Amended and Restated Articles of Incorporation and Articles of Amendment for the Tamarack Municipal Association (#279781 & #313166, collectively "Articles"); and, the Fourth Amended and Restated Bylaws and the 5th through 11th Amendments thereto for the Tamarack Municipal Association (#313106 #324700, #334393, #371770, #437068, #437695, #439774, collectively "Bylaws"); all as the same may be amended and supplemented.
3. All properties shown on this Final Plat are subject to and governed by the Tamarack Resort Design and Development Guidelines, as may be amended or supplemented.
4. All buildings and improvements must be constructed within the Building Envelopes specified in the Tamarack Resort Design and Development Guidelines, as the same may be amended and supplemented.
5. All properties shown on this Final Plat are subject to and governed by the provisions of Conditional Use Permit No. _____, as issued and modified by Valley County, Idaho.
6. The Declarant, Tamarack Real estate Holdings, LLC, reserves the right, without limitation, to assign its rights to any and all easements which are depicted on this Final Plat, in whole or in part.
7. All lots depicted on this Plat are subject to a permanent, perpetual and non-exclusive Drainage Easement, which is hereby reserved in Declarant, and granted to Tamarack Municipal Association, for the purpose of constructing and maintaining drainage, sub-drainage and surface water management features, facilities and improvements, as further described in the Phase 3.4 Supplemental Declaration.
8. All roads and road rights of way, and all Utility, Snow Removal, and Recreation Easements, which are depicted on this Final Plat are dedicated for the use and enjoyment of the members of the Tamarack Municipal Association, together with their guests, invitees, and assigns, subject to the terms, conditions and reserved Declarant rights which are contained in the General Declaration and the Phase 3.4 Supplemental Declaration.
9. The Declarant, Tamarack Real estate Holdings, LLC, reserves the right, without limitation, to construct utilities within any Utility Easement which is depicted on this Final Plat. The ownership, use, maintenance and repair, and rights regarding the Easements which are depicted on this Final Plat are further described in the General Declaration and Heritage Phase 2 Supplemental Declaration.
10. There shall be no further subdivision of any Lot depicted on this Final Plat, and there shall be no reduction in size of any Lot on this Final Plat without prior approval from the Health Authority.
11. No additional domestic water supplies shall be installed beyond the water system approved in the sanitary restriction release.
12. Reference is made to public health letter on file regarding additional restrictions.
13. The land within this plat is not within an irrigation district as defined in Idaho Code 31–3805, and the requirements in I.C. 31–3805 are not applicable.
14. The Valley County Board of Commissioners have the sole discretion to set the level of service for any public road; the level of service can be changed.
15. The jurisdictional wetlands as identified on this plat are subject to regulation by the Army Corps of Engineers (ACOE). Any proposed change must be submitted and reviewed and approved by the ACOE prior to any work being done.
16. Surrounding land uses are subject to change.
17. FEMA Flood Panel(s): 16085C1325C & 16085c1300C
    Firm Effective Date(s): 2/1/2019
    Flood Zone(s): Zone X
    Base Flood Elevation(s): n/a
    Flood Zones are subject to change by FEMA & all land within a floodway or floodplain is regulated by title 9 and title 11 of the Valley County Code.

CURVE TABLE					
CURVE	LENGTH	RADIUS	DELTA	BEARING	CHORD
C1	75.26'	203.99'	21°08'15"	S51°36'22"E	74.83'
C2	144.42'	775.00'	10°40'36"	N56°50'11"W	144.21'
C3	84.94'	155.00'	31°23'52"	N35°47'56"W	83.88'
C4	207.36'	345.00'	34°26'12"	S37°19'04"E	204.25'
C5	198.36'	335.00'	33°55'31"	S21°02'13"E	195.47'
C6	178.76'	115.00'	89°03'47"	N48°36'21"W	161.30'
C7	512.39'	210.00'	139°47'56"	S23°14'16"E	394.42'
C8	431.71'	1475.00'	16°46'11"	N00°09'49"W	430.17'
C9	16.67'	275.00'	3°28'25"	S06°48'42"E	16.67'
C12	169.61'	152.23'	63°50'13"	N06°04'51"W	160.97'
C13	40.15'	219.00'	10°30'13"	N35°33'32"W	40.09'

LINE TABLE		
LINE	BEARING	LENGTH
L1	N87°13'42"E	136.38'
L2	N82°00'37"E	101.91'
L3	N90°00'00"W	109.40'
L4	S82°28'13"W	116.81'
L5	S76°20'08"W	165.15'
L6	N25°39'17"E	31.14'
L7	N11°41'11"W	84.66'
L9	N26°24'58"E	152.84'
L10	S43°17'48"W	131.31'
L11	N64°09'45"W	50.00'
L12	S50°23'57"W	200.60'
L13	S48°11'37"W	128.63'
L14	S21°21'25"E	102.49'

Utility Warning

The underground utilities shown have been located from field survey information and existing drawings. The surveyor makes no guarantee that the underground utilities shown comprise all such utilities in the area, either in service or abandoned. The surveyor further does not warrant that the underground utilities shown are in the exact location indicated, although he does certify that they are located as accurately as possible from information available. The surveyor has not physically located the underground utilities.

These drawings, or any portion thereof, shall not be used on any project or extensions of this project except by agreement in writing with Dunn Land Surveys, Inc.

L:\DUNN LAND SURVEYS\Tamarack Resort\AUTOCAD FILES\Heritage\preliminary plat\HERITAGE_PP_25SEPT2026.dwg

PRELIMINARY PLAT
TAMARACK RESORT
PLANNED UNIT DEVELOPMENT
HERITAGE PHASE–2

IN A PORTION OF SECTIONS 5 AND 8
T.15N., R.3E., B.M., VALLEY COUNTY, IDAHO

dunn LAND SURVEYS, INC.
25 COYOTE TRAIL
CASCADE, ID 83611
PHONE: (208) 634-6896
WWW.DUNNLANDSURVEYS.COM

NO.	REVISION	BY	DATE
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DRAWN BY: DTD	CHECKED: CB	JOB NO.	SHEET NO.
DATE: 8/21/2026	DATE: 8/21/2026	3022	1 of 1

Instrument # 308530
VALLEY COUNTY, CASCADE, IDAHO
2006-05-05 10:16:48 No. of Pages: 41
Recorded for : AMERITITLE
LELAND G. HEINRICH Fee: 123.00
Ex-Officio Recorder Deputy
Index to: MISCELLANEOUS RECORD

APPENDIX B



SECOND AMENDED AND RESTATED GENERAL DECLARATION FOR TAMARACK RESORT

When Recorded Return To:
Millemann, Pittenger, McMahan & Pemberton, LLP
706 North First Street
P.O. Box 1066
McCall, Idaho 83638

SECOND AMENDED AND RESTATED
GENERAL DECLARATION
FOR
TAMARACK RESORT

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SECOND AMENDED AND RESTATED
GENERAL DECLARATION
FOR
TAMARACK RESORT

This Second Amended and Restated General Declaration ("this Declaration") is made this 4 day of May, 2006, by Tamarack Resort Association, Inc., an Idaho nonprofit corporation, and Tamarack Resort LLC, a Delaware limited liability company.

ARTICLE 1. Declaration / Purposes

1.1 General Purposes

(a) The Declarant, owns the real property hereinafter defined as Tamarack Resort and intends to develop said property as a residential community and a self-contained, village-like area designed to contain facilities and provide services, including lodging, food and beverage services, shops and merchandising areas, and entertainment and recreation opportunities, for all persons residing, visiting or doing business within Tamarack Resort.

(b) Tamarack Resort Association, Inc., an Idaho nonprofit corporation, has been formed, to perform certain functions and to hold and manage certain property for the common benefit of some or all Owners or Lessees within Tamarack Resort. This Declaration defines certain rights and obligations of Owners and Lessees within Tamarack Resort with respect to the Resort Association and with respect to Functions undertaken and Association Facilities held by the Resort Association.

(c) By this Declaration, Declarant also intends to establish a means to provide for and maintain the area within Tamarack Resort as a pleasant and desirable environment for all persons residing, visiting or doing business therein.

1.2 Declaration: To further the general purposes herein expressed, The Declarant, for itself, its successors and assigns, hereby declares that all real property hereinafter defined as Tamarack Resort, including any property added to Tamarack Resort as hereinafter provided, shall, at all times, be owned, held, used and occupied subject to the provisions of this Declaration and to the covenants, conditions and restrictions herein contained. Declarant, for each Unit it owns, and each Owner, by acceptance of a deed or other conveyance of title to a Unit, and each Village Lessee, by acceptance of a lease or other rental agreement to a Village Unit, HEREBY COVENANTS, PROMISES, AND AGREES to be bound by and to comply in all respects with all provisions of this Declaration, and all applicable Supplemental Declarations, the Articles and Bylaws of the Resort Association, all applicable sub-association articles and bylaws, the Design and Development Guidelines, and all Rules and Regulations promulgated pursuant to any of the above.

1.3 Board Approval: This Second Amended and Restated General Declaration was approved by the Board of Directors of the Tamarack Resort Association at a properly noticed meeting conducted on: March 3, 2006.

ARTICLE 2. Certain Definitions

2.1 Affirmative Vote Of A Majority Of The Classes: The Affirmative Vote of a Majority of the Classes shall be achieved on any particular matter if (and only if) (a) a majority of the Class C, D, E, F and G members vote in favor of such matter; and, (b) at least 51% of the votes of the Class A Members and 51% of the votes of the Class B Members are cast in favor of such matter. For the purpose of determining the vote of a class, the votes of a majority of the members of such class present at a meeting at which a quorum is established, in person or by proxy and entitled to vote on such matter shall be deemed the vote of such class. Notwithstanding the foregoing, in the event that there are no Class B members, or no Class C, D, E or G member, due to the fact that they do not yet exist or upon their effective resignation, the favorable vote of such member(s) shall not be considered in determining a majority. Notwithstanding any other provision to the contrary in the Association Documents, this definition may not be amended without an Affirmative Vote Of A Majority Of The Classes as defined herein.

2.2 Articles: The Articles of Incorporation for Tamarack Resort Association, Inc.

2.3 Association Documents: The various operative documents of the Tamarack Resort Association, including: (a) the Articles of Incorporation of the Tamarack Resort Association; (b) the Bylaws of the Tamarack Resort Association; (c) this Declaration; and, (d) the Design and Development Guidelines; (e) all Rules and

Regulations promulgated by the Board; (f) the Articles of Incorporation and Bylaws for any other Association which is created within the Tamarack Resort; (g) all Supplemental Declarations recorded by Declarant; and, (i) all amendments and supplements to any of the aforementioned documents.

2.4 Association Facilities: All property owned or leased by the Resort Association or otherwise held or used by the Resort Association, or which is under the Resort Association's management or control by, or regarding which the Association has accepted responsibility through or under contractual arrangements, licenses or other arrangements, including Property Furnished by Declarant, real property or interests therein, improvements on real property, and personal property and equipment, and including but not limited to Common Areas, Exclusive Use Common Areas, Open Space and Exclusive Open Space.

2.5 Benefited Units: The Board shall have the discretion to designate groups of Units which have like interests or needs, which Units may already be grouped as a Neighborhood, or may be some other grouping of Units with like interests or needs, for the following purposes: construction, assessment and budgeting for Local Improvement Assessments, as defined at Section 9.3 of the Bylaws; determination, assessment and budgeting for Benefited Unit Assessments, as defined at Section 9.3 of the Bylaws; and/or, any other benefit, service or obligation related to certain Units which are not already grouped as a Neighborhood. The Board may make such designation either of their own volition or in their discretion at the request of a Neighborhood Committee or Members.

2.6 Board: The Board of Directors for Tamarack Resort Association, Inc.

2.7 Bylaws: The Bylaws for Tamarack Resort Association, Inc.

2.8 Club: The Club At Tamarack, LLC.

2.9 Club Facilities: Any property, facilities or Private Amenities, or portions thereof, which are either owned, leased or managed by the Club, or which are primarily devoted to the use of members of the Club, including any Unit which would otherwise be associated with a Class A Residential Membership and any Unit which would otherwise be associated with a Class B Village Membership. THE CLUB FACILITIES SHALL NOT BE COMMON OPEN SPACE.

2.10 Common Open Space: Open Space in which Members of the Association enjoy common, non-exclusive rights of use, and which is declared to be Common Open Space in a Supplemental Declaration. Common Open Space is further described at Section 5.1..

2.10a Common Area: Area within, on the exterior of or adjacent to buildings which is reserved for the exclusive use or primary benefit of Owners, occupants and invitees of Units within a particular building, Neighborhood or Neighborhoods, and which is identified as "Common Area" in a Supplemental Declaration. Common Area is further described at Section 5.2. Exclusive Use Common Areas ("EUCAs") are a type of Common Area, which are defined in this Section 2 below, and further described at Section 5.2.

2.10b Community Housing Facilities: Any property, facilities or Units which are utilized for affordable or community housing, and are designated as such in a Supplemental Declaration.

2.11 Conversion Date: That date upon which certificates of occupancy have been issued for 90 percent of the dwelling units authorized to be constructed in Tamarack Resort under the CUP, or such earlier date as is selected by Declarant.

2.12 County: Valley County, Idaho.

2.13 CUP or Tamarack Resort CUP: The Tamarack Resort Conditional Use Permit Nos. 02-04 and 02-05 for the Tamarack Planned Unit Development ("PUD"), as platted with and approved by Valley County, Idaho, and as may be amended. The CUP shall be deemed to include and incorporate the following: The Tamarack Resort CUP application; all conditions of approval of the Tamarack Resort CUP imposed by Valley County; the terms of any agreements entered into by The Declarant and Valley County related to the CUP; State of Idaho Commercial Lease No. M-5042; and, the terms and conditions of all permits or licenses issued by Valley County, the State of Idaho, the United States of America, or any department or agency thereof; related to the PUD.

2.14 Declarant: Tamarack Resort LLC, a Delaware limited liability company, and any party which (a) acquires from Declarant all or substantially all of its property at Tamarack Resort and (b) is designated by a written instrument as a successor or assignee of Declarant under this Declaration. Such instrument may specify the extent

and portion of the rights or interests as a Declarant which are being assigned, in which case Tamarack Resort LLC shall retain all other rights as Declarant.

2.15 Declaration: This Declaration and all Amendments or Supplements hereto, hereafter recorded in the real property records of Valley County, Idaho.

2.16 Default Rate: Any delinquent assessment, charge, fine penalty or other amount payable pursuant to the terms of the Association Documents shall bear interest at the greater of eighteen percent (18%) per annum, or six (6) points above the prime rate of Wells Fargo Bank, NA or any other national banking association with offices in Boise, Idaho.

2.17 Design and Development Guidelines: The Tamarack Resort Design and Development Guidelines, as further described in Article 8 herein and as may be amended from time to time.

2.18 Design Review Committee: Design Review Committee ("DRC") shall mean the Design Review Committee established pursuant to Article 8 herein.

2.19 Exclusive Open Space: Open Space which is reserved for the exclusive use or primary benefit of Owners, occupants and invitees of Units within a particular Neighborhood or Neighborhoods and which is identified as Exclusive Open Space in a Supplemental Declaration. Exclusive Open Space is further defined in Section 5.2.

2.19a Exclusive Use Common Area (EUCA): Common Area which is reserved for the exclusive use or primary benefit of the Owner of a Unit, or a small group of Owners of Units, and which is identified as Exclusive Use Common Area in a Supplemental Declaration. Exclusive Use Common Areas are further defined in Section 5.2, and may also be referred to as "EUCA" or "Exclusive Common Area".

2.20 Function: Any activity, function or service required under this Declaration to be undertaken or performed by the Resort Association as well as any activity, function or service otherwise undertaken or performed by the Resort Association.

2.21 Golf Course: Any golf course located within Tamarack Resort, as well as all ancillary facilities, including but not limited to an 18 hole golf course as well as any additional golf course, golf practice facilities including a driving range and putting green, club house, maintenance facilities, any additional related and supporting facilities, structures and improvements operated in connection with such golf course.

2.22 Guest: Any customer, agent, employee, guest or invitee of an Owner, Lessee, Subowner or any Priority Member, and any person or persons, entity or entities who have any right, title or interest in a Unit which is not the fee simple title to the Unit (including a lessee or Subowner other than a Lessee) and any customer, agent, employee, guest or invitee of such person or persons, entity or entities.

2.23 Land Use Map: The Land Use Map approved as part of the CUP, as may be amended. Uses delineated on the Land Use Map include Single Family; Townhome; Multi-use; Open Space; and Possible Hotel Units. Single family uses are also allowed in the Townhome, Multi-use and Possible Hotel Site areas. Townhomes are also allowed in the Multi-use areas.

2.24 Lessee: The person or persons, entity or entities who are the lessees under a ground lease of any part or all of a Unit or the lessees of any space within a building on any Unit. All such leased property is hereinafter referred to as the **Leased Premises**. The term Lessee shall include Declarant to the extent it is a Lessee as defined above, and shall include a sublessee to the extent he becomes a Lessee pursuant to Section 16.8 of this Declaration, but it shall not include the Resort Association or any governmental entity, taxing district or utility provider.

2.25 Member: A Person entitled to membership in the Resort Association, as described at Section 3.1 of the Bylaws.

2.26 Mountain Facilities: The Ski Area, and all related and supporting facilities, structures and improvements operated in connection therewith, including, but not limited to the following: any Unit which would otherwise be associated with a Class A Residential membership and any Unit which would otherwise be associated with a Class B Village Membership, but which is defined as a Mountain Facility in a Supplemental Declaration; all ski tows or lifts, including towers, cables and structures or facilities used in direct connection with operation of such tows or lifts; ski trails or runs; roads used in connection with maintenance or operation of tows, lifts, trails or runs; areas occupied or used for tow or lift lines; areas which are occupied by open racks for skis which are available for use by the public; ski school meeting areas; ski patrol facilities and first aid facilities for skiers; areas of facilities

occupied or used for sale of ski tow or lift tickets, for sale of ski school lessons or for sale of skiing instruction, or for maintenance shops or for offices of the owner or operator of the Mountain Facilities; horseback riding facilities; fishing, bicycling and guiding facilities; snowmobile facilities; food service facilities; sport shops; and, any and all additional facilities identified on the Mountain Master Plan which was approved as part of the CUP and State Lease No. M-5042. The Mountain Facilities shall be operated by Declarant and/or Declarant's operators, managers, lessees or assigns. THE MOUNTAIN FACILITIES SHALL NOT BE COMMON OPEN SPACE.

2.27 Neighborhood: A group of Units designated as a separate Neighborhood in a Supplemental Declaration by the Declarant or by the Board. A Neighborhood may consist of more than one housing type and may include noncontiguous parcels of property. A Neighborhood may act either through a Neighborhood Committee or Council, established in accordance with the Bylaws, or through a Neighborhood Association if any. The Declarant shall assign all Units to a Neighborhood in a Supplemental Declaration, and shall have the right to add Units to each Neighborhood, and to reallocate Units within each Neighborhood pursuant a Supplemental Declaration, prior to the Conversion date. The Board shall have the same rights regarding the designation, addition of units to and reallocation of Units within a Neighborhood as does Declarant; provided that, prior to the Conversion Date, any such designation by the Board shall require the independent approval of the Declarant.

2.27a Neighborhood Committee: A Committee, established in accordance with the Bylaws which shall represent the interests of the Neighborhood and make recommendations to the Board regarding issues of common interest to the Neighborhood, including, without limitation:

(a) the maintenance , management and improvement of Common Areas, Exclusive Use Common Areas, and Exclusive Open Space within or primarily benefiting the Neighborhood;

(b) the budgeting and allocation of Benefited Unit Assessments for the Neighborhood; and,

(c) any other matters of interest to or affecting the Neighborhood or its members.

Neighborhood Committees may also be established to coordinate multiple Neighborhoods. For example, a committee could be established for a Neighborhood in the Village relative to a condominium or group of condominiums, and, a coordinating committee could be established which coordinates and represents all of the Neighborhoods in the Village.

2.28 Open Space: Property within the PUD, devoid of buildings or structures, except where necessary for utilities or for the provision of recreation or fish and wildlife habitat improvements, and except as otherwise permitted in Exclusive Open Spaces at Section 5.2. Open Space shall be designated as such on each Final Plat for the PUD. The "Open Space" designation, as defined herein, shall bind the use of the subject property, whether it is owned by the Resort Association or by a private person or entity. There are three types of Open Space defined in this Section 2, as follows: Common Open Space, Exclusive Open Space, and Private Open Space.

2.29 Owner: The person or persons, entity or entities who own of record, according to the real property records of Valley County, Idaho, fee simple title to a Unit, and any other Property within Tamarack Resort, including but not limited to the Club Facilities and the Mountain Facilities. Each Owner shall also be the holder or holders of a particular Regular Membership in the Resort Association, as set forth below, which is appurtenant to ownership of such Unit. The term Owner shall include Declarant to the extent it is the owner of fee simple title to a Unit.

2.30 Person: A natural person, a corporation, a partnership, a trustee, or any other legal entity.

2.31 Private Amenities: Certain real property and any facilities, structures and improvements located thereon which are privately owned and operated by Persons other than the Resort Association for recreational and related purposes, on a club membership basis, use fee basis, or otherwise, and shall include, without limitation, the Club Facilities, the Golf Course and the Mountain Facilities. Any or all Private Amenities may be managed or operated by the Club, on such terms as are mutually agreeable to the owner of the Private Amenity and the Club. Private Amenities are further described at Section 5.3. NO PERSON SHALL POSSESS ANY RIGHT TO ENTER ONTO OR USE PRIVATE AMENITIES BY VIRTUE OF OWNERSHIP OR OCCUPANCY OF A UNIT OR MEMBERSHIP IN THE RESORT ASSOCIATION.

2.32 Private Open Space: Open Space which is declared to be Private Open Space either in a Final Plat or in a Supplemental Declaration. Private Open Space shall be the private property of its Owner, and shall be maintained by its Owner. Access to and use of Private Open Space is strictly subject to the rules and procedures of

the Owner of the Private Open Space, and no Person gains any right to enter onto such Private Open Space by virtue of membership in the Resort Association or ownership or occupancy of a Unit.

2.33 **Property:** Any and all real property which is now or may hereafter be included within Tamarack Resort, including public or private streets, roads and any public or private easements or rights-of-ways and including any and all improvements on any of the foregoing.

