

CITY OF SANTA FE
AGREED UPON PROCEDURES REPORT
FISCAL YEAR ENDED JUNE 30, 2014

DRAFT

**City of Santa Fe
Lodgers' Tax Agreed-Upon Procedures Engagement
June 30, 2014**

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City of Santa Fe
Lodgers' Tax Agreed-Upon Procedures Engagement
Executive Summary

Background: A 7% tax is collected by lodging facilities located within the City of Santa Fe for rooms rented 30 days or less. The lodging facilities remit the tax collected to the City of Santa Fe on a monthly basis. These facilities include hotels, motels, bed and breakfasts, and houses.

Objective: Were lodging facilities collecting and remitting lodgers' tax in accordance with 18-11.9 SFCC 1987?

Barraclough & Associates, P.C. reviewed the records of 8 commercial lodging facilities during July 1, 2013 through June 30, 2014 (FY14) and noted:

- Two facilities over paid their taxes by \$1,591.
- One facility owes the City \$1,139 in back Lodgers' Tax.
- One facility owes the City penalties and interest of \$1,059.
- Three facilities were noncompliant in our request for an audit (Entity #5, Entity #8, and Entity #10).
- One facility did not provide the additional documents requested, and we were unable to complete our procedures (Entity #7).
- The City's spreadsheet containing lodgers' tax payments received had 1 error, see pg. 6 for details.

Barraclough & Associates, P.C. reviewed the records of 8 short-term renting facilities during July 1, 2013 through June 30, 2014 (FY14) and noted:

- Six facilities owe the City penalties and interest of \$3,581.
- Six facilities owe the City \$4,569 in back Lodgers' Tax.
- Two facilities over paid their taxes by \$166.
- Two facilities were noncompliant in our request for an audit (Entity #18 and Entity #20).
- One facility did not provide the additional documents requested, and we were unable to complete our procedures (Entity #11).
- The City's spreadsheet containing lodgers' tax payments received had 18 errors see pages 6-8 for details.

Recommendations:

- The City of Santa Fe should collect \$10,348 in interest, penalties, and back taxes from the facilities tested.
- The City of Santa Fe should credit customer accounts for \$1,757 in taxes overpaid.
- The City of Santa Fe should review their receipts of payments received and reconcile differences mentioned in this report with their spreadsheet.
- The City of Santa Fe should pursue legal action against those facilities mentioned who were noncompliant with our requests for inspection of their records in accordance with 18-11.11 SFCC 1987.
- The City of Santa Fe should reconcile the number of licenses for short term renters with those paying taxes.
- The City of Santa Fe should reevaluate the limit on short term licenses of 350 to ensure that this number is still appropriate today.

**City of Santa Fe
Lodgers' Tax Agreed-Upon Procedures Engagement
Summary Memo**

What is an Agreed-Upon Procedures Engagements:

An agreed-upon procedures engagement is one in which a practitioner is engaged by a client to issue a report of findings based on specific procedures performed on the subject matter. The client engages the practitioner to assist specified parties in evaluating subject matter or an assertion as a result of a need or needs of the specified parties. Because the specified parties require that findings be independently derived, the services of a practitioner are obtained to perform procedures and report his or her findings. The specified parties and the practitioner agree upon the procedures to be performed by the practitioner that the specified parties believe are appropriate. Because the needs of the specified parties may vary widely, the nature, timing, and extent of the agree-upon procedures may vary as well; consequently, the specified parties assume responsibility for the sufficiency of the procedures since they best understand their own needs. In an engagement performed under this section, the practitioner does not perform an examination or a review, and does not provide an opinion or negative assurance.

Procedures Agreed-Upon by the City of Santa Fe and Barraclough & Associates, P.C.

The list of procedures agreed to by the specified parties as set forth in PSA #14-0810 are presented in Attachment I on page 10.

Background

Per the City of Santa Fe Code there is tax borne by persons using commercial lodging accommodations. There is imposed an occupancy tax of five percent (5%) and a convention center fee of two percent (2%) for a total of seven percent (7%) of gross taxable rent for lodging within the City of Santa Fe paid to Vendors. Each vendor shall make a report by the twenty-fifth day of each month, on forms provided by the city cashiers office, of the receipts for lodging in the preceding calendar month, and shall submit the proceeds of the lodgers' tax to the City of Santa Fe. The tax imposed provides revenues for the purposes of (1) advertising, publicizing, and promoting facilities and tourist attractions, (2) acquiring, constructing, and maintaining tourist attractions and recreational facilities, (3) and for all other legally permissible purposes including those purposes as authorized in the City Code subsection 18-11.15.

