



Canyon County Assessor

Brian R. Stender
Assessor

Administrative Building

111 N 11th Ave, Ste 250
Caldwell, Idaho 83605
Phone (208) 454-7431 ~ Fax (208) 454-7349

September 10, 2024

Mark Pomykacz, MAI, AI-GRS, ASA
Managing Member
Federal Appraisal, LLC
295 US Highway 22 East, Ste. 204E
Whitehouse Station, NJ 08889, USA
mark@federalappraisal.com

Re: Market Valuation | CF Hippolyta/Amazon Warehouse located in Nampa, Idaho

Dear Mark Pomykacz:

We are very pleased that you have agreed to provide an appraisal and related support service(s) in the above-captioned matter.

Mark Pomykacz ("Appraiser") will lead this engagement and will provide appraisal services and expert testimony for Canyon County ("County") at the applicable rates provided below. Appraiser understands that County is interested in obtaining objective and independent analysis in connection with this matter. If specific backup support is required that cannot reasonably be provided by the support staff of Appraiser, Appraiser may employ additional support personnel. It is understood that prior to the submission of any statement describing the nature of any opinions of Appraiser in this matter to any third party, Appraiser will be provided with the opportunity to review such statement for accuracy.

A copy of County's terms and conditions, which you accept by executing below, is attached to this engagement letter.

The work undertaken by Appraiser in connection with this matter is being done for County and under the County's direction and, accordingly, is considered part of your work-product. Appraiser shall not disclose any confidential or privileged information to any third party; provided, however that Appraiser may disclose confidential or privileged information (a) to Appraiser's employees, affiliates, vendors, or agents who provide services in connection with this engagement, (b) to any other person with your prior written consent, or (c) when otherwise legally required to do so.

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If you accept and agree to the terms as described herein, please execute where indicated below and return this engagement letter via email to brian.stender@canyoncounty.id.gov and pacivilmail@canyoncounty.id.gov. This engagement letter may be terminated by County or Appraiser upon seven days written notice.

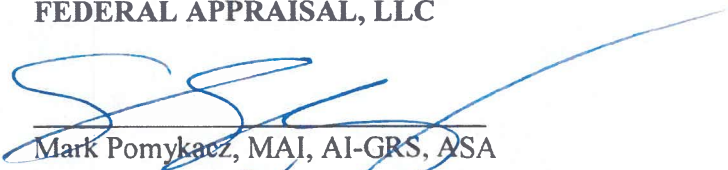
Sincerely,

Brian Stender,
Canyon County Assessor

Agreed and accepted:

DATED this 11th day of September, 2024.

FEDERAL APPRAISAL, LLC

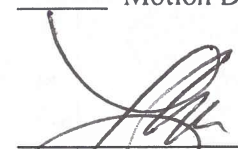



Mark Pomykacz, MAI, AI-GRS, ASA

DATED this 11th day of September, 2024.

CANYON COUNTY BOARD OF COUNTY COMMISSIONERS

- Motion Carried Unanimously
- Motion Carried/Split Vote Below
- Motion Defeated/Split Vote Below

	Yes	No	Did Not Vote
 _____ Commissioner Leslie Van Beek	_____	_____	_____
 _____ Commissioner Brad Holton	X	_____	_____
<u>Unavailable for signature</u> _____ Commissioner Zach Brooks	_____	_____	_____

ATTEST: RICK HOGABOAM, CLERK

By: J Ross

Deputy Clerk

DATED this 17th day of September, 2024

CANYON COUNTY ASSESSOR



Brian Stender, Assessor

Terms and Conditions

1. Deliverables.

- a. Independent appraisal – Appraiser will prepare and provide independent appraisals of the subject property no later than ninety (90) days from the date this engagement is executed by Canyon County (hereinafter “County”). These appraisals are to include an opinion of fair market value of the fee simple estate interest as of January 1, 2023, as well as January 1, 2024. Appraiser reasonably expects these appraisals to cost \$10,000 each for a total of \$20,000.
- b. Appraisal review – Appraiser will review up to two appraisals and supporting documentation, and prepare and provide an appraisal review upon notice from the County. Appraiser reasonably expects these appraisal reviews to cost \$5,000. Any additional appraisal review requested will cost \$5,000 each.
- c. Testimony and related preparation – Upon notice in writing, Appraiser will provide deposition and courtroom testimony, as well as related preparation services. Currently, the trial has not been scheduled.