2.34 **Property Furnished by Declarant:** Any real property, any improvement or portion of any improvement on real property and any personal property or equipment with respect to which Declarant grants, assigns or conveys to the Resort Association title, interests in, or rights of use, or with respect to which Declarant permits use by the Resort Association or some or all Owners, Lessees, Guests or Subowners and any replacement of or substitute for any of the foregoing. Property Furnished by Declarant may include, but is not limited to, the access roads or roads serving Tamarack Resort; open space or unimproved areas within Tamarack Resort, walks, drives, malls, commons, bike paths, stairs, landscaping, trees, shrubs, ponds, seating benches, aesthetic structures, lighting, walk coverings and other open space improvements; parking areas or structures or facilities; swimming pools, ice rinks, sauna or steam baths, horseback riding stables, tennis courts, game courts, other recreational facilities, conference facilities, cars and trucks or snow removal, maintenance or other equipment, and office space and office furnishings, furniture or fixtures. The Resort Association shall be obligated to, and shall accept the title to, interests in, or rights of use with respect to any Property Furnished by Declarant which may be assigned, granted, or conveyed to the Resort Association by Declarant, subject to such reservations, restrictions and conditions as Declarant may reasonably request. Declarant's obligations pursuant to that certain Amended Capital Contribution Agreement entered into with the Board of County Commissioners of Valley County, Idaho shall not be so assigned, without the consent of the Board and a majority of the non-Declarant Class A and B Members of the Resort Association.

2.35 **PUD or Tamarack Resort PUD:** The Tamarack Resort Planned Unit Development, as platted and approved by Valley County, Idaho, and as may be amended.

2.36 **Residential Unit:** Any Unit for which the use is restricted to single family residential or multi-family residential in a Supplemental Declaration. A Residential Unit shall not include rooms or units within a lodge or hotel.

2.37 **Resort Association:** Tamarack Resort Association, Inc., an Idaho nonprofit corporation, formed and incorporated to be and constituting the Resort Association to which reference is made in this Declaration and to further the common interests of all Owners or Lessees or of particular classes of Owners or Lessees of Units within Tamarack Resort.

2.38 **Ski Area:** Any parcel of land located within Tamarack Resort which is operated as a ski area, plus that certain real property located within the State Land which is operated as a ski area, as the same may be expanded in the future, including but not limited to expansion into the property administered by the U.S. Forest Service adjacent to Tamarack Resort, and all related and supporting facilities, structures and improvements operated in connection therewith. The portion of the Ski Area that is located within Tamarack Resort is depicted on the Land Use Map as Ski Area Open Space.

2.39 **State Land**: The real property which is the subject of Commercial Lease No. M-5042 between the Declarant and the State of Idaho. A substantial portion of the Ski Area is located on the State Land, as is a portion of the Golf Course. The said lease (hereafter "**State Lease**") was entered into on June 11, 2002.

2.40 **Subowner:** Any person or persons, entity or entities who occupy or use a Unit or portion thereof pursuant to a license, concession agreement or other arrangement with an Owner or Lessee or who have any right, title or interest in a Unit, including a mortgagee or beneficiary, as the case may be, under a mortgage or deed of trust encumbering a Unit.

2.41 **Tamarack Resort:** All of the real property in Valley County, Idaho and Adams County, Idaho, within the boundaries set forth in the legal description attached hereto as **Exhibit A** as well as all real property which becomes part of Tamarack Resort as provided in Article 10 herein. Any property removed from Tamarack Resort as provided in Article 10 herein shall no longer be part of Tamarack Resort. Any real property included in the definition of Tamarack Resort pursuant to this Section which is hereafter incorporated as or becomes a part of a municipal corporation may be excluded from and be deemed outside of Tamarack Resort by the action of the Board and the written consent of Declarant, upon the recording in the office of the Recorder of Valley County, Idaho, of a

written instrument signed by Declarant and the Resort Association containing a legal description of the real property to be excluded and declaring that said real property shall be deemed to be outside Tamarack Resort.

2.42 Unit: Each parcel of real property within Tamarack Resort, as reflected on a recorded Final Plat for such parcel, whether improved or unimproved, which may be independently owned and conveyed and which is intended for development, use, or occupancy. The term shall refer to the land, as well as any structures and improvements thereon. Notwithstanding the foregoing, the following shall not be considered a Unit: Common Open Spaces; Exclusive Open Spaces; Private Open Spaces, exclusive of any parcel which would otherwise be associated with a Class A Residential Membership or a Class B Village Membership; the Club Facilities and the Mountain Facilities, exclusive of any parcel (Unit) which would otherwise be associated with a Class A Residential Membership or a Class B Village Membership; Association Facilities; common property of any Association; property dedicated to the public; or, a parcel of property owned, held or used in its entirety by the Resort Association, or by any governmental entity, or for or in connection with the distribution of electricity, gas, water, sewer, telephone, television or other utility service or for access to any property within or without Tamarack Resort. In the case of a parcel of vacant land or land on which improvements are under construction, and for which a Final Plat has been recorded with Valley County for a condominium or for multi-family housing, the parcel shall be deemed to contain the number of Units designated for such parcel on the Final Plat.

2.43 Village: That portion of Tamarack Resort which is delineated in a Final Plat for the PUD, or in any Supplemental Declaration, as "the Village".

ARTICLE 3. Tamarack Resort Association

3.1 Organization: The Tamarack Resort Association, Inc. (the "Resort Association") shall be initially organized by Declarant as an Idaho, non-profit corporation. The Resort Association is charged with the duties and vested with the powers prescribed by law and as set forth in the Resort Association Articles of Incorporation and Bylaws, and this Declaration.

3.2 Membership: The following shall be Members of the Resort Association: (1) each Owner of a Unit within Tamarack Resort; (2) each Lessee with an interest in a Leased Premises which carries a Class B Village Membership; (3) The Club At Tamarack, LLC (the Class C-Club Member); (4) the owner of the golf course (the Class D-Golf Member); (5) the owner of the Mountain Facilities (ie. the State Lessee [the Class E-Mountain Member]); (6) Declarant (the Class F-Declarant Member); and, (7) up to two Declarant-Assignee Members (Class G-Declarant Assignee Member). The details with regard to the members of each Class, together with voting rights and the appointment of directors, are all defined and described in the Bylaws. Diagram 3.1 illustrates the Resort Association membership classes, as more fully and completely described in Section 3.1 of the Bylaws.

Tamarack Resort Association	
Membership Classes	
Class	**Summary of Members**
Class A Residential	Owners of Single Family and Multi-Family Units outside the Village
Class B Village	Owners & Lessees of Units within the Village, and of Multi-Use and Possible Hotel Site Units outside the Village
Class C Club	The Club At Tamarack LLC
Class D Golf	Owner of the Golf Course
Class E Mountain	Owner of the Mountain Facilities
Class F Declarant	Declarant
Class G Declarant-Assignee	To be Assigned by Declarant

Diagram 3.1

3.3 Compliance with Association Documents: All members shall comply with the terms and conditions of all Association Documents, as well as all Rules and Regulations which may be enacted by the Board pursuant to the Association Documents.

ARTICLE 4. Assessments And Other Amounts

4.1 Obligation for Assessments and Other Amounts: Declarant for each Unit it owns hereby covenants; each Owner, by acceptance of a deed for his Unit, whether or not it shall be so expressed in any such deed or other conveyance; and, each Village Lessee, by acceptance of a Lease to a Village Unit, shall be conclusively deemed to have covenanted and agreed to pay to the Resort Association the Municipal, Civic and Special Assessments and charges, fines, penalties or other amounts, to be levied, fixed, established and collected as set forth in this Declaration and the Articles, Bylaws and rules and regulations of the Resort Association as from time to time are in force and effect. The Declarant's obligations hereunder may be satisfied in the form of cash or by "in kind" contributions of services or materials, or by a combination of these.

4.2 Purpose of Assessments and Other Amounts: The assessments levied and any charge, fine, penalty or other amount collected by the Resort Association shall be used exclusively to pay expenses that the Resort Association may incur in performing any actions or functions permitted or required under this Declaration, or its Articles or Bylaws as from time to time are in force and effect, including the funding of Reserve and Contingency Accounts.

4.3 Time for Payments: The amount of any assessment, charge for interest or otherwise, fine, penalty or other amount payable by any Owner or with respect to such Owner's Lessees, Subowners, Guests or Unit shall become due and payable as specified in the Articles or Bylaws. In addition, the Bylaws may authorize the Resort Association, during the period of any delinquency, to suspend an Owner or Lessee's voting privileges or any other privileges stemming from membership in the Resort Association.

4.4 Lien for Assessments and Other Amounts: In addition to any other remedies specified herein or in the Bylaws, or allowed by law, the Resort Association shall have a lien against each Unit to secure payment of any assessment, charge, fine, penalty or other amount due and owing to the Resort Association, as provided in the Bylaws.

4.5 Liability of Owners, Purchasers and Encumbrances: The amount of any assessment, charge, fine or penalty payable by any Owner or Lessee, or with respect to such Owners, Lessees, Subowners, Guests or Unit shall also be a joint and several personal obligation to the Resort Association of such Owner and/or Lessee and such Owner's and/or Lessee's , heirs, personal representatives, successors and assigns. A party acquiring fee simple title to a Unit, or a leasehold interest in a Village Unit Lease, shall be jointly and severally liable with the former Owner or Lessee of the Unit for all such amounts which had accrued and were payable at the time of the acquisition of fee simple title to the Unit by such party, without prejudice to such party's right to recover any of said amounts from the former Owner or Lessee. Each such amount, together with interest thereon at the Default Rate and reasonable attorney's fees and costs, may be recovered by suit for a money judgment by the Resort Association without foreclosing or waiving any lien securing the same. Notwithstanding the foregoing, the holder of a mortgage, deed of trust or other lien on a Unit shall not be liable for any such assessment, charge, fine or penalty and the lien for any such assessments, charges, fines or penalties shall be junior to any first lien on a Unit taken in good faith and for value and perfected by recording in the office of the Recorder of Valley County, Idaho, prior to the time a notice of failure to pay any such amount is recorded in said office, describing the Unit and naming the Owner of the Unit.

ARTICLE 5. Property Rights

5.1 Common Open Space: Every Owner shall have a right and nonexclusive easement of use, access, and enjoyment in and to the Common Open Space and, subject to the terms of any applicable Supplemental Declaration, Common Areas (hereinafter in this Section jointly referred to as "Common Open Space"), subject to:

(a) The Association Documents and any other applicable covenants;

(b) Any restrictions or limitations contained in any deed conveying such property to the Resort Association;

(c) The right of the Board to adopt rules regulating the use and enjoyment of the Common Open Space, including rules restricting use of any recreational facilities which may be located within the Common Open Space to occupants of Units and their guests and rules limiting the number of guests who may use the Common Open Space;

(d) The right of the Board to suspend the right of an Owner to use any Common Open Space or any recreational facilities located within the Common Open Space (i) for any period during which any charge against such Owner's Unit remains delinquent; and, (ii) for a period not to exceed thirty (30) days for a single violation or for a longer period in the case of any continuing violation, of the Declaration, any applicable Supplemental Declaration, the Bylaws, or rules of the Resort Association, after notice and a hearing as provided in the Bylaws;

(e) The right of the Resort Association, acting through the Board, to dedicate or transfer all or any part of the Common Open Space pursuant to the terms of this Declaration;

(f) The right of the Board, or the operator of a private amenity, to impose membership requirements and/or charge membership, admission or other fees for the use of any recreational facility which may be situated upon the Common Open Space and to allow the use thereof by non owners;

(g) The right of the Board to permit use of any Common Open Space, or any recreational facilities which may be situated on the Common Open Space, by persons other than Owners, their families, lessees and guests with or without payment of use fees;

(h) The right of the Resort Association, acting through the Board, to mortgage, pledge, or hypothecate any or all of its real or personal property as security for money borrowed or debts incurred;

(i) The right of Declarant to place utilities within any Open Space; and,

(j) The right of Declarant to modify the use of that certain Open Space designated as Eagle Nest Open Space on the CUP, subject to the following:

(i) That portion of the Eagle Nest Open Space which is within 100 feet of any Lot shown on a Final Plat shall remain Common Open Space or Private Open Space; and,

(ii) The only other permissible use is Single Family Residential, with lot sizes of a minimum of three acres; and,

(iii) The only improvements that could be constructed within such Lots shall be within specified improvement envelopes with a maximum size of one acre, with the remainder of such lot to be maintained as Private Open Space; and,

(iv) Approval by the County of the necessary modification to the CUP.

(k) The right of the Declarant to convert Open Space to single family residential use, subject to the provisions of Section 5.1(j) above in the case of the Eagle Nest Open Space, provided: any such conversion will be subject to necessary approvals from Valley County, and any other required regulatory entities, will maintain the overall density limits established in the CUP, and will maintain the material balance between open space and developed property within the PUD.

Any Owner may extend his or her right of use and enjoyment to the members of his or her family, lessees, and social invitees, subject to reasonable Board regulation. An Owner who leases his or her Unit shall be deemed to have assigned all such rights to the lessee of such Unit, unless provided to the contrary in the Lease.

5.2 Exclusive Open Space, Common Area and Exclusive Use Common Area:

(a) Exclusive Open Space: Certain portions of the Open Space may be designated as Exclusive Open Space and reserved for the exclusive use or primary benefit of Owners, occupants and invitees of Units within a particular Neighborhood or Neighborhoods. All costs associated with maintenance, repair, replacement, and insurance of Exclusive Open Spaces shall be assessed as a Benefited Unit Assessment pursuant to the Bylaws.

Declarant may construct any improvement, utilities, or fixtures within an Exclusive Open Space that Declarant, in Declarant's discretion, determines will benefit the Owners of Units assigned the exclusive use of such Exclusive Open Space. Additionally, the Owners of Units assigned the exclusive use of such Exclusive Open Space may propose to the Board any improvement to such Exclusive Open Space that they feel will benefit such Owners, pursuant to Section 9.3(b) of the Bylaws.

Initially, the Declarant shall designate any Exclusive Open Space as such and shall assign the exclusive use thereof in a Supplemental Declaration; provided, any such assignment shall not preclude the

Declarant from later assigning use of the same Exclusive Open Space to additional Units and/or Neighborhoods, so long as the Declarant has a right to subject additional property to this Declaration pursuant to Section 10.1. Thereafter, a portion of the Open Space may be assigned as Exclusive Open Space of a particular Neighborhood and Exclusive Open Space may be reassigned by the Resort Association with the vote of two-thirds (2/3) of the Members within the Neighborhoods(s) to and/or from which the Exclusive Open Spaces are to be assigned. Prior to the Conversion Date, any such assignment or reassignment shall also require the Declarant's consent.

The Resort Association may, upon approval of a majority of the members of the Neighborhood to which certain Exclusive Open Spaces are assigned, permit Owners of Units in other Neighborhood (s) to use all or a portion of such Exclusive Open Spaces on such terms as are deemed reasonable by the Board.

(b) Common Area: Certain areas within, on the exterior of or adjacent to buildings may be designated as Common Area and reserved for the exclusive use or primary benefit of Owners, occupants and invitees of Units within a particular building, Neighborhood or Neighborhoods. All costs associated with maintenance, repair, replacement, and insurance of Common Areas shall be assessed as a Benefited Unit Assessment pursuant to the Bylaws.

Declarant may construct any improvement, utilities, or fixtures within a Common Area that Declarant, in Declarant's discretion, determines will benefit the Owners of Units assigned the exclusive use of or who primarily benefit from such Common Area. Additionally, the Owners of Units assigned the exclusive use of or who primarily benefit from such Common Area may propose to the Board any improvement to such Common Area that they feel will benefit such Owners, pursuant to Section 9.3(b) of the Bylaws.

The Declarant shall have the right to designate any Common Area as such and shall assign the exclusive use thereof in a Final Plat or Supplemental Declaration; provided, any such assignment shall not preclude the Declarant from later assigning use of the same Common Area to additional Units and/or Neighborhoods, so long as the Declarant has a right to subject additional property to this Declaration pursuant to Section 10.1. Thereafter, Common Area may be assigned or reassigned by the Board Prior to the Conversion Date, any such assignment or reassignment shall also require the Declarant's consent.

(c) Exclusive Use Common Area: Certain areas within, on the exterior of or adjacent to buildings may be designated as Exclusive Use Common Area and reserved for the exclusive use of a Unit, or a small group of Units, within a particular building, Neighborhood or Neighborhoods. All costs associated with maintenance, repair, replacement, and insurance of Exclusive Use Common Areas shall be assessed as a Benefited Unit Assessment pursuant to the Bylaws.

Declarant may construct any improvement, utilities, or fixtures within an Exclusive Use Common Area that Declarant, in Declarant's discretion, determines will benefit the Owners of Units assigned the exclusive use of such Exclusive Use Common Area. Additionally, such Owners may propose to the Board any improvement to such Exclusive Use Common Area that they feel will benefit such Owners, pursuant to Section 9.3(b) of the Bylaws.

The Declarant shall have the right to designate any Exclusive Use Common Area as such and shall assign the exclusive use thereof in a Final Plat or Supplemental Declaration, so long as the Declarant has a right to subject additional property to this Declaration pursuant to Section 10.1. Thereafter, Exclusive Use Common Area may be assigned or reassigned by the Board. Prior to the Conversion Date, any such assignment or reassignment shall also require the Declarant's consent.

5.3 Private Amenities: ACCESS TO AND USE OF THE PRIVATE AMENITIES IS STRICTLY SUBJECT TO THE RULES AND PROCEDURES OF THE RESPECTIVE OWNERS OR OPERATORS OF THE PRIVATE AMENITIES, AND NO PERSON GAINS ANY RIGHT TO ENTER OR TO USE THOSE AMENITIES BY VIRTUE OF MEMBERSHIP IN THE RESORT ASSOCIATION OR OWNERSHIP OR OCCUPANCY OF A UNIT. PRIVATE AMENITIES WITHIN TAMARACK RESORT SHALL INCLUDE, BUT NOT BE LIMITED TO, THE GOLF COURSE, THE CLUB FACILITIES, THE SKI AREA AND THE MOUNTAIN FACILITIES. ANY PRIVATE AMENITY MAY BE MANAGED OR OPERATED BY THE CLUB, ON SUCH TERMS AND CONDITIONS AS ARE MUTUALLY AGREEABLE TO THE OWNER OF THE AMENITY AND THE CLUB.

All Persons, including all Owners, are hereby advised that, no representations or warranties, either written or oral, have been or are made by the Declarant or any other Person with regard to the nature or size of improvements to, or the continuing ownership or operation of the Private Amenities, including but not limited to skiing and golf amenities, except as may be provided in the Property Report for the Tamarack Resort or in a Purchase And Sale Agreement for the purchase of a Unit. No purported representation or warranty, written or oral, in conflict with this Section shall be effective without an amendment to this Declaration, or a Supplemental Declaration, executed or joined into by the Declarant and/or the owner(s) of the Private Amenity(ies) which are the subject thereof.

The ownership or operational duties as to the Private Amenities may change at any time and from time to time by virtue of the management thereof by the Club, or by virtue of, but without limitation, (a) the sale to or assumption of operations by an independent entity, (b) conversion of the membership structure to an "equity" club or similar arrangement whereby the members of a Private Amenity or an entity owned or controlled thereby become the owner(s) and/or operator(s) of the Private Amenity, or (c) the conveyance of a Private Amenity to one or more affiliates, shareholders, employees, or independent contractors of the Declarant. No consent of the Resort Association, any Neighborhood, or any Owner shall be required to effectuate such a transfer or conversion.

The Owner of the Private Amenity and its employees, agents, contractors and designees, and the persons permitted by the Owner of the Private Amenity to use the Private Amenity (regardless of whether such persons are Owners hereunder) and their guests shall at all times have a right and non-exclusive easement of access and use over all roadways located within Tamarack Resort reasonably necessary to travel to and from the entrances to Tamarack Resort from and to the Private Amenity, and, further, over those portions of Tamarack Resort (whether Open Space or otherwise) reasonably necessary to the use, operation, maintenance, repair and replacement of the Private Amenity.

Rights to use the Private Amenities will be granted only to such persons, and on such terms and conditions, as may be determined by their respective owners. Such owners shall have the right, from time to time in their sole and absolute discretion and without notice, to amend or waive the terms and conditions of use of their respective Private Amenities and to terminate use rights altogether.

ARTICLE 6. Certain Obligations And Rights Of Tamarack Resort Association

6.1 Property Maintenance Function:

(a) Association Facilities. The Resort Association shall provide for the care, operation, management, maintenance, repair and replacement of all Association Facilities, including but not limited to Common Open Spaces, Common Areas, Exclusive Open Spaces, Exclusive Use Common Areas, streets and roads.

(b) Association Facilities Owned in Conjunction With Declarant. Unless otherwise agreed in writing, the Resort Association shall be obligated to and shall provide for the care, operation, management, maintenance and repair of any Association Facilities consisting of only a portion of, or defined space within, a building or other improvement owned by Declarant and shall be obligated to and shall bear and pay to Declarant a proportionate share of Declarant's costs and expenses relating to such building or improvement as a whole, including without limitation, maintenance, taxes and assessments, insurance and depreciation. The proportionate share of the Resort Association's costs and expenses relating to such building or improvement as a whole shall be determined by Declarant based on the actual amounts of such costs and expenses relating to such building or improvement as a whole multiplied by the ratio with a numerator which is the number of square feet of floor area of such defined space within the building or improvement and a denominator which is the number of square feet of floor area of the entire building or improvement.

(c) Association Facilities Used by Declarant. If, with respect to any Association Facilities, Declarant reserves the right to use all or part of such Association Facilities for part of the time or the right to permit third parties to use all or part of such Association Facilities for part of the time and Declarant actually exercises such reserved right, Declarant shall pay to the Resort Association the fair rental value of the use of such Association Facilities by Declarant or such third party, as determined by Declarant, based on the particular type of use, the portion of such Association Facilities used and the time or periods of such use, or based on the actual rental payments, income or fees received by Declarant from any third party for such use, whichever is greater; provided, however, the payment by Declarant shall not exceed the costs and

expenses of the Resort Association with respect to such Association Facilities including, without limitation, maintenance, taxes and assessments, insurance and depreciation. Declarant shall have the obligation, or shall impose on any such third party the obligation to restore any such Association Facilities to a clean and orderly condition after each use.

(d) Maintenance of Certain Neighborhood Improvements. The Declarant may, in a Supplemental Declaration, provide that certain privately owned improvements be maintained by the Resort Association, such as exterior building maintenance for certain Cottage, Chalet,and Townhome Units, and the interior and exterior of Condominium and/or Village Units. The expense for such maintenance shall be assessed pursuant to the Bylaws as a Benefited Unit Assessment.

6.2 Operation Function: The Resort Association may do all things that are not prohibited by applicable laws or ordinances which may be reasonably necessary or desirable to keep and maintain Tamarack Resort as a safe, attractive and desirable community.

6.3 Public Health and Safety Function: The Resort Association may provide public health and safety services within Tamarack Resort, including but not limited to, providing health care services and facilities, security services and systems, fire protection facilities, and a fire water system which may include periodic fire prevention inspections and equipment certifications.

6.4 Parking Function: The Resort Association may construct, purchase, lease, care for, operate, manage, maintain, repair or replace parking areas to accommodate Owners, Lessees, Guests and Subowners, including, but not limited to, signs, landscaping and other similar Facilities appurtenant to said parking areas and the removal of snow from and the cleaning of any of said parking areas. To the extent practicable, the Resort Association shall maintain such parking areas so as to meet any requirements imposed on the Resort Association or on Declarant with respect to Tamarack Resort by the any federal, state or local governmental agency.