Objective

The objective of this agreed-upon procedures engagement was to conduct audits to verify that the amount of gross rents subject to occupancy tax was accurate, had been collected from each vendor subject to such tax, and properly remitted in a timely manner to the City of Santa Fe.

Scope

- 1.) Provide notice to 11 commercial lodging entities and 10 short term establishments.
- 2.) Schedule a date to begin test work of each establishment to evaluate compliance with regulations provided for in the Lodgers' Tax Act, the Short Term Rental Act, and the Santa Fe City Code from July 1, 2013 through June 30, 2014 (FY14).
- 3.) Determine adequacy of records including whether or not lodgers' tax and short term rental receipts have been accurately recorded.
- 4.) Submit notification to the City of Santa Fe of any establishment which refuses to cooperate with the inquiry.
- 5.) Submit one public report (listing vendors as numbers) with findings upon completion of test work to the City of Santa Fe, Internal Audit Department. Other reports containing confidential information may be requested.
- 6.) Appear before the Audit Committee and the Finance Committee to present the findings of the

City of Santa Fe
Lodgers' Tax Agreed-Upon Procedures Engagement
Summary Memo (Continued)

agreed-upon procedures in summary and answer any questions asked by the Finance Committee.

Methodology for selection of 11 commercial lodging entities and 10 short term establishments

Entities were selected based on their risk assessment and an analytical evaluation of payments made to the City of Santa Fe over a monthly and annual basis. Commercial lodging entities were rated as either high, moderate, or low risk based on the following criteria:

- | | |
|-----------------|---|
| High | This category included those facilities whose lodgers' tax payments did not seem reasonable based on the size of the establishment, lateness of payments, months during the year which showed no payments, and other factors from the analytical review that would indicate that the City of Santa Fe was not receiving its appropriate share of lodgers' tax payments. |
| Moderate | This category included those facilities whose lodgers' tax payments seem reasonable but based on their size, lateness of payments, or other factors these may indicate that these entities may or may not be sending the City of Santa Fe their appropriate share of lodgers' tax payments. |
| Low | This category includes those facilities whose payments indicate a low risk that the City of Santa Fe has not received its appropriate lodgers' tax payments. |

The criteria above was used in selecting 4 commercial lodging entities as high risk, 5 entities as moderate risk, and 2 entities as low risk.

5 Short term establishments were selected who were remitting lodgers' tax payments to the City of Santa Fe, and 5 short term establishments were selected who were actively advertising but not remitting lodgers' tax payments to the City of Santa Fe.

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Independent Auditors' Report on Applying Agreed-Upon Procedures

City of Santa Fe Finance Committee
Santa Fe, New Mexico

Agreed-Upon Procedures Report

At your request, we have performed certain agreed-upon procedures as discussed in Attachment I, which was agreed to by the City of Santa Fe, solely to assist you with respect to the accounting records of eleven lodgers' tax facilities and ten short term renting establishments for the lodgers' tax reports filed for the year ended June 30, 2014.

The City of Santa Fe's Responsibility for the Agreed-Upon Procedures

The City of Santa Fe (the City) is responsible for the sufficiency (nature, timing, and extent) of the agreed-upon procedures because the City best understands its own needs. The City assumes the risk that such procedures might be insufficient for their purposes. In addition, the City assumes the risk that the City might misunderstand or otherwise inappropriately use findings properly reported by Barraclough & Associates, P.C. (the contractor).

The Contractor's Responsibility for the Agreed-Upon Procedures

The responsibility of the contractor is to carry out the procedures and report the findings in accordance with the general, fieldwork, and reporting standards for attestation engagements as established in section 50, *SSAE Hierarchy*, together with standards regarding their application, performance and reporting as established by the American Institute of Certified Public Accountants. The contractor assumes the risk that misapplication of the procedures may result in inappropriate findings being reported. Furthermore, the contractor assumes the risk that appropriate findings may not be reported or may be reported inaccurately. The contractor's risks can be reduced through adequate planning and supervision and due professional care in performing the procedures, determining the findings, and preparing the report.

The contractor has no responsibility to determine the differences between the agreed-upon procedures to be performed and the procedures that the practitioner would have determined to be necessary had he or she been engaged to perform another form of attest engagement. The procedures that the contractor agrees to perform pursuant to an agreed-upon procedures engagement may be more or less extensive than the procedures that the practitioner would determine to be necessary had he or she been engaged to perform another form of engagement.

