
Buncombe County Tourism Development Authority
Asheville Area Chamber of Commerce

Board Meeting Minutes
Wednesday, May 31, 2017

Present (Voting): Paula Wilber, Chair; Jim Muth, Vice Chair; Leah Ashburn, Chip Craig, John Ellis, Himanshu Karvir, John Lockett, John McKibbon

Absent (Voting): Gary Froeba

Present (Ex-Officio): Buncombe County Commissioner Joe Belcher

Absent (Ex-Officio): Asheville City Councilwoman Julie Mayfield

BC Finance: Jennifer Durrett

Advertising Agency: David Crane, Jeremy Braud; Peter Mayer

CVB Staff: Stephanie Brown, Marla Tambellini, Glenn Cox, Dianna Pierce, Jonna Reiff, Pat Kappes, Tina Porter, Brooke Ptaszek, Justine Tullos

CVB Staff Absent: Tom Roberson

Guests: Hill Carrow, Sports & Properties, Inc.
Samantha Fann, The Princess Anne Hotel
Kit Cramer, Asheville Area Chamber of Commerce
Bob McMurray, Black Mountain-Swannanoa Chamber of Commerce
Demp Bradford, Madison Davis; Asheville Buncombe Regional Sports Commission
Rick Bell, Inn at Engadine
Andrew Celwyn, Herbiary
Maria Pilos, Johnson Price Sprinkle, P.A.

Meeting Minutes Excerpts related to Penalty Waiver Requests

Penalty Waiver Requests

Days Inn Candler

Ms. Brown said the BCTDA has two penalty waivers to consider today, as the requests do not meet the criteria outlined by the board for her, as executive director, to review and decide upon since one is over the \$500 threshold and the other is not a first-time late offense. The BCTDA previously authorized Ms. Brown to approve or deny requests when they meet both of those conditions. It was noted that one request was received that does meet that criteria, from Days Inn Candler, in the amount of \$271.35. The property's request letter stated the payment was mailed on February 14, however, was not postmarked until March 1, and indicated it was a postal error. This was the property's first offense dating back to 2011 and Ms. Brown approved this request to be passed on to the Buncombe County Commission for further and final consideration.

The Princess Anne Hotel

Samantha Fann, general manager of The Princess Anne Hotel, was present to request a penalty waiver on behalf of Operations Manager Elizabeth Ross, who resides out of state and is responsible for submitting occupancy tax payments. Ms. Fann explained that Ms. Ross handed her son, who likes to help with the mail, the remittance envelope to give to the mail carrier. She later found that the envelope was placed in the mailbox instead of being handed to the carrier and, since it was after 5:00 p.m., could not be mailed until the next day. The envelope was postmarked one day late. She apologized for the tardiness and said this is the first time they have been delinquent, and assured the board that it would not happen again.

Ms. Durrett said the new property owners registered in January 2017 and the other four monthly remittances submitted to date have been received on time.

Mr. McKibbin made a motion to approve The Princess Anne Hotel's penalty waiver request in the amount of \$547.54. Mr. Craig seconded the motion. There was no discussion and with all in favor, the motion carried 8-0.

Ms. Brown said staff will forward the requests from The Princess Anne Hotel and Days Inn Candler to the Buncombe County Commission for further and final consideration. Mr. Craig requested to make it a standard practice that the board be informed of the Commission's decision at future meetings. Mr. McKibbin added that once the county begins accepting online payments, these requests will be reduced.

Documents relevant to the penalty waiver requests are on file with the Asheville Convention & Visitors Bureau.

Respectfully submitted,



Jonna Reiff, Executive Operations Manager

July 25, 2017

Sent via email

Mr. Melton Harrell
Days Inn Candler/American Motel Management
1872 Montreal Road, Suite A
Tucker, GA 30084-5709

RE: Petition to Waive Occupancy Tax Penalty

Dear Mr. Harrell:

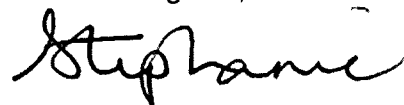
The Explore Asheville Convention & Visitors Bureau (EACVB) staff received your letter requesting a waiver of occupancy tax penalties totaling \$271.35 assessed by the Buncombe County Finance Department for Days Inn Candler. The penalty was incurred due to the property's occupancy tax report and remittance check for the month of January 2017 being postmarked after the February 20, 2017 due date.