6.5 Transportation Function: The Resort Association may provide for the operation, maintenance and repair of a transportation system within Tamarack Resort. The Resort Association, as it deems necessary, may extend such transportation system to areas outside of Tamarack Resort to provide transportation for Owners, Lessees, Subowners or Guests and others. Such transportation system may include, but is not limited to, a bus, auto, or rail system and any other facilities deemed necessary or appropriate for the proper operation and maintenance of such system.

6.6 Vehicular Access Limitation Function: The Resort Association shall provide control over vehicular access to Tamarack Resort in accordance with all requirements with respect to Tamarack Resort imposed on the Resort Association or on Declarant or otherwise by any other governmental entity or which it deems necessary of desirable for the health, safety or welfare of persons within Tamarack Resort. Said obligation may include, without limitation, constructing, operating and maintaining access road control gates, restricting non-commercial vehicular traffic within Tamarack Resort except for Owners, Lessees or Guests who have overnight accommodations at Tamarack Resort and who obtain parking spaces within Tamarack Resort, and restricting commercial vehicular traffic within Tamarack Resort. All Owners and Lessees may be required to keep the Resort Association completely informed of all persons who have overnight accommodations at such Owner's or Lessee's property in order to enforce its rules and regulations appropriately.

6.7 Recreation Function: The Resort Association may provide a year-round recreational program of suitable variety and such miscellaneous equipment as may be necessary therefore, including, but not limited to, informing visitors of recreation available and stimulating their participation therein; conducting, operating, managing and maintaining programs for children, including but not limited to, daycare facilities and such miscellaneous equipment as may be appropriate for use in connection therewith; conducting, caring for, operating, managing, maintaining, repairing and replacing within Tamarack Resort swimming pools, ice rinks, sauna or steam baths, golf courses, horseback riding stables, tennis courts, game courts, game areas and other recreational amenities, and such miscellaneous equipment as may be appropriate for use in connection therewith; and removing snow from and cleaning such facilities as necessary to permit their full use and enjoyment.

6.8 Central Reservations Function: The Resort Association may make available a central reservation service for Owners or Lessees of a lodge, hotel, or a dwelling unit (as that term is used in the CUP) which service may include the administration of a complimentary room pool and the performance of related travel arrangement services. Owners and Lessees shall comply with all reasonable rules and regulations of the Resort Association in connection with the central reservation service as may be in effect from time to time. Such rules and

regulations may, among other things, provide for the submission of specified information to the Resort Association on a daily (or other regular) basis relating to proposed and actual occupancy, type of facilities available, booking time and other information necessary for the proper functioning of the service and relating to the marketing and promotion of Tamarack Resort as a year-round destination resort; may require the payment of specified fees and charges for set-up, administration and use of the service; may provide for the assignment of rooms by the Resort Association on a first-come, first-serve (free sell) or other reasonable basis; and may require the Owner or Lessor to be connected to an online, real time computer facility.

6.9 Marketing Function: The Resort Association may provide a suitable and continuing program to promote Tamarack Resort and the Tamarack Resort Ski Area as a desirable year-round destination resort, including but not limited to, advertising the Tamarack Resort Ski Area, stimulating and coordinating major events, advertising and placing articles in news media, establishing uniform standards for promotional programs of individual members, involvement in lecture tours and ski shows, encouraging responsible groups to hold conferences and negotiating arrangements and accommodations for such groups, conducting tour operations, publishing a newsletter, providing and operating reception and information centers and buying space for the accommodation of Guests. The Resort Association may undertake or fulfill its obligations hereunder in whole or in part in conjunction with or through any organization which may be engaged in the promotion of the state or local area ski industry.

6.10 Trash Collection and Disposal Function: The Resort Association may provide for the collection, removal and disposal of all trash, garbage and other solid waste in Tamarack Resort, through any program offered therefor by or through Valley County, including but not limited to, the construction, operation and maintenance of a central waste disposal facility, and the possible production and sale of any energy generated in connection therewith. The Resort Association shall have the power to adopt, amend and enforce rules and regulations applicable within Tamarack Resort to provide for the orderly collection and disposal of such trash, garbage and other solid waste.

6.11 Recycling Function: The Resort Association may establish a recycling program and recycling center within the Tamarack Resort, through or in addition to any program offered therefor by or through Valley County. In such event, all occupants of Units shall support such program by recycling, to the extent reasonably practical, all materials which the Resort Association's recycling program or center is set up to accommodate.

6.12 Animal Control Function: The Resort Association may provide for regulations, facilities, manpower and funds to enforce animal and reptile control and for the orderly dispensing of stray animals and reptiles; or, to exclude animals and reptiles from Tamarack Resort, in which case it may provide reasonable kennel facilities for the keeping and care of Owners' Lessees' and Guests' animals.

6.13 Environmental Monitoring Function: The Resort Association may monitor air and water quality in Tamarack Resort to determine trends, to detect violations of state pollution laws and may control and enforce fireplace construction and utilization pursuant to regulations promulgated by the Resort Association from time to time and in accordance with Declarant's Mountain Development Plan as in affect from time to time, a copy of which shall be kept in the offices of the Resort Association.

6.14 Exterior Maintenance for Compliance Function:

(a) If any Owner fails to maintain his Unit or improvements on such Unit or fails to perform any acts of maintenance or repair required under this Declaration or the Design and Development Guidelines, the Resort Association may provide exterior maintenance and repair upon such Unit and improvements thereon, in response to a request from the DRC, pursuant to the provisions of Section 8.7, or, on its own volition, after 30 days prior written notice to the Owners and, if applicable, the Lessees of the Unit. In addition, the Resort Association may, without notice, make such emergency repairs and maintenance as may in its judgment be necessary for the safety of any person or to prevent damage to any other property. The cost of such exterior maintenance and repair shall be assessed against the Owner of such Unit as a Compliance Assessment; shall be a lien and obligation of the Owner pursuant to Section 4.4 herein; shall be a joint and several liability of the Owners of the Unit; and, shall become due and payable in all respects as set forth in Section 4.3 herein. For the purpose of performing the exterior maintenance authorized by this Section 6.14, the Resort Association, through its duly authorized agents or employees, shall have the right, after reasonable notice to any Owner, to enter upon such Unit during reasonable hours on any day except Saturday or Sunday. The Resort Association or its designee is hereby granted an irrevocable license over all property in Tamarack Resort to inspect (in a reasonable manner) property within Tamarack Resort in order to determine whether any maintenance or repair is necessary under this Section 6.14.

(b) Neither Declarant, the Resort Association, nor any of their respective directors, officers, agents or employees shall be liable for any incidental or consequential damages for failure to inspect any Unit of improvements or portion thereof or to repair or maintain the same. Declarant, the Resort Association or any other person, firm or corporation undertaking such repairs or maintenance shall not be liable for any personal injury or other incidental or consequential damages occasioned by any act or omission in the repair or maintenance of any Unit, improvements or portion thereof.

6.15 Central Billing Function: The Resort Association may make available to Owners and Lessees of businesses within Tamarack Resort a central billing service to facilitate purchasing by Guests within Tamarack Resort. Such service may include, but is not limited to, the issuance of an identification card to overnight Guests, the collection by the Resort Association of all monies constituting purchases under such card and the reimbursement by the Resort Association of payment for purchases owing to such Owners and Lessees less an amount necessary to cover all or part of the operating expenses of such service.

6.16 Other Functions: The Resort Association may undertake and perform other Functions as it deems reasonable or necessary to carry out the provisions of this Declaration, including without limitation, providing the following services for some or all Owners or Lessees; a cooperative purchasing service, a telephone answering service, warehousing and delivery, a central laundry, property management services, employee training, a central communications operation which may include a central dispatch system, a data information center and central monitoring of fire safety and property security.

6.17 Insurance: The Resort Association shall obtain in its name and keep in full force and effect at all times at least the following insurance coverage: (a) casualty insurance with respect to all insurable Association Facilities, insuring such Association Facilities for the full replacement value thereof, and including coverage for fire and extended coverage, vandalism and malicious mischief; and (b) broad form comprehensive liability coverage, covering both public liability and automobile liability, with limits of not less than $1,000,000 for each person and not less than $3,000,000 for each occurrence, and with property damage limits of not less than $5,000,000 for each accident. All insurance may contain such deductible provisions as good business practice may dictate. All insurance shall name Declarant as an additional insured and shall, to the extent reasonably possible, cover each Owner and Lessee without each Owner and Lessee being specifically named. The Resort Association shall provide to Declarant, upon request, certificates evidencing such insurance and copies of the insurance policies.

6.18 Indemnification: The Resort Association shall be obligated to and shall indemnify Declarant and hold it harmless from all liability, loss, cost, damage and expense, including attorneys' fees, arising with respect to any operations of the Resort Association or any Association Facilities or Functions.

6.19 Right to Make Rules and Regulations: The Resort Association shall be authorized to and shall have the power to adopt, amend and enforce rules and regulations applicable within Tamarack Resort with respect to any Facility or Function, and to implement the provisions of this Declaration, the Articles or Bylaws, including but not limited to, rules and regulations to prevent or reduce fire hazard; to prevent disorder and disturbances of the peace; to regulate pedestrian and vehicular traffic; to regulate animals; to regulate the budgeting and assessment procedures according to the Association Documents; to regulate signs; to regulate use of any and all Association Facilities to assure fullest enjoyment of use by the persons entitled to enjoy and use the same; to promote the general health, safety and welfare of persons within Tamarack Resort; and to protect and preserve property and property rights. All rules and regulations adopted by the Resort Association shall be uniformly applied, except such rules may differentiate between reasonable categories of Units, Owners, Lessees, Subowners or Guests. The Resort Association may provide for enforcement of any such rules and regulations through reasonable and uniformly applied fines and penalties, through exclusion of violators from Association Facilities or from enjoyment of any Functions, or otherwise. Each Owner, Lessee, Subowner and Guest shall be obligated to and shall comply with and abide by such rules and regulations and pay such fines or penalties upon failure to comply with or abide by such rules and regulations and such unpaid fines and penalties shall be enforceable in accordance with Section 4.4.

In the promulgation of such Rules and Regulations, the Resort Association shall have broad discretion and shall endeavor to maintain a community standard consistent with the intents and purposes of the Association Documents, without being limited to the literal language thereof. In the event of any challenge to any such Rule or Regulation, the Rule or Regulation shall be upheld unless it is found by clear and convincing evidence to be: (i) in express violation of the Association Documents, the Tamarack Resort CUP, or the State Lease; (ii) in express violation of an applicable federal, state, county or district statute, ordinance or regulation; or, (iii) arbitrary, capricious, unreasonable and oppressive.

6.20 **Right to Establish 'No-Burn' Policies**: Assuming the availability of locally reliable air quality monitoring data, the Resort Association, through its Board, may establish enforceable "no-burn" Rules for Tamarack Resort. Such Rules shall be adopted by the Board and shall also require the written approval of the Class F Declarant Member. The Declarant shall have the right to unilaterally promulgate such Rules at any time prior to the Conversion Date.

6.21 **Charges for Use of Association Facilities:** The Resort Association may establish charges for use of Association Facilities to assist the Resort Company in offsetting the costs and expenses of the Resort Association, including depreciation and capital expenses. All charges established under this Section 6.21 shall be reasonable and shall be uniformly applied, except such charges may differentiate between reasonable categories of Units, Owners, Lessees, Subowners or Guests. Each Owner, Lessee, Subowner and Guest shall be obligated to and shall pay any such charges for use.

6.22 **Charges for Functions:** The Resort Association may establish charges for providing any service as required or permitted by any Function on a regular or irregular basis to an Owner, Lessee, Subowner or Guest to assist the Resort Association in offsetting the costs and expenses of the Resort Association, including depreciation and capital expenses. All charges established under this Section 6.22 shall be reasonable and shall be uniformly applied, except such charges may differentiate between reasonable categories of Units, Owners, Lessees, Subowners or Guests. Each Owner, Lessee, Subowner and Guest shall be obligated to and shall pay any such charges for such services.

6.23 **Taxes:** The Resort Association shall pay all ad valorem real estate taxes, special improvement and other assessments (ordinary and extraordinary), ad valorem personal property taxes, and all other taxes. duties, charges, fees and payments required to be made to any governmental or public authority which shall be imposed, assessed or levied upon, or arise in connection with any Association Facilities or Functions.

6.24 **Right to Dispose of Association Facilities:** Subject to the provisions of this Declaration requiring the consent of Declarant with respect to Property Furnished by Declarant, the Resort Association shall have full power and authority to sell, lease, grant rights in, transfer, encumber, abandon or dispose of any Association Facilities.

6.25 **Governmental Successor:** Any Facility and any Function may be turned over to a governmental entity which is willing to accept and assume the same upon such terms and conditions as the Resort Association shall deem to be appropriate.

6.26 **Implied Rights of the Resort Association:** The Resort Association shall have and may exercise any right or privilege given to it expressly in this Declaration or, except to the extent limited by the terms and provisions of this Declaration, given to it by law and shall have and may exercise every other right of privilege or power and authority necessary or desirable to fulfill its obligations under this Declaration, including the right to engage labor and acquire use of or purchase property, equipment or facilities; employ personnel; obtain and pay for legal, accounting and other professional services; maintain accounts and reserve accounts; enter into contracts and subcontracts; and, to perform any Function by, through or under contractual arrangements, licenses, or other arrangements with any governmental or private entity as may be necessary or desirable.

ARTICLE 7. Restrictions Applicable To Tamarack Resort

7.1 **Land Use Restrictions:** In addition to the restrictions found in this Article 7, all of any portion of the Property to be sold or leased by Declarant may be further restricted in its use, density or design according to one or more Supplemental Declarations for Tamarack Resort recorded with the Valley County Recorder, prior to the time Declarant transfers or conveys any such Property to the Resort Association or to any third party, and by the promulgation of Rules by the Resort Association.

7.2 **Occupancy Limitations:** No portion of any Property shall be used as a residence or for living or sleeping purposes other than a room designed for living or sleeping in a completed structure for which a certificate of Occupancy has been issued. No room in any structure shall be used for living or sleeping purposes by more persons than it was designed to accommodate comfortably. Except as expressly permitted in writing by the DRC, no trailers or temporary structures shall be permitted on any Property.

7.3 **Maintenance of Property:** All Property, including all improvements on any Property, shall be kept and maintained by the Owner thereof in a clean, safe, attractive and sightly condition and in good repair.

7.4 Trash Collection: Not later than the date when a certificate of occupancy is issued for any Unit, the Owner or Lessee of such Unit shall contract for the year-round removal of trash for the Unit with a trash collection company to be specified by the Association. Trash removal requirements during the period of construction of any improvements shall be governed by the Design and Development Guidelines. The Association shall have the option to provide for trash collection, as provided at Section 6.10. The Association shall participate in such collection program as may be offered by Valley County.

7.5 No Noxious or Offensive Activity: No noxious or offensive activity shall be carried on upon any Property nor shall anything be done or placed on any Property which is or may become a nuisance or cause any significant embarrassment, disturbance or annoyance to others.

7.6 No Hazardous Activities: No activities shall be conducted on any Property and no improvements constructed on any Property which are or might be unsafe or hazardous to any person or Property. Without limiting the generality of the foregoing, no firearms shall be discharged upon any Property, and no open fires shall be lighted or permitted on any Property except as follows: (a) in a contained barbecue unit while attended and in use for cooking purposes or within a safe and well-designed fireplace; (b) campfires at picnic fires on Property designated for such use by Declarant or by the Resort Association; (c) controlled and attended fires authorized in writing by Declarant or the Resort Association and required for clearing or maintenance of land; and, (d) such other exceptions or restrictions as may be implemented pursuant to the Design and Development Guidelines or other rules or regulations. Notwithstanding the foregoing, any restriction on burning put in place from time to time by any governmental agency shall be strictly adhered to; and, the Board may create such additional Rules and Regulations with regard to burning as it deems appropriate.

7.7 No Unsightliness: No unsightliness shall be permitted on any Property. Without limiting the generality of the foregoing: (a) All unsightly structures, facilities, equipment, objects and conditions shall be enclosed within an approved structure; (b) trailers, mobile homes, trucks (including pickups), boats, tractors, all vehicles (including automobiles), campers not on a truck, snow removal equipment and garden or maintenance equipment shall be kept in an enclosed structure at all times, except when in actual use; provided that such equipment may be parked on parking lots or other areas specifically designated by the DRC for such equipment; (c) Refuse, garbage and trash shall be kept in a covered container at all times and any such container shall be kept within an enclosed structure; (d) Service areas and facilities for hanging, drying or airing clothing or fabrics shall be kept within an enclosed structure; (e) Pipes for water, gas, sewer, drainage or other purposes; wires, poles, antennas and other facilities for the transmission or reception of audio or visual signals or electricity; utility meters or other utility facilities; gas, oil, water or other tanks; and, sewage disposal systems or devices shall be kept and maintained within an enclosed structure or below the surface of the ground; and (f) No lumber, grass, shrub or tree clippings or plant waste, compost, metals, bulk materials or scrap or refuse or trash or unused items of any kind shall be kept, stored or allowed to accumulate on any Property. All enclosed structures shall comply with the rules and regulations of the DRC as in effect from time to time. The DRC shall have the power to grant a variance from the provisions of this Section 7.7 from time to time as it deems necessary or desirable.

7.8 Restriction on Recreational Vehicles: No snowmobile, ATV or other motorized recreational vehicle shall be operated within Tamarack Resort except as may be otherwise specifically permitted by rules and regulations of the Resort Association.

7.9 Fire Protection: The following shall be applied within the PUD with regard to fire protection and shall be enforced by the DRC: such portions of the International Urban-Wildlands Interface Fire Code as the Resort Association determines are applicable to Tamarack Resort; or, such other alternate methods or materials as may be listed by the DRC in the Design and Development Guidelines, or as may be proposed by an Owner and approved by the DRC, to provide protection comparable to the International Urban-Wildlands Interface Fire Code. The Board shall have the authority to create a separate Fire Wise Committee to act as a subcommittee of the DRC, for the purpose of adopting and enforcing such fire protection measures.

7.10 No Wells: No water wells, other than those maintained by Declarant or Declarant's assigns, shall be permitted on any Property without the prior written approval of the Resort Association. All Owners shall be obligated to obtain water for all purposes from the Tamarack central water system, unless approved otherwise in writing by the Resort Association.

7.11 **No Drainfields or Septic Tanks:** No individual drainfields or septic tanks will be permitted on any Property, except as may be used by Declarant on a temporary basis pursuant to a permit from Central District Health.

7.12 **Gates:** The Resort Association shall have no obligation to provide any gate within Tamarack Resort, but may, in its discretion, approve the construction of gates as provided herein. Neighborhoods, groups of Neighborhoods and/or groups of Benefited Unit owners may request the installation of a gate at a location which benefits such group, pursuant to the requirements for Local Improvements in the Bylaws at Section 9.3(b). There shall be no gates for a single Unit, except as otherwise provided in the Design and Development Guidelines. The owner(s) of any Private Amenity may also request the installation of a gate. The design and location of any gate shall be subject to the provisions of the Design and Development Guidelines, and any additional rules and regulations established in that regard. The Resort Association shall require compliance with all emergency service providers' requirements related to gates, including but not limited to requirements related to locks and emergency access. A key or code shall be provided to the Board and to Owners of all Units and Private Amenities which must pass through any approved gate to reach such Unit or Private Amenity.

7.13 **Condominium Ownership:** Prior to the recording in the real property records of Valley County, Idaho of an instrument submitting any portion of the Property to condominium ownership, the Owner of such property shall submit to the Design Review Committee for its review and approval, copies of the proposed condominium declaration, articles of incorporation and bylaws of the condominium owners association. On or before 20 days after the submittal of such documents to the Design Review Committee, the Design Review Committee shall approve or disapprove the documents by written notice to such owner of such approval or disapproval. If such documents are disapproved by the Design Review Committee, the Design Review Committee shall set forth the specific reasons for such disapproval. If notice of approval or disapproval is not given by the Design Review Committee on or before such 20-day period, such documents shall be deemed to be approved. The approval or disapproval of the Design Review Committee under this Section shall be based on the purposes and provisions of the Association Documents, the Tamarack Resort CUP, and/or the State Lease.

7.14 **Timeshares:**

(a) Except as otherwise approved in writing by Declarant (or the Board after the Conversion Date), which approval can be withheld for any reason, no Unit or Private Amenity, whether leased or owned, shall be used:

(i) for the operation of a timesharing, fraction-sharing, interval ownership or similar program whereby the right to exclusive use of the Unit or Private Amenity rotates among participants in the program on a fixed or floating time schedule over a period of years; or,

(ii) for the operation of a reservation or time-use system among co-Owners of a Unit or Private Amenity, regardless of whether or not any co-Owner may later opt out of such system and regardless of whether the reservation or time-use system is recorded or unrecorded, fixed or floating, if one or more of the following conditions exist:

A. such system is adopted, imposed or managed by a party other than the co-Owners themselves, or,

B. the ownership interest in such Unit or Private Amenity is publicly marketed for sale subject to such system, or,

C. the co-Owners are or were required as a condition of purchase of the ownership interest in such Unit or Private Amenity to subject the interest to a pre-determined reservation or time-use system among co-Owners; or,

(iii) in the marketing, offering or selling of any club membership interest, limited liability company interest, limited partnership interest, program interest or other interest whereby the interest-holder acquires a right to participate in a reservation or time-use system among the interest-holders, or among the interest-holders and others, involving the Unit or Private Amenity, or involving the Unit or Private Amenity and other alternate or substitute properties, regardless of whether such interest is equity or non-equity, regardless of whether or not any interest-holder may later opt out of such system and regardless of whether the reservation or time-use system is

recorded or unrecorded, fixed or floating (such interest referred to herein as an "Interest"), if one or more of the following conditions exist:

A. such system is adopted, imposed or managed by a party other than the Interest-holders themselves, or,

B. the Interest is publicly marketed for sale, or,

C. the Interest-holders are or were required as a condition of purchase of the Interest to be subject to a pre-determined reservation or time-use system among Interest-holders, or among Interest-holders and others;

(all of the foregoing uses, systems or programs are collectively referred to as a "Timeshare Program").

(b) Mere co-ownership of a Unit or Private Amenity, ownership of a Unit or Private Amenity by an entity, or leasing of a Unit or Private Amenity shall not create a Timeshare Program unless it meets any of the conditions described above in this Section 7.14. The definition of Timeshare Program expressly excludes (i) the voluntary inclusion of a Unit or Private Amenity in a rental pool program, whether managed by the Owner or a party other than the Owner; and, (ii) any activities, programs, or offerings of the Club at Tamarack.

