



LINKING AGREEMENT FOR COOPERATIVE PURCHASE

ALBERT HOLLER & ASSOCIATES
TRANSACTION PRIVILEGE (SALES) USE TAX AUDIT SERVICES

This Linking Agreement for Cooperative Purchase (this “**Agreement**”) is made and entered into on July 1, 2024 (the “**Effective Date**”) by and between the Town of Paradise Valley, an Arizona municipal corporation (the “**Town**”), and Albert Holler, an individual doing business as Albert Holler & Associates (the “**Contractor**”), whose principal place of business is located at 18521 E. Queen Creek Road #105-425, Queen Creek, Arizona 85298. The Town and Contractor are the only parties to this Agreement; they are each individually a “**Party**,” and together they are the “**Parties**.”

RECITALS

- A. On June 11, 2024 after a competitive procurement process, the City of Glendale entered into the Contract No. C24-0406, with the Contractor (the “**Base Agreement**”) to purchase goods and services as described therein. A copy of the Base Agreement is attached hereto as **Exhibit A**, and the terms of the Base Agreement are incorporated herein by reference to the extent not inconsistent with this Agreement. The Base Agreement permits its cooperative use by other governmental agencies, including the Town.
- B. Pursuant to A.R.S. §§ 41-2631 *et seq.* and Town of Paradise Valley Resolution Nos. 1205 and 1207, the Town has the authority to utilize cooperative purchasing contracts and engage contractors under the terms thereof.
- C. The Town desires to contract for goods or services identical or nearly identical to the goods or services the Contractor is providing other units of government under the Base Agreement, and the Contractor desires to provide such goods and services as set forth in this Agreement.

AGREEMENT

NOW, THEREFORE, the Contractor and the Town, in consideration of the foregoing Introduction and Recitals, which are incorporated herein by reference, and for the consideration hereinafter set forth, promise, covenant, and agree as follows:

1. Scope of Work; Terms, Conditions, and Specifications.
 - 1.1. The Contractor shall provide the Town the goods and/or services, generally described as Tax Audit Services, and more particularly identified in the proposal for sales & use tax auditing services (the “**Scope of Work**”) attached hereto as **Exhibit B** and incorporated herein by reference.
 - 1.2. The Contractor agrees to comply with all the terms, conditions, and specifications of the Base Agreement. Such terms, conditions, and specifications are specifically incorporated into and are an enforceable part of this Agreement, except to the extent superseded herein or otherwise provided in

Exhibit C. For the purposes of this Agreement, all references to the City or City of Glendale in the Base Agreement shall mean the Town of Paradise Valley, Arizona.

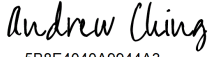
- 1.3. The Contractor shall comply with all the Town’s specific requirements and/or options, as specified in **Exhibit C** attached hereto and incorporated herein by reference. **To the extent there is any conflict between Exhibit B or C and the Base Agreement, Exhibits B and C take precedence.**
- 1.4. The Contractor acknowledges and agrees that work order(s) containing unauthorized exceptions, conditions, limitations, or provisions in conflict with the terms of this Agreement (collectively, the “Unauthorized Conditions”), other than the Town’s project-specific requirements, are hereby expressly declared void and shall be of no force and effect. Acceptance by the Town of any work order or invoice containing any such Unauthorized Conditions or failure to demand full compliance with the terms and conditions set forth in this Agreement or in the Base Agreement shall not alter such terms and conditions or relieve the Contractor from, nor be construed or deemed a waiver of, its requirements and obligations in the performance of this Agreement. If this Agreement is renewed pursuant to Subsection 3 and such renewal includes any Unauthorized Conditions, other than price, those terms will be null and void.
2. Payment. Payment to the Contractor for the services, materials, or equipment provided shall be made in accordance with the terms and conditions of the Base Agreement and of **Exhibit B**. The total compensation for the goods or services purchased under this Agreement shall not exceed \$90,000. annually.
3. Contract Term and Renewal.
 - 3.1. This Agreement shall be effective as of the date first set forth above and shall remain in full force and effect until June 11, 2025, unless terminated, canceled, or extended as otherwise provided in this Agreement.
 - 3.2. The Town Manager or designee may extend the term of this Agreement consistent with the extension, if any, of the Base Agreement. Extensions are not automatic and shall only occur if the Town gives the Contractor notice of its intent to extend this Agreement.
4. Certificates of Insurance. All insurance provisions of the Base Agreement shall apply, including, without limitation, the requirement to name the Town, its agents, representatives, officials, volunteers, officers, elected officials, and employees as additional insured. Prior to commencing work under this Agreement, the Contractor shall furnish the Town with Certificate(s) of Insurance and formal endorsements issued by the Contractor’s insurer(s) as evidence that policies providing the required coverages, conditions, and limits required by this Agreement are in full force and effect.
5. E-Verify. The Contractor complies with A.R.S. § 23-214 and agrees to comply with the requirements of A.R.S. § 41-4401.
6. Boycott of Israel Prohibited. To the extent Title 35 applies to this Agreement, the Contractor warrants that it is not and will not participate in prohibited activity in contravention of A.R.S. § 35-393.01.
7. Cancellation for Conflict of Interest. This Agreement may be canceled pursuant to A.R.S. § 38-511.
8. Counterparts. This Agreement may be executed in any number of counterparts, all such counterparts shall be deemed to constitute one and the same instrument, and each of said counterparts shall be deemed original hereof.

