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**Buncombe County Tourism Development Authority**  
Hyatt Place

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**Board Meeting Minutes Excerpts**  
Wednesday, January 25, 2017

- Present (Voting):** John Ellis, Leah Ashburn, Chip Craig, Gary Froeba, Himanshu Karvir, John Lockett, John McKibbon
- Absent (Voting):** Paula Wilber, Chair; Jim Muth, Vice Chair
- Present (Ex-Officio):** Buncombe County Commissioner Joe Belcher
- Absent (Ex-Officio):** Asheville City Councilwoman Julie Mayfield
- BC Finance:** Jennifer Durrett
- Advertising Agency:** No one was present from the Peter Mayer Advertising Agency
- CVB Staff:** Stephanie Brown, Marla Tambellini, Rachel Baumgardner, Glenn Cox, Pat Kappes, Dianna Pierce, Tom Roberson
- CVB Staff Absent:** Jonna Reiff
- Guests:** Arik Grier, Yesterday Spaces  
Jane Anderson, Asheville Independent Restaurant Association  
Sam Powers, City of Asheville  
Tina Kinsey, Asheville Regional Airport  
Rick Bell, Engadine Inn  
Eric Burns, Novacor Consulting Group  
David Nutter, City Planner/Greenway Committee  
Jason Sandford, Ashvegas  
Mike Cronin, Mountain Xpress

*Meeting Minutes Excerpts related to Penalty Waiver Request*

*Yesterday Spaces Penalty Waiver Request*

Arik Grier, with Yesterday Spaces, was in attendance to explain the circumstances surrounding the penalty waiver request he has submitted to the BCTDA for consideration. Relevant documentation was sent to board members in advance of the meeting and was also provided in the board books. The penalty, in the amount of \$365.55, was assessed by the Buncombe County Finance Department (BCF) due to the property's failure to submit occupancy tax reports and remittances for the months of April through September 2016 on time as required by legislation.

Mr. Ellis explained that the decision made by the board is not the final decision, but it is the recommendation that will be made to the Buncombe County Commission for further and final consideration. He also explained that penalties collected are directed to county schools and are not retained by the BCTDA.

Mr. Grier introduced himself and began to review the information that the board had previously received. He shared that he recently moved to Asheville from the Boston area and is new to the local business environment. He explained that his father had been running Yesterday Spaces, which includes two properties that are available for groups to rent, which is the source of the occupancy tax. Mr. Grier's father suffered a stroke in January 2016 and, after the stroke, he was very limited in his ability to run the business. In the meantime, Mr. Grier's brother worked in an attempt to manage operations in their father's absence until Arik was able to move to Asheville to help his family. During this challenging time, Mr. Grier's father entered hospice and later passed away on October 12, 2016.

In November, Mr. Grier met with Jennifer Durrett at Buncombe County Finance where, together they worked to fully identify and resolve the occupancy tax delinquencies. At that time, Mr. Grier paid \$1,571.40 for the taxes owed for the months of April through September 2016. Ms. Durrett noted that prior to this year, Yesterday Spaces had a very good payment history with only one late payment, which was paid along with the penalty shortly after it was due. She also stated that since she met with Mr. Grier in November, all subsequent payments have been received on time.

Mr. Froeba made a motion to approve the request made by Arik Grier with Yesterday Spaces to recommend to the Buncombe County Commission that the \$365.55 penalty assessed by the Buncombe County Finance Department be waived. Mr. Lockett seconded the motion. There was no discussion and with all in favor, the motion carried 7-0.

The CVB staff will forward all related documentation to the Buncombe County Commission for further and final consideration of the penalty waiver.

Respectfully submitted,



Rachel Baumgardner, Operations Assistant

**From:** yesterday spaces [mailto:yesterdayspaces@gmail.com]  
**Sent:** Monday, November 21, 2016 3:04 PM  
**To:** Jonna Reiff <jreiff@exploreasheville.com>  
**Subject:** attending the TDA meeting tomorrow

Hello Joanna and the Tourism & Development Association Board,

I would like to attend your monthly meeting tomorrow at 9am to request you to consider a relief of penalties for late payment of accommodation taxes. This is for the family business called Yesterday Spaces in Leicester, and the penalties apply to the months of April through September 2016, with a total tax of \$1,571.40 (paid), and additional late penalties of \$365.55 which we still owe.