Agreed-Upon Procedures Report

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable governmental auditing standards. The sufficiency of the procedures is solely the responsibility of the specified parties of the report. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment I either for the purpose for which this

report was requested or for any other purpose. In connection with the performance of the procedures referred to, certain matters were noted which we are presenting for your consideration. Our findings are as follows:

Agreed-Upon Procedures – Commercial Lodging Entities (July 1, 2013 through June 30, 2014):

	Revenue of months examined as reported to the City of Santa Fe	Revenue of the months examined as shown on the books	Difference	Difference Taxes Overpaid (Taxes Owed to the City of Santa Fe)			Total Overpaid (Owed) to the City of Santa Fe	Yearly Revenue as Reported to the City of Santa Fe	Percentage of Yearly Revenue Tested
					Interest Owed	Penalties Owed			
Entity #1	265,959	263,230	2,729	191	-	-	191	1,829,740	15%
Entity #2	65,772	65,772	-	-	-	-	-	507,630	13%
Entity #3	141,299	121,299	20,000	1,400	-	-	1,400	316,087	45%
Entity #4	61,749	61,749	-	-	-	-	-	61,749	100%
Entity #5	-	-	-	-	-	-	-	-	0%
Entity #6	493,769	493,769	-	-	-	-	-	1,310,359	38%
Entity #7	205,842	222,107	(16,265)	(1,139)	(26)	(1,033)	(2,198)	612,403	34%
Entity #8	-	-	-	-	-	-	-	-	0%
Entity #9	273,569	273,569	-	-	-	-	-	1,023,539	27%
Entity #10	-	-	-	-	-	-	-	-	0%
Entity #21	192,665	192,665	-	-	-	-	-	599,817	32%
							(607)		

Low Risk Classification Commercial Lodging Entities (July 1, 2013 through June 30, 2014):

Entity #1- Management was including no-show revenue and room cancellation fees in their rent revenue reported to the City. Management was informed that this type of revenue only needs to be reported as gross receipts and does not need to be included in the lodgers' tax calculation. We recommend the City of Santa Fe credit this entity \$191 for taxes overpaid.

Entity #2- No exceptions were noted.

Moderate Risk Classification Commercial Lodging Entities (July 1, 2013 through June 30, 2014):

Entity #3- Management made a clerical error while inputting numbers from their reservation program, and they did not catch this error when they submit their payment to the City of Santa Fe which resulted in an overpayment. We recommend the City of Santa Fe credit this entity \$1,400 for taxes overpaid.

Entity #4- The current owner acquired the property on April 15, 2014, and we were only able to test room revenue for the period of April 15, 2014 through June 30, 2014. No exceptions were noted for this period.

Entity #5- This establishment did not respond to our two requests for documentation, and this establishment did not respond to the City Attorney's letters requesting compliance on this matter. We recommend the City of Santa Fe pursue legal action against this entity in accordance with 18-11.11 SFCC 1987.

Entity #6- No exceptions were noted.

Entity #21- No exceptions were noted.

High Risk Classification Commercial Lodging Entities (July 1, 2013 through June 30, 2014):

Entity #7- This establishment did not respond to our repeated requests for additional information regarding revenue received. Based on the documents we received, we estimate that

revenue was underreported by \$16,565 or taxes owed of \$1,160. We recommend the City of Santa Fe request further documentation from this entity to calculate the correct amount of revenue underreported. Additionally, we noted that three monthly payments were remitted to the City of Santa Fe late, but the owner did not calculate interest and penalties owed. This entity owes the City of Santa Fe \$1,059.01 in late payment penalties and interest.

Entity #8– This establishment did not respond to our two requests for documentation, and this establishment did not respond to the City Attorney’s letters requesting compliance on this matter. We recommend the City of Santa Fe pursue legal action against this entity in accordance with 18-11.11 SFCC 1987.

Entity #9– No exceptions were noted. In performing our testwork, we noted that the City’s spreadsheet was missing the August 2013 payment from Entity #9 of \$12,138.35. We recommend the City of Santa Fe review their receipts of payments received and reconcile this with their spreadsheet.

Entity #10– This establishment did not respond to our two requests for documentation, and this establishment did not respond to the City Attorney’s letters requesting compliance on this matter. We recommend the City of Santa Fe pursue legal action against this entity in accordance with 18-11.11 SFCC 1987.

