

## Consultant Services Agreement

This Consultant Services Agreement (the “Agreement”) is made as of March 1, 2025 (“Effective Date”) by and between **City of Port Lavaca**, a municipal corporation of the State of Texas (“CLIENT”) and **Avenu Insights & Analytics, LLC**, a Delaware limited liability company (“CONSULTANT”), collectively the Parties. In consideration of the mutual promises herein contained and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, the parties agree as follows:

### A. Services

1. CONSULTANT will provide CLIENT with the Services described in EXHIBIT A, Statement of Work, which is attached hereto and incorporated by reference. CONSULTANT shall provide said services at the time, place, and in the manner specified in EXHIBIT A.
2. CONSULTANT shall furnish at its own expense all labor, materials, equipment and other items necessary to carry out the terms of this Agreement.

### B. Compensation

1. Upon execution of this Agreement, CLIENT will pay CONSULTANT as outlined in EXHIBIT B, Compensation Schedule, incorporated and included herein.

### C. General Provisions

1. Term of the Agreement: The initial term of this Agreement shall be for a period of three (3) years following the Effective Date and automatically renew for two (2) successive one (1) year terms if neither party has cancelled (the “Term”). Either party shall have the right to terminate this Agreement in the event of a material breach by the other party. Any such termination may be made only by providing sixty (60) days prior written notice to the other party, specifically identifying the breach or breaches on which termination is based. Following receipt of such notice, the party in breach shall have thirty (30) days to cure such breach or breaches. In the event that such cure is not made, this Agreement shall terminate in accordance with the initial sixty (60) days’ notice. Provided, however, this Agreement is subject to termination upon not less than thirty (30) days written notice to CONSULTANT if CLIENT has failed to receive funds for the continued procurement of the Products or Services after every reasonable effort has been made by CLIENT to secure the necessary funding and if no substitute arrangement is made by CLIENT to obtain the same or similar System or Services from another source. CLIENT agrees to discontinue use of all hardware, software, and other CONSULTANT-owned materials no later than the effective date of termination and return the hardware, software, and other CONSULTANT-owned materials to CONSULTANT within thirty (30) calendar days after termination.
2. Effect of Termination: Notwithstanding non-renewal or termination of this Agreement, CLIENT shall be obligated to pay CONSULTANT for services performed through the effective date of termination for which CONSULTANT has not been previously paid. In addition, because the services performed by CONSULTANT prior to termination or non-renewal of this Agreement may result in the CLIENT’s receipt of revenue after termination which are subject to CONSULTANT’s fee, the CLIENT shall remain obligated after termination or non-renewal to provide to CONSULTANT such information as is necessary for CONSULTANT to calculate compensation due as a result of the receipt of revenue by the CLIENT. Termination of this Agreement for any reason will not affect any liabilities or obligations of either party

arising before termination or out of events causing termination and will not affect any damages or other remedies to which a party may be entitled under this Agreement, at law, or in equity, arising from any breach or default.

3. **Independent Contractor:** It is understood that CONSULTANT and its subcontractors, if any, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or employee of the CLIENT. CLIENT understands that CONSULTANT may perform similar services for others during the term of this Agreement and agrees that CONSULTANT representation of other government sector clients is not a conflict of interest. CONSULTANT shall obtain no rights to retirement benefits or other benefits which accrue to CLIENT's employees, and CONSULTANT hereby expressly waives any claim it may have to any such rights.
4. **Subcontractors:** CONSULTANT shall have the right to hire subcontractors to provide the services described herein. CONSULTANT, in rendering performance under this Agreement shall be deemed an independent contractor and nothing contained herein shall constitute this arrangement to be employment, a joint venture, or a partnership. CONSULTANT shall be solely responsible for and shall hold CLIENT harmless from any and all claims for any employee related fees and costs including without limitation employee insurance, employment taxes, workman's compensation, withholding taxes or income taxes.
5. **Notice:** Any notice required to be given under this Agreement shall be in writing and either served personally, sent prepaid first-class mail, or by express mail courier (i.e. FedEx, UPS, etc.). Any such notice shall be addressed to the other party at the address set forth below. All notices, including notices of address changes, provided under this Agreement are deemed received on the third day after mailing if sent by regular mail, or the next day if sent overnight delivery.