This business was founded and run by my father Michael Grier, until his stroke on January 27th of this year, which left him unable to communicate or to move much of his body. It has been a very tumultuous and difficult year for my family. After the initial weeks in the hospital, the move to rehab, then to a nursing home with rehab, we finally moved my parents from Fairview to Leicester in June to be closer to other family members for support.

My brother Aaron Grier (a full-time farmer with Gaining Ground Farm) tried to take the leadership of Yesterday Spaces, to follow through on event commitments we had with clients and keep the business afloat. This was extremely difficult for Aaron as he already works 6-7 long days a week on the farm, so I gathered all of Dad's computer files and tried to provide information and support for the business from my home in Boston where I have lived for 27 years (I grew up in Fairview, graduated from Reynolds High in 1989, and then moved away). Aaron managed the business through the end of June but was unaware of the occupancy tax requirements.

I decided with my wife that the family needed me here, and this was the time for us to move back to the Asheville area. I was able to leave my job in June and arrive in Leicester in July, to take the lead role running Yesterday Spaces and trying to keep the business from failing. During this time we continued to manage Dad's care eventually to hospice and then to his death on October 12th of this year, followed by funeral arrangements, and just loss and grief.

For many months of this year we weren't aware of the occupancy tax filing needs, and since we have learned about it, it was difficult to make the time to learn how to do it. I met with Blair Chamberlain and Krystal Frizzell to do this in person on November 10th, and I paid the taxes at that time. I appreciate the work that Tourism & Development Association is able to do to promote this whole area, and I believe we have broad shared benefits from the taxes that we businesses pay for purpose. We are also happy to be a part of growing Asheville's commerce, as we attract many people to this area to attend weddings here at Yesterday Spaces, introducing many new people to the beauty of the mountains and the excitement of the Asheville area. We also use our space and farm here to promote local agriculture, farm to table and farm to restaurant efforts.

It will be an extra burden on the business this year to pay additional penalties, and I hope you can consider relieving the penalties given our circumstances.

Thank you,

Arik Grier

**Yesterday Spaces**  
305 Sluder Branch Rd Leicester NC 28748  
[www.yesterdayspaces.com](http://www.yesterdayspaces.com)  
828-777-6948

Yesterday's Spaces  
 April 2016 Occupancy Tax  
 Due 5/20/2016  
 Postmark

Gross Receipts \$ 6,180.00  
 O-tax 6%  
 Taxes Due \$ 370.80  
 Check # \$ -  
 Taxes Due \$ 370.80

Late penalty - (form) 5% 18.54  
 Late penalty - (form) 5% 18.54  
 Late penalty - (form) 5% 18.54  
 Late penalty - (form) 5% 18.54  
 Late penalty - (form) 5% 18.54  
 Late penalty (payment) 10% 37.08  
 Total Penalties Due \$ 123.73

Penalties Paid \$ -  
 Total Remaining due \$ 500.58

Yesterday's Spaces  
 August 2016 Occupancy Tax  
 Due 9/20/2016  
 Postmark

Gross Receipts \$ 2,340.00  
 O-tax 6%  
 Taxes Due \$ 140.40  
 Check # \$ -  
 Taxes Due \$ 140.40

Late penalty - (form) 5% 7.02  
 Late penalty - (form) 5% 7.02  
 Late penalty (payment) 10% 14.04  
 Total Penalties Due \$ 28.08

Penalties Paid \$ -  
 Total Remaining due \$ 168.48

Yesterday's Spaces  
 May 2016 Occupancy Tax  
 Due 6/20/2016  
 Postmark

Gross Receipts \$ 2,990.00  
 O-tax 6%  
 Taxes Due \$ 179.40  
 Check # \$ -  
 Taxes Due \$ 179.40

Late penalty - (form) 5% 8.97  
 Late penalty - (form) 5% 8.97  
 Late penalty - (form) 5% 8.97  
 Late penalty - (form) 5% 8.97  
 Late penalty - (form) 5% 8.97  
 Late penalty (payment) 10% 17.94  
 Total Penalties Due \$ 62.79

Penalties Paid \$ -  
 Total Remaining due \$ 242.19

Yesterday's Spaces  
 September 2016 Occupancy Tax  
 Due 10/20/2016  
 Postmark

Gross Receipts \$ 2,970.00  
 O-tax 6%  
 Taxes Due \$ 178.20  
 Check # \$ -  
 Taxes Due \$ 178.20