9. Forced Labor of Ethnic Uyghurs. To the extent applicable under A.R.S. § 35-394, the Contractor warrants and certifies that it does not currently, and agrees that it will not, for the duration of this Agreement, use the forced labor, any goods or services produced by the forced labor, or any contractors, subcontractors, or suppliers that use the forced labor or any goods or services produced by the forced labor of ethnic Uyghurs in the People’s Republic of China. If the Contractor becomes aware that it is not in compliance with this paragraph, it shall notify the Town of the noncompliance within five business days of becoming aware of it. If the Contractor fails to provide a written certification that it has remedied the noncompliance within 180 days after that, this Agreement shall terminate unless the termination date of this Agreement occurs before the end of the remedy, in which case this Agreement terminates on its termination date.
10. Indemnification. To the fullest extent permitted by law, the Contractor shall indemnify, defend, and hold harmless the Town and each council member, officer, employee, or agent thereof (the Town and any such person being herein called an “Indemnified Party”), for, from, and against any and all losses, claims, damages, liabilities, costs, and expenses (including, but not limited to, reasonable attorneys’ fees, court costs and the costs of appellate proceedings) to which any such Indemnified Party may become subject, under any theory of liability whatsoever (“Claims”) to the extent that such Claims (or actions in respect thereof) are caused by the negligent acts, recklessness or intentional misconduct of the Contractor, its officers, employees, agents, or any tier of subcontractor in connection with the Contractor’s work or services in the performance of this Agreement. The amount and type of insurance coverage requirements set forth in this Agreement or the Base Agreement will in no way be construed as limiting the scope of the indemnity in this section.
11. Provisions Required by Law. Each and every provision of law and any clause required by law to be in this Agreement will be read and enforced as though it were included herein and, if through mistake or otherwise any such provision is not inserted, or is not correctly inserted, then upon the application of either party, this Agreement will promptly be physically amended to make such insertion or correction.

[SIGNATURES ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties have hereunto subscribed their names.


TOWN OF PARADISE VALLEY,
an Arizona municipal corporation:

DocuSigned by:

5B8E4040A9944A3...
Andrew Ching, Town Manager


ALBERT HOLLER & ASSOCIATES
an Arizona Sole Proprietor:

By: Albert Holler
Name: Albert Holler
Title: Owner

ATTEST:

DocuSigned by:

FD66FF67A95043D...
Duncan Miller, Town Clerk

APPROVED AS TO FORM:

DocuSigned by:

6C9E79CECE0C427...
Andrew J. McGuire, Town Attorney

**LINKING AGREEMENT
FOR COOPERATIVE PURCHASE**

ALBERT HOLLER & ASSOCIATES
TRANSACTION PRIVILEGE (SALES) USE TAX AUDIT SERVICES

**EXHIBIT A
BASE AGREEMENT**

See attached: Transaction Privilege (Sales) Use Tax Audit Services, Contract No.C24-0406, June 11, 2024

**PROFESSIONAL SERVICES AGREEMENT
(Not Construction Related)**

Transaction Privilege (Sales) and Use Tax Auditing Services

This Professional Services Agreement ("Agreement") is entered into and effective between CITY OF GLENDALE, an Arizona municipal corporation ("City") and Albert Holler an Arizona sole proprietor doing business as Albert Holler & Associates and authorized to do business in the State of Arizona, ("Consultant") as of the 11th day of June, 2024 ("Effective Date").

RECITALS

- A. City intends to undertake a project for the benefit of the public and with public funds that is more fully set forth in **Exhibit A**, Project (the "Project");
- B. City desires to retain the professional services of Consultant to perform certain specific duties and produce the specific work as set forth in the attached **Exhibit B**, Project Scope of Work ("Scope");
- C. Consultant desires to provide City with professional services ("Services") consistent with best consulting or architectural practices and the standards set forth in this Agreement, in order to complete the Project; and
- D. City and Consultant desire to memorialize their agreement with this document.