2. Commencement of Work. Time is of the essence for this agreement. Appraiser shall commence providing services under this agreement on _____, or later.

3. Payment Terms.

- a. Rates. County shall compensate Appraiser for services provided, which shall include Appraiser’s fees, backup support hourly fees, computer charges, reimbursable costs, and expenses. Appraiser’s hourly fees for other appraisal or consulting services are: Partner/Director \$400; Manager \$295; Consultant \$195; and Administrative Support \$80. Appraiser’s hourly fee for depositions/testimony time, if required, is: Partner/Director \$525. Payments may be remitted by check to Federal Appraisal LLC.
- b. Invoices. Appraiser will invoice the County for services and expenses at least monthly or as circumstances require. The County agrees to pay Appraiser's invoices within 30 days of receipt of the statement. Appraiser may apply a late payment charge of 1.5 percent per month (or the maximum rate permitted by law, whichever is less) on any amount more than 30 days past due. If the County disputes any charge, the County agrees to promptly advise Appraiser in writing and pay any undisputed sums when due. If the account on this engagement is more than 30 days past due, Appraiser reserves the right to, without liability: (i) suspend all work; or (ii) withhold delivery of services, testimony, reports or data (written or oral).
- c. Related costs and itemization. Appraiser’s bills will include all reasonable case-related expenses. Appraiser will provide a reasonably itemized statement of such expenses and

copies of the original invoice or other documentation on itemized expenses deemed necessary to fulfill the contracted obligation.

- d. Subpoenas and document requests. The County agrees to reimburse Appraiser for time (at the applicable rates specified herein) and expenses (including reasonable attorneys' fees) if Appraiser must prepare for and testify, or respond to subpoenas or other requests, in legal proceedings relating to this engagement.
- e. Estimates. In the event that Appraiser expects that the costs for any of the above-mentioned deliverables will exceed the estimated cost, Appraiser must promptly provide the County's counsel with a revised estimate before exceeding 80% of the estimated cost.
- f. No contingency fee. In accordance with Principle 7 of the American Society of Appraisers' Principles of Appraisal Practice and Code of Ethics, compensation to Appraiser depends only on the provision of services in conformity to this agreement, and is not contingent in any way on any value conclusions or outcomes.

4. Termination.

- a. Termination. The County may terminate this agreement at any time for any or no reason.
- b. Mutual termination. The parties may terminate this agreement at any time, in whole or in part, by mutual written agreement executed by both parties.
- c. Compensation in event of termination. In the event of termination prior to completion of services under this agreement, Appraiser shall be entitled to be paid for services satisfactorily rendered to the date of such termination. In no event shall Appraiser be entitled to recover anticipated profits or consequential damages from the County on account of any termination of this agreement.

5. Professional Judgement. Appraiser shall use its professional judgment when providing services. All services provided will be compliant with the Uniform Standards of Professional Appraisal Practice, the Appraisal Institute's Standards of Valuation Practice, and the professional standards and ethics of the American Society of Appraisers.

6. Representations. Appraiser represents that they are a certified appraiser in the state of Idaho and a member of the Appraisal Institute. Appraiser must notify the County of any changes in his certification or membership status within one (1) business day of notification of such change. Appraiser also represents and warrants that none of its principals is related to any county commissioner or other official of the County by blood or marriage within the second degree of consanguinity.

7. Unforeseen Delays. Appraiser will not be liable for delays resulting from circumstances beyond its reasonable control, including delays caused by fire or other casualty, acts of God, strikes, labor disputes, war, violence, or any law, order, or other legal requirement.

8. Engagement Documents. Appraiser will return all case information provided by the County and will provide the County with final work product when this engagement ends in accordance with Appraiser's standard case closing procedures. The County agrees to reimburse Appraiser for expenses incurred by Appraiser, if any, after the term of this engagement for preserving documents, such as storage, destruction or return shipment costs, due to special circumstances, including pending subpoenas, court orders, or legal holds.

9. Other Engagements. Appraiser provides services to many parties. Appraiser determines if a conflict exists between engagements with reference to the substance of the work and not the parties involved. A past, present, or future County of Appraiser may have disputes with, or other matters affecting, the County during or subsequent to this engagement. As a condition of this engagement, the County agrees that Appraiser may be engaged by parties with interests that may be adverse to or not consistent with the County's interests. Appraiser reserves the right to accept any such engagement consistent with Appraiser's internal policies and practices, without notifying the County. If appropriate, Appraiser will institute procedures to protect the confidentiality of information provided by the County on this engagement. The County's engagement of Appraiser is expressly conditioned on the County's agreement not to use the fact of Appraiser's current or previous engagement(s) by any opposing County in other matters as a means of enhancing or diminishing Appraiser's credibility in conjunction with any appearance before a trier of fact.