At the direction of the Buncombe County Tourism Development Authority (BCTDA), in the first of a two-step approval process, I reviewed the request you submitted and based on your letter of explanation and past payment history, approved it to move onto the next step in the process.

The request will now be presented to the Buncombe County Board of Commissioners for further and final consideration at its Tuesday, August 1, 2017 meeting. It begins at 5:00 p.m., in Commission Chambers located at 200 College Street, Suite 326, in downtown Asheville. The EACVB staff will provide the necessary documentation to the County on your behalf and will inform you of the Commission's decision after the meeting. Please also note that Buncombe County Commission meetings are open to the public and you are welcome and encouraged to attend.

If you have any questions in the interim, please contact Jonna Reiff at 828.258.6111 or jreiff@ExploreAsheville.com. Thank you.

With best regards,



Stephanie Brown, Executive Director
Buncombe County Tourism Development Authority

cc: Jennifer Durrett, Candace Rhymer, Buncombe County Finance Department
Buncombe County Commissioner and BCTDA member Joe Belcher

SB:jr



American Motel Management, Inc.
1872 Montreal Road Suite A
Tucker, GA 30084-5709
(770) 939-1801 (770) 939-1419 (Fax)

4 271.35

Where Genuine American Quality is always at your Service!

March 9, 2017

Buncombe County Tourism Development Authority
36 Montford Avenue
Asheville, N.C. 28801

Re: Days Inn, Candler, N.C.
Attached letter from Buncombe County
Finance Department

Dear Tourism Development Authority:

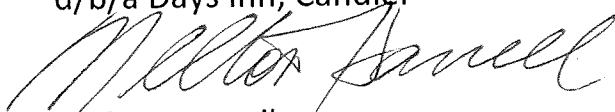
Our Days Inn in Candler always pays its sales taxes when due. We have not missed in many years.

Our records show that we mailed our payment for January sales taxes on February 14th, but the County Finance Departments records show that it was postmarked on March 1st.

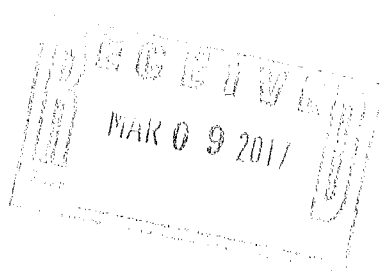
I do not know or understand the reasons, but I hereby request that, based on our records and especially our reputation with the County, you waive the penalties shown on the attached letter.

Thank you for your consideration.

VALU-LODGE OF GREENVILLE, INC.
d/b/a Days Inn, Candler


Melton Harrell

Encl: copy of letter from Buncombe County Finance Department



Finance Department
200 College Street, 4th Floor - Asheville, NC 28801

March 3, 2017

Days Inn Candler
1872 Montreal Road
Ste. A
Tucker, GA 30084

The County has received an occupancy tax remittance for January 2017 with a postmark of March 1st, 2017. Per NC General Statute, both the payment and remittance form are required to be postmarked or hand delivered to the Finance Department by the 20th of the month following the sales. Your account has incurred the following penalties per NCGS 105-236(a)(3)-(4):

Failure to file (5%)	\$ 90.45
Failure to pay tax when due (10%)	<u>\$ 180.90</u>
Total penalties	\$ 271.35

Please remit the total due to the Buncombe County Finance Department, PO Box 7526, Asheville, NC 28802.

Please note the Buncombe County Finance Department does not have the authority to waive any occupancy tax penalties. To begin the two-step approval process, all requests for waiver must be submitted in writing to the Buncombe County Tourism Development Authority (BCTDA). If approved by the BCTDA at a regular board meeting, the request will then be presented to the Buncombe County Board of Commissioners by the BCTDA for final review and approval. You may contact the BCTDA at (828)258-6111 for more information or to begin the waiver request process.