Late penalty - (form) 5% 8.91  
 Late penalty (payment) 10% 17.82  
 Total Penalties Due \$ 26.73

Penalties Paid \$ -  
 Total Remaining due \$ 204.99

Yesterday's Spaces  
 June 2016 Occupancy Tax  
 Due 7/20/2016  
 Postmark

Gross Receipts \$ 3,690.00  
 O-tax 6%  
 Taxes Due \$ 221.40  
 Check # \$ -  
 Taxes Due \$ 221.40

Late penalty - (form) 5% 11.07  
 Late penalty - (form) 5% 11.07  
 Late penalty - (form) 5% 11.07  
 Late penalty - (form) 5% 11.07  
 Late penalty (payment) 10% 22.14  
 Total Penalties Due \$ 65.42

Penalties Paid \$ -  
 Total Remaining due \$ 287.82

Yesterday's Spaces  
 October 2016 Occupancy Tax  
 Due 11/20/2016  
 Postmark

Gross Receipts \$ 4,570.00  
 O-tax 6%  
 Taxes Due \$ 274.20  
 Check # \$ -  
 Taxes Due \$ 274.20

tax  
 penalty

TOTALS  
 tax \$ 1,571.40  
 penalty \$ 365.55

Yesterday's Spaces  
 July 2016 Occupancy Tax  
 Due 8/20/2016  
 Postmark

Gross Receipts \$ 3,450.00  
 O-tax 6%  
 Taxes Due \$ 207.00  
 Check # \$ -  
 Taxes Due \$ 207.00

Late penalty - (form) 5% 10.35  
 Late penalty - (form) 5% 10.35  
 Late penalty - (form) 5% 10.35  
 Late penalty (payment) 10% 20.70  
 Total Penalties Due \$ 51.75

Penalties Paid \$ -  
 Total Remaining due \$ 258.75

Yesterday Spaces occupancy tax and late penalties for April - Sept. 2016.  
 We paid the tax on November 10th.  
 I am missing the full letter from The Finance Dept. that shows our Sept. 2016 tax + Penalties, but they are shown here on this summary sheet from the Finance Dept.



November 10, 2016

Yesterday Spaces at Sluder Branch Farm  
317 Sluder Branch Road  
Leicester, NC 28748

The county has received your Room Occupancy Tax report for April 2016. To be considered on time, both the payment and tax report form were required to be either postmarked or hand delivered by the 20<sup>th</sup> of the next month. However, the county received both remittance report and payment November 10, 2016. As such, your account has incurred late penalties. Please see below.

Yesterday's Spaces	
April 2016 Occupancy Tax	
Due	5/20/2016
Postmark	11/10/2016
Gross Receipts	\$ 6,180.00
O-tax	6%
Taxes Due	\$ 370.80
Check #1926	\$ 370.80
Taxes Due	\$ -
Late penalty - (form) 5%	18.54
Late penalty - (form) 5%	18.54
Late penalty - (form) 5%	\$ 18.54
Late penalty - (form) 5%	18.54
Late penalty - (form) 5%	\$ 18.54
Late penalty (payment) 10%	\$ 37.08
Total Penalties Due	\$ 129.78
Penalties Paid	\$ -
Total Remaining due	\$ 129.78

\$129.78

Please remit the total due of \$129.78 to:  
Buncombe County Finance Department  
PO Box 7526  
Asheville, NC 28802-7526.

\*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.\*

If you have any questions or concerns, please contact the Finance Department at (828) 250-4130.

Sincerely,

Buncombe County Finance Department





**BUNCOMBE  
COUNTY  
GOVERNMENT**

November 10, 2016

Yesterday Spaces at Sluder Branch Farm  
317 Sluder Branch Road  
Leicester, NC 28748

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

The county has received your Room Occupancy Tax report for May 2016. To be considered on time, both the payment and tax report form were required to be either postmarked or hand delivered by the 20<sup>th</sup> of the next month. However, the county received both remittance report and payment November 10, 2016. As such, your account has incurred late penalties. Please see below.