AGREEMENT

The parties hereby agree as follows:

1. Key Personnel; Other Consultants and Subcontractors.

- 1.1 Professional Services. Consultant will provide all Services necessary to assure the Project is completed timely and efficiently consistent within Project requirements, including, but not limited to, working in close interaction and interfacing with City and its designated employees, and working closely with others, including other consultants or contractors, retained by City.
- 1.2 Project Team.
 - a. Project Manager.
 - (1) Consultant will designate an employee as Project Manager with sufficient training, knowledge, and experience to, in the City's opinion, complete the project and handle all aspects of the Project such that the work produced by Consultant is consistent with applicable standards as detailed in this Agreement; and
 - (2) The City must approve the designated Project Manager.
 - b. Project Team.
 - (1) The Project Manager and all other employees assigned to the Project by Consultant will comprise the "Project Team."
 - (2) Project Manager will have responsibility for and will supervise all other employees assigned to the Project by Consultant.
 - c. Discharge, Reassign, Replacement.
 - (1) Consultant acknowledges the Project Team is comprised of the same persons and roles for each as may have been identified in **Exhibit A**.
 - (2) Consultant will not discharge, reassign, replace or diminish the responsibilities of any of the employees assigned to the Project who have been approved by City without City's prior written consent unless that person leaves the employment of Consultant, in which event the substitute must first be approved in writing by City.

(3) Consultant will change any of the members of the Project Team at the City's request if an employee's performance does not equal or exceed the level of competence that the City may reasonably expect of a person performing those duties, or if the acts or omissions of that person are detrimental to the development of the Project.

d. Subcontractors. Consultant shall not engage any subcontractor for the work or services to be performed under this Agreement.

2. **Schedule.** The Services will be undertaken in a manner that ensures the Project is completed timely and efficiently in accordance with the Project.

3. **Consultant's Work.**

3.1 Standard. Consultant must perform Services in accordance with the standards of due diligence, care, and quality prevailing among consultants having substantial experience with the successful furnishing of Services for projects that are equivalent in size, scope, quality, and other criteria under the Project and identified in this Agreement.

3.2 Licensing. Consultant warrants that:

a. Consultant currently holds all appropriate and required licenses, registrations and other approvals necessary for the lawful furnishing of Services ("Approvals"); and

b. Neither Consultant nor any Subconsultant has been debarred or otherwise legally excluded from contracting with any federal, state, or local governmental entity ("Debarment").

(1) City is under no obligation to ascertain or confirm the existence or issuance of any Approvals or Debarments, or to examine Consultant's contracting ability.

(2) Consultant must notify City immediately if any Approvals or Debarment changes during the Agreement's duration. The failure of the Consultant to notify City as required will constitute a material default under the Agreement.

3.3 Compliance.

a. Services will be furnished in compliance with applicable federal, state, county and local statutes, rules, regulations, ordinances, building codes, life safety codes, and other standards and criteria designated by City.

b. Consultant must not discriminate against any employee or applicant for employment on the basis of race, color, religion, sex, national origin, age, marital status, sexual orientation, gender identity or expression, genetic characteristics, familial status, U.S. military veteran status or any disability. Consultant will require any Sub-contractor to be bound to the same requirements as stated within this section. Consultant, and on behalf of any subcontractors, warrants compliance with this section.

3.4 Coordination; Interaction.

a. For projects that the City believes requires the coordination of various professional services, Consultant will work in close consultation with City to proactively interact with any other professionals retained by City on the Project ("Coordinating Project Professionals").

b. Subject to any limitations expressly stated in the Project Budget, Consultant will meet to review the Project, Schedule, Project Budget, and in-progress work with Coordinating Project Professionals and City as often and for durations as City reasonably considers necessary in order to ensure the timely work delivery and Project completion.

c. For projects not involving Coordinating Project Professionals, Consultant will proactively interact with any other contractors when directed by City to obtain or disseminate timely information for the proper execution of the Project.

3.5 Work Product.

- a. Ownership. Upon receipt of payment for Services furnished, Consultant grants to City exclusive ownership of and all copyrights, if any, to evaluations, reports, drawings, specifications, project manuals, surveys, estimates, reviews, minutes, all "architectural work" as defined in the United States Copyright Act, 17 U.S.C § 101, *et seq.*, and other intellectual work product as may be applicable ("Work Product").
 - (1) This grant is effective whether the Work Product is on paper (e.g., a "hard copy"), in electronic format, or in some other form.
 - (2) Consultant warrants, and agrees to indemnify, hold harmless and defend City for, from and against any claim that any Work Product infringes on third-party proprietary interests.
- b. Delivery. Consultant will deliver to City copies of the preliminary and completed Work Product promptly as they are prepared.
- c. City Use.
 - (1) City may reuse the Work Product at its sole discretion.
 - (2) In the event the Work Product is used for another project without further consultations with Consultant, the City agrees to indemnify and hold Consultant harmless from any claim arising out of the Work Product.
 - (3) In such case, City will also remove any seal and title block from the Work Product.