Please contact the Finance Department if you have any questions at (828)250-4130.

Thank you,

Buncombe County Finance Department



Late Fee = 271.35

Buncombe County Occupancy Tax
Monthly Remittance Form

This form is to be remitted and taxes paid by the 20th of each month following the month in which the tax accrues to avoid penalties. Payments and forms can be delivered in person to the Finance Department at 200 College St, 4th floor, or mailed to the Finance Department at PO Box 7526, Asheville, NC 28802. *Any other form of delivery will not be considered appropriate and could result in penalties*

Report for the month of: <u>January 2017</u>	<input type="checkbox"/> No sales subject to Occupancy Tax this period
Account #: <u>58-2326852</u>	
Business/Owner Name: <u>Valu-Lodge of Greenville Inc</u>	(1) Gross sales for the month: <u>\$ 30,150.34</u>
Property Name/Location: <u>Days Inn Candler</u>	(2) Less sales that a 3 rd party has collected/remitted occupancy tax on: _____
Mailing Address: <u>1872 Montreal Rd Ste A</u>	(3) Total gross receipts subject to Occupancy tax ((1) - (2)): <u>\$ 30,150.34</u>
<u>Tucker GA 30084</u>	(4) Occupancy tax rate: <u>6%</u>
Final remittance for property <input type="checkbox"/>	(5) Occupancy tax due: <u>\$ 1,809.02</u>
Date closed: _____	(6) Applicable adjustments (penalties, credits, etc): _____
Signature: <u>[Signature]</u>	(7) Total remitted: <u>\$ 1,809.02</u>
Date: <u>2-13-17</u>	
Print Name: <u>MEZTON HARRELL</u>	
Phone #: <u>770/939-1801</u>	

The Buncombe County Occupancy Tax is currently 6% of the gross receipts derived from the rental of any room, lodging or similar place within the County subject to sales tax under NCGS 105-164.4 (a)(3).

Applicable penalties are defined by NCGS 105-236(a)(3) - (4).

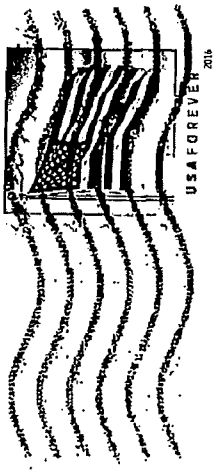
- 1) Failure to file the return on the date it is due will result in a penalty equal to 5% of the amount of the tax if the failure is for no more than one month, with an additional 5% for each additional month, or fraction thereof, during which the failure continues, not exceeding 25% in aggregate.
- 2) Failure to pay tax when due, without intent to evade the tax, will result in a penalty equal to 10% of the tax.

Remittance should be made by check or money order payable to Buncombe County Finance.

Please see the instructions on the next page for assistance in completing the sales/tax portion of this form.

Postmark Date: 3.1
Check #: 1510
Acct #: 143
Batch Date: 3.3
Due Date: 2/20/2017
Document Type: FIN_OTX
Form Type: RECEIPT FORM

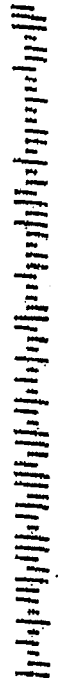
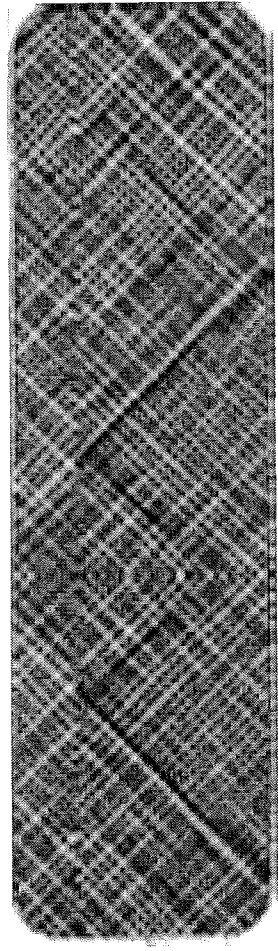




TO BE MAILED TO THE
OCCUPATIONAL SAFETY

STURE REQUIRED
FLAPS TO SEAL

"DO NOT FORWARD"



28802-752626

VALU-LODGE OF GREENVILLE, INC.
For DAYS INN CANDLER

Buncombe County Finance Dept.