Agreed-Upon Procedures – Short Term Establishments (July 1, 2013 through June 30, 2014):

	Revenue for the year as reported to the City of Santa Fe	Revenue for the year as shown on the books	Difference	Difference Tax Overpaid (Taxes Owed to the City of Santa Fe)	Interest Owed	Penalties Owed	Total Overpaid (Owed) to the City of Santa Fe
Entity #11	226,297	-	226,297	-	-	-	-
Entity #12	79,740	79,740	-	(20)	-	-	(20)
Entity #13	49,225	51,826	(2,601)	(182)	(22)	(400)	(604)
Entity #14	42,142	44,842	(2,700)	(189)	-	-	(189)
Entity #15	14,725	12,425	2,300	161	-	-	161
Entity #16	-	14,380	(14,380)	(1,007)	(117)	(900)	(2,024)
Entity #17:							
Owner A	23,470	23,470	-	-	-	-	-
Owner B	19,205	19,205	-	-	-	-	-
Owner C	11,925	11,925	-	-	-	-	-
Owner D	9,519	9,519	-	-	(10)	(200)	(210)
Owner E	30,091	32,690	(2,599)	(182)	(45)	(300)	(527)
Owner F	9,586	14,072	(4,486)	(314)	(59)	(300)	(673)
Owner G	-	17,310	(17,310)	(1,212)	(182)	(800)	(2,194)
Owner H	9,564	9,490	74	5	-	(100)	(95)
Entity #18	-	-	-	-	-	-	-
Entity #19	-	20,894	(20,894)	(1,463)	-	(146)	(1,609)
Entity #20	-	-	-	-	-	-	-
						Total	<u>(7,984)</u>

Short Term Establishments that have paid lodgers’ tax (July 1, 2013 through June 30, 2014):

Entity #11– This establishment only provided documentation of payments made to the City of Santa Fe, and we were only able to test whether payments were accurately recorded by the City and whether payments were made timely or remitted late. We were unable to do any test work involving rent revenue received by the entity testing for completeness and accuracy. In performing our testwork we noted that the City’s spreadsheet was missing six months of payments: July 2013 - \$1,017.62, August 2013 - \$943.60, September 2013 - \$853.46, October 2013 - \$1,531.46, November 2013 - \$724.22, and December 2013 - \$2,110.25.

Additionally we noted that payment for February 2014 was recorded incorrectly as \$468.93, but the actual payment remitted was \$656.46 as confirmed by the bank statements. We recommend the City of Santa Fe review their receipts of payments received and reconcile this with their spreadsheet.

Entity #12– Management incorrectly calculated taxes owed on their July 2013 report to the City of Santa Fe even though they reported the correct amount of revenue. The City of Santa Fe is owed tax of \$20 as a result of the calculation error. Additionally, in performing our testwork we noted that the City’s spreadsheet is missing payment for November 2013 of \$605.50. We recommend the City of Santa Fe review their receipts of payments received and reconcile this with their spreadsheet.

Entity #13– This establishment underreported revenue for the months of July 2013, August 2013, January 2014, and June 2014. Additionally four monthly payments were remitted to the City of Santa Fe late the months of October 2013, November 2013, February 2014, and May 2014. The City of Santa Fe is owed \$604 in taxes, penalties, and interest from this establishment. Additionally, in performing our testwork we noted that the City’s spreadsheet shows payment for June 2014 as \$687.75, however this amount should be \$0. The City’s spreadsheet shows payment for February 2014 as \$385; however the amount should be \$388.50. We recommend the City of Santa Fe review their receipts of payments received and reconcile this with their spreadsheet.

Entity #14– This establishment underreported revenue for the month of July 2013, and owes tax of \$189 to the City of Santa Fe. Additionally, in performing our testwork we noted that the City’s spreadsheet is missing payment for June 2014 of \$123.76. We recommend the City of Santa Fe review their receipts of payments received and reconcile this with their spreadsheet.

Entity #15– This establishment remitted taxes for one guest’s stay which extended into two months twice resulting in an overpayment to the City of Santa Fe of \$161. Additionally, in performing our testwork we noted that the City’s spreadsheet shows payment for July 2013 as \$763, however only \$196 could be verified through the entity’s bank statements. The City’s spreadsheet shows \$392 for September 2013; however the entity made no payment for this month. We recommend the City of Santa Fe review their receipts of payments received and reconcile this with their spreadsheet.