7.15 Building and Improvement Envelopes: Building and Improvement Envelopes are that portion of a lot within which structures and improvements can be constructed, and are applicable only to those Units specified in the Design and Development Guidelines (for example, Estate Lots have Building and Improvement Envelopes, while Cottages do not). Building and Improvement Envelopes, and which Units they apply to, are further defined and described in the Design and Development Guidelines. Building and Improvement Envelopes are depicted in a Lot Development Exhibit for each applicable Unit, which are contained in a Master Lot Development Exhibit, which is a companion document to the Design and Development Guidelines. For good cause shown, the DRC may, in its sole discretion, modify the Building and Improvement Envelopes specified therein, upon request from the Owner of the Unit, as provided in the Design and Development Guidelines.

7.16 Animals: No animals, of any kind, except for household pets, (it is specifically noted that horses, cattle, pigs, llamas, sheep, and comparable sized animals, livestock, poultry, reptiles and wild animals are not to be considered household pets) shall be raised, bred, or kept on any portion of the property. Household pets may be kept for personal or non-commercial recreational purposes only if the presence of such pets does not constitute a nuisance. Pets must be kept within the boundaries of the Unit unless accompanied by and under the control of the Owner. Consistent and/or chronic barking by dogs, or threatening or aggressive behavior by an animal, shall be considered a nuisance. The Board may create such additional Rules and Regulations with regard to animals as it deems appropriate, including but not limited to the number of animals that may be in a Unit at any one time, and the disallowance of pets in certain portions of Tamarack Resort.

7.17 Additional Restrictions: Upon such conditions as are deemed necessary by the DRC to maintain compliance with the intents and purposes of the Association Documents, the Tamarack Resort CUP, and the State Lease, as applicable, additional restrictions on the use of Property within Tamarack Resort shall be provided in Supplemental Declarations, the Design and Development Guidelines and/or Rules and Regulations promulgated by the Board.

7.18 Compliance With Law: No Property shall be used, occupied, altered, charged, improved or repaired except in compliance with all present and future laws, rules, requirements, orders, directions, ordinances and regulations of the United States of America, State of Idaho, County of Valley, and all other municipal, governmental or lawful authority whatsoever, affecting Tamarack Resort or the improvements thereon or any part thereof.

7.19 General Use Guidelines And Restrictions: The following guidelines and restrictions are applicable to all Property within Tamarack Resort:

•All terms and conditions of the Tamarack Resort CUP, except that the Resort Association shall not be responsible for Declarant's obligations under that certain Capital Contribution Agreement entered into between Declarant and the County on September 10, 2001, as amended on January 23, 2002, and as may be further amended;

•All terms and conditions of the Association Documents;

•All Notes contained on any final plat, and all terms and conditions of Supplemental Declarations imposed pursuant to final plat approval (these restrictions apply only to that portion of the PUD to which each final plat applies);

•All terms and conditions imposed by any state or federal agency, including but not limited to the Army Corps of Engineers, the Idaho Department of Water Recourses, and the Idaho Department of Environmental Quality.

ARTICLE 8. Design Review

8.1 Purpose: In order to preserve the natural beauty of Tamarack Resort and its setting, to maintain Tamarack Resort as a pleasant and desirable environment, to establish and preserve a harmonious design for the community, and to protect and promote the value of property, exterior design, landscaping and use of all new development and additions, changes or alterations to existing use, landscaping and exterior design and development shall be subject to design review.

8.2 Objectives: Design review shall be directed towards attaining the following objectives for Tamarack Resort:

(1) Preventing excessive or unsightly grading, indiscriminate earthmoving or clearing of property, removal of trees and vegetation which could cause disruption of natural watercourses or scar natural landforms;

(2) Ensuring that the location and configuration of structures are visually harmonious with the terrain and vegetation of the Unit and with surrounding Units and structures;

(3) Ensuring that the architectural design of structures and their materials and colors are visually harmonious with Tamarack Resort's over-all appearance, history and cultural heritage, with surrounding development, with natural landforms and native vegetation, and with development plans, zoning requirements and other restrictions officially approved by Declarant, the Resort Association or any government or public authority, if any, for the areas in which the structures are proposed to be located;

(4) Ensuring that plans for the landscaping of open spaces provide visually pleasing settings for structures on such Units and on adjoining and nearby Units and blend harmoniously with the natural landscape;

(5) Ensuring that any development, structure, building or landscaping complies with the provisions of this Declaration, including but not limited to, those provisions set forth in Article 7, and all applicable provisions of the other Association Documents; and,

(6) Ensuring that building design and construction techniques respond to energy consumption and environmental quality considerations such as heat loss, air emissions, and run-off water quality.

8.3 Design Review Committee:

(a) The Resort Association shall establish the Design Review Committee ("DRC") which shall consist of five members appointed by the Board. The members need not be Owners or Lessees of Units. The regular term of office for each member shall be one year, coinciding with the fiscal year of the Resort Association. Any such member may be removed with or without cause by the Board at any time by written notice to such appointee. A successor or successors appointed to fill such vacancy shall serve the remainder of the term of the former member.

(b) The DRC shall operate in accordance with its own rules of procedure. Said rules shall be filed with the Resort Association and maintained in the records of the Resort Association and shall be available to members of the Resort Association.

(c) The DRC is hereby authorized to retain the services of one or more consulting architects, landscape architects, urban designers, engineers, building contractors, consultants, inspectors and such other staff or consultants who shall be reasonably necessary to advise and assist the DRC in performing the

design review functions prescribed in this Article 8. Such consultants may be retained to advise the DRC on a single project, on a number of projects, or on a continuing basis.

8.4 DRC Approval and Control:

(a) Neither the Resort Association nor any Owner, Lessee, Subowner or any agent or contractor of the foregoing, but excluding the Declarant, shall perform any of the following without prior approval by the DRC of the plans and specifications for the project and the construction procedures to be used to insure compliance with Article 7: grading, clearing, or other ground disturbance; landscaping; construction of a building, fence, deck, patio, or other structure; erection of a sign; installation of exterior lighting; cutting, grubbing or removal of trees or vegetation; modification, change or alteration of the exterior of any existing structure, including staining or painting if a color materially different from the existing color; paving; the construction or exterior alteration of any improvements to any Unit or other property or building or structure thereon; or the change of the use of any Unit or other property or building or structure thereon. Alterations or remodeling which are completely within a building of structure and which do not change the exterior appearance and are not visible from the outside of the structure may be undertaken without DRC approval, provided such alterations or remodeling do not change the use of, or the number of dwelling units (as such term is defined in the CUP), or amount of commercial space in, the building or structure. All actions taken by the DRC shall be in accordance with Design and Development Guidelines established by the DRC which shall be published as set forth in Section 8.5 and shall be in accordance with the purposes and intents of the Association Documents. Such Design and Development Guidelines may be amended from time to time pursuant to Section 8.6 below. In the case of any challenge to a decision of the DRC, the decision shall be upheld unless the Board finds by clear and convincing evidence the decision to be: (i) in express violation of the Association Documents, the Tamarack Resort CUP, or the State Lease; (ii) in express violation of an applicable federal, state, county or district statute, ordinance or regulation; or, (iii) arbitrary, capricious, unreasonable and oppressive. The DRC or its designated representative may inspect any approved project to the extent required to insure that the Construction or work on such project complies with any and all approved plans and construction procedures as well as any conditions of approval proposed by the DRC. The DRC or its designated representatives may enter upon any Property at any reasonable time or times to inspect the progress, work status, or completion of any project. In addition to the remedies described in Section 18.4, the DRC may withdraw approval of any project thereby stopping all activity at such project, as provided in the Design and Development Guidelines.

(b) Any material to be submitted or notice to be given to the DRC shall be submitted at the offices of the DRC in Tamarack Resort, unless the DRC's address is changed by notice to the members of the Resort Association and published once in a newspaper of general circulation in Valley County, Idaho, seven days prior to such address change.

(c) All actions requiring approval of the Resort Association pursuant to the provisions of Articles 7 or 8 shall be deemed approved if such approval is obtained in writing from the DRC.

8.5 Design And Development Guidelines: The DRC, the Declarant, and/or the Resort Association (as provided below) shall promulgate and publish rules and regulations that shall state the general design theme of all projects in Tamarack Resort, specific design requirements, and the general construction procedures that will or will not be allowed in Tamarack Resort. The DRC, the Declarant, and/or the Resort Association (as provided below) shall also promulgate and publish rules and regulations that shall set forth the procedures to be followed and material which must be provided by any member of the Resort Association or such member's authorized agents in order to obtain review of proposed construction by the DRC. The Design and Development Guidelines may contain general provisions applicable to all of Tamarack Resort, as well as specific provisions which vary from one portion of the Resort to another depending upon the location, unique characteristics, and intended use.

8.6 Amendment of Design And Development Guidelines: The Design and Development Guidelines may be amended as follows:

(a) Subject to Section 8.6(b) below, the DRC may propose amendments to the Board, or the Board may adopt amendments of their own volition; and, until such time as the Declarant is no longer a member of any Class of the Tamarack Resort Association, the amendment must be approved in writing by the Declarant.

(b) Notwithstanding the foregoing, all amendments to the Design and Development Guidelines shall be submitted to the County Planning & Zoning Administrator.

Any amendments to the Design and Development Guidelines shall apply to construction and modification of structures and improvements commenced after the date of such amendment only and shall not apply to require modifications to or removal of Structures previously approved once the approved construction or modification has commenced; provided, the construction or modification has proceeded in accordance with the plans and specification therefore, as approved.

The DRC shall make the Design and Development Guidelines available to Owners and Builders who seek to engage in development or construction within Tamarack Resort, and all such Persons shall conduct their activities in accordance with such Design and Development Guidelines. THE BURDEN SHALL BE ON THE OWNER AND THE BUILDER TO ENSURE THAT THEY HAVE THE MOST CURRENT DESIGN AND DEVELOPMENT GUIDELINES.

8.7 Exterior Maintenance: Pursuant to the provisions of Section 6.14, the DRC may, by vote of a majority of the members present at any meeting, after 30 days notice to the Owner and, if applicable, the Lessee of the Unit, request that the Resort Association provide exterior maintenance and repair upon any Unit.

8.8 Review Fee: The DRC may set a review fee schedule sufficient to cover all or part of the cost of DRC time, consultant's fees, and incidental expenses. Applicants for design review may be required to deposit with the DRC a fee which the DRC deems sufficient to cover the costs of design review from which the actual costs shall be deducted when determined and the balance returned to the applicant following completion of the design review procedure.

8.9 Enforcement of Restrictions: The Board shall be responsible for the enforcement of the restrictions set forth in Article 7 of this Declaration, the Design and Development Guidelines and restrictions set forth in any Supplemental Declaration recorded in the records of the County; and, in the event that the DRC is unable through the process and procedures provided in the Design and Development Guidelines to secure compliance, then the DRC shall refer the matter to the Board. This provision shall not limit the right of Declarant or the Resort Association to act under Section 18.4. Subsequent to the completion of construction or action subject to review under Section 8.4, the Resort Association shall have primary responsibility to enforce such restrictions.

8.10 Lapse of Design Review Approval: Approval of the design of a project shall lapse and become void eighteen months following the date of final approval of the project, unless prior to the expiration of one year, a building permit is issued and construction is commenced and diligently pursued toward completion. An Owner may request an extension prior to expiration of the eighteen month period by filing a written request therefore with the DRC, which request shall be reasonably granted; however, the DRC may grant such an extension subject to reasonable restrictions or conditions.

8.11 Assignment of Function: Any function to be performed by the DRC pursuant to Article 7 or Article 8 may be assigned to the Resort Association in whole or in part at any time or from time to time at the sole discretion of the Resort Association.

8.12 Liability: Neither Declarant, the Resort Association nor the DRC nor any of their respective officers, directors, employees or agents shall be responsible or liable to any person for any defects in any plans or specifications submitted, revised or approved under this Article 8 nor for any defects in construction performed pursuant to such plans and specifications. Approval of plans and specifications under this Article 8 shall not relieve the Owner or Lessee of strict compliance with applicable governmental laws or regulations.

ARTICLE 9. Easements

9.1 Easements Of Encroachment: There shall be reciprocal appurtenant easements of encroachment, and for maintenance and use of any permitted encroachment, between each Unit and adjacent Open Space and between adjacent Units due to the unintentional placement or settling or shifting of the improvements constructed, reconstructed, or altered thereon (in accordance with the terms of these restrictions) to a distance of not more than three feet, as measured from any point on the common boundary along a line perpendicular to such boundary. However, in no event shall an easement for encroachment exist if such encroachment occurred due to willful and knowing conduct on the part of, or with the knowledge and consent of, an Owner, occupant, or the Resort Association.

9.2 Easements For Utilities, Etc.: There are hereby reserved unto Declarant, so long as the Declarant owns any property subject to this Declaration, the Resort Association, and the designees of each (which may include, without limitation, the County and any utility) access and maintenance easements upon, across, over, and under all of Tamarack Resort to the extent reasonably necessary for the purpose of constructing, replacing, repairing, and maintaining: cable television systems, master television antenna systems, security and similar systems, communications systems, roads, walkways, bicycle pathways, underground parking facilities, trails, ponds, wetlands, drainage systems, surface water management facilities, street lights, signage, and all utilities, including, but not limited to, water, sewers, meter boxes, telephone, and electricity, and for the purpose of installing any of the foregoing on property which it owns or within easements designated for such purposes on recorded plats of Tamarack Resort. This easement shall not entitle the holders to construct or install any of the foregoing systems, facilities, or utilities over, under or through any existing dwelling on a Unit, and any damage to a Unit resulting from the exercise of this easement shall promptly be repaired by, and at the expense of, the Person exercising the easement. The exercise of this easement shall not unreasonably interfere with the use of any Unit and, except in an emergency, entry onto any Unit shall be made only after reasonable notice to the Owner or occupant.

9.3 Easements For Collection Of Storm Water Runoff And Flood Water: The Declarant reserves for itself, and its successors, assigns, and designees the nonexclusive right and easement, but not the obligation, to enter upon any property to (a) install, keep, maintain, and replace irrigation ditches, equipment or systems; (b) construct, maintain, and repair any structure designed to divert, collect or retain water; and (c) remove trash and other debris. The Declarant's rights and easements provided in this Section shall be transferred to the Resort Association at such time as the Declarant shall cease to own any property subject to the Declaration, or such earlier time as Declarant may elect, in its sole discretion, to transfer such rights by a written instrument. The Declarant, the Resort Association, and their designees shall have an access easement over and across any of Tamarack Resort abutting or containing any portion of any water course, stream, wetlands or area covered by a conservation easement, to the extent reasonably necessary to exercise their rights under this Section.

9.4 Easements To Serve Additional Property: The Declarant hereby reserves for itself and its duly authorized agents, representatives, employees, successors, assigns, licensees, and mortgagees, an easement over any Open Spaces or any roads, streets or drives depicted on any Plat of any portion of the Property, for the purposes of access to adjoining property which may now or later be owned by Declarant. This easement includes, but is not limited to, a right of ingress and egress over the Open Space for construction of roads and for connecting and installing utilities on such property. Declarant agrees that it and its successors or assigns shall be responsible for any damage caused to the Open Space as a result of vehicular traffic connected with development of such property. Declarant further agrees that if the easement is exercised for permanent access to such property and such property or any portion thereof is not made subject to this Declaration, the Declarant, its successors or assigns shall enter into a reasonable agreement with the Resort Association to share the cost of maintenance of any access roadway serving such property.

9.5 Easements Of Golf Course:

(a) Golf Balls. Every Unit and all Open Spaces adjoining the Golf Course are burdened with an easement permitting golf balls unintentionally to come upon such Open Space, Units or common property and for golfers at reasonable times and in a reasonable manner to come upon the Open Space, or a Unit to retrieve errant golf balls; provided, however, if any Unit is fenced or walled, the golfer shall seek the Owner's permission before entry. All Owners, by acceptance and delivery of a deed to a Unit, assume all risks associated with errant golf balls, and all Owners agree and covenant not to make any claim or institute any action whatsoever against the Declarant, the Owner of the Golf Course, the Resort Association, the Golf Course designer or Builder, or an individual golfer, arising or resulting from any errant golf balls, any damages that may be caused thereby, or for negligent design of the Golf Course or siting of the Unit.

(b) Golf Ball Retrieval. The owner of the Golf Course, its respective successors and assigns, shall have a perpetual, exclusive easement of access within Tamarack Resort for the purpose of retrieving golf balls from bodies of water within the Open Spaces lying reasonably within range of golf balls hit from the Golf Course; and, a perpetual, nonexclusive easement of access within Tamarack Resort for the purpose of retrieving golf balls from other Open Spaces.

(c) Water Overspray. Open Spaces and Units immediately adjacent to the Golf Course are hereby burdened with a non-exclusive easement in favor of the Golf Course for overspray of water, including grey water, from any irrigation system serving the Golf Course. Under no circumstances shall the Resort Association or the

owner of the Golf Course be held liable for any damage or injury resulting from such overspray or the exercise of this easement.

(d) Rights of Access and Parking. The Club, and the owner of the Golf Course and its employees, agents, contractors and designees, and the persons permitted by the owner of the Golf Course to use the Golf Course (regardless of whether such persons are Owners hereunder) and their guests shall at all times have a right and non-exclusive easement of access and use over all roadways, whether by automobile, golf cart or other means, located within Tamarack Resort reasonably necessary to travel to and from the entrances to Tamarack Resort from and to the Golf Course, respectively, and, further, over those portions of Tamarack Resort (whether Open Space or otherwise) reasonably necessary to the use, operation, maintenance, repair and replacement of the Golf Course. Without limiting the generality of the foregoing, persons who are permitted use of the Golf Course and permitted members of the public shall have the right to park their vehicles along the roadways located within Tamarack Resort at reasonable times before, during, and after golf tournaments and other similar functions held by or at the Golf Course, if adequate parking in Resort parking facilities is not available.

(e) Maintenance. A non-exclusive easement is hereby reserved to the owner of the Golf Course, its successors and assigns, its employees, invitees and agents upon, over, in and across such roadways and Open Spaces as necessary for the transport and storage of equipment, chemicals and other items and to do all other things reasonably necessary for the operation of the Golf Course.

(f) Operation. The owner of the Golf Course, its respective successors and assigns, shall have the right to operate a golf course. The operation and maintenance of the Golf Course, as the same may be expanded in the future, may cause impacts from light, noise, irrigation, maintenance, use of fertilizers, herbicides and/or pesticides, or otherwise. All Owners shall purchase their Unit with this knowledge, and shall be deemed to have accepted, approved, and waived any and all claims regarding such noise and light impacts upon their purchase of a Unit. An easement for all such impacts from the Golf Course shall be deemed incorporated in each deed or other instrument by which any right, title or interest in any real property within Tamarack Resort is granted, devised or conveyed, whether or not set forth or referred to in such deed or other instrument.

9.6 Easements for Other Club Facilities:

(a) Right of Access and Parking. The owners of Club Facilities other than the Golf Course, their respective successors and assigns, employees, agents, contractors and designees, and the persons permitted by the owner of the Club Facilities to use the Club Facilities (regardless of whether such persons are Owners hereunder) and their guests shall at all times have a right and non-exclusive easement of access and use over all roadways, whether by automobile or other means, and parking areas, located within Tamarack Resort reasonably necessary to travel to and from the entrances to Tamarack Resort from and to the Club Facilities, respectively, and, further, over those portions of Tamarack Resort (whether Open Space or otherwise) reasonably necessary to the use, operation, maintenance, repair and replacement of the Club Facilities.

(b) Construction and Operation. The Class C Club Member, the Declarant, and/or their assigns or designees shall have the right to construct, own and operate Club Facilities within Private Open Spaces, the Village, and the Ski Area, as otherwise permitted by the CUP. The construction, operation and maintenance of the Club Facilities, as the same may be expanded in the future, may cause impacts on adjoining and neighboring Units, including but not limited to light, noise and traffic impacts. All Owners shall purchase their Unit with this knowledge, and shall be deemed to have accepted, approved, and waived any and all claims regarding such impacts upon their purchase of a Unit. An easement for all noise, light, traffic and other impacts from the Club Facilities shall be deemed incorporated in each deed or other instrument by which any right, title or interest in any real property within Tamarack Resort is granted, devised or conveyed, whether or not set forth or referred to in such deed or other instrument.

9.7 Easements Of Ski Area:

(a) Skiers. Every Unit and all Open Spaces adjoining the Ski Area are burdened with an easement permitting skiers to unintentionally come upon such Open Space, Units or common property and for Ski Area personnel at reasonable times and in a reasonable manner to come upon the Open Space, or a Unit in the management and operation of the Ski Area. The existence of this easement shall not relieve skiers of liability for damage caused by their entry onto such property. Under no circumstances shall any of the following Persons be held liable for any damage or injury resulting from the exercise of this easement: the Declarant; the Resort Association ; Tamarack Resort LLC; its successors, successors-in-title to the Ski Area, or assigns; any successor

Declarant; any builder or contractor of Mountain Facilities (in their capacities as such); any officer, director, member, employee, agent or partner of any of the foregoing, or any officer or director of any partner.

(b) Rights of Access and Parking. The Owner of the Mountain Facilities and its employees, agents, contractors and designees, and the persons permitted by the Owner of the Mountain Facilities to use the Mountain Facilities (regardless of whether such persons are Owners hereunder) and their guests shall at all times have a right and non-exclusive easement of access and use over all roadways located within Tamarack Resort reasonably necessary to travel to and from the entrances to Tamarack Resort from and to the Mountain Facilities, and, further, over those portions of Tamarack Resort (whether Open Space or otherwise) reasonably necessary to the use, operation, maintenance, repair and replacement of the Mountain Facilities.

(c) Maintenance. The owner of the Ski Area, its respective agents, successors and assigns, shall at all times have a right and non-exclusive easement of access and use over those portions of the Open Spaces reasonably necessary for the construction, operation, maintenance, repair and replacement of the Ski Area. The operation of maintenance equipment will often occur late at night, and may cause impacts from noise and light.

(d) Operation. The owner of the Ski Area, its respective successors and assigns, shall have the right to operate a ski area, including the operation of skiing at night. The operation and maintenance of the Ski Area, as the same may be expanded in the future, including but not limited to expansion into the property administered by the U.S. Forest Service adjacent to Tamarack Resort, may cause impacts from light and/or noise or otherwise. All Owners shall purchase their Unit with this knowledge, and shall be deemed to have accepted, approved, and waived any and all claims regarding such impacts upon their purchase of a Unit. An easement for all such impacts from the Ski Area shall be deemed incorporated in each deed or other instrument by which any right, title or interest in any real property within Tamarack Resort is granted, devised or conveyed, whether or not set forth or referred to in such deed or other instrument.