4. **Compensation for the Project.**

- 4.1 Compensation. Consultant's compensation for the Project, including those furnished by its Subconsultants or Subcontractors will not exceed \$240,000.00, as specifically detailed in **Exhibit C** ("Compensation").
- 4.2 Change in Scope of Project. The Compensation may be equitably adjusted if the originally contemplated Scope as outlined in the Project is significantly modified.
 - a. Adjustments to Compensation require a written amendment to this Agreement and may require City Council approval.
 - b. Additional services which are outside the Scope of the Project contained in this Agreement may not be performed by the Consultant without prior written authorization from the City.
 - c. Notwithstanding the incorporation of the Exhibits to this Agreement by reference, should any conflict arise between the provisions of this Agreement and the provisions found in the Exhibits and accompanying attachments, the provisions of this Agreement shall take priority and govern the conduct of the parties.
- 4.3 Expenses. City will reimburse Consultant for certain out-of-pocket expenses necessarily incurred by Consultant in connection with this Agreement, without mark-up (the "Reimbursable Expenses"), including, but not limited to, document reproduction, materials for book preparation, postage, courier and overnight delivery costs incurred with Federal Express or similar carriers, travel and car mileage, subject to the following:
 - a. Mileage, airfare, lodging and other travel expenses will be reimbursable only to the extent these would, if incurred, be reimbursed to City of Glendale personnel under its policies and procedures for business travel expense reimbursement made available to Consultant for review prior to the Agreement's execution, and which policies and procedures will be furnished to Consultant;
 - b. The Reimbursable Expenses in this section are approved in advance by City in writing; and

- c. The total of all Reimbursable Expenses paid to Consultant in connection with this Agreement will not exceed the “not to exceed” amount identified for Reimbursable Services in the Compensation.

5. Billings and Payment.

5.1 Applications.

- a. Consultant will submit monthly invoices (each, a "Payment Application") to City's Project Manager and City will remit payments based upon the Payment Application as stated below.
- b. The period covered by each Payment Application will be one calendar month ending on the last day of the month.

5.2 Payment.

- a. After a full and complete Payment Application is received, City will process and remit payment within 30 days.
- b. Payment may be subject to or conditioned upon City's receipt of:
 - (1) Completed work generated by Consultant and its Subconsultants; and
 - (2) Unconditional waivers and releases on final payment from all Subconsultants as City may reasonably request to assure the Project will be free of claims arising from required performances under this Agreement.

5.3 Review and Withholding. City's Project Manager will timely review and certify Payment Applications.

- a. If the Payment Application is rejected, the Project Manager will issue a written listing of the items not approved for payment.
- b. City may withhold an amount sufficient to pay expenses that City reasonably expects to incur in correcting the deficiency or deficiencies rejected for payment.

6. Termination.

6.1 For Convenience. City may terminate this Agreement for convenience, without cause, by delivering a written termination notice stating the effective termination date, which may not be less than 15 days following the date of delivery.

- a. Consultant will be equitably compensated for Services furnished prior to receipt of the termination notice and for reasonable costs incurred.
- b. Consultant will also be similarly compensated for any approved effort expended, and approved costs incurred, that are directly associated with Project closeout and delivery of the required items to the City.

6.2 For Cause. City may terminate this Agreement for cause if Consultant fails to cure any breach of this Agreement within seven days after receipt of written notice specifying the breach.

- a. Consultant will not be entitled to further payment until after City has determined its damages. If City's damages resulting from the breach, as determined by City, are less than the equitable amount due but not paid Consultant for Services furnished, City will pay the amount due to Consultant, less City's damages, in accordance with the provisions of Sec. 5.
- b. If City's direct damages exceed amounts otherwise due to Consultant, Consultant must pay the difference to City immediately upon demand; however, Consultant will not be subject to consequential damages more than \$1,000,000 or the amount of this Agreement, whichever is greater.

7. Conflict. Consultant acknowledges this Agreement is subject to A.R.S. § 38-511, which allows for cancellation of this Agreement in the event any person who is significantly involved in initiating, negotiating,

securing, drafting, or creating the Agreement on City's behalf is also an employee, agent, or consultant of any other party to this Agreement.

8. **Insurance.** For the duration of the term of this Agreement, Consultant shall procure and maintain insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of all tasks or work necessary to complete the Project as herein defined. Such insurance shall cover Consultant, its agent(s), representative(s), employee(s) and any subcontractors.

8.1 Minimum Scope and Limit of Insurance. Coverage must be at least as broad as:

- a. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01, including products and completed operations, with limits of no less than **\$1,000,000** per occurrence for bodily injury, personal injury, and property damage. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
- b. Automobile Liability: Insurance Services Office Form Number CA 0001 covering Code 1 (any auto), with limits no less than **\$1,000,000** per accident for bodily injury and property damage.
- c. Intentionally Omitted.
- d. Worker's Compensation: Insurance as required by the State of Arizona, with Statutory Limits, and Employers' Liability insurance with a limit of no less than **\$1,000,000** per accident for bodily injury or disease.