Yesterday's Spaces	
<u>May 2016 Occupancy Tax</u>	
Due	6/20/2016
Postmark	11/10/2016
Gross Receipts	\$2,990.00
O-tax	6%
Taxes Due	\$ 179.40
Check #1926	\$ 179.40
Taxes Due	\$ -
Late penalty - (form) 5%	8.97
Late penalty - (form) 5%	8.97
Late penalty - (form) 5%	\$ 8.97
Late penalty - (form) 5%	8.97
Late penalty - (form) 5%	\$ 8.97
Late penalty (payment) 10%	\$ 17.94
<b>Total Penalties Due</b>	<b>\$ 62.79</b>
Penalties Paid	\$ -
<b>Total Remaining due</b>	<b>\$ 62.79</b>

\$62.79

Please remit the total due of \$62.79 to:  
Buncombe County Finance Department  
PO Box 7526  
Asheville, NC 28802-7526.

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If you have any questions or concerns, please contact the Finance Department at (828) 250-4130.

Sincerely,

Buncombe County Finance Department





November 10, 2016

Yesterday Spaces at Sluder Branch Farm  
317 Sluder Branch Road  
Leicester, NC 28748

The county has received your Room Occupancy Tax report for June 2016. To be considered on time, both the payment and tax report form were required to be either postmarked or hand delivered by the 20<sup>th</sup> of the next month. However, the county received both remittance report and payment November 10, 2016. As such, your account has incurred late penalties. Please see below.

<b>Yesterday's Spaces</b>	
<b>June 2016 Occupancy Tax</b>	
Due	7/20/2016
Postmark	11/10/2016
Gross Receipts	\$3,690.00
O-tax	6%
Taxes Due	\$ 221.40
Check #1926	\$ 221.40
Taxes Due	\$ -
Late penalty - (form) 5%	11.07
Late penalty - (form) 5%	\$ 11.07
Late penalty - (form) 5%	11.07
Late penalty - (form) 5%	\$ 11.07
Late penalty (payment) 10%	\$ 22.14
<b>Total Penalties Due</b>	<b>\$ 66.42</b>
Penalties Paid	\$ -
<b>Total Remaining due</b>	<b>\$ 66.42</b>

\$66.42

Please remit the total due of \$66.42 to:  
Buncombe County Finance Department  
PO Box 7526  
Asheville, NC 28802-7526.

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If you have any questions or concerns, please contact the Finance Department at (828) 250-4130.

Sincerely,

Buncombe County Finance Department







November 10, 2016

Yesterday Spaces at Sluder Branch Farm  
317 Sluder Branch Road  
Leicester, NC 28748

The county has received your Room Occupancy Tax report for July 2016. To be considered on time, both the payment and tax report form were required to be either postmarked or hand delivered by the 20<sup>th</sup> of the next month. However, the county received both remittance report and payment November 10, 2016. As such, your account has incurred late penalties. Please see below.

Yesterday's Spaces	
July 2016 Occupancy Tax	
Due	8/20/2016
Postmark	11/10/2016
Gross Receipts	\$ 3,450.00
O-tax	6%
Taxes Due	\$ 207.00
Check #1926	\$ 207.00
Taxes Due	\$ -
Late penalty - (form) 5%	\$ 10.35
Late penalty - (form) 5%	10.35
Late penalty - (form) 5%	\$ 10.35
Late penalty (payment) 10%	\$ 20.70
Total Penalties Due	\$ 51.75
Penalties Paid	\$ -
Total Remaining due	\$ 51.75

Please remit the total due of \$51.75 to:  
Buncombe County Finance Department  
PO Box 7526  
Asheville, NC 28802-7526.

\*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.\*

If you have any questions or concerns, please contact the Finance Department at (828) 250-4130.

Sincerely,

Buncombe County Finance Department







November 10, 2016

Yesterday Spaces at Sluder Branch Farm  
317 Sluder Branch Road  
Leicester, NC 28748

The county has received your Room Occupancy Tax report for August 2016. To be considered on time, both the payment and tax report form were required to be either postmarked or hand delivered by the 20<sup>th</sup> of the next month. However, the county received both remittance report and payment November 10, 2016. As such, your account has incurred late penalties. Please see below.

Yesterday's Spaces	
August 2016 Occupancy Tax	
Due	9/20/2016
Postmark	11/10/2016
Gross Receipts	\$ 2,340.00
O-tax	6%
Taxes Due	\$ 140.40
Check #1926	\$ 140.40
Taxes Due	\$ -
Late penalty - (form) 5%	7.02
Late penalty - (form) 5%	\$ 7.02
Late penalty (payment) 10%	\$ 14.04
<b>Total Penalties Due</b>	<b>\$ 28.08</b>
Penalties Paid	\$ -
<b>Total Remaining due</b>	<b>\$ 28.08</b>

\$28.08

Please remit the total due of \$28.08 to:  
Buncombe County Finance Department  
PO Box 7526  
Asheville, NC 28802-7526.