**If to CLIENT:**

**City of Port Lavaca**

Attn: Brittney Hogan

202 N. Virginia

Port Lavaca, TX 77979

Phone: (361) 552-9793 x237

Email: [bhogan@portlavaca.org](mailto:bhogan@portlavaca.org)

**If to CONSULTANT:**

**Avenu Insights & Analytics, LLC**

Attn: Contracts Department

5860 Trinity Parkway, Suite 120

Centreville, VA 20120

Email: [contracts@avenuinsights.com](mailto:contracts@avenuinsights.com)

6. **Representative or designees:** CONSULTANT Primary Representative/Project Manager shall be:

**Inder Bhatia**, Client Services Manager

Phone: (571) 249-9748 / Email: [inder.bhatia@avenuinsights.com](mailto:inder.bhatia@avenuinsights.com)

7. **Indemnity:** CONSULTANT shall indemnify, defend, and hold harmless the CLIENT, its officers, agents, and employees, from and against any and all claims, liabilities, and losses whatsoever (including damages to property and injuries to or death of persons, court costs, and reasonable attorneys' fees) to extent occurring or resulting from CONSULTANT's negligent or unlawful performance of its obligations under or breach of the terms of this Agreement, unless such claims, liabilities, or losses arise out of, or are caused at least in part by the sole negligence or willful misconduct of the CLIENT. "CONSULTANT's performance" includes CONSULTANT's action or inaction and the action or inaction of CONSULTANT's officers, employees, agents and subcontractors.

8. Limitation of Liability: **IN NO EVENT SHALL CONSULTANT, ITS EMPLOYEES, CONTRACTORS, DIRECTORS, AFFILIATES AND/OR AGENTS BE LIABLE FOR ANY SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, SUCH AS, BUT NOT LIMITED TO, DELAY, LOST DATA, DISRUPTION, AND LOSS OF ANTICIPATED PROFITS OR REVENUE ARISING FROM OR RELATED TO THE SERVICES, WHETHER LIABILITY IS ASSERTED IN CONTRACT OR TORT, AND WHETHER OR NOT CONSULTANT HAS BEEN ADVISED OF THE POSSIBILITY OF ANY SUCH LOSS OR DAMAGE. IN ADDITION, CONSULTANT'S TOTAL LIABILITY HEREUNDER, INCLUDING REASONABLE ATTORNEYS' FEES AND COSTS, SHALL IN NO EVENT EXCEED AN AMOUNT EQUAL TO THE FEES DESCRIBED IN EXHIBIT B. THE FOREGOING SETS FORTH THE CLIENT'S EXCLUSIVE REMEDY FOR CLAIMS ARISING FROM OR OUT OF THIS AGREEMENT. THE PROVISIONS OF THIS SECTION ALLOCATE THE RISKS BETWEEN CONSULTANT AND THE CLIENT AND CONSULTANT'S PRICING REFLECTS THE ALLOCATION OF RISK AND LIMITATION OF LIABILITY SPECIFIED HEREIN.**
9. Insurance: CONSULTANT shall keep in full force and effect insurance coverage during the term of this Agreement, including without limitation statutory workers' compensation insurance; employer's liability and commercial general liability insurance; comprehensive automobile liability insurance; professional liability and fidelity insurance. The insurance certificate shall name the CLIENT, its agents, officers, servants and employees as additional insureds under the CGL and Automobile policies with respect to the operations and work performed by the named insured as required by written contract. The General Liability policy is Primary & Non-Contributory. Waiver of Subrogation applies under the General Liability and Workers' Compensation policies. The CGL insurance minimum coverage shall be at least \$1,000,000 per incident, claim or occurrence and \$2,000,000 aggregate. The Cybersecurity insurance minimum coverage shall be at least \$2,500,000 per incident, claim or occurrence. The Automobile Liability insurance minimum coverage shall be at least \$1,000,000 covering all owned, non-owned, and hired vehicles. The certificate shall provide that there will be no cancellation, termination, or non-renewal of the insurance coverage without a minimum 30-day written notice to the CLIENT, except in the case of cancellation for non-payment of premium which shall be at least 10-days written notice.
10. Equal Opportunity to Draft: The parties have participated and had an equal opportunity to participate in the drafting of this Agreement. No ambiguity shall be construed against any party upon a claim that that party drafted the ambiguous language.
11. Assignment: This Agreement shall be binding upon and inure to the benefit of the parties, their successors, representatives and assigns. CONSULTANT shall not assign this Agreement, or delegate its duties or obligations under this Agreement, without the prior written consent of CLIENT, which consent shall not be unreasonably withheld, delayed or conditioned. Notwithstanding the foregoing, CONSULTANT may assign this Agreement, in whole or in part, without the consent of CLIENT to any corporation or entity into which or with which CONSULTANT has merged or consolidated; any parent, subsidiary, successor or affiliated corporation of CONSULTANT; or any corporation or entity which acquires all or substantially all of the assets of CONSULTANT. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the parties and their successors or assigns.
12. Ownership of Documents: Except for CONSULTANT's preexisting proprietary information and processes, any and all documents, including draft documents where completed documents are unavailable, or materials prepared or caused to be prepared by CONSULTANT pursuant to this agreement shall be the property of the CLIENT at the moment of their completed preparation.

