

**RESOLUTION 11
OF THE BOARD OF DIRECTORS
MISSION HILLS PROPERTY OWNERS ASSOCIATION
TO ENGAGE A CERTIFIED PUBLIC ACCOUNTANT**

WHEREAS, the covenants, conditions and restrictions of the Mission Hills Property Owners Association (the "Association"), an Arizona nonprofit corporation, the Board of Directors has recognized a need to formally engage the services of a Certified Public Accountant for the purposes of filing annual state and federal taxes and assisting the Board as needed with financial accounting and management of the Association.

WHEREAS, and in compliance with and pursuant to the authority granted to the Board of Directors in Section 2.3 "Association Board of Directors" of the Covenants, Conditions and Restrictions for Mission Hills (hereinafter referred to as C, C & R's);

WHEREAS, and in compliance with and pursuant to the authority granted to the Board of Directors in Section 2.11 "Accounting and Project Documents" of the C, C & R's,

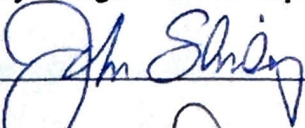
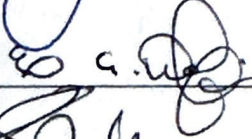

WHEREAS, and in compliance with and pursuant to the authority granted to the Board of Directors in the newly amended Bylaws dated February 20, 2026 and officially known as the Second Amendment to the Declaration of Covenants, Conditions and Restrictions to Amend Bylaws for the Mission Hills Subdivision recorded in the Official Records of Yavapai County, AZ, Article 3"Board of Directors", Section 3.2 "Powers and Duties" and

WHEREAS, and in compliance with and pursuant to the authority granted to the Treasurer in the newly amended Bylaws Article 4 "Officers", Section 4.7, "Treasurer" the Board has sought out and accepted the recommendation of the sister Mission Hills Condo Association's Manager of the Butler Hansen CPA, PLC Firm of Gilbert, AZ ;

WHEREAS the Board through review of Association records has not been able to identify whether or not the Association has ever retained the services of a certified public accountant to file the state and federal taxes for the nonprofit; nor did it locate a formal resolution to engage such a firm;

BE IT THEREFORE RESOLVED that the Board of Directors hereby formally engages the services of the above mentioned CPA Firm for the purposes of filing the 2025 State and Federal Taxes. The Board reserves the right to elect an alternative firm for all future filings.

IN WITNESS WHEREOF, the undersigned members of the Board of Directors Mission Hills Property Owners Association, an Arizona nonprofit corporation, attest that the foregoing Resolution was adopted and ratified by the unanimous consent of the Board of Directors of the corporation without a meeting pursuant to A.R.S. §10-3821, which action shall have the same force and effect as if taken at a meeting. This resolution may be signed in counterparts.

Signature		Date	<u>3/30/26</u>
Signature		Date	<u>3/30/26</u>
Signature		Date	<u>3/30/26</u>

March 30, 2026

To the Board of Directors
Mission Hills Property Owners Association
2210 Falcon Drive
Prescott, AZ 86301

We are pleased to confirm our understanding of the nonattest services that we are to provide for Mission Hills Property Owners Association for the year ended December 31, 2025. We will prepare the Association's federal and state income tax returns for the year ended December 31, 2025.

You are responsible for management decisions and functions; for designating an individual with suitable skill, knowledge, or experience to oversee the tax services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them. We will advise you regarding tax positions taken in the preparation of the tax returns, but the responsibility for the tax returns remains with you. The executed contract will need to be returned to our office by March 31, 2026, to prepare the tax return or extension. We must receive all information required to prepare your return by March 31, 2026, to ensure that your return or extension will be completed by the filing deadline.

We will file federal Form 1120-H for the Association so long as the Association is eligible to file that form. We estimate a fee of \$385 to prepare federal Form 1120-H and the related state forms. The tax preparation fee does not include inquiries to the federal or state authorities regarding the status of tax refunds or the application of tax payments. If requested, our fees for these services will be billed at an hourly rate of \$295.

If the Association is not eligible to file federal Form 1120-H, we will file federal Form 1120. Should we determine that the Association would save \$4,500 or more in federal income taxes by filing federal Form 1120 versus the federal Form 1120-H, we will file the federal Form 1120 and related state forms. We estimate a fee of approximately \$1,295 to prepare the federal Form 1120 and related state forms. Our fee may increase or decrease based upon the size and complexity of the association. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoice for our services will be payable on presentation.

It is important to note that the election to file the Form 1120-H, is a binding election. Consequentially, the association will be unable to amend their tax filing to the Form 1120 once the Form 1120-H has been filed.

We appreciate the opportunity to be of service to Mission Hills Property Owners Association and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement, as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,


Butler Hansen, PLC

Acknowledged:

Mission Hills Property Owners Association

Signature:  _____

Title & Date: MHPOA Secretary/Treasurer 03/30/2026