9.8 Easements Of Village: The owners of Units in the Village, their respective successors and assigns, shall have the right to operate their businesses according to the Association Documents and any additional declarations or regulations applicable to such Unit. The operation of such businesses, however, may cause impacts on adjoining and neighboring Units, including but not limited to light, noise and traffic impacts. All Owners shall purchase their Unit with this knowledge, and shall be deemed to have accepted, approved, and waived any and all claims regarding such impacts upon their purchase of a Unit. An easement for all noise, light, traffic and other impacts from the Village shall be deemed incorporated in each deed or other instrument by which any right, title or interest in any real property within Tamarack Resort is granted, devised or conveyed, whether or not set forth or referred to in such deed or other instrument.

9.9 Easements For Cross-Drainage: Every Unit and the Open Space shall be burdened with easements for natural drainage of storm water runoff from other portions of Tamarack Resort; provided, no Person shall alter the natural drainage on any Unit so as to materially increase the drainage of storm water onto adjacent portions of Tamarack Resort without the consent of the Owner of the affected property and Declarant, for so long as Declarant owns property in the PUD, and, thereafter, from the Board. Notwithstanding the foregoing, Declarant shall have the right to modify drainage patterns.

9.10 Easements For Maintenance, Emergency, And Enforcement: Declarant grants to the Resort Association easements over Tamarack Resort as necessary to enable the Resort Association to fulfill its maintenance responsibilities under Article 6. The Resort Association shall also have the right, but not the obligation, to enter upon any Unit for emergency, security, and safety reasons, to perform maintenance and to inspect for the purpose of ensuring compliance with and enforce the Association Documents, after prior written notice to the Owner(s) and, as applicable, the Lessee(s) of the Unit. Such right may be exercised by any member of the Board and its duly authorized agents and assignees, and all emergency personnel in the performance of their duties. Except in an emergency situation, entry shall only be during reasonable hours and after reasonable notice to the Owner. This right of entry shall include the right of the Resort Association to enter upon any Unit to cure any condition which may increase the possibility of a fire or other hazard in the event an Owner fails or refuses to cure the condition within a reasonable time after requested by the Board, but shall not authorize entry into any single family detached dwelling without permission of the Owner, except by emergency personnel acting in their official capacities.

9.11 Conservation Easements: Declarant shall have the right to grant conservation easements to a conservation trust or similar nonprofit entity over and across Open Spaces and Open Space for so long as Declarant is a Class F Member.

9.12 **Compliance With Wetlands Permit:** All Owners purchase their Units with the knowledge that the PUD contains jurisdictional wetlands, which are governed by the terms of Tamarack's Nationwide Wetlands Permit, and the terms and conditions associated therewith. The jurisdictional wetlands are depicted on the Preliminary and Final Plats for the Tamarack PUD; and, the Permit and accompanying Mitigation Plan are referenced in the CUP. By purchasing their Units, Owners agree to comply with and be bound by the terms and conditions of the Permit.

9.13 **View Impairment:** Neither the Declarant or the Resort Association guarantees nor represents that any view over and across any Open Space or any Unit from adjacent Units will be preserved without impairment. Neither the Declarant, the Resort Association, nor the Owner of a Unit shall have an obligation to prune or thin trees or other landscaping. In addition, the Declarant, the Resort Association, or an Owner may add trees and other landscaping, and construct improvements, all subject to the Design and Development Guidelines and the approval of the DRC. Any such improvements may diminish or obstruct any view from the Units and any express or implied easements for view purposes or for the passage of light and air are hereby expressly disclaimed.

ARTICLE 10. Annexation And Withdrawal Of Property

10.1 **Annexation Without Approval Of Membership:** Declarant may unilaterally annex to Tamarack Resort and, thereby, subject the following to the provisions of this Declaration: any other real property which is owned by Declarant or in which Declarant has an equitable interest and which adjoins or is within 10 miles of Tamarack Resort. Declarant may transfer or assign this right to annex property, provided that the assignee is the owner of property adjacent to Tamarack Resort, and provided that such transfer is memorialized in a written, recorded instrument executed by Declarant. Nothing in this Declaration shall be construed to require the Declarant or any successor to annex or develop any additional property in any manner whatsoever.

Such annexation shall be accomplished by recording a Supplemental Declaration with the Office of Recorder of the County, describing the property to be annexed and specifically subjecting it to the terms of this Declaration. Such Supplemental Declaration shall not require the consent of any Member other than the Class F Declarant. Any such annexation shall be effective upon the recording of such Supplemental Declaration unless otherwise provided therein.

10.2 **Annexation With Approval Of Membership:** The Resort Association may subject any real property other than that provided for at Section 10.1 to the provisions of this Declaration with the consent of the owner of such property and the Affirmative Vote of a Majority of the Classes.

Such annexation shall be accomplished by recording a Supplemental Declaration with the Office of Recorder of the County, describing the property to be annexed and specifically subjecting it to the terms of this Declaration. Any such Supplemental Declaration shall be signed by the President and the Secretary of the Resort Association, and by the owner of the annexed property. Any such annexation shall be effective upon recording unless otherwise provided therein.

10.3 **Withdrawal:** The Declarant reserves the right to amend this Declaration, until the Conversion Date, without prior notice and without the consent of any Person, for the purpose of removing property then owned by the Declarant, from the coverage of this Declaration, to the extent originally included in error or as a result of any changes in the Declarant's plans for Tamarack Resort, provided such withdrawal is not materially contrary to the overall, uniform scheme of development for Tamarack Resort, or the terms of the CUP.

10.4 **Additional Covenants And Easements:** Declarant may unilaterally subject any portion of the property subject to this Declaration initially or by Supplemental Declaration to additional covenants and easements. Such additional covenants and easements shall be set forth in a Supplemental Declaration recorded either concurrent with or after the annexation of the subject property; and, shall require the written consent of 2/3 of the Owner(s) of such property, if owned by other than the Declarant or the Resort Association, provided: such additional covenants shall not be materially inconsistent with or establish lesser standards than this Declaration, or any Supplemental Declaration covering such property or any Design and Development Guidelines or procedures which apply to such property.

10.5 **Amendment:** This Article shall not be amended without the prior written consent of Declarant prior to the Conversion Date.

ARTICLE 11. Declarant's Development Rights, Special Rights And Reservations

11.1 Declarant's Rights And Reservations: In addition to those easements and rights reserved by Declarant in Article 9 above, and as otherwise provided in this Declaration, Declarant shall have, retain and reserve certain rights as hereinafter set forth with respect to the Resort Association and Tamarack Resort. The rights and reservations reserved above and hereinafter set forth shall be deemed accepted and reserved in each conveyance of any Unit or other property within Tamarack Resort by Declarant, whether or not specifically stated therein, and in each deed or other instrument by which any property within Tamarack Resort is conveyed by Declarant. The rights, reservations and easements reserved above and hereinafter set forth shall be prior and superior to any other provisions of the Resort Association Documents and may not, without Declarant's written consent, be modified, amended or rescinded or affected by any amendment of the Association Documents. Declarant's consent to any one such amendment shall not be construed as a consent to any other amendment.

11.2 Declarant's Future Development Rights: Declarant, and Declarant's assigns, shall have the following development rights, which rights shall not require the consent of Owners before Declarant's exercise of such rights:

(a) Declarant may further develop Tamarack Resort; and, may further divide any Unit or adjust lot lines between Units prior to sale of such Unit(s), subject to approval from the County. As noted elsewhere herein, such development and subdivision may deviate from the CUP, provided that such deviation is approved by Valley County and any other regulatory entity with jurisdiction.

(b) Until the Conversion Date, the Declarant may designate and transfer ownership of sites within Tamarack Resort for fire, police, utility facilities, public schools and parks, and other public facilities. The sites may include Open Spaces.

(c) Declarant or Declarant's assigns may add or annex any real property pursuant to the terms of Article 10. Such annexation(s) and associated Supplemental Declaration(s) may alter the rights and responsibilities of the Resort Association and Owners in the following ways:

(i) Additional owners may be added to the Resort Association, thereby diluting the relative effect of an Owner's vote;

(ii) Additional Open Spaces and amenities may be created and may be either conveyed, leased or made available to the Resort Association, in which case the Resort Association may incur expenses related to upkeep, improvement and/or maintenance; and,

(iii) The Resort Association may incur other expenses as a result of such annexation.

(d) Until the Conversation Date, Declarant, or Declarant's designee or permittee shall have the right to store construction materials and maintain construction offices within Open Spaces; and, shall have the right to locate and operate sales offices within Open Spaces and on unsold properties.

(e) Until the Conversion Date, Declarant shall have the right to extend roads and rights of way through Tamarack Resort to other property, as provided at Section 9.4.

(f) Until the Conversion Date, Declarant or Declarant's designee shall have the right to install utilities and utility related equipment and fixtures within any Open Space.

11.3 Successor Declarant: For purposes of the rights, reservations and easements reserved and created in favor of Declarant herein, Declarant shall have the option of notifying the Resort Association in writing of an assignee or successor who will hold and exercise Declarant's aforesaid rights and whom the Resort Association shall notify as required by this Declaration, the successor or assignee must own at least one Unit in Tamarack Resort. The special rights and obligations of the Declarant set forth in this Declaration or the Bylaws may be transferred to other Persons in whole or in part, provided that the transfer shall not reduce an obligation nor enlarge a right beyond that contained in this Declaration or the Bylaws. Absent such transfer, Tamarack Resort LLC shall retain the Declarant rights described herein until the Conversion Date.

In the event that the company is dissolved prior to the Conversion Date, and fails to notify the Resort Association of a successor for these purposes, then the person(s) holding a majority interest in Tamarack Resort LLC at the time of its dissolution shall be deemed the successor to Declarant for these purposes.

11.4 Future Development: Each purchaser of a Unit in Tamarack Resort and their heirs and assigns, acknowledges that, as provided in Section 11.2, Declarant or Declarant's successors intend to fully develop Tamarack Resort, and may develop real property which adjoins Tamarack Resort. Such development may involve any uses or densities allowed by the CUP, as modified. All Owners consent to such future development and waive any claim that such development is incompatible with or otherwise diminishes the value of Tamarack Resort or any Unit therein, or that any views enjoyed by any Unit are a property right thereof.

11.5 Exemption Of Declarant: Nothing contained herein shall limit the right of Declarant to excavate, grade and construct improvements to and on any portion of Tamarack Resort owned by Declarant, in furtherance of the terms of the CUP and other applicable Permits. Declarant need not seek or obtain Board or DRC approval of any such improvements constructed or placed by Declarant on any portion of Tamarack Resort owned by Declarant or an affiliate of Declarant. The rights of Declarant hereunder may be assigned by Declarant to any successor in interest in connection with Declarant's interest in any portion of Tamarack Resort by an express written assignment.

11.6 Exclusive Rights To Use Name Of Development: No person shall use the name "Tamarack Resort" or any derivative of such name or in logo or depiction in any printed or promotional material without Declarant's prior written consent. However, Owners may use the name "Tamarack Resort" in printed or promotional matter where such term is used solely to specify that the particular property is located within Tamarack Resort and the Resort Association shall be entitled to use the words "Tamarack Resort" in its name.

11.7 Declarant's Approval: None of the rights, reservations, or easements granted to or reserved by Declarant herein may ever be modified or amended without the prior written consent of Declarant or Declarant's successor, which consent may be withheld by Declarant for any reason whatsoever. Additionally, until the Conversion Date, the Resort Association shall not, without first obtaining the prior written consent of the Declarant, which consent shall not be unreasonably withheld: make any amendment or repeal of any other provision of this Declaration (i.e. a provision not involving any of the rights, reservations or easements granted to or reserved by Declarant); make any amendment to any other Association Documents; make any amendment to the Development and Design Guidelines; make any new declaration or guidelines or similar instrument; or promulgate, change or repeal any rules of the Resort Association. Any attempt to do so without such consent shall result in such instrument being void and of no force and effect unless subsequently approved in writing by the Declarant. Declarant may extinguish any of the aforesaid rights by giving written notice thereof to the Resort Association.

11.8 Rights To Storm Water Runoff And Water Conservation And Reclamation Programs: The Declarant hereby reserves for itself and its designees all rights to ground water, surface water, and storm water runoff within Tamarack Resort and each Owner agrees, by acceptance of a deed to a Unit, that the Declarant shall retain all such rights, except as otherwise provided in this Section 11.8. No Person other than the Declarant and its designees shall claim, capture or collect rainwater, ground water, surface water or storm water runoff within Tamarack Resort without prior written permission of the Declarant or its designee. The Declarant or its designee may establish programs for reclamation of storm water runoff and wastewater for appropriate uses within or outside Tamarack Resort and may require Owners and occupants of Units to participate in such programs to the extent reasonably practical. No owner or occupant of a Unit shall have any right to be compensated for water claimed or reclaimed from Units. The Board shall also have the right to establish restrictions on or prohibit outside use of potable water within Tamarack Resort.

Declarant holds Idaho Department of Water Resources Water Right No. 65-22357, which is intended to provide potable water and non-potable water (including but not limited to irrigation and snow-making) to Tamarack Resort. The water system will be owned and operated either by a Tamarack Water Company, in cooperation with the Tamarack Resort Association, or by the North Lake Recreational Sewer and Water District. Upon the later of the completion of the water system for the Phase 1 Property or the closing of the sale of the first Lot in the Phase 1 Property, Declarant shall, either through assignment of all or part of the said water right, or some other means, dedicate such portion of the said water right as is necessary for the potable water needs of the Phase 1 Property. Such dedication will be made to the Resort Association or the North Lake Recreational Sewer and Water District, or as may otherwise be required for proper management of the water system. No matter what the means of transfer, Declarant shall have the right to utilize the water right for non-potable use, as well as any other use to which Declarant may put the water right, provided such use does not unreasonably interfere with the use of potable water by the Owners of Lots in the Phase 1 Property.

ARTICLE 12. Club Facilities

12.1 Ownership And Operation Of the Golf Course and Club Facilities: Declarant shall be obligated to construct certain amenities, including ski and golf amenities, as part of Declarant's contractual commitments to Purchasers of Tamarack Units. All Persons, including all Owners, are hereby advised that no representations or warranties have been or are made by the Declarant or any other Person with regard to the perpetual existence, ownership or operation of the Golf Course or any other Club Facilities; and, no purported representation or warranty in such regard, either written or oral, shall ever be effective without an amendment to this Declaration executed or joined into by the Declarant. All or part of the Golf Course is or will be Private Open Space. Neither the Golf Course nor any other Club Facility is Common Open Space. The Golf Course is private property owned and operated by the Declarant or its assigns and administered according to membership policies and rules and regulations adopted by the Declarant or the Club or their assigns from time to time. Additional Club Facilities may be owned by Declarant, the Club, or some other Person. The Club Facilities may include, without limitation, the Golf Course, tennis courts, swimming pools, spas, dining facilities located within the Ski Area, lodging facilities, and related social and sports facilities which are separate from the Common Open Spaces. These facilities shall be developed and provided at the discretion of the Declarant and/or the Club. The Club shall have the exclusive right to determine from time to time, in its sole discretion and without notice or approval of any change, how and by whom these facilities shall be used, if at all. By way of example, but not limitation, the Declarant or the Club, or their assigns, shall have the sole right to approve Golf Course users and determine eligibility for Golf Course use, to reserve use rights, to terminate any or all Golf Course use rights, to change, eliminate or cease operation of any or all of the facilities, to transfer any or all of the Golf Course or the operation thereof to anyone (including without limitation a member-owned or equity club) and on any terms, to limit the availability of such use privileges, and to require the payment of a purchase price, membership contribution, initiation fee, membership deposit, dues, use charges and other charges for use privileges. By way of further example, Club members may be granted special use rights to the Ski Area which may not be enjoyed by other Ski Area users.

12.2 Right To Use: Ownership of a Unit or any other portion of Tamarack Resort or membership in the Resort Association does not give any vested right or easement, prescriptive or otherwise, to use the Golf Course or any other Club Facility, and does not grant any ownership or membership interest therein. Rights to use the Club Facilities will be granted only to such persons, and on such terms and conditions, as may be determined from time to time by the Club, subject any agreement between the Club and the owners of the respective Club Facilities. The Club, subject to any agreement between the Club and the owners of the respective Club Facilities, shall have the right, from time to time in its sole and absolute discretion and without notice, to amend or waive the terms and conditions of use of the Club Facilities, including, without limitation, eligibility for and duration of use rights, categories of use and extent of use privileges, and number of users, and shall also have the right to reserve use rights and to terminate use rights altogether, subject to the provisions of any outstanding membership documents.

12.3 View Impairment: Neither the Declarant, the Resort Association nor the owner or operator of the Golf Course or any other Club Facility guarantees or represents that any view over and across the Golf Course or other Club Facility from adjacent Units will be preserved without impairment. The owner of the Golf Course, shall have no obligation to prune or thin trees or other landscaping, and shall have the right, in its sole and absolute discretion, to add trees and other landscaping to the Golf Course from time to time. In addition, the owner of the Golf Course may, in its sole and absolute discretion, change the location, configuration, size and elevation of the tees, bunkers, fairways and greens on the Golf Course from time to time. Any such additions or changes to the Golf Course may diminish or obstruct any view from the Units and any express or implied easements for view purposes or for the passage of light and air are hereby expressly disclaimed.

12.4 Assumption of Risk and Indemnification. Each Owner by its purchase of a Unit in the vicinity of the Golf Course hereby expressly assumes and accepts the impacts of the Golf Course on such Owner's quiet enjoyment of his Unit, and the further risk of property damage or personal injury resulting from the maintenance and operation of the Golf Course, including, without limitation: (a) noise from maintenance equipment, it being specifically understood that such maintenance typically takes place around sunrise or sunset, (b) noise caused by golfers, (c) use of pesticides, herbicides and fertilizers, (d) view restrictions caused by maturation of trees and shrubbery, (e) reduction in privacy caused by golf traffic on the golf course or the removal or pruning of shrubbery or trees on the golf course, (f) design of the golf course, (g) errant golf balls, and/or (h) golf irrigation overspray. Each Owner further agrees that neither Declarant, the Resort Association, nor any of Declarant's affiliates or agents nor any other entity owning or managing the golf course shall be liable to any Owner or any other person claiming any loss of damage, including, without limitation, indirect, special or consequential loss or damage arising from

personal injury, destruction of property, trespass, loss of enjoyment or any other alleged wrong or entitlement to remedy based upon, due to, arising from or otherwise related to the proximity of an Owner's Unit to the Golf Course, including, without limitation, any claim arising in whole or in part from the negligence of Declarant, the Resort Association or any other entity owning or managing the golf course. Each Owner hereby agrees to indemnify and hold harmless Declarant, the Resort Association, and any other entity owning or managing the golf course against any and all claims by an Owner's visitors, tenants and others upon such Owner's Unit.

12.5 Jurisdiction And Cooperation: It is Declarant's intention that the Resort Association, the owner of the Golf Course, and the owners of all other Club Facilities, shall cooperate to the maximum extent possible in the operation of Tamarack Resort, the Golf Course and other Club Facilities. The Resort Association shall have no power to promulgate Rules and Regulations affecting activities on or use of the Golf Course or other Club Facilities without the prior written consent of the Club and the owner of the Golf Course or other affected Club Facilities.

12.6 Limitations On Amendments: In recognition of the fact that the provisions of this Article are for the benefit of the Club and the owners of the Club Facilities, no amendment to this Article, and no amendment in derogation of any rights reserved or granted to the owner of the Golf Course or other Club Facility by other provisions of this Declaration, may be made without the written approval of the Club, and the owner of the affected Club Facility. The foregoing shall not apply, however, to amendments made by the Declarant.

12.7 State Land: A portion of the Golf Course is located on State Land, and is subject to the State Lease. Declarant and/or Declarant's assigns shall work with the State of Idaho to renew the terms of said lease to allow for its continued use as part of the Golf Course, but cannot guarantee the said continuation. Termination of such lease or modification of its terms could cause portions of the Golf Course to become unusable.

ARTICLE 13. Mountain Facilities

13.1 Ownership And Operation Of Mountain Facilities: Although Declarant has contractually committed to Purchasers of Tamarack Units that ski facilities will be constructed and operated at the Resort, all Persons, including all Owners, are hereby advised that no representations or warranties have been or are made by the Declarant or any other Person with regard to the perpetual existence, ownership or operation of the Mountain Facilities; and no purported representation or warranty in such regard, either written or oral, shall ever be effective without an amendment to this Declaration executed or joined into by the Declarant. Further, the ownership and/or operation of the Mountain Facilities may change at any time and from time to time by virtue of, but without limitation, (a) the sale to or assumption of operations of the Mountain Facilities by an independent entity or entities; (b) the creation or conversion of the ownership and/or operating structure of the Mountain Facilities to an "equity" club or similar arrangement whereby the Mountain Facilities or the rights to operate it are transferred to an entity which is owned or controlled by its members; or (c) the transfer of ownership or control of the Mountain Facilities to one or more affiliates, shareholders, employees, or independent contractors of the Declarant. No consent of the Resort Association, any Neighborhood, or any Owner shall be required to effectuate such transfer or conversion.

13.2 Right To Use: Neither membership in the Resort Association nor ownership or occupancy of a Unit shall confer any ownership interest in or right to use the Mountain Facilities. Rights to use the Mountain Facilities will be granted only to such persons, and on such terms and conditions, as may be determined from time to time by the owner of the Mountain Facilities. The owner of the Mountain Facilities shall have the right, from time to time in its sole and absolute discretion and without notice, to amend or waive the terms and conditions of use of the Mountain Facilities, including, without limitation, eligibility for and duration of use rights, categories of use and extent of use privileges, and number of users, and shall also have the right to reserve use rights and to terminate use rights altogether, subject to the provisions of any outstanding membership documents.

13.3 View Impairment: Neither the Declarant, the Resort Association nor the owner or operator of the Mountain Facilities guarantees or represents that any view over and across the Mountain Facilities from adjacent Units will be preserved without impairment. The owner of the Mountain Facilities, if any, shall have no obligation to prune or thin trees or other landscaping, and shall have the right, in its sole and absolute discretion, to add trees and other landscaping to the Mountain Facilities from time to time. In addition, the owner of the Mountain Facilities may, in its sole and absolute discretion, change the location, configuration, size and elevation of the chair lifts, restaurants, lodges, and other related facilities, Structure and Improvement on the Mountain Facilities from time to time. Any such additions or changes to the Mountain Facilities may diminish or obstruct any view from the Units and any express or implied easements for view purposes or for the passage of light and air are hereby expressly disclaimed.

13.4 Jurisdiction And Cooperation: It is Declarant's intention that the Resort Association and the owner of the Mountain Facilities shall cooperate to the maximum extent possible in the operation of Tamarack Resort and the Mountain Facilities. The Resort Association shall have no power to promulgate rules and regulations affecting activities on or use of the Mountain Facilities.

13.5 Limitations On Amendments: In recognition of the fact that the provisions of this Article are for the benefit of the owner of the Mountain Facilities, no amendment to this Article, and no amendment in derogation of any rights reserved or granted to the owner of the Mountain Facilities by other provisions of this Declaration, may be made without the written approval of the owner of the Mountain Facilities. The foregoing shall not apply, however, to amendments made by the Declarant.