13. Intellectual Property Rights: The entire right, title and interest in and to CONSULTANT's database and all copyrights, patents, trade secrets, trademarks, trade names, and all other intellectual property rights associated with any and all ideas, concepts, techniques, inventions, processes, or works of authorship including, but not limited to, all materials in written or other tangible form developed or created in the course of this Agreement (collectively, the "Work Product") shall vest exclusively in CONSULTANT or its subcontractors. The foregoing notwithstanding, in no event shall any CLIENT-owned data provided to CONSULTANT be deemed included within the Work Product.
14. Public Release and Statements: Neither party or its representatives or agents shall disseminate any oral or written advertisement, endorsement or other marketing material relating to each other's activities under this Agreement without the prior written approval of the other party. Neither party shall make any public release or statement concerning the subject matter of this Agreement without the express written consent and approval of the other party. No party or its agent will use the name, mark or logo of the other party in any advertisement or printed solicitation without first having prior written approval of the other party. The parties shall take reasonable efforts to ensure that its subcontractors shall not disseminate any oral or written advertisement, endorsement or other marketing materials referencing or relating to the other party without that party's prior written approval. In addition, the parties agree that their contracts with all subcontractors will include appropriate provisions to ensure compliance with the restrictions of this Section.
15. Force Majeure: CONSULTANT shall not be in default of its obligations hereunder to the extent that its performance is delayed or prevented by causes beyond its control, including but not limited to acts of God, government, quarantines, pandemics, epidemics, fire, flood, earthquake, weather, climate change, elements of nature, war, terrorism, civil disturbance, labor disruptions, strikes, embargoes, power or telecommunications failures, inability to obtain supplies, breakdown of equipment or interruption in vendor services or communications, or cause beyond the reasonable control of CONSULTANT ("Force Majeure Event"). Upon the occurrence of a Force Majeure Event, the party that has experienced a delay or failure of performance caused by the Force Majeure Event will be excused from further performance or observance of the affected obligation(s) for as long as the extenuating circumstances prevail and that party continues to attempt to recommence performance or observance whenever and to whatever extent possible without delay. The party that experienced a delay or failure of performance caused by the Force Majeure Event will immediately notify the other party and describe in reasonable detail the circumstances causing the delay or failure of performance. The provisions of this Section shall survive termination of this Agreement.
16. Relationship of the Parties This Agreement shall not constitute, create, give effect to, or otherwise imply a joint venture, partnership, or business organization of any kind. CONSULTANT and CLIENT are independent parties, and neither party shall act as an agent for or partner of the other for any purpose. Nothing in this Agreement shall grant to either party any right to make any commitments of any kind for or on behalf of the other party without the prior written consent of the other party. CONSULTANT shall not be restricted from providing products or performing services for others and shall not be bound to CLIENT except as provided under this Agreement.
17. Severability If all or part of any term or condition of this Agreement, or the application of any term or condition of this Agreement, is determined by any court of competent jurisdiction to be invalid or unenforceable to any extent, the remainder of the terms and conditions of this Agreement (other than those portions determined to be invalid or unenforceable) shall not be affected, and the remaining terms and

conditions (or portions of terms or conditions) shall be valid and enforceable to the fullest extent permitted by law. If a judicial determination prevents the accomplishment of the purpose of this Agreement, the invalid term or condition (or portions of terms or conditions) shall be restated to conform to applicable law and to reflect as nearly as possible the original intent of the parties.