10. Disputes.

- a. Venue. This agreement shall be construed and enforced in accordance with the laws of the United States and of the state of Idaho without regard to its conflict of law provisions. The Idaho state courts of Canyon County, Idaho (or, if there is exclusive federal jurisdiction, the United States District Court for the District of Idaho) shall have exclusive jurisdiction and venue over any dispute arising out of this agreement, and the parties hereby consent to jurisdiction of such courts.
- b. Fees, costs, damages. The prevailing party is entitled to reasonable attorneys' fees and costs incurred in enforcing this agreement. The parties will not be liable to each other for any consequential, incidental, special, or punitive damages. Appraiser will not be liable for direct compensatory damages in excess of the fees actually received by Appraiser for the performance of services provided under this agreement.
- c. Court trial. The parties hereby waive their respective rights to a jury trial of any claim or cause of action based upon or arising out of this agreement or any of the transactions contemplated therein, including, without limitation, contract claims, tort claims, breach of duty claims, and all other common law or statutory claims. The parties represent that each has reviewed this waiver and each knowingly and voluntarily waives its jury trial rights. In the event of litigation, a copy of this agreement may be filed as written consent to a trial by the court.

11. Independent Contractor. Appraiser is an independent contractor and is not an employee, servant, agent, partner, or joint venturer of the County. The County shall determine the work to be done by Appraiser, but Appraiser shall determine the legal means by which it accomplishes the

work specified by the County. Appraiser understands that the County will not withhold or pay federal, state or local income taxes, nor payroll taxes of any kind on behalf of Appraiser or the employees of Appraiser. Appraiser shall not be treated as an employee with respect to the services performed hereunder for federal or state tax purposes. Appraiser understands that Appraiser is responsible to pay, according to law, Appraiser's income tax. Appraiser further understands that Appraiser may be liable for self-employment (Social Security) tax to be paid by Appraiser according to law. Because Appraiser is engaged in its own independently established business, Appraiser is not eligible for, and shall not participate in, any employee pension, health, or other fringe benefit plans of the County.

12. Insurance. Appraiser shall secure and provide to the County prior to commencing any activities under this agreement, and maintain during the term of this engagement, insurance coverage as follows:

- a. Worker's compensation insurance as required by law.
- b. Commercial general liability insurance, including coverage for premises and operations, contractual liability, personal injury liability, and independent contractor's liability (if applicable), in an amount of not less than \$1,000,000 per occurrence, combined single limit, written on an occurrence form. The policy shall name and protect Appraiser, all of Appraiser's employees, the County, and the County's employees, from and against any and all claims, losses, actions, and judgments for damages or injury to persons or property arising out of or in connection with Appraiser acts.
- c. Professional liability insurance coverage, including contractual liability, in an amount not less than \$1,000,000, and Appraiser shall maintain such coverage for at least two years from the termination of this agreement. During this two-year period, Appraiser shall use its best efforts to ensure that there is no change of the retroactive date on this insurance coverage.

13. Nonappropriation. In order to comply with the requirements of Article VIII, Section 3 of the Constitution of the State of Idaho, the County may cancel this agreement for any fiscal year when the necessary funds for fulfillment of this agreement are not budgeted for, and appropriated by, the County. The County may, solely at its option, at the end of any fiscal year of the County, cancel this agreement, without penalty, if the County determines not to budget or appropriate funds from revenues legally available to it for the goods and services contracted for. The County's fiscal year commences on the 1st day of October of each year and terminates on the 30th day of September of the following year.

14. Miscellaneous. Sections 8, 10, 12.c., and 14 of this agreement survive the expiration or termination of this engagement. Neither party may assign, transfer or delegate any of the rights or obligations hereunder without the prior written consent of the other party. These terms, and the engagement letter to which these terms apply, including the exhibits, if any, constitute the entire agreement between the County and Appraiser with respect to the subject matter hereof and supersedes all other oral and written representations, understandings or agreements relating to the subject matter hereof. If any part of this agreement is held unenforceable, the remaining portions

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of the agreement will nevertheless remain in full force and effect. Failure of either party to exercise any of the rights under this agreement, or breach thereof, shall not be deemed to be a waiver of such right or a waiver of any subsequent breach.