3014

1510

Check Number: 1510
Check Date: Feb 14, 2017

Check Amount: \$1,809.02

Inv #	Date	Discount Taken	Amount Paid	Quantity	Description
January 2017	1/31/17		1,809.02		January 2017 Sales Tax

3014 SFMS00053-1
SAFEGUARD LITHO USA SFSL2 047305112L

TO REORDER, CALL YOUR LOCAL SAFEGUARD DISTRIBUTOR AT 800-346-7550

C71W110010000

B16SF07587

Jonna Reiff

From: Jennifer W. Durrett <jennifer.durrett@buncombecounty.org>
Sent: Friday, March 17, 2017 4:20 AM
To: Jonna Reiff
Subject: FW: Penalty Waiver Request - Days Inn Candler
Attachments: Days Inn Candler - Penalty Waiver.pdf

Here is the info for Days Inn.
Thank you,

Jennifer Durrett, CPA

Audit & Financial Reporting Manager
Buncombe County Finance Department
200 College St.
PO Box 7526
Asheville, NC 28802
jennifer.durrett@buncombecounty.org
phone: 828.250.4135 | fax: 828.250.4156

From: Krystal Frizzell
Sent: Thursday, March 16, 2017 11:41 AM
To: Jennifer W. Durrett <jennifer.durrett@buncombecounty.org>
Subject: FW: Penalty Waiver Request - Days Inn Candler

Going as far back as 2011 there were not penalties and all remittances are up-to-date. Let me know if you want me to go back further.

From: Jennifer W. Durrett
Sent: Thursday, March 16, 2017 10:41 AM
To: Krystal Frizzell <Krystal.Frizzell@buncombecounty.org>
Subject: FW: Penalty Waiver Request - Days Inn Candler

This one too ☺

Jennifer Durrett, CPA

Audit & Financial Reporting Manager
Buncombe County Finance Department
200 College St.
PO Box 7526
Asheville, NC 28802
jennifer.durrett@buncombecounty.org
phone: 828.250.4135 | fax: 828.250.4156

From: Jonna Reiff [<mailto:jreiff@exploreasheville.com>]
Sent: Wednesday, March 15, 2017 9:36 AM
To: Jennifer W. Durrett <jennifer.durrett@buncombecounty.org>
Subject: Penalty Waiver Request - Days Inn Candler

Hi Jennifer,

Days Inn Candler has requested a penalty waiver. Please send me their payment and waiver history and any other insight you may have in this matter at your convenience.

Thank you!

--Jonna

Jonna Reiff

Executive Operations Manager

Asheville Convention & Visitors Bureau

36 Montford Avenue | Asheville, NC 28801

P: 828.258.6111

jreiff@ExploreAsheville.com | [Facebook.com/AshevilleCVB](https://www.facebook.com/AshevilleCVB)

ExploreAsheville.com

Correspondence to and from this email address is subject to the North Carolina Public Records Law and may be disclosed to third parties.

July 25, 2017

Sent via email

Ms. Elizabeth Ross, Operations Manager
The Princess Anne Hotel, An Eden Property
301 East Chestnut Street
Asheville, NC 28801

RE: Petition to Waive Occupancy Tax Penalty

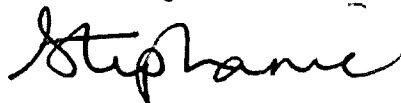
Dear Ms. Ross:

Thank you for coordinating having the Princess Anne's General Manager Samantha Fann attend the May 31, 2017 meeting of the Buncombe County Tourism Development Authority (BCTDA) to present the reason your property is requesting a waiver of the occupancy tax penalties assessed by the Buncombe County Finance Department.