18. Waiver Or Forbearance Any delay or failure of either party to insist upon strict performance of any obligation under this Agreement or to exercise any right or remedy provided under this Agreement shall not be a waiver of that party's right to demand strict compliance, irrespective of the number or duration of any delay(s) or failure(s). No term or condition imposed on either party under this Agreement shall be waived and no breach by either party shall be excused unless that waiver or excuse of a breach has been put in writing and signed by both parties. Waiver in any instance of any right or remedy shall not constitute waiver of any other right or remedy under this Agreement. Consent to or forbearance of any breach or substandard performance of any obligation under this Agreement shall not constitute consent to modification or reduction of the other obligations or forbearance of any other breach.
19. Entire Agreement: This Agreement constitutes the entire agreement between the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the subject matter contained herein. Said Agreement shall not be amended, altered, or changed, except by a written amendment signed by both parties.
20. Headings The section headings used in this Agreement are merely for reference and have no independent legal meaning and impose no obligations or conditions on the parties.
21. Governing Law This Agreement shall be governed by, interpreted, construed, and enforced in accordance with the laws of the State of Virginia, without reference to the principles of conflict of laws.
22. Counterparts: This Agreement may be signed in separate counterparts including facsimile copies. Each counterpart (including facsimile copies) is deemed an original and all counterparts are deemed on and the same instrument and legally binding on the parties.
23. Invalidity: If any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
24. Implementation: Implementation should begin as soon as possible from the signing of this Agreement (the "Implementation Date") for the performance of services under the terms of this Agreement.

***[SIGNATURES ON FOLLOWING PAGE]***

IN WITNESS HEREOF, the parties have caused this Agreement to be executed on the date first written above.

**“CLIENT”**

**City of Port Lavaca**

a Municipal Corporation

**“CONSULTANT”**

**Avenu Insights & Analytics, LLC**

a Delaware limited liability company

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: Jack Whitlow

Name: \_\_\_\_\_

Title: Mayor

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## **EXHIBIT A STATEMENT OF WORK**

This Statement of Work is incorporated in the Consultant Services Agreement (“Agreement”) by and between Avenu Insights & Analytics, LLC (“CONSULTANT”) and City of Port Lavaca (“CLIENT”).

### **A.1 HOTEL OCCUPANCY TAX ADMINISTRATION SERVICES**

#### **Scope of Work**

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The Hotel Occupancy Tax Administration Services offer a turnkey approach to ensure appropriate collection, deposit, recording, delinquency follow up, and reporting of the designated tax or fee administered on behalf of the CLIENT. These services include all correspondence, forms, and other such services to ensure appropriate and timely remittance of the tax or fee.

#### **Remittance Processing**

- Taxes and/or Fees Processed: CONSULTANT will perform remittance processing for taxes and/or fees as designated by the CLIENT.
- Business Notification and Remittance: CONSULTANT will provide individualized tax/fee notifications to all known tax or feepayers (“Taxpayer(s)”). Taxpayers will remit payments as indicated in Attachment A, Distribution Confirmation, attached and incorporated herein by reference. Upon reasonable notice to CLIENT, CONSULTANT may change the address for payments. Online filing and remittance using standard CONSULTANT formatting is provided for the Taxpayers convenience.
- Deposit Process: Deposits are made to the extent that funds have been received, via Automated Clearing House of the amounts and to the designated recipients as instructed by the CLIENT for each type of tax and/or fee collected
- Posting Process: Accounts are posted with payment information captured in the CONSULTANT revenue system. Additional information such as net sales, deductions, credit sales, measure of tax or fee, name change and address change is captured and added to the payment data and account master file (as determined necessary by CONSULTANT). Late payments are invoiced at penalty amounts required by State code. Under-payments are invoiced for remaining tax or fee due plus any required penalties.
- Business Support: CONSULTANT will provide a toll free support number and provide assistance Monday-Friday 7:30a.m. - 4:30p.m. CST. Support inquiries will be handled in the order in which received. During peak volume businesses will be provided with an option to leave their number and receive an automated return call without losing their place in line or they may choose to remain on hold for the next available agent.
- Payments accepted: CONSULTANT will provide tax or feepayers with the option to pay via ACH debit (electronic check, paper check by mail, credit card and ACH credit (upon approval). A convenience fee in the amount of 3%-4% will be charged for use of this convenient payment method.