8.2 Indemnification.

- a. To the fullest extent permitted by law, Consultant must defend, indemnify, and hold harmless City and its elected officials, officers, employees and agents (each, an "Indemnified Party," collectively, the "Indemnified Parties") for, from, and against any and all claims, demands, actions, damages, judgments, settlements, personal injury (including sickness, disease, death, and bodily harm), property damage (including loss of use), infringement, governmental action and all other losses and expenses, including attorneys' fees and litigation expenses (each, a "Demand or Expense" collectively "Demands or Expenses") asserted by a third-party (i.e. a person or entity other than City or Consultant) and that arises out of or results from the breach of this Agreement by the Consultant or the Consultant's negligent actions, errors or omissions (including any Subconsultant or Subcontractor or other person or firm employed by Consultant), whether sustained before or after completion of the Project.
- b. This indemnity and hold harmless provision applies even if a Demand or Expense is in part due to the Indemnified Party's negligence or breach of a responsibility under this Agreement, but in that event, Consultant will be liable only to the extent the Demand or Expense results from the negligence or breach of a responsibility of Consultant or of any person or entity for whom Consultant is responsible.
- c. Consultant is not required to indemnify any Indemnified Parties for, from, or against any Demand or Expense resulting from the Indemnified Party's sole negligence or other fault solely attributable to the Indemnified Party.

8.3 Other Insurance Provisions. The insurance policies required by the Section above must contain, or be endorsed to contain the following insurance provisions:

- a. **The City, its officers, officials, employees and volunteers are to be covered as additional insureds** of the CGL and automobile policies for any liability arising from or in connection with the performance of all tasks or work necessary to complete the Project as herein defined. Such liability may arise, but is not limited to, liability for materials, parts or equipment furnished in connection with any tasks, or work performed by Consultant or on its behalf and for liability arising from automobiles owned, leased, hired or borrowed on

behalf of the Consultant. General liability coverage can be provided in the form of an endorsement to the Consultant's existing insurance policies, provided such endorsement is at least as broad as ISO Form CG 20 10, 11 85 or both CG 20 10 and CG 23 37, if later revisions are used.

- b. For any claims related to this Project, the **Consultant's insurance coverage shall be primary insurance** with respect to the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees or volunteers shall be in excess of the Consultant's insurance and shall not contribute with it.
- c. Each insurance policy required by this Section shall provide that coverage shall not be canceled, except after providing notice to the City.

8.4 Acceptability of Insurers. Insurance is to be placed with insurers with a current A.M. Best rating of no less than A: VII, unless the Consultant has obtained prior approval from the City stating that a non-conforming insurer is acceptable to the City.

8.5 Waiver of Subrogation. **Consultant hereby agrees to waive its rights of subrogation which any insurer may acquire** from Consultant by virtue of the payment of any loss. Consultant agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation. The Workers' Compensation Policy shall be endorsed with a waiver of subrogation in favor of the City for all work performed by the Consultant, its employees, agent(s) and subcontractor(s).

8.6 Verification of Coverage. Within 15 days of the Effective Date of this Agreement, Consultant shall furnish the City with original certificates and amendatory endorsements, or copies of any applicable insurance language making the coverage required by this Agreement effective. All certificates and endorsements must be received and approved by the City before work commences. Failure to obtain, submit or secure the City's approval of the required insurance policies, certificates or endorsements prior to the City's agreement that work may commence shall not waive the Consultant's obligations to obtain and verify insurance coverage as otherwise provided in this Section. The City reserves the right to require complete, certified copies of all required insurance policies, including any endorsements or amendments, required by this Agreement at any time during the Term stated herein.

Consultant's failure to obtain, submit or secure the City's approval of the required insurance policies, certificates or endorsements shall not be considered a Force Majeure or defense for any failure by the Consultant to comply with the terms and conditions of the Agreement, including any schedule for performance or completion of the Project.

8.7 Subcontractors. Consultant shall require and shall verify that all subcontractors maintain insurance meeting all requirements of this Agreement.

8.8 Special Risk or Circumstances. The City reserves the right to modify these insurance requirements, including any limits of coverage, based on the nature of the risk, prior experience, insurer, coverage or other circumstances unique to the Consultant, the Project or the insurer.

9. **E-verify, Records and Audits.** To the extent applicable under A.R.S. § 41-4401, the Consultant warrants their compliance and that of its subconsultants with all federal immigration laws and regulations that relate to their employees and compliance with the E-verify requirements under A.R.S. § 23-214(A). The Consultant or subconsultant's breach of this warranty shall be deemed a material breach of the Agreement and may result in the termination of the Agreement by the City under the terms of this Agreement. The City retains the legal right to randomly inspect the papers and records of the other party to ensure that the other party is complying with the above-mentioned warranty. The Consultant and subconsultant warrant to keep their respective papers and records open for random inspection during normal business hours by the other party. The parties shall cooperate with the City's random inspections, including granting the inspecting party entry rights onto

their respective properties to perform the random inspections and waiving their respective rights to keep such papers and records confidential.