As you are aware, your request was reviewed by the BCTDA at the meeting and it was recommended for The Princess Anne Hotel to receive the waiver. In the second of a two-step approval process, the request will now be presented to the Buncombe County Board of Commissioners for further and final consideration at its Tuesday, August 1, 2017 meeting. It begins at 5:00 p.m., in Commission Chambers located at 200 College Street, Suite 326, in downtown Asheville. We will provide the necessary documentation to the County on your behalf and inform you of the Commission's decision after the meeting. Please also note that Buncombe County Commission meetings are open to the public and you are welcome and encouraged to attend.

If you have any questions in the interim, please contact Jonna Reiff at 828.258.6111 or jreiff@ExploreAsheville.com. Thank you.

With best regards,



Stephanie Brown, Executive Director
Buncombe County Tourism Development Authority

cc: Jennifer Durrett, Candace Rhymer; Buncombe County Finance Department
Buncombe County Commissioner and BCTDA member Joe Belcher

SB:jr

\$547.54


Buncombe County Tourism Development Authority

36 Montford Ave

Asheville, NC 28801

I am writing today in reference to a fine we received at The Princess Anne an Eden Property. I was writing to ask if it would be possible to have it forgiven this one time. I had the check in the mailbox first thing on the 20th. However, when the mail lady came I had given my son a few other pieces of mail to bring out to her. He loves to help with the mail. When he did she thought that was all the mail in the box and just grabbed what he had handed him the new mail and left. I did not realize till after 5 when I went to put something else in it was still there. It did go out first thing the next day and I assure you I am always better at being on time with this sort of thing. This is the first and only time we will be late. I appreciate you hearing my letter. Thank you for your time.

Sincerely



Elizabeth Ross

Operations manager

Princess Anne an Eden property

Elizabeth@edenhouse.com

305-509-2670



Finance Department
200 College Street, 4th Floor - Asheville, NC 28801

April 25, 2017

Princess Anne an Eden Property LLC
Elizabeth Ross
301 E. Chestnut Street
Asheville, NC 28801

The County has received an occupancy tax remittance for March 2017 with a postmark of March 21st, 2017. Per NC General Statute, both the payment and remittance form are required to be postmarked or hand delivered to the Finance Department by the 20th of the month following the sales. Your account has incurred the following penalties per NCGS 105-236(a)(3)-(4):

Failure to file (5%)	\$182.51
Failure to pay tax when due (10%)	<u>\$365.03</u>
Total penalties due	\$547.54

Please remit the total due to the Buncombe County Finance Department, PO Box 7526, Asheville, NC 28802.

Please note the Buncombe County Finance Department does not have the authority to waive any occupancy tax penalties. To begin the two-step approval process, all requests for waiver must be submitted in writing to the Buncombe County Tourism Development Authority (BCTDA). If approved by the BCTDA at a regular board meeting, the request will then be presented to the Buncombe County Board of Commissioners by the BCTDA for final review and approval. You may contact the BCTDA at (828)258-6111 for more information or to begin the waiver request process.

Please contact the Finance Department if you have any questions at (828)250-4130.

Thank you,

Buncombe County Finance Department

From: Jennifer W. Durrett [<mailto:jennifer.durrett@buncombecounty.org>]
Sent: Tuesday, May 23, 2017 11:18 AM
To: Jonna Reiff <jreiff@exploreasheville.com>; Krystal Frizzell <Krystal.Frizzell@buncombecounty.org>
Subject: RE: princess anne - fine

It looks like the property sold in January 2017. The current active establishment was just registered with us in January and began remitting in February.

Thanks,

Jennifer Durrett, CPA

Audit & Financial Reporting Manager
Buncombe County Finance Department
200 College St.
PO Box 7526
Asheville, NC 28802
jennifer.durrett@buncombecounty.org
phone: 828.250.4135 | fax: 828.250.4156

From: Jonna Reiff [<mailto:jreiff@exploreasheville.com>]
Sent: Tuesday, May 23, 2017 11:16 AM
To: Krystal Frizzell <Krystal.Frizzell@buncombecounty.org>
Cc: Jennifer W. Durrett <jennifer.durrett@buncombecounty.org>
Subject: RE: princess anne - fine

February of this year? Are they new owners?