Changes to Attachment A: The CLIENT shall notify CONSULTANT in writing immediately of all changes in amounts to be deposited into the accounts of designated recipients. An amended Attachment A shall be prepared and executed by the Parties as soon as reasonably possible. In addition, CONSULTANT shall provide documentation confirming each change under the preceding sentence with the first monthly report reflecting the applicable change. If the changes reflected in the monthly report do not properly reflect the intended changes of

the CLIENT, then the CLIENT shall immediately notify CONSULTANT and, thereafter, CONSULTANT shall take the steps necessary to ensure that designated recipients receive the amounts intended by the CLIENT.

### **Compliance Services**

- **Accounts Reviewed:** CONSULTANT will perform compliance services for taxes or fees designated by CLIENT under Remittance Processing Services. CONSULTANT will provide delinquency notification and follow-up. This includes correspondence, calls, and collection procedures and the related documentation. Delinquency policies and procedures will be applied consistently and within applicable tax laws. Unless otherwise directed by the CLIENT, CONSULTANT will make reasonable efforts to collect taxes or fees designated by the CLIENT hereunder. Where deemed reasonably appropriate, accounts may be turned over to audit or third party collection.
- **Conduct of Compliance Services:** To assure that all tax or feepayers are treated fairly and consistently and all compliance services are performed in a similar manner, CONSULTANT representatives who perform compliance services will use a similar compliance plan for each compliance service conducted. All funds due from compliance services will be remitted to CLIENT in the same manner as provided for pursuant to the Remittance Processing section above.

### **CONSULTANT Deliverables**

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- CONSULTANT will make available to the CLIENT a cloud based, self-service, interactive Government Services Portal. The interactive portal will provide access to reports and business information.
- CONSULTANT will make available to CLIENT detailed online reporting, including detailed payment listing, daily/weekly/monthly reconciliation reports, etc.
- CONSULTANT will provide the CLIENT with reports via the online Government Services Portal including, but not limited to, payment listings showing all taxes received related to net receipts reported, a general ledger distribution that corresponds to the CLIENT's account numbers and all fees paid to CONSULTANT. These reports are updated following each tax distribution and are immediately available online.
- CONSULTANT will provide online filing and remittance portal using standard CONSULTANT formatting for the Tax or Feepayers convenience.
- As required, CONSULTANT will provide Online Registration/License Application and Renewal portal using standard CONSULTANT formatting for the Tax or Feepayers convenience.
- Create and maintain account database from CLIENT database and other sources.
- Provide tax and license forms and instructions by mail and/or electronic methods, initiate calls to businesses, and send filing reminders.
- Receive data and input into administration system, batch forms/returns with payments, deposit checks, post to accounts and timely disbursement of funds.
- Reconcile Returns and Initiate Compliance Efforts: reconcile filings and payments; verify accuracy of filing; apply late fees, penalties or interest; identify underpayments and refer to compliance process.
- CONSULTANT will provide a toll free support number and provide tax or feepayer assistance Monday-Friday 7:30a.m. - 4:30p.m. CST. Tax or Feepayer support inquiries will be handled in the order in which received. During peak volume taxpayers will be provided with an option to leave their number and receive an automated return call without losing their place in line or they may choose to remain on hold for the next available agent.



## CLIENT Assistance

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CLIENT shall assist CONSULTANT prior to the start of work to be performed by providing necessary information and assistance to include, but not be limited to, the following:

- the most recent registration to collect the tax or fee and
- returns for the time period requested as needed to compile a historical database for the period of the statute of limitations;
- all existing Tax or Fee records to be converted in a file format agreed to by the CONSULTANT and a time specified in the implementation plan.
- Provide a copy of all ordinances related to tax or fee administered. If applicable, provide most recent sales tax and business license registry and payment history for the prior three (3) years.
- Inform CONSULTANT of any circumstances concerning current existing payees;
- Inform CONSULTANT of the development of new business developments or cooperatives;
- Cooperate in the transition by reviewing proposed processing and materials, offering comments and suggestions and providing timely approvals;
- Undergo training in the use of online applications.
- Provide authorization for CONSULTANT to act as an agent of the Client to accept Registrations, Applications, Tax Returns, payments and to pursue compliance/collection efforts.
- Distribution Confirmation: The CLIENT will fill in the account information requested on Attachment A and attach the same to the fully executed Agreement. Should there be any changes to the account or percentages in Attachment A, the CLIENT shall immediately notify CONSULTANT in writing of all changes in amounts to be deposited into the accounts of designated recipients.
- Changes to Attachment A: The CLIENT shall notify CONSULTANT in writing immediately of all changes in amounts to be deposited into the accounts of designated recipients. An amended Attachment A shall be prepared and executed by the Parties as soon as reasonably possible. In addition, CONSULTANT shall provide documentation confirming each change under the preceding sentence with the first monthly report reflecting the applicable change. If the changes reflected in the monthly report do not properly reflect the intended changes of the CLIENT, then the CLIENT shall immediately notify CONSULTANT and, thereafter, CONSULTANT shall take the steps necessary to ensure that designated recipients receive the amounts intended by the CLIENT.
- Tax or Fee Change Notification: In the event of any change to the tax or fee rates being administered the CLIENT must provide notification ninety (90) days prior to the effective date of the change. Tax or fee changes include but are not limited to the following: rate increase, rate decreases, expiration of special tax districts, levy of new taxes, discontinuation of a current tax, modification of tax boundaries or creation of any special tax districts and/or events.
- CLIENT agrees to examine reports immediately. If no error is reported by the CLIENT to CONSULTANT within thirty (30) days, the statement will be deemed accurate.

## A.2 LOCAL OCCUPANCY TAX COMPLIANCE SERVICES

### Objectives and Methods

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CONSULTANT's Local Occupancy Tax Compliance Service is intended to assist the CLIENT in maximizing tax revenue it is entitled to through an examination of records and education of the lodging providers to ensure the appropriate collection and remittance of the occupancy tax.

## Scope of Work

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### Examination Services

- In coordination with CLIENT staff, schedule and conduct reviews at the property locations or remotely of those providers identified and authorized for examination.
- Provide CLIENT staff with a draft engagement announcement letter to be sent to each lodging provider requiring examination.
- Verify accuracy of filed lodging tax returns with daily and monthly activity summaries.
- Review a random sample of the daily and monthly summaries to determine if the daily summaries reconcile to the monthly summaries if applicable.
- Review bank statements to verify that deposits reconcile with the reported revenue on the lodging tax returns if necessary.
- Review a random sample of exempted guest revenue for proper qualifying documentation and trace registration and/or other source documents to verify compliance with the CLIENT ordinance.
- Where possible, compare the State lodging tax filings with CLIENT's tax returns.
- For each error/omission identified and confirmed, submit substantiating documentation to designated CLIENT staff to facilitate collection of revenue due from lodging providers for prior periods.
- Coordinate with designated CLIENT official(s) as necessary to review findings and recommendations.
- Prepare draft Notices of deficiency determination, commendation, and credit letters, as applicable, for CLIENT to advise lodging providers of examination results.

### Additional Consulting

- Assist CLIENT in reviewing any matters submitted in extenuation and mitigation by lodging providers in contesting a deficiency determination.
- Prepare and document any changes to the review findings and provide revised tax amounts due to the CLIENT.

## CONSULTANT Deliverables

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### Examination Services

- Provide CLIENT staff with a draft Announcement Letter to be sent to each lodging provider to be examined on CLIENT letterhead.
- For each error/omission identified and confirmed, submit a written report substantiating documentation to designated CLIENT staff to facilitate collection of revenue due from lodging providers for prior periods together with draft Notices of deficiency determination, and/or credit, or commendation letters as applicable.

### Additional Consulting

- Prepare and document any changes to the review findings and provide revised tax amounts due to the CLIENT.
- Review any extenuation or mitigation proffered to deficiency determinations and prepare draft response to CLIENT staff.
- Provide other collections advice upon request.