10. **No Boycott of Israel.** To the extent A.R.S § 35-393 through § 35-393.03 are applicable, the parties hereby certify that they are not currently engaged in, and agree for the duration of the Agreement to not engage in, a boycott of goods or services from Israel, as that term is defined in A.R.S § 35-393.
11. **Uyghur Forced Labor Prevention Act (UFLPA).** Consultant certifies that it does not currently, and during the term of this Agreement, will not use:
 - a. the forced labor of ethnic Uyghurs in the People’s Republic of China;
 - b. any goods or services produced by the forced labor of ethnic Uyghurs in the People’s Republic of China; and
 - c. any contractors, subcontractors or suppliers that use the forced labor or any goods or services produced by the forced labor of ethnic Uyghurs in the People’s Republic of China.
12. **Attestation of PCI Compliance.** When applicable, the Consultant will provide the City annually with a Payment Card Industry Data Security Standard (PCI DSS) attestation of compliance certificate signed by an officer of Consultant with oversight responsibility.
13. **Notices.**
 - 13.1 A notice, request or other communication that is required or permitted under this Agreement (each a "Notice") will be effective only if:
 - a. The Notice is in writing; and
 - b. Delivered in person or by overnight courier service (delivery charges prepaid), certified or registered mail (return receipt requested).
 - c. Notice will be deemed to have been delivered to the person to whom it is addressed as of the date of receipt, if:
 - (1) Received on a business day before 5:00 p.m. at the address for Notices identified for the Party in this Agreement by U.S. Mail, hand delivery, or overnight courier service; or
 - (2) As of the next business day after receipt, if received after 5:00 p.m.
 - d. The burden of proof of the place and time of delivery is upon the Party giving the Notice.
 - e. Digitalized signatures and copies of signatures will have the same effect as original signatures.
 - 13.2 Representatives.
 - a. Consultant. Consultant's representative (the "Consultant's Representative") authorized to act on Consultant's behalf with respect to the Project, and his or her address for Notice delivery is:

Albert Holler & Associates
c/o Albert Holler
18521 E. Queen Creek Rd., #105-425
Queen Creek, AZ 85142

- b. City. City's representative ("City's Representative") authorized to act on City's behalf, and his or her address for Notice delivery is:

City of Glendale
c/o Farida Siddiqui
5850 West Glendale Avenue
Glendale, Arizona 85301

With required copy to:

City Manager
City of Glendale
5850 West Glendale Avenue
Glendale, Arizona 85301

City Attorney
City of Glendale
5850 West Glendale Avenue
Glendale, Arizona 85301

- c. Concurrent Notices.
 - (1) All notices to City's representative must be given concurrently to City Manager and City Attorney.
 - (2) A notice will not be deemed to have been received by City's representative until the time that it has also been received by the City Manager and the City Attorney.
 - (3) City may appoint one or more designees for the purpose of receiving notice by delivery of a written notice to Consultant identifying the designee(s) and their respective addresses for notices.
- d. Changes. Consultant or City may change its representative or information on Notice, by giving Notice of the change in accordance with this section at least ten days prior to the change.

14. **Financing Assignment.** City may assign this Agreement to any City-affiliated entity, including a non-profit corporation or other entity whose primary purpose is to own or manage the Project.

15. **Entire Agreement; Survival; Counterparts; Signatures.**

15.1 Integration. This Agreement contains, except as stated below, the entire agreement between City and Consultant and supersedes all prior conversations and negotiations between the parties regarding the Project or this Agreement.

- a. Neither Party has made any representations, warranties or agreements as to any matters concerning the Agreement's subject matter.
- b. Representations, statements, conditions, or warranties not contained in this Agreement will not be binding on the parties.
- c. The solicitation, any addendums and the response submitted by the Contractor are incorporated into this Agreement as if attached hereto. Any Contractor response modifies the original solicitation as stated. Inconsistencies between the solicitation, any addendums and the response or any excerpts attached as Exhibit A and this Agreement will be resolved by the terms and conditions stated in this Agreement.

15.2 Interpretation.

- a. The parties fairly negotiated the Agreement's provisions to the extent they believed necessary and with the legal representation they deemed appropriate.
- b. The parties are of equal bargaining position and this Agreement must be construed equally between the parties without consideration of which of the parties may have drafted this Agreement.
- c. The Agreement will be interpreted in accordance with the laws of the State of Arizona.

- 15.3 Survival. Except as specifically provided otherwise in this Agreement, each warranty, representation, indemnification and hold harmless provision, insurance requirement, and every other right, remedy and responsibility of a Party, will survive completion of the Project, or the earlier termination of this Agreement.
- 15.4 Amendment. No amendment to this Agreement will be binding unless in writing and executed by the parties. Electronic signature blocks do not constitute execution for purposes of this Agreement. Any amendment may be subject to City Council approval.
- 15.5 Remedies. All rights and remedies provided in this Agreement are cumulative and the exercise of any one or more right or remedy will not affect any other rights or remedies under this Agreement or applicable law.
- 15.6 Severability. If any provision of this Agreement is voided or found unenforceable, that determination will not affect the validity of the other provisions, and the voided or unenforceable provision will be reformed to conform with applicable law.
- 15.7 Counterparts. This Agreement may be executed in counterparts, and all counterparts will together comprise one instrument.