From: Krystal Frizzell [<mailto:Krystal.Frizzell@buncombecounty.org>]
Sent: Tuesday, May 23, 2017 11:14 AM
To: Jonna Reiff <jreiff@exploreasheville.com>
Cc: Jennifer W. Durrett <jennifer.durrett@buncombecounty.org>
Subject: FW: princess anne - fine

Jonna,

With this exception, this property has been on time since they began remitting in February of this year.

Thank you,
Krystal

From: Jennifer W. Durrett
Sent: Tuesday, May 23, 2017 10:49 AM
To: Krystal Frizzell <Krystal.Frizzell@buncombecounty.org>
Subject: FW: princess anne - fine

And this one too please?

From: Krystal Frizzell [mailto:Krystal.Frizzell@buncombecounty.org]
Sent: Wednesday, May 24, 2017 9:50 AM
To: Jonna Reiff <jreiff@exploreasheville.com>
Cc: Jennifer W. Durrett <jennifer.durrett@buncombecounty.org>
Subject: FW: princess anne - fine

Jonna,

Apologies for the error, it was the March remittance, postmarked April 21st. Let me know if I can be of further assistance.

Thank you,
Krystal

From: Jonna Reiff [mailto:jreiff@exploreasheville.com]
Sent: Wednesday, May 24, 2017 9:40 AM
To: Krystal Frizzell <Krystal.Frizzell@buncombecounty.org>
Cc: Jennifer W. Durrett <jennifer.durrett@buncombecounty.org>
Subject: RE: princess anne - fine

Hi there,

Was it the Princess Anne's **February** occupancy tax report due March 20 what was late? There are two references to March in the first sentence so I wanted to clarify they were February taxes.

Please advise. Thanks!

April 25, 2017

Princess Anne an Eden Property LLC
Elizabeth Ross
301 E. Chestnut Street
Asheville, NC 28801

The County has received an occupancy tax remittance for March 2017 with a postmark of March 21st, 2017. Per NC General Statute, both the payment and remittance form are required to be postmarked or hand delivered to the Finance Department by the 20th of the month following the sales. Your account has incurred the following penalties per NCGS 105-236(a)(3)-(4):

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Please note the Buncombe County Finance Department does not have the authority to waive any occupancy tax penalties. To begin the two-step approval process, all requests for waiver must be submitted in writing to the Buncombe County Tourism Development Authority (BCTDA). If



ExploreAsheville.com

May 24, 2017

Ms. Elizabeth Ross, Operations Manager
The Princess Anne Hotel, An Eden Property
301 East Chestnut Street
Asheville, NC 28801

RE: Petition to Waive Occupancy Tax Penalty

Dear Ms. Ross:

The Asheville Convention & Visitors Bureau (CVB) staff is in receipt of your letter requesting a waiver of an occupancy tax penalty recently assessed by the Buncombe County Finance Department for The Princess Anne Hotel, An Eden Property. The penalty was incurred due to the property's March 2017 occupancy tax report and remittance check envelope being postmarked after the due date of April 20, 2017.

In the first of a two-step approval process, your request will be presented to the Buncombe County Tourism Development Authority (BCTDA) at its next regular board meeting, which convenes on Wednesday, May 31, 2017, at 9:00 a.m., in the boardroom of the Asheville Area Chamber of Commerce (36 Montford Avenue, Asheville, NC 28801). I encourage either you or a representative from the property to personally attend the meeting to present the circumstances related to this waiver request and answer any questions. If you haven't already done so, please let Jonna Reiff, executive operations manager for the BCTDA/CVB, know if you or a representative will be in attendance. Ms. Reiff's direct line is 828.258.6111 and her e-mail address is jreiff@ExploreAsheville.com.

Thank you in advance for your response. Please feel free to contact me at sbrown@ExploreAsheville.com or 828.258.6104 if you have any questions in this matter.

With best regards,

A handwritten signature in black ink that reads "Stephanie". The signature is fluid and cursive, with a long, sweeping underline.

Stephanie Brown, Executive Director
Asheville Convention & Visitors Bureau
For the Buncombe County Tourism Development Authority

cc: BCTDA Board
Jennifer Durrett, BC Finance Department

SB:jr