

**MOSS ADAMS AGREEMENT ADDENDUM**  
**NEW MEXICO GROSS RECEIPTS TAX REFUND CLAIM**  
 Las Campanas Water & Sewer Cooperative and  
 Santa Fe County

Moss Adams LLP ("Moss Adams") and Las Campanas Water & Sewage Cooperative ("Las Campanas") entered into a Master Services Agreement ("MSA") whereby Moss Adams provides tax consultant services to Las Campanas. Las Campanas recently obtained a NTTC, Type 2 exemption, from the New Mexico Taxation and Revenue Department (the "Department"). As a result, Las Campanas requests the assistance of Santa Fe County (the "County") in applying for a refund of NM gross receipts taxes that were paid to the County by Las Campanas, a bulk water customer of the County.

This Addendum describes the manner in which the County will assist Las Campanas to determine the amount of gross receipts tax paid to the County by Las Campanas, and for Moss Adams to file a refund application on behalf of the County to recover such taxes paid to the Department in 2012, 2013 and 2014 and January 2015.

**Scope of Services:**

In this engagement, Moss Adams will perform the following services:

- Review Las Campanas' water purchases from Santa Fe County ("County") from 2012, 2013 and 2014 and January 2015.
- Determine the total number of records to be analyzed for the refund application and, if necessary, develop an appropriate sampling plan.
- Analyze data provided by Las Campanas to determine the appropriate accounts to include in the refund application and prepare summary schedules.
- Prepare the New Mexico governmental gross receipts tax refund application or claim for the County and, pursuant to review and approval by Las Campanas and the County, submit the refund application to the Department.
- Serve as the County contact point for the Department regarding the refund application only and coordinate necessary communications and conferences between or among the County, the Department, and Las Campanas.
- Respond to requests from the Department for additional information and documentation, which may require additional research and analysis of published guidance and/or gathering additional documentation to support the refund application.
- If necessary, Moss Adams will meet with the Department to review Department-required sampling procedures and obtain approval on selected sample(s).

Moss Adams shall provide these services in accordance with New Mexico law and all applicable professional standards.

**Las Campanas' Responsibilities:**

(1) Upon approval of this Addendum by Las Campanas and the County, Moss Adams will provide Las Campanas with a list of the information and records Moss Adams requires to perform the services under this Addendum. The scope of the services under this Addendum is dependent on receiving from Las Campanas project information that is fully reconciled, accurate, and reliable.

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**County's Responsibilities:**

- (1) The County agrees to assist Moss Adams in performing the services under this Addendum, including informing Las Campanas and Moss Adams of the County's filing of any CRS-1 amended return and providing information or records to support Moss Adams' filing of a refund application on behalf of the County.
- (2) The County will timely inform Las Campanas and Moss Adams of the County's receipt of any refund of NM gross receipt tax from the Department.
- (3) The County agrees that Moss Adams shall have no liability for any increase in the gross receipts tax that the Department may determine is owed by the County as a result of the County's filing of CRS-amended return(s) or Moss Adams' services under this Addendum.

**Management Responsibilities of Las Campanas and the County:**

Moss Adams' professional standards require that it remain independent with respect to Moss Adams' attest clients, including those situations where Moss Adams provides non-attest services such as those identified in this Addendum. As a result, Las Campanas and the County must accept the responsibilities set forth below pertaining to the services provided by Moss Adams to each of Las Campanas and the County under in this Addendum:

- Assume all management responsibilities.
- Oversee the services performed by Moss Adams under this Addendum by designating an individual, preferably within senior management who possesses skill, knowledge, and/or experience to oversee Moss Adams' non-attest services. The individual is not required to possess the expertise to perform or re-perform Moss Adams' services under this Addendum.
- Evaluate the adequacy and results of the non-attest services performed.
- Accept responsibility for the results of the non-attest services performed.

It is our understanding that Mary Ellen Erpelding-Chacon, Controller for Las Campanas is designated by Las Campanas to oversee Moss Adams' non-attest services and that in the opinion of Las Campanas, Ms. Erpelding-Chacon is qualified to oversee Moss Adams' non-attest services as described in this Addendum. It is our understanding that Lynette R. Kennard is designated by the County to oversee Moss Adams' non-attest services and that in the opinion of the County, Lynette R. Kennard, Accounting and Financial Representative is qualified to oversee Moss Adams' non-attest services as described in this Addendum. If any issues or concerns in this area arise during the course of Moss Adams' engagement under this Addendum, Moss Adams will discuss them with Las Campanas prior to continuing with the engagement.

**Fee Arrangement between Moss Adams and Las Campanas:**

Moss Adams' fees for services performed under this Addendum will be billed to and paid by Las Campanas. The County will not be responsible for any payments to Moss Adams for services performed under this Addendum.

Moss Adams' fees will be billed at its standard hourly rates plus all reasonable out-of-pocket travel and administrative expenses incurred in rendering services. Moss Adams' standard hourly rates range from \$170 for a senior staff to \$420 for a partner.

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**Term of this Addendum:**

The term of this Addendum is one (1) year commencing on the last date of signature by the parties to this Addendum and terminating December 31, 2015, or until Moss Adams files the refund application on behalf of the County and such application is received and accepted by the Department, whichever occurs first.

**MSA and PSA Application:**

The services set forth in this Addendum are subject to the terms and conditions of the Master Services Agreement between Las Campanas and Moss Adams, and the Professional Services Agreement between the County and Moss Adams. The applicable Master Services Agreement has the most current date preceding the date of this Addendum or otherwise accompanies this Addendum. Terms not otherwise defined herein shall have the same meaning as set forth in the Master Services Agreement.

**ACCEPTED AND AGREED:**

This Addendum, the Master Services Agreement between Las Campanas and Moss Adams, and the Professional Services Agreement between the County and Moss Adams set forth the understanding with respect to the tax services described above to be provided by Moss Adams and is effective as of the date set forth herein. The terms and conditions of the Addendum will expire 30 days from the date of issuance if you do not sign and return it to us before such expiration date.

**SANTA FE COUNTY**Signature: Katherine MillerPrint Name: Katherine MillerTitle: SF County Manager**LAS CAMPANAS WATER & SEWER COOPERATIVE**Signature: Michael P WalshPrint Name: Michael P WalshTitle: President**MOSS ADAMS LLP**Signature: Dwayne SiderPrint Name: Dwayne SiderTitle: Senior Manager, Moss Adams

Approved as to form

Santa Fe County Attorney

By: [Signature]Date: 7/17/15Cassidy Garcia 7/20/15