16. Term.

- 16.1 Extensions. The term of this Agreement commences upon the effective date and continues for a one year initial period. The City may, at its option and with the approval of the Consultant, extend the term of this Agreement an additional four years, on an annual basis. Consultant will be notified in writing by the City of its intent to extend the Agreement period at least thirty (30) calendar days prior to the expiration of the original or any extension period. Price adjustments will only be reviewed prior to the City exercising its extension and may be a determining factor for any extension. There are no automatic extensions or renewals of this Agreement.
- 16.2 Extension for Procurement Process. Upon the expiration of the Term of this Agreement, including the initial term and any renewals, at the City’s sole discretion, this Agreement may be extended on a month-to-month basis for a maximum of six (6) months to allow for the City to complete its procurement process to select a vendor to provide the services/materials similar to those provided under this Agreement. The City will notify the Contractor in writing of its intent to extend the Agreement at least thirty (30) calendar days prior to the expiration of the Term. Any extension provided under this subsection will continue under the same terms and conditions as in effect immediately prior to the expiration of the then-current term.

17. Dispute Resolution. Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration administered according to the American Arbitration Association’s Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

18. Cooperative Use of Contract. This agreement may be extended for use by other governmental agencies and political subdivisions of the State. Any such usage by other entities must be in accord with the ordinances, charter, rules and regulations of the respective entity and the approval of the Contractor and City. For a list of SAVE members, click on the following link: <http://www.mesaaz.gov/business/purchasing/save>

19. Exhibits. The following exhibits, with reference to the term in which they are first referenced, are incorporated by this reference.

- Exhibit A Project
- Exhibit B Scope of Work
- Exhibit C Compensation

(Signatures appear on the following page.)

The parties enter into this Agreement effective as of the date shown above.

City of Glendale,
an Arizona municipal corporation

DocuSigned by:

Levi D. Gibson

6/12/2024

By: Levi D. Gibson

Its: Director

ATTEST:

DocuSigned by:

Julie K. Bower

6/12/2024

98B85C8F0FAE4FC...

Julie K. Bower

(SEAL)

City Clerk

APPROVED AS TO FORM:

DocuSigned by:

Michael D. Bailey

6/12/2024

F91E94D8DCF046C...

Michael D. Bailey

City Attorney

Albert Holler & Associates,
an Arizona Sole Proprietor

Albert Holler

By: Albert Holler

Its: Owner



EXHIBIT A
Professional Services Agreement

PROJECT

Auditing firm will perform a minimum of twelve Transaction Privilege (Sales) and Use Tax Audits per year for taxpayers conducting business in the City of Glendale, in compliance with all federal and state laws and regulations.

EXHIBIT B
Professional Services Agreement

SCOPE OF WORK

The consultant will perform a minimum of twelve Transaction Privilege (Sales) and Use Tax Audits per year for taxpayers conducting business in the City of Glendale, as follows:

1. Independently conduct large scale, highly complex City Transaction Privilege (Sales) and Use Tax Audits of a special or difficult nature according to Generally Accepted Accounting Principles, Generally Accepted Auditing Standards, and the State of Arizona, Department of Revenue, processes and procedures.
2. Compile spreadsheets, audit notes, analyze and file reports which meet all established audit policy requirements and procedures.
3. Estimate City Transaction Privilege (Sales) and Use Tax liability from taxpayer records or other available information.
4. Observe, compare, and review financial records of businesses to determine compliance with City of Glendale Tax Code and Model City Tax Code statues and regulations.
5. Attend meetings and/or work at the taxpayer's business location, or the taxpayer's appointed representative's location to compile financial information from the taxpayer's source documents and records.
6. Follow and document the audit trail in the audit file for each assigned audit.
7. Write audit findings and conclusion summaries.
8. Examine and verify accuracy of taxpayer's bookkeeping records such as invoices, sales journals, general ledgers, bank statements, and inventory records.
9. Search records to identify entries critical to tax liability or precedural propriety as it relates to internal controls and conformance to tax laws.
10. Attend tax hearings and give testimony regarding work performed and the basis of the assessments, finding, or conclusions.
11. Educate business managers in computing and reporting taxes due by explaining legal requirements, rules, regulations, procedures, and ordinances, of the City of Glendale and other agencies.
12. Promptly respond to telephone and email inquiries regarding the current status of all audit files as requested.
13. Work closely with City of Glendale assigned Audit Project Manager to ensure successful and timely completion of all assigned audits.
14. Provide detailed work history summaries of all auditors that will be working on the City of Glendale assigned audits.
15. Remain in compliance with all state and local auditing laws and regulations.
16. Provide detailed monthly reports as defined and required by City of Glendale.