Short Term Establishments that have advertised, but are not paying lodgers’ tax (July 1, 2013 through June 30, 2014):

Entity #16– Management was two years behind in their taxes due to financial hardships. As a result of the audit they remitted taxes owed from January 1, 2013 through November 30, 2014 to the City of Santa Fe taxes, interest and penalties totaling \$3,245.34 on 12/22/14. For the period of January 1, 2013 through June 30, 2013, management paid back taxes, penalties, and interest totaling \$424.13. For the period of July 1, 2014 through June 30, 2014, management paid back taxes, penalties, and interest totaling \$2023.87. For the period of July 1, 2014 through November 30, 2014, management paid back taxes, penalties, and interest totaling \$797.34.

Entity #17– Owner A- No exceptions were noted. In performing our testwork, we noted that the City’s spreadsheet was missing payment for November 2013 in the amount of \$210. We reviewed the owner’s bank statements noting it was cashed by the City on 12/16/13. We recommend the City of Santa Fe review their receipts of payments received and reconcile this with their spreadsheet.

Owner B- No exceptions noted.

- Owner C-** No exceptions noted. In performing our testwork, we noted that the City's spreadsheet was missing payment for June 2014 in the amount of \$136.85. We reviewed the owner's bank statements noting it was cashed by the City on 6/30/14. We recommend the City of Santa Fe review their receipts of payments received and reconcile this with their spreadsheet.
- Owner D-** This establishment remitted two monthly payments late to the City of Santa Fe and did not pay the applicable penalties and interest. The City of Santa Fe is owed penalties and interest totaling \$209.58 for the months of July 2013 and September 2013.
- Owner E-** This establishment underreported revenue, and taxes are owed to the City of Santa Fe of \$181.94. Three monthly payments were remitted to the City of Santa Fe late and the City is owed penalties and interest totaling \$344.89 for the months of August 2013, October 2013, and March 2014.
- Owner F-** This establishment underreported revenue by \$4,486, and taxes are owed to the City of Santa Fe of \$314.02. Three monthly payments were remitted to the City of Santa Fe late, and the City is owed penalties and interest totaling \$359.11. We also noted that the City's spreadsheet shows payment for August 2013 of \$168, however no such payment was made by the owner. We recommend the City of Santa Fe receipts of payments received and reconcile this spreadsheet.
- Owner G-** Management was a year behind in their taxes. As a result of the audit they remitted taxes owed from July 1, 2013 through June 30, 2014 to the City of Santa Fe taxes, interest and penalties totaling \$2,591.31 on 4/23/15. In performing our testwork, we noted that the owner actually overpaid his penalties and interest owed and should receive a credit of \$397.43 so that the correct amount of taxes, penalties, and interest collected for the period is \$2,193.88.
- Owner H-** This establishment remitted one payment late and a penalty of \$100 is owed to the City of Santa Fe, however one month's tax was overpaid by \$5.20 and the total owed to the City is \$94.80. In performing our testwork, we noted the City's spreadsheet was missing payment for August 2013 of \$93.80. Payment for September 2013 was incorrectly shown as August 2013 payment, and should be moved to the appropriate column. We also noted that payment for May 2014 and June 2014 were combined and shown as \$190 for June 2014. Payment for May 2014 was \$85, and payment for June was \$105. We recommend the City of Santa Fe review their receipts of payments received and reconcile this spreadsheet accordingly.

Entity #18- This establishment did not respond to our two requests for documentation, and this establishment did not respond to the City Attorney's letters requesting compliance on this matter. We recommend the City of Santa Fe pursue legal action against this entity in accordance with 18-11.11 SFCC 1987.

Entity #19- This establishment did not respond to our two requests for documentation, and this establishment did not respond to the City Attorney's two letters requesting compliance on this matter. However, the property manager (Entity #11) did respond, and reported that taxes were owed on \$20,893.80 of rent received for the period. The property manager wrote a check for the \$1,608.82 for taxes owed on 3/3/15, however we were unable to test

whether or not the correct penalties and interest were paid because the entity did not provide the necessary documentation.

Entity #20– This establishment did not provide any documentation for this audit. The owner did respond to our requests for an audit, however they insisted that they did not owe lodgers' tax because years ago someone at the City of Santa Fe stated they did not owe tax. We provided the lodgers tax ordinance for the owner stating that they do in fact owe lodgers tax. The owner stated that they had not paid tax for the audit period, and they would pay the tax owed but never communicated any further regarding this matter. We recommend the City of Santa Fe pursue legal action against this entity in accordance with 18-11.11 SFCC 1987.