13.6 State Land: A majority of the Mountain Facilities are located on State Land, and are the subject of the State Lease. Declarant and/or Declarant's assigns shall work with the State of Idaho to renew the terms of said lease to allow for its continued use as part of the Mountain Facilities, but cannot guarantee the said continuation. Termination of such lease or modification of its terms could render the Mountain Facilities completely unusable as a ski area.

ARTICLE 14. Streets And Roads

All streets, roads and drives within the PUD shall be private unless dedicated to the County or other governmental entity, in whole or in part, by a written declaration by Declarant and accepted by the County or other governmental entity. Neither Valley County or any other governmental entity shall have responsibility for the maintenance, repair or upkeep of any of such roads unless, and to the extent, such responsibility is accepted in writing in whole or in part by the County or other governmental entity. Declarant shall complete the construction of such roads to the standards depicted in the documents submitted to and approved by Valley County. The said roads shall be transferred by Declarant to the Resort Association upon completion, or within 90 days after the sale of the first lot in the Phase of the PUD within which the said roads are located, whichever shall last occur. Thereafter, the Resort Association shall be solely responsible for the maintenance, repair and upkeep of such roads, which shall be part of its Property Maintenance Function. All such roads shall be dedicated to the use of the Resort Association, the Owners, their guests and invitees. Declarant shall reserve rights in such roads, as part of the conveyance, and as necessary to implement the PUD, and as are provided for hereinabove.

ARTICLE 15. Neighboring Public Property

A significant amount of the real property which surrounds Tamarack Resort is public property. Property administered by the U.S. Forest Service abuts Tamarack Resort to the West. All Owners shall take title to their property with the knowledge that such property is publicly owned and controlled. All Owners waive and release Declarant from any claims of any kind whatsoever regarding the use and management of the Property administered by the U.S. Forest Service, including but not limited to claims regarding: construction or maintenance of roads by the Forest Service; and, the use of the said roads and surrounding property by the Forest Service, the State of Idaho or the general public, including but not limited to use by trucks, vehicles, snowmobiles, ATVs and motorcycles. The State of Idaho owns real property which is located West and North of Tamarack Resort, most of which is the State Land which the subject of a state lease. All Owners shall take title to their property with the knowledge that such property is public property, and waive any claims against Declarant with regard to the State's regulation of such property, and any uses occurring on such property.

ARTICLE 16. Certain Rights Of Declarant, Owners And Lessees

16.1 Reserved Rights with Respect to Property Furnished by Declarant: Whether or not expressed at the time, all Property Furnished by Declarant shall be deemed accepted by the Resort Association and shall at all times remain subject to: existing or future easements for utilities, including gas, electricity, water, sewer, telephone, television or other utility services, and for intercommunication, alarm or other similar systems; existing easements for parking purposes; existing easements for the Mountain Facilities, Golf Course and other Club Facilities; existing easements for ingress, egress and access for the benefit of other property in the vicinity of Tamarack Resort, and easements as provided in Section 16.3.

16.2 No Sale or Abandonment of Property Furnished by Declarant: No Property Furnished by Declarant may be sold, conveyed, encumbered, leased, transferred, abandoned or otherwise disposed of without the prior written consent of Declarant. No improvements which may be included in Property Furnished by Declarant

may be destroyed, permitted to deteriorate or waste, or disposed of by the Resort Association without the prior written consent of Declarant.

16.3 Easements of Owners with Respect to Association Facilities: Each Owner, Owner's Lessees, Subowners and Guests shall have a non-exclusive easement over, upon, across and with respect to any Association Facilities as appropriate and necessary for: access, ingress and egress to the Unit of such Owner, Lessee, Subowner or Guest; encroachment by improvements caused by the settling, rising or shifting of earth; and horizontal and lateral support of improvements; subject, however, in the case of easements for access, ingress and egress, to such reasonable and uniformly applied rules and regulations as the Resort Association may impose to assure reasonable use and enjoyment of Association Facilities by all persons entitled to such use and enjoyment.

16.4 Owner's Enjoyment of Functions and Association Facilities: Each Owner, Lessee, Subowner and Guest shall be entitled to use and enjoy any Association Facilities suitable for general use or the services provided by any Functions, subject to such reasonable rules and regulations which the Resort Association may adopt and subject to such reasonable and uniformly applied charges which the Resort Association may impose to offset costs and expenses, depreciation and capital expenses, subject to the provisions of this Declaration and subject to the following specific limitations. Such rules and regulations and charges may differentiate between different categories of Owners, Lessees, Subowners or Guests as established by the Board from time to time; however, the rules, regulations and charges must be uniformly applied within such categories. There shall be no obstruction of any Association Facilities nor shall anything be stored in or on any part of any Association Facilities without the prior written consent of the Resort Association. Nothing shall be altered on, constructed in or removed from any Association Facilities except with the prior written consent of the Resort Association. Nothing shall be done or kept on or in any Association Facilities which would result in the cancellation of the insurance or any part thereof which the Resort Association is required to maintain pursuant hereto or increase the rate of the insurance or any part thereof over what the Resort Association, but for such activity, would pay, without the prior written consent of the Resort Association. Nothing shall be done or kept on or in such Association Facilities which would be in violation of any statute, rule, ordinance, regulation, permit or other requirement of any governmental body. No damage to, or waste of Association Facilities shall be committed, and each Owner shall indemnify and hold the Resort Association and the other Owners harmless against all loss resulting from any such damage or waste caused by such Owner or such Owner's Lessees, Subowners or Guests. No noxious, destructive or offensive activity shall be carried on with respect to any Association Facilities nor shall anything be done therein or thereon which may be or become a nuisance to any other Owner or to any Lessee, Subowner or Guest.

16.5 Owner's Rights and Obligations Appurtenant: All rights, easements and obligations of an Owner under this Declaration and all rights of an Owner with respect to membership in the Resort Association under this Declaration are hereby declared to be and shall be appurtenant to the title to the Unit owned by such Owner and may not, except as provided in Section 16.6 herein and Section 3.1 of the Bylaws, be transferred, conveyed, devised, bequeathed, encumbered or otherwise disposed of separate or apart from fee simple title to such Owner's Unit. Every transfer, conveyance, grant, devise, bequest, encumbrance or other disposition of a Unit shall be deemed to constitute a conveyance, grant, devise, bequest, encumbrance or transfer or disposition of such rights and obligations.

16.6 Assignment of Rights or Obligations to a Subowner: An Owner may assign or delegate to a Subowner all (but not less than all) of his rights under this Declaration as an owner or as a member of the Resort Association and may enter into an arrangement with such Subowner under which the subowner shall agree to assume all of such Owner's obligations hereunder as an Owner or member of the Resort Association. The Resort Association shall recognize any such assignment or delegation of rights or arrangements for assumption of obligations, provided that, to be effective with respect to the Resort Association, Declarant or any other Owner, the assignment or delegation of rights or arrangement for assumption of obligations shall be in writing, shall be in terms deemed satisfactorily specific by the Resort Association, and a copy thereof shall be filed with and approved by the Resort Association. Notwithstanding the foregoing, no Owner shall be permitted to relieve himself of the ultimate responsibility for fulfillment of all obligations hereunder of an Owner arising during the period he is an Owner.

16.7 Lessee's Rights and Obligations Appurtenant: All rights, easements and obligations of a Lessee under this Declaration and all rights of a Lessee with respect to a membership in the Resort Association under this Declaration are hereby declared to be and shall be appurtenant to the lease to the Leased Premises leased by such Lessee, and may not, except as provided in Section 16.8, be transferred, conveyed, devised, bequeathed, encumbered or otherwise disposed of separately or apart from the lease to the Leased Premises. Every transfer, conveyance,

grant, devise, bequest, encumbrance or other disposition of a Leased Premises shall be deemed to constitute a conveyance, grant, devise, bequest, encumbrance or transfer or disposition of such rights and obligations.

16.8 Transfer of Rights or Obligations to a Sublessee: A Lessee, upon subleasing his entire Leased Premises, shall automatically be deemed to have given up all of his rights and obligations as a Lessee and as a member of the Resort Association during the term of such sublease, and the sublessee shall automatically be deemed a Lessee and a member of the Resort Association upon commencing to own and operate a business on the Leased Promises. If a Lessee subleases only a portion of his Leased Premises, the Lessee shall automatically be deemed to have given up all rights and obligations as a Lessee and as a member of the Resort Association as to such subleased portion and such sublessee shall automatically be deemed a Lessee and a member of the Resort Association upon commencing to own and operate a business upon his subleased portion of the Leased Premises. Such sublessor shall maintain his rights and obligations as a Lessee and as a member of the Resort Association with respect to any retained portion of the Leased Promises. Notwithstanding the foregoing, no sublessor shall be permitted to relieve himself of the ultimate responsibility for fulfillment of all obligations hereunder as a Lessee arising during the period he is a Lessee.

ARTICLE 17. Dispute Resolution and Limitation on Litigation

17.1 Agreement to Encourage Resolution of Disputes Without Litigation.

(a) Declarant, the Resort Association and its officers, directors, all Classes of Members, and any Person not otherwise subject to this Declaration who agrees to submit to this Article (collectively, "Bound Parties"), agree that it is in the best interest of all concerned to encourage the amicable resolution of disputes involving Tamarack Resort without the emotional and financial costs of litigation. Accordingly, each Bound Party agrees not to file suit in any court with respect to a Claim described in subsection (b) unless and until it has first submitted such Claim to the alternative dispute resolution procedures set forth in Section 17.2 in a good faith effort to resolve such Claim.

(b) As used in this Article, the term "Claim" shall refer to any claim, tort claim, grievance or dispute arising out of or relating to:

(i) the interpretation, application or enforcement of the Association Documents;

(ii) the rights, obligations, and duties of any Bound Party under the Association Documents; or,

(iii) the decisions of the DRC;

(c) The following shall not be considered "Claims" unless all parties to the matter otherwise agree to submit the matter to the procedures set forth in Section 17.2:

(i) any suit by the Association to collect Assessments or other amounts due from any Owner;

(ii) any suit by the Association to obtain a temporary restraining order and such ancillary relief as the court may deem necessary in order to maintain the status quo and preserve the Resort Association's ability to enforce the provisions of Design and Development Guidelines, or any of the Association Documents;

(iii) any suit between Owners, which does not include Declarant or the Resort Association as a party, if such suit asserts a Claim which would constitute a cause of action independent of the Association Documents;

(iv) any suit in which any indispensable party is not a Bound Party;

(v) any suit as to which any applicable statute of limitations would expire within 180 days of giving the Notice required by Section 17.(2)(a), unless the party or parties against whom the Claim is made agree to toll the statute of limitations as to such Claim for such period as may reasonably be necessary to comply with this Article; and,

(vi) any suit by the Association to enjoin a continuing violation of or to enforce the provisions of the Design and Development Guidelines or any other Association Document.

17.2 Dispute Resolution Procedures:

(a) Notice. The Bound Party asserting a Claim ("Claimant") against another Bound Party ("Respondent") shall give written notice to each Respondent and to the Board stating plainly and concisely:

(i) the nature of the Claim, including the person involved and the Respondent's role in the Claim;

(ii) the legal basis of the Claim (i.e. the specific authority out of which the Claim arises);

(iii) the Claimant's proposed resolution or remedy; and,

(iv) the Claimant's desire to meet with the Respondent to discuss in good faith ways to resolve the Claim.

(b) Negotiation. The Claimant and Respondent shall make every reasonable effort to meet in person and confer for the purpose of resolving the Claim by good faith negotiation. If requested in writing, accompanied by a copy of the Notice, the Board may appoint a representative to assist the parties in negotiating a resolution of the Claim.

(c) Mediation. If the parties have not resolved the Claim through negotiation within 30 days after the date of the Notice (or within such other time period as the parties may mutually agree upon), the Claimant shall have 45 additional days to submit the Claim to mediation with an entity designated by the Resort Association (if the Resort Association is not a party to the Claim) or to a mutually acceptable individual providing dispute resolution services in Idaho.

If the Claimant does not submit the Claim to mediation within such time, or does not appear for the mediation when scheduled, the Claimant shall be deemed to have waived the Claim, and the Respondent shall be relieved of any and all liability to the Claimant (but not third parties) on account of such Claim.

If the Parties do not settle the Claim in mediation, the mediator shall issue a notice of termination of the mediation proceedings indicating that the parties are at an impasse and the date that mediation was terminated. The Claimant shall thereafter be entitled to file suit.

Each party shall bear its own costs of the mediation, including attorney's fees, and each Party shall share equally all fees charged by the mediator.

(d) Settlement. Any settlement of the Claim through negotiation or mediation shall be documented in writing and signed by the parties. If any party thereafter fails to abide by the terms of such agreement, the any other party may file suit or initiate administrative proceedings to enforce such agreement without the need to again comply with the procedures set for this in this Section. In such event the party taking action to enforce the agreement or award shall, upon prevailing, be entitled to recover for the non-complying party (or if more than one non-complying party, from all such parties) all costs incurred in enforcing such agreement or award, including, without limitation, attorneys' fees and court costs.

ARTICLE 18. Miscellaneous

18.1 Duration of Declaration: This Declaration shall run with and bind all property within Tamarack Resort, and shall inure to the benefit of and shall be enforceable by the Resort Association or any Owner, their respective legal representatives, heirs, successors, and assigns, for a term of 50 years from the date this Declaration is recorded. After such time, this Declaration shall be automatically extended for successive periods of 10 years, unless an instrument in writing, signed by the Declarant, the Mountain Priority Member, the Club Priority Member, the Golf Priority Member, any Declarant-Assignee Priority Member and the Resort Association, upon the affirmative vote of said Class C, D, E, F and G Members, and 90% of the Class A Members and 90% of the Class B Members, is recorded, agreeing to terminate this Declaration, in which case this Declaration shall be terminated as specified therein.

18.2 Amendment:

(a) **By the Board:** Except as limited or committed to action by the members, either by the Articles, the Bylaws, or this Declaration, the Board shall have the power to amend the Declaration at any regular meeting of the Board or at any special meeting called for that purpose at which a quorum is represented. However, if the members shall amend any portion of the Declaration, the directors shall not

thereafter amend the same in such manner as to defeat or impair the object of the members in taking such action. Any amendment to the Declaration approved by the Board shall have no material adverse effect upon any right of any Owner or member.

(b) **By Owners:** This Declaration may also be amended upon the Affirmative Vote of a Majority of the Classes, by the recording of a written instrument or instruments specifying the amendment or the repeal.

Notwithstanding the above, the percentage of votes necessary to amend a specific clause shall not be less than the prescribed percentage of affirmative votes required for action to be taken under that clause.

(c) **Validity and Effective Date of Amendments:** Amendments to this Declaration shall become effective upon recordation in the land records of Valley County, Idaho, unless a later effective date is specified therein. Any procedural challenge to an amendment must be made within six months of its recordation or such amendment shall be presumed to have been validly adopted. In no event shall a change of conditions or circumstances operate to amend any provisions of this Declaration.

If an Owner consents to any amendment to any of the Association Documents, it will be conclusively presumed that such Owner has the authority so to consent, and no contrary provision in any Mortgage or contract between the Owner and a third party will affect the validity of such amendment. No amendment shall be contrary to the terms or conditions of any valid County, State, or Federal Permit applicable to the PUD; nor, shall any Amendment divest any Owner of any material and substantial vested property rights.

No amendment may remove, revoke, or modify any right or privilege of the Declarant without the written consent of the Declarant or the assignee of such right or privilege.

18.3 Effect of Provisions of Declaration: Each provision of this Declaration and the Bylaws, and an agreement, promise, covenant and undertaking to comply with each provision of this Declaration and the Bylaws, and any necessary exception or reservation or grant of title, estate, right or interest to effectuate any provision of this Declaration and the Bylaws: (a) shall be deemed incorporated in each deed or other instrument by which any right, title or interest in any real property within Tamarack Resort is granted, devised or conveyed, whether or not set forth or referred to in such deed or other instrument; (b) shall, by virtue of acceptance of any right, title or interest in any real property within Tamarack Resort by an Owner or the Resort Association, be deemed accepted, ratified, adopted and declared as a personal covenant of such Owner or the Resort Association, as the case may be, (c) shall, as a personal covenant, be binding on such Owner or the Resort Association and such Owner's or the Resort Association's respective heirs, personal representatives, successors and assigns; (d) shall, as a personal covenant of an Owner, be deemed a personal covenant to, with and for the benefit of Declarant and to, with and for the benefit of the Resort Association but not to, with or for the benefit of any other Owner; shall, if a personal covenant of the Resort Association, be deemed a personal covenant to, with and for the benefit of Declarant and to, with and for the benefit of each Owner; (f) shall be deemed a real covenant by Declarant, for itself, its successors and assigns, and also an equitable servitude, running, in each case, as a burden with and upon the title to each parcel of real property within Tamarack Resort; (g) shall, as a real covenant and also as an equitable servitude, be deemed a covenant and servitude for the benefit of any real property now or hereafter owned by Declarant within Tamarack Resort and for the benefit of any and all other real property within Tamarack Resort; and (h) shall be deemed a covenant, obligation and restriction secured by a lien, binding, burdening and encumbering the title to each parcel of real property within Tamarack Resort which lien with respect to any Unit shall be deemed a lien in favor of Declarant and the Resort Association, jointly and severally, and, with respect to any real property owned by the Resort Association, shall be deemed a lien in favor of Declarant.

18.4 Enforcement and Remedies:

(a) **In General:** Each provision of this Declaration with respect to the Resort Association or property of the Resort Association shall be enforceable by Declarant, or by any Owner who has made written demand on the Resort Association to enforce such provision and 30 days have lapsed without appropriate action having been taken, by a proceeding for a prohibitive or mandatory injunction. In addition to any other remedy available at law or in any of the Association Documents, each provision of this Declaration with respect to an Owner or property of an Owner shall be enforceable by Declarant or the Resort Association by a proceeding for a prohibitive or mandatory injunction and/or by a suit or action to recover damages, and/or, in the discretion of the Resort Association, for so long as any Owner fails to

comply with any such provisions, by exclusion of such Owner and such Owner's Lessees, Subowners and Guests from use of any Facility and from enjoyment of any Function. If court proceedings are instituted in connection with the rights of enforcement and remedies provided in this Declaration, the prevailing party shall be entitled to recover its costs and expenses in connection therewith, including reasonable attorneys' fees and injunction bond premiums.

(b) **Fines:** In addition to the provisions of Section 18.4(a), the Board shall be entitled to impose fines and penalties for violations of this Declaration in amounts to be provided in the Design and Development Guidelines and/or Rules and Regulations. Fines and penalties may be assessed only against a Member of the Resort Association, and only if the violator is the Member or a member of the Member's family or a guest, invitee, lessee, contractor, subcontractor, employee or agent of the Member. Fines and penalties may be increased in the case of a continuing violation, where the Member has failed to abate the violation within the time allowed therefore by the Board in written notice to the Member. In the case of a single incident, the fine or penalty may not be assessed unless the Member has received at least one prior written notice from the Board that the violation may subject the Member to fine(s). Fines and penalties imposed pursuant to this Section may be collected as an assessment as provided in the Bylaws and this Declaration. Non-payment of assessments shall not subject a Member to fines; rather, the remedy therefore shall be as provided in the Bylaws and as may otherwise be provided in this Declaration.

18.5 Protection of Encumbrancer: No violation or breach of, or failure to comply with, any provision of this Declaration and no action to enforce any such provision shall affect, defeat, render invalid or impair the lien of any mortgage, deed of trust or other lien on any property taken in good faith and for value and perfected by recording in the office of the Recorder of Valley County, Idaho, prior to the time of recording in said office of an instrument describing such property and listing the name or names of the Owner or Owners of fee simple title to the property and giving notice of such violation, breach or failure to comply, nor shall such violation, breach, failure to comply or action to enforce affect, defeat, render invalid or impair the title or interest of the holder of any such mortgage, deed of trust, or other lien or title or interest acquired by any purchaser upon foreclosure of any such mortgage, deed of trust or other lien or result in any liability, personal or otherwise, of any such holder or purchaser. Any such purchaser upon foreclosure shall, however, take subject to this Declaration with the exception that violations or breaches of, or failures to comply with, any provisions of this Declaration which occurred prior to the vesting of fee simple title in such purchaser shall not be deemed breaches or violations hereof or failures to comply herewith with respect to such purchaser, his heirs, personal representatives, successors or assigns.

18.6 Perpetuities: The covenants, conditions, restrictions, and other provisions of this Declaration and any other Association Document shall continue in full force and effect until the death of the last survivor of the now living grandchildren of Robert F. Kennedy, the former Attorney General of the United States of America, plus twenty-one years, unless this Declaration is sooner terminated pursuant to Section 18.1 above.

18.7 Limited Liability: Neither Declarant, the Resort Association, the DRC, the Board nor any member, agent or employee of any of the same shall be liable to any party for any action or for any failure to act with respect to any matter it the action taken or failure to act was in good faith and without malice.

18.8 Use of Trademark: Each Owner by acceptance of a deed for his Unit, whether or not it shall be so expressed in any such deed or other conveyance, shall be deemed to acknowledge that "Tamarack Resort" is a service mark and trademark of Tamarack Resort LLC or its licensees and to covenant that he shall not use the term "Tamarack Resort" without the prior written permission of The Declarant or its licensees.

18.9 Fort Boise Subdivision: Pursuant to plat note 4 on Page 1 of the Phase 1 Final Plat, recorded as Instrument No. 278276, the said Final Plat replatted Fort Boise W. Subdivision No. 1, recorded in the Office of the Recorder, Valley County, Idaho, Instrument # 111762, except that portion which is dedicated to the public that lies within West Mountain Road. Accordingly, because Declarant owns all real property which is the subject of said Fort Boise W. Subdivision, Declarant hereby declares the Covenants, Restrictions and Limitations for Fort Boise W. Subdivision, recorded in the Office of the Recorder, Valley County, Idaho, Instrument # 111763, to be terminated, null and void, and of no further force or effect.

18.10 Successors and Assigns: Except as otherwise provided herein, this Declaration shall be binding upon and shall inure to the benefit of Declarant, the Resort Association, and each Owner and their respective heirs, personal representatives, successors and assigns.

18.11 Severability: Invalidity or unenforceability of any provision of this Declaration in whole or in part shall not affect the validity or enforceability of any other provision or any valid and enforceable part of a provision of this Declaration.

18.12 Captions: The captions and headings in this instrument are for convenience only and shall not be considered in construing any provisions of this Declaration.

18.13 Construction: When necessary for proper construction, the masculine of any word used in this Declaration shall include the feminine or neuter gender, and the singular the plural, and vice versa.

18.14 No Waiver: Failure to enforce any provisions of the Association Documents shall not operate as a waiver of any such provision or of any other provision of the Association Documents.