EXHIBIT C
Professional Services Agreement

COMPENSATION

METHOD AND AMOUNT OF COMPENSATION

Annual compensation is \$48,000.00 to be paid in equal monthly payments of \$4,000.00, each due 30 days after presentation of a monthly progress report and invoice from the Consultant.

NOT-TO-EXCEED AMOUNT

The total amount of compensation paid to Consultant for full completion of all work required by the Project during the entire term of the Project must not exceed \$48,000.00 annually, each year this contract remains in effect, for a total contract value of \$240,000.00 if all four extensions are executed and completed. Only additional costs or expenses approved in accordance with Section 5.3 shall be billed and paid by the City.

DETAILED PROJECT COMPENSATION

Consultant understands that the Arizona Department of Revenue and City of Glendale have an Intergovernmental Agreement (IGA) that governs the conduct of audit services beginning January 1, 2015. Consultant agrees that to the extent any terms of this Agreement are in conflict with the IGA, including any terms related to compensation, the terms of the IGA prevail and take precedence over and govern this Agreement. Such a change in compensation may include a cost sharing or payment arrangement when one or more governmental entities participate in or pay for the performance of an audit of a taxpayer, as provided in ARS 42-6002.

**LINKING AGREEMENT
FOR COOPERATIVE PURCHASE**

ALBERT HOLLER & ASSOCIATES
TRANSACTION PRIVILEGE (SALES) USE TAX AUDIT SERVICES

EXHIBIT B
SCOPE OF WORK AND PRICING

See the following pages.

ALBERT HOLLER & ASSOCIATES

local government consultants

18521 E Queen Creek Road #105-425
Queen Creek, Arizona 85142
(480) 940-1130
e-mail aholler@att.net

June 19, 2024

Duncan Miller
Town of Paradise Valley
6401 E Lincoln Drive
Paradise Valley, AZ 85253-4399

RE: Proposal for sales & use tax auditing services

Dear Duncan:

The Town of Paradise Valley expressed interest in continuing supplemental tax audit services to complement services provided by the Arizona Department of Revenue (DOR). Supplemental audits are not designed to replace existing programs, but more to assist the Town in conducting additional sales tax audits timely and accurately. This is accomplished by providing education and tax awareness services to the business community, securing delinquent sales tax revenues, and identifying businesses operating within the Town. Historically, the DOR cannot dedicate the resources necessary in assisting a Town secure compliance with the Tax Code.

Our sales tax audit program offers the Town assurances that businesses are properly licensed and filing returns accurately and timely. We use a comprehensive audit identification and selection process tailored to meet the Town's needs. Our program maximizes sales tax revenues by ensuring businesses are complying with your tax code.

We have expertise in handling delicate audit situations. Our approach is to handle each audit on a personal basis to avoid confrontation and maintain the public relations image of the Town.

As a well-known expert in sales tax, I was chief auditor at the DOR and tax audit supervisor at a major Town. I was on the drafting committee of the Model Tax Code and former chairman of the Unified Audit Committee. This experience provides assurances that the Town and its citizens receive the best services available. Our firm has been in business since 1992.

The key advantages of using our services are:

- | Tax audit experience
- | Proven methodology
- | Positive results

Yours truly,

Albert Holler

Albert Holler

INTRODUCTION

The Town adopted the Model Cities Tax Code effective 1987 and is currently in the state collection program. As the state cannot dedicate the resources necessary for an effective audit program, the Town is interested in extending current services provided. Our proposal is for supplemental audits on a yearly retainer fee. It can be amended as necessary. Our proposal includes linking to Glendale contract #24-0406.

SCOPE OF SERVICES

1. Select and complete a minimum of 20 sales and use tax audits including commercial and residential construction.
2. Audit services include serving as the Town's liaison with the Arizona Department of Revenue and Unified Audit Committee, as necessary to perform audit services. Consultant shall also represent the Town in Municipal Tax Hearings including preparation and submission of tax hearing responses.
3. Provide monthly reports of audit activity including assessments and collections.
4. Consultant shall provide assistance to Town Staff and Taxpayers regarding Transaction Privilege Tax, Use Tax, Transient Occupancy Tax, Property Rental Tax, and Franchise License fees, as requested.

FEE SCHEDULE

The total annual fee for services is \$90,000 billed monthly at \$7,500 and due by the 15th day of the following month.

**LINKING AGREEMENT
FOR COOPERATIVE PURCHASE**

ALBERT HOLLER & ASSOCIATES
TRANSACTION PRIVILEGE (SALES) USE TAX AUDIT SERVICES

**EXHIBIT C
SPECIFIC REQUIREMENTS/OPTIONS OF TOWN**

Notices: All notices required under the Linking Agreement shall be sent to:

Leslie DeReche, CFO
Town of Paradise Valley
6401 E. Lincoln Drive
Paradise Valley, Arizona 85253

With mandatory copy to:

Town Attorney
Town of Paradise Valley
6401 E. Lincoln Drive
Paradise Valley, Arizona 85253