Additional Findings:

We noted that the City of Santa Fe is not recording payments received from short term renting establishments in a consistent manner. In some instances the City will show payments as if received by the owner, and in some instances payments are shown as if the property manager owns the property when in fact the property manager does not have a license. We recommend that the City of Santa Fe record payments as if made by the owner rather than the property manager to help with the reconciliation of which owners with licenses are paying and which owners are not.

We noted that the City of Santa Fe is not reconciling the number of licenses for short term renters with those paying taxes. As of March 2015 there were 370 licensed short term renting establishments, however the City is not reconciling which licenses are actually paying taxes and which are not because the spreadsheet showing payments received is grouped under property managers as mentioned in the finding above. A spreadsheet that accurately reflects which owners have licenses, but are not paying would greatly enhance the selection process of entities to audit and their level of risk. We recommend that the City of Santa Fe work toward restructuring the payment spreadsheet so that it lists payments by owner, license number, address, and payment amount going forward.

The City of Santa Fe currently has a limit on the number of short term licenses of 350. We recommend that the City of Santa Fe reevaluate if this number is still appropriate given the rise in tourism and rentals in the City of Santa Fe.

**LODGERS' TAX FACILITIES
AGREED UPON PROCEDURES – LIST OF PROCEDURES PERFORMED**

Attachment I

- 1) Review if all lodging establishments selected by the City have been paying lodger's tax.
- 2) Compare the businesses presently paying lodger's tax to other databases (i.e., yellow pages, business license information, etc.).
- 3) Identify any lodging establishments within the City of Santa Fe that are not presently a lodgers' taxpayer.
- 4) Review if any of the entities were late on their payments and determine if applicable late fees were charged.
- 5) Procedures to be performed on high risk entities:
 - A. Select four monthly tax remittances to the City and perform the following:
 - Agree amount reported collected to the cash receipts records and to the bank statements. Compare revenue reported to the entities financial statements or general ledger.
 - Compare ten daily bank receipts to the room records or other supporting documentation to determine if all income from occupied rooms had been reported.
 - B. Agree the yearly amount of revenue reported to the entity's financial statements and/or income tax returns.
- 6) Procedures to be performed on moderate risk entities:
 - A. The procedures would be identical as a high risk entity but the scope of testing the monthly tax remittances tested would be three months.
 - B. Agree the yearly amount of revenue reported to the entity's financial statements and/or income tax returns.
- 7) Procedures to be performed on low risk entities:
 - A. The procedures would be identical as a high risk entity but the scope of testing the monthly tax remittances would be two months.
 - B. Agree the yearly amount of revenue reported to the entity's financial statements and/or income tax returns.
- 8) Procedures to be performed for short-term lodger's tax:
 - A. Compare the listing of all current short-term renter permit holders to the list of short-term renters that have paid lodger's tax.
 - B. Select a sample of 10 short-term renters and agree the yearly amount of revenue to the entity's financial statements or tax returns.

**LODGERS' TAX FACILITIES
AGREED UPON PROCEDURES – LIST OF ENTITIES**

STRICTLY CONFIDENTIAL – NOT A PUBLIC DOCUMENT

Attachment II

July 1, 2013 through June 30 2014:

Low Risk

Old Santa Fe Inn	Entity #1
Inn at Vanassie	Entity #2

Moderate Risk

Inn on the Paseo	Entity #3
Inn of the Turquoise Bear	Entity #4
SA Property Management	Entity #5
Inn at Santa Fe	Entity #6
Econolodge	Entity #21

High Risk

America's Best Value Inn	Entity #7
Heritage Hotels & Resorts	Entity #8
Casas de Santa Fe	Entity #9
Motel 6	Entity #10

Short Term Renting Establishments (July 30, 2013 through June 30, 2014):

Establishments that have paid lodgers' tax

Santa Fe Luxury Rentals	Entity #11
GV Properties	Entity #12
Richard Tackett	Entity #13
Roxanne Connan	Entity #14
Veneklassen Properties	Entity #15

Establishments that have advertised, but are not paying lodgers' tax

Casa Sonrisa	Entity #16
Destino Santa Fe:	Entity #17
Richard Fisher	Owner A
Paul Sternweis	Owner B
Dean Vassar	Owner C
Judy Ilg	Owner D
Charles Alexander	Owner E
Henry Wilson	Owner F
Laurence Russe	Owner G
Peter Braun	Owner H
Casa Bonita	Entity #18
Mark Sears	Entity #19
La Casa de Suerte	Entity #20