18.15 Notice Of Sale Or Transfer Of Title: Any Owner desiring to sell or otherwise transfer title to his or her Unit shall give the Resort Association at least seven days' prior written notice of the name and address of the purchaser or transferee, the date of such transfer of title, and such other information as the Resort Association may reasonably require.

The aforesaid Second Amended and Restated General Declaration For Tamarack Resort was approved by a unanimous vote of the Board of Directors of Tamarack Resort Association, Inc., at a meeting held on March 3, 2006.

IN WITNESS WHEREOF Declarant and the Association have executed this Declaration the day and year first above written.

TAMARACK RESORT ASSOCIATION, INC.

By: Boespflug
Jean-Pierre Boespflug, President

IN WITNESS WHEREOF, the Declarant hereby consents to this Third Amendment, effective on the date set forth above, pursuant to Section 14.4 of the Bylaws, and Section 11.7 of the Amended and Restated General Declaration For Tamarack Resort, as recorded with the Valley County, Idaho Recorder on January 30, 2004 as Instrument No. 279778.

TAMARACK RESORT LLC,
a Delaware limited liability company

By: Boespflug
Jean-Pierre Boespflug, Chief Executive Officer

STATE OF IDAHO,)
) ss.
County of ~~Valley~~ Ada.)

On this 4th day of May, 2006, before me, Janice E Lawson, a Notary Public in and for said State, personally appeared **Jean-Pierre Boespflug,** known or identified to me to be the Chief Executive Officer of **Tamarack Resort LLC.,** the Delaware limited liability company that executed the instrument or the person who executed the instrument on behalf of said limited liability company, and acknowledged to me that such limited liability company executed the same.

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

JANICE E. LAWSON NOTARY PUBLIC STATE OF IDAHO

NOTARY PUBLIC FOR IDAHO
My Commission Expires: 1/27/2010
RESIDING AT Boise ID

STATE OF IDAHO,)
) ss.
County of Valley.)

On this 4th day of May, 2006, before me, JANICE E LAWSON, a Notary Public in and for said State, personally appeared **Jean-Pierre Boespflug**, known or identified to me to be the President of **Tamarack Resort Association, Inc.** that executed the aforesaid Second Amendment, and acknowledged to me that the said Tamarack Resort Association did execute the same.

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

JANICE E. LAWSON NOTARY PUBLIC STATE OF IDAHO

NOTARY PUBLIC FOR IDAHO
My Commission Expires: 1/27/2010
RESIDING AT BOISE ID

terminal structures are subject to an intensive, annual maintenance schedule. For this reason, work road access to all lift terminal locations will be provided to facilitate lift maintenance during the summer. Likewise, all on-mountain guest services buildings and operations buildings will have road access for summer maintenance and operations. All work roads will be maintained throughout the summer, i.e. waterbars, drainage ditches, periodic grading (when necessary), and maintenance of erosion control devices on cut and fill slopes.

The golf course will be subject to regular and normal maintenance, including irrigation, fertilizing, turf maintenance, mowing, etc. As described earlier, the golf maintenance building and shop yard is partially located on the meadow State land. The cart path and multi-use trails circulating through the resort base lands, as well as vehicular roads, will require periodic maintenance and surface repairs. Building and ground maintenance will be staged from a maintenance facility at the northeast edge of the village, on private lands.

- ***Employment***

The ski area operation is anticipated to employ a maximum of 622 employees at full build-out: 80 full-time, year-round employees; 245 full-time, seasonal (winter) employees; and 297 part-time, seasonal employees. WestRock will employ all ski area workers. An estimated 851 full- and part-time employees will be required for resort operations on the private lands. Of these additional employees, WestRock will employ about 60 from golf operations and resort marketing. The remaining 791 employees will work in real estate operations, lodging operations, and commercial/retail operations and will be employed by WestRock and other organizations or companies that may participate in these resort-related operations. In total, the resort will have 1,473 employees – 813 full-time employees (both seasonal and year-round) and 660 part-time employees, see *Exhibit 10 - Employment Analysis* for details.

WestRock has allocated two hundred units for employee housing, which will accommodate about 600 employees. Current plans for employee housing is 120 four-bedroom units typically for part-time employees and 80 one bedroom units for full time employees.

- ***Public School Enrollment***

The refined concept for the WestRock Resort is projected to contribute about 18 students to the Valley County school system in year one. By year 15, WestRock could be responsible for about 161 additional students. Spread over the 10 schools in the area, the impact would be about 2 students per school initially with a maximum impact of about 16 students per school in year 15. If the spread was confined to just the six Valley County schools, it would be 3 students initially and 27 students in year 15. Spread over the 13, K-12 grades, WestRock can be expected to contribute between 2 and 13 students to each grade level. As a percent of total enrollment, the WestRock development's impact on local schools will be quite light for several years. With a current enrollment of about 1,442 students, the WestRock Development will only result in a 1% - 2% increase in the first 3 years of operation. By year five, WestRock 's contribution to student enrollment will be a relatively modest 6%. Fifteen years down the road, WestRock's direct impact on local schools is expected to peak at about 11%, *see Exhibit 18 – Valley County School Enrollment Assessment.*

6. Accommodations

Plans for housing employees, construction workers, subcontractors, independent contractor or any other person related to or associated with the applicant's buildings, improvement, development or temporary use during and after the proposal.

WestRock will dedicate up to 200 of the total 2,043 dwelling units, (10%), as employee housing. A total of 1,473 full and part time employees will be employed at the resort. This housing will be a combination of one, two and predominantly four bedroom units. It will house approximately 600 employees or 40% of the expected staff. Other employees many of them existing residents from Valley County will reside in communities throughout the county primarily in housing existing today but also in housing which will be built by various entrepreneurs as the resort grows.

The average daily workforce involved in construction (ADW) in year 1 is estimated at 154 people. The estimated ADW for year two, is 444 people and in year three, 368 people. A range of 350 to 450 ADW is expected from year four to year nine. The ADW drops to about 200 to 350 in year 14 and to 100 people in year 15. Periodically, the workforce will be well above and below the ADW depending on the kind of construction occurring. Interviews with contractors suggest that a large percentage of the workforce will come from Valley County and the adjacent counties "the area." See the supplemental information provided dated May 2, 2001, "Discussion of Construction Worker Housing," written by economist Tony Jones for a full report on where these workers are likely to come from and the kind of accommodations are likely to satisfy their needs. There are 708 RV spaces available in private ownership in Long Valley. These do not include the Bureau of Reclamation and Forest Service campgrounds containing 550 RV units, which are not available for long term use and remain open to the recreational public. In order to leave existing capacity primarily for recreation guests, WestRock will encourage existing RV parks to increase their capacity to provide an additional 50 spaces by year 1 of construction and an additional 50 spaces by year 2 (100 additional spaces total). To lessen the risk for these RV park owners, WestRock will provide rent guarantees between June 15th and September 15th during three years starting with the first year of construction on these new units. Considering the capacity of the County as it exists today and the pattern of accommodation sought by the construction workers, this plan is expected to fully mitigate needs.

7. Fire Protection

Plans for providing any additional fire protection and emergency medical services, which may be necessary during and after construction.

Existing Conditions

The private lands at the Resort Site are currently protected by the Donnelly Rural Fire Protection Association, while the U.S. Forest Service and State of Idaho provide protection for their adjoining lands.

DRAINAGE: The removal of excess waters from land by means of surface or subsurface conduits.

DRC: Means Design Review Committee, see WestRock Design Review Committee.

DWELLING, HOTEL: Hotel has the same meaning as apartments and shall be used as rooms for rent.

DWELLING, MULTI-FAMILY: A building or portion thereof designed for or used by three (3) or more families.

DWELLING, SINGLE-FAMILY: A building designed for or used exclusively for residence purposes by one family or housekeeping unit.

DWELLING UNIT: The unit measurement for the number of residential dwellings permitted in WestRock Resort.

EASEMENT: A right to use, falling short of ownership, and usually for a certain stated purpose.

EMPLOYEE HOUSING: Dwelling units designated for use by some of the WestRock employees.

ENGINEER, COUNTY: That licensed professional engineer appointed by the Board.

FAMILY: An individual, or two or more persons related by blood, marriage, or adoption, or a group of not more than two persons who are not related, living in a dwelling unit as a single housekeeping unit.

FREESTANDING GARAGE: An enclosed building designed for private storage or parking of noncommercial vehicles.

GRADE, NATURAL: The elevation of the existing surface of the land prior to commencement of construction of any improvements proposed or any previous site disturbance. Natural grade, when not readily established due to prior modifications in terrain, shall be fixed by reference elevations and slopes at points where the prior disturbance appears to met the undisturbed portions of the subject property or the adjacent property's undisturbed grade. The estimated natural grade shall tie into the elevation and slopes of adjoining properties without creating a need for new retaining walls, or abrupt differences in the visual slope and elevation of the land; and not change the direction or flow of run-off water.

GREENHOUSE: A building whose roof and sides are made largely of transparent or translucent material and in which the temperature and humidity can be regulated for the cultivation of plants, for private use or public sale.

GROSS RESIDENTIAL FLOOR AREA: The total square footage of all levels of a building, as measured at the inside face of the exterior walls (i.e., not including furring, sheetrock, plaster and other similar wall finishes). GRFA shall include, but not be limited to, elevator shafts and stairwells at each level, lofts, fireplaces, bay windows, mechanical chases, vents, and storage areas. Basements not counted in GRFA. Double loaded corridors not counted in GRFA calculation.

HEALTH CLUB FACILITY: Any facility providing exercise, services, a spa or other related needs.

LAND USE MAP: Uses of land and density of buildings and structures as a right within the area the use is situated.

APPENDIX D

	Original Projections	Current Operations	At Buildout
	1473	**342**	**712**
Food Services	45	25	67
Bars & Catering	10	12	18
Ski School	275	40	73
Nursery	11	5	8
Rental Shop	15	2	8
Base Maintenance	8	1	2
Security*	7		
Mountain Operations			
Mountain Manager	1	1	1
Lift Operations	54	16	54
Lift Maintenance	9	8	10
Snowmaking	42	6	8
Grooming	14	8	18
Ski Patrol/Mtn Patrol	58	16	33
Equipment Maintenance	8	3	5
Road Maintenance*	6		
Grounds/Parking	18	8	15
Trail Maintenance	8	6	8
Administration			
Accounting	2	4	6
Utilities(Electricians)	4	0	0
Ticket Agents	13	4	8
General Administration	14	5	7
Real Estate			
Real Estate Admin	6	1	1
Real Estate Sales	6	2	3
Central Reservations	7	5	8
Property Management	2	4	5
Marketing	4	1	1
Maintenance	9	6	8
Real Estate Marketing			
PR/Advertising Director	1	1	1
Director of Sales & Marketing	1	1	1
Marketing Staff	12	5	5
Golf Departments			
Course Maintenance	14	10	10
Golf Shop	14	10	10
Food & Beverage	12	0	0
Administration	3	0	0
Hotels & Club	366	6	15
Restaurant -Off Mtn.	235	0	0
Retail-All	159	6	15
Lodging/House Keeping		6	10
Marina		1	1
Janitorial		12	18
Spa		5	10
TVT/IT		4	6
Guided Services		2	4
Terrain/Bike Park		4	6
Seasonal - J1s and H2s		80	225
Total	**1473**	**342**	**712**

*Tamarack Municipal Association (HOA)

APPENDIX E

Water and Wastewater EDU Assignment Calculator

Fee Calculator Instructions: Fill in the appropriate blue fields, not all fields may apply. Values and Costs will be calculated automatically based upon the data you enter.

Appliance, Appurtenance, or Fixture	Number of Fixtures	WSFU / Fixture	Total WSFU	DFU / Fixture	Total DFU
Water Closet, 1.6 GPF Flushometer Tank		2.5	0.0	4.0	0.0
Lavatory		1.0	0.0	1.0	0.0
Urinal,1.0 GPF Flushometer Valve		2.0	0.0	2.0	0.0
Sink, Bar		2.0	0.0	2.0	0.0
Sink, Kitchen, Dual Faucet Domestic		3.0	0.0	4.0	0.0
Sink, Kitchen, Single Faucet Domestic		1.5	0.0	2.0	0.0
Sink, Laundry		1.5	0.0	2.0	0.0
Sink, Service or Mop Basin		3.0	0.0	3.0	0.0
Sink, Washup, Each Set of Faucets		2.0	0.0	2.0	0.0
Bathtub or Combination, Bath/Shower (Fill)		4.0	0.0	2.0	0.0
Shower, Per Head		2.0	0.0	2.0	0.0
Dishwasher, Domestic		1.5	0.0	2.0	0.0
Clothes Washer		4.0	0.0	3.0	0.0
Drinking Fountain or Watercooler (Hi-Lo Fountain Counts as 1)		0.5	0.0	0.5	0.0
Hose Bibb		2.5	0.0	0.0	0.0
Hose Bibb, Each Additional		1.0	0.0	0.0	0.0
Floor Drain		0.0	0.0	2.0	0.0
Floor Sink		2.0	0.0	2.0	0.0

Total WSF **0.0** **Total DFU** **0.0**

Total EDU for Water System (Total WSFU divided by 21)	**0.0**	21	**0.00**
Total EDU for Wastewater System (Total DFU divided by 21)	**0.0**	21	**0.00**

Basis for Equivalent Dwelling Unit (EDU): Total number of Water Fixture Units (WSFUs) or Drain Fixture Units (DFUs), divided by 21 = the total number of EDUs. Values are based on Uniform Plumbing Code (2024)

The district will be utilizing meter equivalency ratios for typical residential dwelling units as shown in Table 1 below. For single family residential homes larger than 10,000 square feet, mixed use projects, employee housing, commercial spaces, and industrial uses, the district will rely upon the EDU fixture count and EDU calculator, and not Table 1.

TABLE 1 - METER EQUIVALENCY RATIOS

Meter Size (in)	Maximum Rated Safe Operating Capacity (gpm)	Meter Equivalent Ratio (EDU)
3/4	30	1.0
1	50	1.7
1–1/2	100	3.3
2	160	5.3
3	320	10.7
4	500	16.7
6	1,000	33.3

APPENDIX F

Water and Wastewater EDU Assignment Calculator - Tamarack Employee Housing

Fee Calculator Instructions: Fill in the appropriate blue fields, not all fields may apply. Values and Costs will be calculated automatically based upon the data you enter.

Appliance, Appurtenance, or Fixture	Number of Fixtures	WSFU / Fixture	Total WSFU	DFU / Fixture	Total DFU
Water Closet, 1.6 GPF Flushometer Tank	28	2.5	70.0	4.0	112.0
Lavatory	24	1.0	24.0	1.0	24.0
Urinal, 1.0 GPF Flushometer Valve	0	2.0	0.0	2.0	0.0
Sink, Bar	4	2.0	8.0	2.0	8.0
Sink, Kitchen, Dual Faucet Domestic	0	3.0	0.0	4.0	0.0
Sink, Kitchen, Single Faucet Domestic	8	1.5	12.0	2.0	16.0
Sink, Laundry	0	1.5	0.0	2.0	0.0
Sink, Service or Mop Basin	4	3.0	12.0	3.0	12.0
Sink, Washup, Each Set of Faucets	0	2.0	0.0	2.0	0.0
Bathtub or Combination, Bath/Shower (Fill)	0	4.0	0.0	2.0	0.0
Shower, Per Head	32	2.0	64.0	2.0	64.0
Dishwasher, Domestic	4	1.5	6.0	2.0	8.0
Clothes Washer	30	4.0	120.0	3.0	90.0
Drinking Fountain or Watercooler (Hi-Lo Fountain Counts as 1	0	0.5	0.0	0.5	0.0
Hose Bibb	4	2.5	10.0	0.0	0.0
Hose Bibb, Each Additional	5	1.0	5.0	0.0	0.0
Floor Drain	48	0.0	0.0	2.0	96.0
Floor Sink	20	2.0	40.0	2.0	40.0
		Total WS	**371.0**	**Total DFU**	**470.0**

Total EDU for Water System (Total WSFU divided by	**371.0**	21	17.7
Total EDU for Wastewater System (Total DFU divided b	**470.0**	21	22.4
Total Water and Wastewater EDU's for 128 beds (2 bldgs)			40.0

Basis for Equivalent Dwelling Unit (EDU): Total number of Water Fixture Units (WSFUs) or Drain Fixture Units (DFUs), divided by 21 = the total number of EDUs. Values are based on Uniform Plumbing Code (2024)

TAMARACK RESORT

September 24, 2026

Ms. Cynda Herrick
Director, Planning and Zoning
219 North Main Street
PO Box 1350
Cascade, ID 83611

RE: Heritage/Foothills Neighborhood Meeting

Ms. Herrick:

Pursuant to the Valley County Ordinance requiring a neighborhood meeting be conducted, Tamarack Resort conducted its neighborhood meeting for the Heritage/Foothills Park neighborhood. This meeting was held on Tuesday September 23, 2026, at 6pm. The meeting was held in person and online via Zoom. Several neighbors attended the meeting in person and online.

I have attached a summary of the meeting discussion and comments, and also a copy of the letter that was mailed along with the mailing list of those to whom the letter was sent. Thank you and please let me or Chris Kirk know if you have any questions.

Sincerely,

Scott Turlington
President

Cc: Chris Kirk

Enc

September 11, 2026

Subject: Upcoming Neighborhood Meeting for Proposed Developments at Tamarack Resort

Dear Tamarack Homeowners:

We invite you to a neighborhood meeting on Wednesday, September 23, 2026, at 6:00 PM MDT, hosted by Tamarack Resort. This meeting will introduce our plans for the proposed Foothills Park.

This gathering aims to provide you with detailed information about this project and to gather your feedback and insights.

The meeting will be accessible both in person at:

The Arling Center Schoolhouse
75 Arling Center Ct
Tamarack, ID 83615

and virtually via Zoom. To join us online, please visit www.zoom.com and use the following access code: 879 4418 0295.

We highly value your input and look forward to your participation on September 23, 2026.

Warm regards,

Scott Turlington
President

Cc: Chris Kirk

Foothills Park and Heritage Neighborhood Meeting Summary

September 23, 2026

Attendance: Trish Sears, Jeff Box, Annette Box Andrew Morgan, Kathy Morgan, Ewe Kumbrach, Kathy Kumbrach, Andrea Eldridge, Susan Drake, Brian Siedel, Haden Tanner, Kaila Tanner, Shelly Fisher, Ryan Colleran, Ken Callan, Bob Fullmer, Dave Shelly, Carol Shelly, Jeff Hipshman, Steve Jensen.

Tamarack representatives: Scott Turlington and Chris Kirk.

Meeting purpose

Tamarack presented the proposed Foothills Park and Heritage plan and answered neighborhood questions, and received feedback for the County application. Tamarack described inviting property owners within 300 feet of the proposed development and planned to provide the County with the attendance record, mailed notices, and a summary of the discussion.

Heritage and Foothills Park Discussion

- Foothills Park was identified as the area historically associated with the former eagle nest. The clustered concept concentrates development to preserve connected open space, retain recreational trails, and reduce visibility from existing homes and Discovery Drive.
- The presentation compared the clustered layout with the earlier concept of three-acre lots and one-acre building envelopes. Tamarack explained that the more dispersed layout would create greater impacts on trails, open-space continuity, and neighboring views.
- The presentation cited approximately 91 lots or residential units and described a mix of ranch lots, estate lots, and villas. Ranch lots were described as approximately 1.5 to nearly 3 acres; estate lots generally would be at least one-half acre. Individual product counts were discussed separately without a clear reconciliation of the total.
- Most estate and ranch lots would be sold for buyers to build homes with their own builders. The villa or chalet clusters were identified as the anticipated developer-built product. Home designs and footprints had not been finalized.

Density and neighborhood views

- One attendee expressed concern about a villa cluster described as 21 homes on approximately 7 acres, comparing it with the less concentrated Ponderosa Ridge neighborhood. Tamarack acknowledged the concern and said it would be included in the comments provided to the County.
- The plan uses existing ridgelines, topography, and trees to screen development from Discovery Drive and nearby homes. Minimizing visibility was presented as a design objective. Attendees responded favorably that the resort is retaining the mature ponderosa pines near golf hole 10 to screen future homes.

Road connections and construction access

- Two connections to Discovery Drive were shown, including one near its current southern terminus. Tamarack explained that multiple access points would provide emergency access redundancy. A revised road alignment would replace the older pioneered route as the main access.
- The principal early road improvement would extend through Heritage to West Mountain Road near the south laydown area. This southern connection is intended to serve construction activity and provide another way into and out of the resort.
- Residents asked whether construction vehicles would use Discovery Drive. Tamarack stated that the plan is to keep construction traffic off Discovery Drive by using the southern entrance and new internal corridor. Some additional residential traffic on Discovery Drive is expected once homes are occupied.

- Water, sewer, and power installation would precede completion of the roads to avoid reopening finished pavement.

Sewer service and capacity

- The proposed homes would use sewer service rather than individual septic systems. In response to questions about North Lake capacity, Tamarack stated that capacity was available and referenced 2,043 sewer equivalent dwelling units. New internal utility lines would still be part of the development work.

Trails and recreation

- The plan will retain more than six miles of pedestrian trails, including relocated segments, approximately comparable to the existing network.
- The Eagle Trail and its suspension bridge are intended to remain, with a road crossing and an adjusted connection into Heritage. Temporary trail impacts are expected during road and utility construction.
- Residents asked whether replacement trails would be completed during construction or delayed until homes were finished. Tamarack described coordinating trail relocations with road and infrastructure work so the affected trails would be in place when that work is completed.

Tree preservation and wildfire considerations

- In response to a question from an attendee about clear cutting Foothills Park, Tamarack stated that clear cutting is not a practice is uses for residential development and trees would be retained within lots and open space, with necessary removals addressed through building envelopes, lot studies, and the design review process. Unauthorized removal of trees by homeowners remains subject to enforcement.
- Tamarack described continuing maintenance of previously fire reduction area in Foothills and another approximately 100-acre fuel-reduction project supported by state/county grant, expected to begin in spring 2027. Work discussed included dead-tree removal, reduction of ladder fuels, and brush management in and around Heritage.