## CLIENT Assistance

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- The CLIENT shall agree to a plan stating the minimum number of examinations to be started each year.
- Provide CONSULTANT with the records of those taxpayers authorized by CLIENT for examination.
- CLIENT agrees to provide signed authorization letters on CLIENT letterhead as needed within thirty (30) days of request.
- CLIENT agrees to provide CONSULTANT with its ordinances, codes, and tax rates within thirty (30) days of the Effective Date of the Agreement, and notice of any changes thereafter in the ordinances, codes, and tax rates levied by the CLIENT.
- CLIENT agrees to timely sign subpoenas, as required.
- CLIENT agrees to timely sign and approve letters and notices, as required.

## **EXHIBIT B COMPENSATION SCHEDULE**

This Compensation Schedule is incorporated in the Consultant Services Agreement (“Agreement”) by and between Avenu Insights & Analytics, LLC (“CONSULTANT”) and City of Port Lavaca (“CLIENT”).

### **B.1 HOTEL OCCUPANCY TAX ADMINISTRATION SERVICES**

Hotel Occupancy Tax Administration Services shall be provided for an amount equal to Two Hundred Fifty Dollars (\$250) per property per year. Fees will be invoiced annually at the beginning of each contract year. Fees are based on the total of registered and known properties.

#### **Price Adjustment**

The fees associated with the Hotel Occupancy Tax Administration Services of this Agreement are adjusted annually at the beginning of each Term Year of the Agreement by five percent (5%).

#### **Travel And Out-Of-Pocket**

CLIENT shall reimburse CONSULTANT for reasonable travel and other out-of-pocket expenses associated with the performance of the field audits including but not limited to lodging, parking, mileage, per diem, etc. (Mileage and per diem shall be according to IRS regulations). Such reimbursement shall be billed incrementally.

### **B.2 LOCAL OCCUPANCY TAX COMPLIANCE SERVICES**

#### **Compensation Plan**

CLIENT agrees to a work plan and compensation schedule for the Local Occupancy Tax Compliance Services per the chart below.

<b>Description</b>	<b>Period</b>	<b>Min # Examinations</b>	<b>Compensation</b>
Hotel Examination	First Year	Per CLIENT request	\$2,000 per examination
Hotel Examination	Addtl. 1 year	Per CLIENT request	\$2,100 per examination

#### **Travel and Out-of-Pocket**

CLIENT shall reimburse CONSULTANT for reasonable travel and other out-of-pocket expenses associated with the performance of the field examination including but not limited to lodging, parking, mileage, per diem, etc. (Mileage and per diem shall be according to IRS regulations). Such reimbursement shall be billed incrementally.

### **B.3 ADDITIONAL CONSULTING**

CLIENT may request that CONSULTANT provide additional consulting services at any time during the term of this Agreement. If CONSULTANT and CLIENT agree on the scope of the additional consulting services requested, then CONSULTANT shall provide the additional consulting on a Time and Materials basis. Depending on the personnel assigned to perform the work, standard hourly rates range from one hundred dollars (\$100) per hour to three hundred fifty dollars (\$350) per hour. These additional consulting services will be invoiced at least monthly based on actual time and expenses incurred.

# ATTACHMENT A

## Distribution Confirmation

2/4/2025

City of Port Lavaca  
202 N. Virginia  
Port Lavaca, TX 77979

Dear Ms. Brittney Hogan,

Funds will be distributed in the following accounts pursuant to this Agreement:

Agency	Routing #	Account #	Distribution %	Tax Type

If at any time there are any discrepancies between the schedule set out above and the CLIENT's records, please notify us in writing immediately.

**IT IS YOUR RESPONSIBILITY TO PROVIDE NOTICE TO US OF ANY CHANGES IN TAX RATES OR IN THE DISTRIBUTION OF FUNDS. NOTICE MUST BE IN WRITING AND SENT, VIA CERTIFIED MAIL, TO:**

Avenu Insights & Analytics, LLC  
600 Beacon Parkway West, Suite 900  
Birmingham, AL 35209  
Attn.: Connie Taylor, Client Relations Manager

Thank you for your assistance. If you have any questions, or if I may be of assistance, please let me know.

Connie Taylor, Client Relations Manager  
Avenu Insights & Analytics, LLC  
Phone: 213-246-2445, Fax: 205-423-4097  
E-mail: [connie.taylor@avenuinsights.com](mailto:connie.taylor@avenuinsights.com)

I have reviewed the above distribution and verify that it is correct.

**City of Port Lavaca**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_