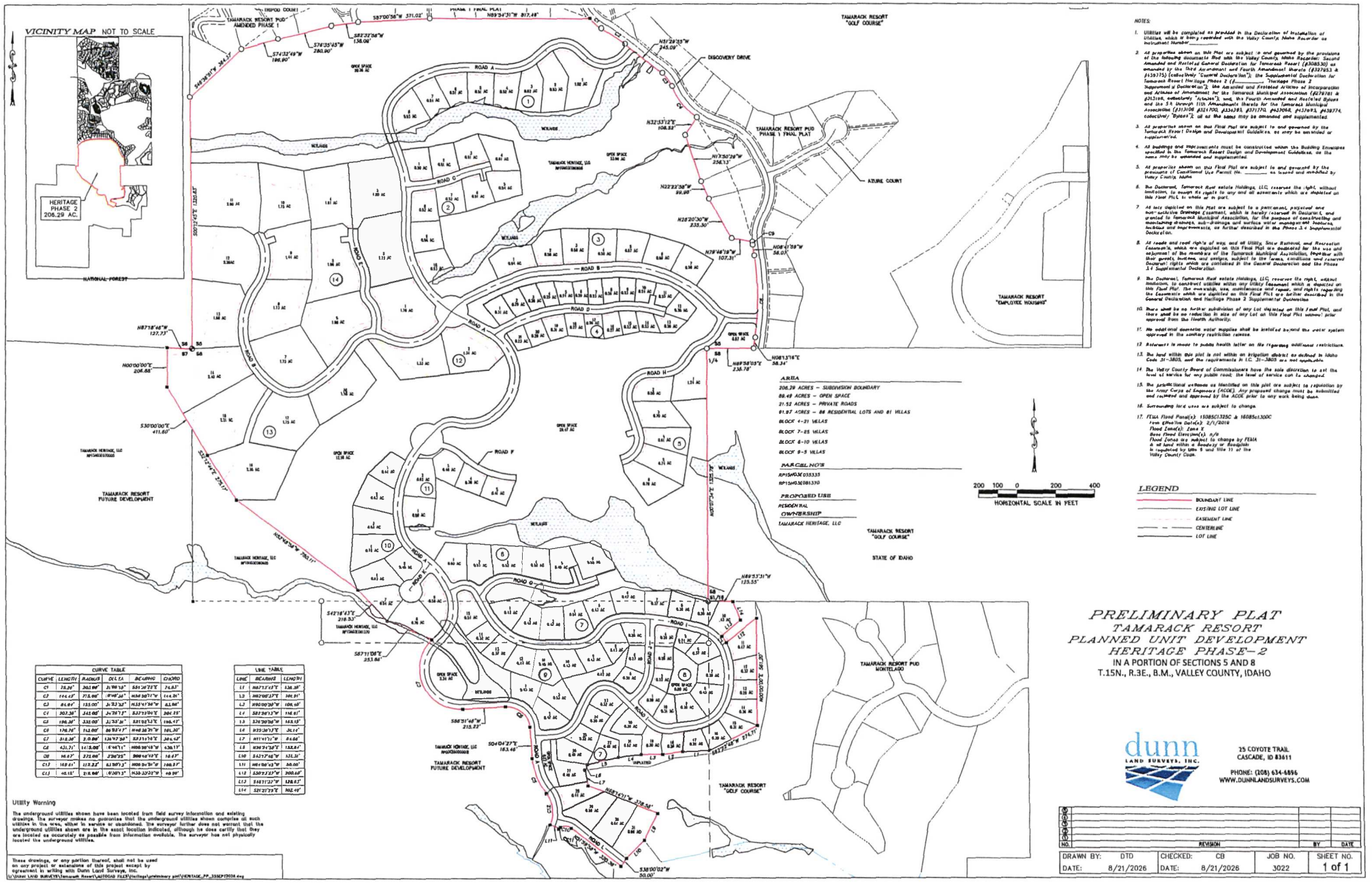
Development phasing and County review

- The target for initial roads and utility construction is spring 2027, approximately April or May, after the necessary approvals. Initial residential development would be in Heritage near the former Mill Creek Chalets area, primarily developer-built villas or chalets with some estate lots.
- Foothills Park residential development was generally described as Phase 2, potentially beginning in 2028, with some portions later. Preliminary plat work for Foothills would proceed earlier to support the connecting roads and infrastructure. Timing depends on sales and market conditions.
- Phase 3 was discussed near West Mountain Road and Road 436, potentially including villas, estate homes, and denser housing. Townhome fourplex footprints were used for conceptual study; the final mix and designs remain to be determined.

Broader Heritage plans and follow-up

- The larger plan displayed at the meeting was described as approximately 700 - 900 residential units. Tamarack stated that development would remain within the existing resort-wide entitlement of 2,043 dwelling units. Heritage is currently planned primarily for residential use.
- An informal par-three pitch-and-putt course was discussed for the southern Heritage area.
- Attendees overwhelmingly supported the proposal. Tamarack planned a broader homeowner update with maps or renderings and an explanation of phasing.

Name	Address	City	State	Zip
Rudio Mountain Ranch	PO Box 550	Meridian	ID	83680
Morgan Trust	9537 Blue Heron Dr	Middelton	WI	53562
Ryan Elleby	675 Old Latham Town Rd	Canton	GA	30115
Ken Callan	311 Village Drive PMB 3131	Tamarack	ID	83615
Ken Callan	311 Village Drive PMB 3131	Tamarack	ID	83615
Jeff Box	311 Village Drive PMB 3176	Tamarack	ID	83615
Jeff Box	311 Village Drive PMB 3176	Tamarack	ID	83615
Eric Warden	13952 Tree Loft Rd	Milton	GA	30004
Mark Bader Hellstrom	932 E 900 S #314	Salt Lake City	UT	84105
Robb Warwick	7153 N SPURWING RIM DR	Meridian	ID	83642
Patty Henderson	7255 W COLONIAL ST E108	Boise	ID	83709
Steve Jensen	7857 VIA TOSCANA LN	Nampa	ID	83686
Eagle Chateau	3791 RIDGEWOOD RD	Pocatello	ID	83201
Jeremy Toomey	1535 W WASHAM RD	Eagle	ID	83616
Dean Martin	777 E BROOKWOOD DR	Eagle	ID	83616
Brian Seidel	311 Village Drive PMB 3147	Tamarack	ID	83615
Eric Oaas	4695 SAVANNAH LN	Garden City	ID	83714
Brian Auger	311 Village Drive PMB 3196	Tamarack	ID	83615
Thomas Cheng	913 W RIVER HEIGHTS DR	Meridian	ID	83646
Jamie Sullivan	152 W AVENIDA RAMONA	San Clemente	CA	92672
Amy Koenig	3330 CROSSINGS CT #404	Bonita Springs	FL	34134
Gloria Bowman	311 Village Drive PMB 3111	Tamarack	ID	83615
Scott Turlington	311 Village Drive PMB 3000	Tamarack	ID	83615
Hipshman Trust	11 EASTBOURNE BAY	Laguna Niguel	CA	92677
MICHAEL SILVER	9 PARKWAY NORTH STE 300	Deerfield	IL	60015
MICHAEL SILVER	9 PARKWAY NORTH STE 300	Deerfield	IL	60015
Brooke Fullmer	1725 S GROVE	Ontario	CA	91761
Joe Swinford	407 RIO VISTA BLVD	McCall	ID	83638
William Ellsworth	651 LOS LUCEROS DR	Eagle	ID	83616
Mike Guthrie	311 Village Drive PMB 3146	Tamarack	ID	83615
John and Louise Francesconi	1808 DESERT GARDEN DR	Tuscon	AZ	85718
John and Louise Francesconi	1808 DESERT GARDEN DR	Tuscon	AZ	85718
Martin Woo	1028 CUTTING ST	Madera	CA	93638
Gomer Family Trust	6962 N MEADOW DR	Concord	OH	44077
Owe Tamarack	PO Box 658	Donnelly	ID	83615
Ryan Baxter	5474 E HOODOO LN	Kuna	ID	83634
Saltmarsh Trust	2331 W ENTRADA TR UNIT 80	Saint George	UT	84770
PHC LLC	PO BOX 1640	Eagle	ID	84616



NOTES:

1. Utilities will be completed as provided in the Declaration of Installation of Utilities, which is being recorded with the Valley County, Idaho Recorder as Instrument Number _____.
2. All properties shown on this Plat are subject to and governed by the provisions of the following documents filed with the Valley County, Idaho Recorder: Second Amended and Restated General Declaration for Tamarack Resort (#308530) as amended by the Third Amendment and Fourth Amendment thereto (#337853 & #339175) (collectively "General Declaration"); the Supplemental Declaration for Tamarack Resort Heritage Phase 2 (#_____, "Heritage Phase 2 Supplement") Declaration"); the Amended and Restated Articles of Incorporation and Bylaws of Amendment for the Tamarack Municipal Association (#278781 & #313106, collectively "Articles"); and, the Fourth Amended and Restated Bylaws and the 5th through 11th Amendments thereto for the Tamarack Municipal Association (#313106 #321700, #330393, #371770, #437068, #437693, #438774, collectively "Bylaws"); all as the same may be amended and supplemented.
3. All properties shown on this Final Plat are subject to and governed by the Tamarack Resort Design and Development Guidelines, as may be amended or supplemented.
4. All buildings and improvements must be constructed within the Building Envelopes specified in the Tamarack Resort Design and Development Guidelines, as the same may be amended and supplemented.
5. All properties shown on this Final Plat are subject to and governed by the provisions of Conditional Use Permit No. _____, as issued and modified by Valley County, Idaho.
6. The Declarant, Tamarack Real estate Holdings, LLC, reserves the right, without limitation, to assert its rights to any and all easements which are depicted on this Final Plat, in whole or in part.
7. All lots depicted on this Plat are subject to a permanent, perpetual and non-exclusive Drainage Easement, which is hereby reserved in Declarant's, and granted to Tamarack Municipal Association, for the purpose of constructing and maintaining subsoils, sub-drainage and surface water management features, facilities and improvements, as further described in the Phase 2 & Supplemental Declaration.
8. All roads and road rights of way, and all Utility, Snow Removal, and Recreation Easements, which are depicted on this Final Plat are dedicated for the use and enjoyment of the members of the Tamarack Municipal Association, together with their guests, invitees, and assigns, subject to the terms, conditions and reserved Declarant rights which are contained in the General Declaration and the Phase 2 & Supplemental Declaration.
9. The Declarant, Tamarack Real estate Holdings, LLC, reserves the right, without limitation, to construct utilities within any Utility Easement which is depicted on this Final Plat. The ownership, use, maintenance and repair, and rights regarding the Easements which are depicted on this Final Plat are further described in the General Declaration and Heritage Phase 2 Supplemental Declaration.
10. There shall be no further subdivision of any Lot depicted on this Final Plat, and there shall be no reduction in size of any Lot on this Final Plat without prior approval from the Health Authority.
11. No additional domestic water supplies shall be installed beyond the water system approved in the sanitary restriction release.
12. Restraint is made to public health letter on file regarding additional restrictions.
13. The land within this plat is not within an irrigation district as defined in Idaho Code 31-3805, and the requirements in I.C. 31-3805 are not applicable.
14. The Valley County Board of Commissioners have the sole discretion to set the level of service for any public road; the level of service can be changed.
15. The jurisdictional wetlands as identified on this plat are subject to regulation by the Army Corps of Engineers (ACOE). Any proposed change must be submitted and reviewed and approved by the ACOE prior to any work being done.
16. Surrounding land uses are subject to change.
17. FEMA Flood Panel(s): 16085C1325C & 16085c1300C
    Firm Effective Date(s): 2/1/2019
    Flood Zone(s): Zone X
    Base Flood Elevation(s): n/a
    Flood zones are subject to change by FEMA
    A wetland within a floodway or floodplain is regulated by title 9 and title 11 of the Valley County Code.

CURVE TABLE

CURVE	LENGTH	RADIUS	DELTA	BEARING	CHORD
C1	75.29'	303.00'	21°16'10"	S51°26'22"E	74.83'
C2	144.49'	715.00'	11°49'24"	N58°20'17"E	144.26'
C3	84.89'	135.00'	36°23'32"	N33°41'38"W	83.86'
C4	307.38'	345.00'	51°26'17"	S37°21'04"E	284.25'
C5	196.26'	335.00'	33°33'51"	S21°02'53"E	193.47'
C6	176.76'	115.00'	88°03'17"	N46°28'21"E	159.30'
C7	313.36'	2.00'	126°97'38"	S33°15'10"E	364.63'
C8	431.71'	1415.00'	17°45'51"	N66°39'48"W	430.13'
C9	16.97'	272.00'	3°34'25"	S88°46'43"E	16.97'
C13	169.61'	115.22'	83°33'13"	N55°04'04"W	154.97'
C13	48.15'	215.00'	12°50'13"	N33°22'21"W	48.06'

LINE TABLE

LINE	BEARING	LENGTH
L1	N87°13'43"E	138.38'
L2	N82°08'27"E	200.91'
L3	N90°00'00"W	186.48'
L4	S82°08'13"W	116.81'
L5	S26°20'06"W	165.15'
L6	N35°36'13"E	26.15'
L7	N11°41'51"W	84.66'
L8	N28°24'26"E	152.84'
L10	S43°17'48"W	131.31'
L11	N89°00'43"E	80.00'
L12	S30°33'37"W	200.48'
L13	S48°17'37"W	128.93'
L14	S21°27'29"E	102.19'

Utility Warning

The underground utilities shown have been located from field survey information and existing drawings. The surveyor makes no guarantee that the underground utilities shown comprise all such utilities in the area, either in service or abandoned. The surveyor further does not warrant that the underground utilities shown are in the exact location indicated, although he does certify that they are located as accurately as possible from information available. The surveyor has not physically located the underground utilities.

These drawings, or any portion thereof, shall not be used on any project or extensions of this project except by agreement in writing with Dunn Land Surveys, Inc.
\\Dunn LAND SURVEYS\Tamarack Resort\AUTOCAD FILES\Heritage\preliminary plat\HERITAGE_PP_25SEPT2026.dwg

PRELIMINARY PLAT
TAMARACK RESORT
PLANNED UNIT DEVELOPMENT
HERITAGE PHASE-2

IN A PORTION OF SECTIONS 5 AND 8
T.15N., R.3E., B.M., VALLEY COUNTY, IDAHO

dunn LAND SURVEYS, INC.
25 COYOTE TRAIL
CASCADE, ID 83611
PHONE: (208) 634-6896
WWW.DUNNLANDSURVEYS.COM

NO.	REVISION	BY	DATE

DRAWN BY:	DTD	CHECKED:	CB	JOB NO.	SHEET NO.
DATE:	8/21/2026	DATE:	8/21/2026	3022	1 of 1

TAMARACK RESORT

September 24, 2026

Ms. Cynda Herrick
Director, Planning and Zoning
219 North Main Street
PO Box 1350
Cascade, ID 83611

RE: Heritage/Foothills Neighborhood Meeting

Ms. Herrick:

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Sincerely,

Scott Turlington
President

Cc: Chris Kirk

Enc

September 11, 2026

Subject: Upcoming Neighborhood Meeting for Proposed Developments at Tamarack Resort

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and virtually via Zoom. To join us online, please visit www.zoom.com and use the following access code: 879 4418 0295.

We highly value your input and look forward to your participation on September 23, 2026.

Warm regards,

Scott Turlington
President

Cc: Chris Kirk

Foothills Park and Heritage Neighborhood Meeting Summary

September 23, 2026

Attendance: Trish Sears, Jeff Box, Annette Box Andrew Morgan, Kathy Morgan, Ewe Kumbrach, Kathy Kumbrach, Andrea Eldridge, Susan Drake, Brian Siedel, Haden Tanner, Kaila Tanner, Shelly Fisher, Ryan Colleran, Ken Callan, Bob Fullmer, Dave Shelly, Carol Shelly, Jeff Hipshman, Steve Jensen.

Tamarack representatives: Scott Turlington and Chris Kirk.

Meeting purpose

Tamarack presented the proposed Foothills Park and Heritage plan and answered neighborhood questions, and received feedback for the County application. Tamarack described inviting property owners within 300 feet of the proposed development and planned to provide the County with the attendance record, mailed notices, and a summary of the discussion.

Heritage and Foothills Park Discussion

- Foothills Park was identified as the area historically associated with the former eagle nest. The clustered concept concentrates development to preserve connected open space, retain recreational trails, and reduce visibility from existing homes and Discovery Drive.
- The presentation compared the clustered layout with the earlier concept of three-acre lots and one-acre building envelopes. Tamarack explained that the more dispersed layout would create greater impacts on trails, open-space continuity, and neighboring views.
- The presentation cited approximately 91 lots or residential units and described a mix of ranch lots, estate lots, and villas. Ranch lots were described as approximately 1.5 to nearly 3 acres; estate lots generally would be at least one-half acre. Individual product counts were discussed separately without a clear reconciliation of the total.
- Most estate and ranch lots would be sold for buyers to build homes with their own builders. The villa or chalet clusters were identified as the anticipated developer-built product. Home designs and footprints had not been finalized.

Density and neighborhood views

- One attendee expressed concern about a villa cluster described as 21 homes on approximately 7 acres, comparing it with the less concentrated Ponderosa Ridge neighborhood. Tamarack acknowledged the concern and said it would be included in the comments provided to the County.
- The plan uses existing ridgelines, topography, and trees to screen development from Discovery Drive and nearby homes. Minimizing visibility was presented as a design objective. Attendees responded favorably that the resort is retaining the mature ponderosa pines near golf hole 10 to screen future homes.

Road connections and construction access

- Two connections to Discovery Drive were shown, including one near its current southern terminus. Tamarack explained that multiple access points would provide emergency access redundancy. A revised road alignment would replace the older pioneered route as the main access.
- The principal early road improvement would extend through Heritage to West Mountain Road near the south laydown area. This southern connection is intended to serve construction activity and provide another way into and out of the resort.
- Residents asked whether construction vehicles would use Discovery Drive. Tamarack stated that the plan is to keep construction traffic off Discovery Drive by using the southern entrance and new internal corridor. Some additional residential traffic on Discovery Drive is expected once homes are occupied.

- Water, sewer, and power installation would precede completion of the roads to avoid reopening finished pavement.

Sewer service and capacity

- The proposed homes would use sewer service rather than individual septic systems. In response to questions about North Lake capacity, Tamarack stated that capacity was available and referenced 2,043 sewer equivalent dwelling units. New internal utility lines would still be part of the development work.

Trails and recreation

- The plan will retain more than six miles of pedestrian trails, including relocated segments, approximately comparable to the existing network.
- The Eagle Trail and its suspension bridge are intended to remain, with a road crossing and an adjusted connection into Heritage. Temporary trail impacts are expected during road and utility construction.
- Residents asked whether replacement trails would be completed during construction or delayed until homes were finished. Tamarack described coordinating trail relocations with road and infrastructure work so the affected trails would be in place when that work is completed.

Tree preservation and wildfire considerations

- In response to a question from an attendee about clear cutting Foothills Park, Tamarack stated that clear cutting is not a practice is uses for residential development and trees would be retained within lots and open space, with necessary removals addressed through building envelopes, lot studies, and the design review process. Unauthorized removal of trees by homeowners remains subject to enforcement.
- Tamarack described continuing maintenance of previously fire reduction area in Foothills and another approximately 100-acre fuel-reduction project supported by state/county grant, expected to begin in spring 2027. Work discussed included dead-tree removal, reduction of ladder fuels, and brush management in and around Heritage.

Development phasing and County review

- The target for initial roads and utility construction is spring 2027, approximately April or May, after the necessary approvals. Initial residential development would be in Heritage near the former Mill Creek Chalets area, primarily developer-built villas or chalets with some estate lots.
- Foothills Park residential development was generally described as Phase 2, potentially beginning in 2028, with some portions later. Preliminary plat work for Foothills would proceed earlier to support the connecting roads and infrastructure. Timing depends on sales and market conditions.
- Phase 3 was discussed near West Mountain Road and Road 436, potentially including villas, estate homes, and denser housing. Townhome fourplex footprints were used for conceptual study; the final mix and designs remain to be determined.

Broader Heritage plans and follow-up

- The larger plan displayed at the meeting was described as approximately 700 - 900 residential units. Tamarack stated that development would remain within the existing resort-wide entitlement of 2,043 dwelling units. Heritage is currently planned primarily for residential use.
- An informal par-three pitch-and-putt course was discussed for the southern Heritage area.
- Attendees overwhelmingly supported the proposal. Tamarack planned a broader homeowner update with maps or renderings and an explanation of phasing.

Name	Address	City	State	Zip
Rudio Mountain Ranch	PO Box 550	Meridian	ID	83680
Morgan Trust	9537 Blue Heron Dr	Middelton	WI	53562
Ryan Elleby	675 Old Latham Town Rd	Canton	GA	30115
Ken Callan	311 Village Drive PMB 3131	Tamarack	ID	83615
Ken Callan	311 Village Drive PMB 3131	Tamarack	ID	83615
Jeff Box	311 Village Drive PMB 3176	Tamarack	ID	83615
Jeff Box	311 Village Drive PMB 3176	Tamarack	ID	83615
Eric Warden	13952 Tree Loft Rd	Milton	GA	30004
Mark Bader Hellstrom	932 E 900 S #314	Salt Lake City	UT	84105
Robb Warwick	7153 N SPURWING RIM DR	Meridian	ID	83642
Patty Henderson	7255 W COLONIAL ST E108	Boise	ID	83709
Steve Jensen	7857 VIA TOSCANA LN	Nampa	ID	83686
Eagle Chateau	3791 RIDGEWOOD RD	Pocatello	ID	83201
Jeremy Toomey	1535 W WASHAM RD	Eagle	ID	83616
Dean Martin	777 E BROOKWOOD DR	Eagle	ID	83616
Brian Seidel	311 Village Drive PMB 3147	Tamarack	ID	83615
Eric Oaas	4695 SAVANNAH LN	Garden City	ID	83714
Brian Auger	311 Village Drive PMB 3196	Tamarack	ID	83615
Thomas Cheng	913 W RIVER HEIGHTS DR	Meridian	ID	83646
Jamie Sullivan	152 W AVENIDA RAMONA	San Clemente	CA	92672
Amy Koenig	3330 CROSSINGS CT #404	Bonita Springs	FL	34134
Gloria Bowman	311 Village Drive PMB 3111	Tamarack	ID	83615
Scott Turlington	311 Village Drive PMB 3000	Tamarack	ID	83615
Hipshman Trust	11 EASTBOURNE BAY	Laguna Niguel	CA	92677
MICHAEL SILVER	9 PARKWAY NORTH STE 300	Deerfield	IL	60015
MICHAEL SILVER	9 PARKWAY NORTH STE 300	Deerfield	IL	60015
Brooke Fullmer	1725 S GROVE	Ontario	CA	91761
Joe Swinford	407 RIO VISTA BLVD	McCall	ID	83638
William Ellsworth	651 LOS LUCEROS DR	Eagle	ID	83616
Mike Guthrie	311 Village Drive PMB 3146	Tamarack	ID	83615
John and Louise Francesconi	1808 DESERT GARDEN DR	Tuscon	AZ	85718
John and Louise Francesconi	1808 DESERT GARDEN DR	Tuscon	AZ	85718
Martin Woo	1028 CUTTING ST	Madera	CA	93638
Gomer Family Trust	6962 N MEADOW DR	Concord	OH	44077
Owe Tamarack	PO Box 658	Donnelly	ID	83615
Ryan Baxter	5474 E HOODOO LN	Kuna	ID	83634
Saltmarsh Trust	2331 W ENTRADA TR UNIT 80	Saint George	UT	84770
PHC LLC	PO BOX 1640	Eagle	ID	84616