\*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.\*

If you have any questions or concerns, please contact the Finance Department at (828) 250-4130.

Sincerely,

Buncombe County Finance Department





ExploreAsheville.com

January 13, 2017

*Sent via email to yesterdayspaces@gmail.com*

Mr. Arik Grier  
Yesterday Spaces  
305 Sluder Branch Road  
Leicester, NC 28748

RE: Petition to Waive Occupancy Tax Penalty

Dear Mr. Grier:

The Asheville Convention & Visitors Bureau (CVB) staff is in receipt of your email requesting a waiver of occupancy tax penalties totaling 365.55 assessed by the Buncombe County Finance Department for Yesterday Spaces. The penalties were incurred due to the property's occupancy tax reports and remittance checks for the months of June 2016 through October 2016 being received after the respective due dates.

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, January 25, 2017, at 1:30 p.m., in the 2<sup>nd</sup> floor meeting room of Hyatt Place (199 Haywood Street, Asheville, NC 28801). I understand you are planning to personally attend the meeting to present the circumstances related to this waiver request and answer any questions.

Thank you in advance for your sending us your supporting documents, and please feel free to contact me at [sbrown@ExploreAsheville.com](mailto:sbrown@ExploreAsheville.com) or 828.258.6104 if you have any questions.

With best regards,

A handwritten signature in black ink that reads "Stephanie".

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

**From:** yesterday spaces  
**To:** [Jonna Reiff](#)  
**Cc:** [Stephanie Brown](#); [Jennifer W. Durrett \(jennifer.durrett@buncombecounty.org\)](#)  
**Subject:** Re: attending the TDA meeting tomorrow  
**Date:** Friday, January 13, 2017 7:48:01 PM  
**Attachments:** [YesterdaySpacesSupportingDocsOccTax.pdf](#)

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Hello Jonna,

Supporting documentation is attached.

Also, on the letter that you attached about the agenda, it has a small mistake where it says June - October 2016. The actual period of late fees that we are requesting be relieved is April - September 2016.

Thank you for working with me on this.

-Arik Grier

On Fri, Jan 13, 2017 at 1:54 PM, Jonna Reiff <[jreiff@exploreasheville.com](mailto:jreiff@exploreasheville.com)> wrote:

Greetings, Mr. Grier:

We have received the penalty waiver request submitted for Yesterday Spaces. Attached please find a letter from CVB Executive Director Stephanie Brown indicating the request will be considered by the Buncombe County Tourism Development Authority on Wednesday, January 25, 2017, at 1:30 p.m., at Hyatt Place.

Upon arrival, please have a seat in one of the rows of chairs in the hotel meeting room. Chairwoman Paula Wilber will invite you to speak when it's your turn, which will occur early in the meeting after the financial statements are approved. You will have a few minutes to verbally present your case and then can answer any questions posed by board members. The board will receive your request and other documentation from Buncombe County Finance in advance of the meeting and will also have hard copies in their board books.

Next, procedurally, if a motion is NOT made and seconded by a member of the BCTDA to waive the penalty, the request is, in effect, denied. If it DOES receive a motion, second, *and* majority vote, the CVB staff will forward the request onto the Buncombe County Commission on your behalf for further and final consideration, and let you know the details for that meeting.

We look forward to seeing you at the meeting. Please make sure to send me the supporting documentation at your earliest convenience and let us know if you have any further questions. Thank you.

--Jonna

**From:** yesterday spaces [mailto:[yesterdayspaces@gmail.com](mailto:yesterdayspaces@gmail.com)]

**Sent:** Friday, January 13, 2017 1:14 AM

**To:** Jonna Reiff <[jreiff@exploreasheville.com](mailto:jreiff@exploreasheville.com)>

**Cc:** Stephanie Brown <[sbrown@exploreasheville.com](mailto:sbrown@exploreasheville.com)>; Jennifer W. Durrett  
([jennifer.durrett@buncombecounty.org](mailto:jennifer.durrett@buncombecounty.org)) <[jennifer.durrett@buncombecounty.org](mailto:jennifer.durrett@buncombecounty.org)>

**Subject:** Re: attending the TDA meeting tomorrow

Thanks for checking in Jonna. I will have the supporting documentation to you tomorrow.

I do want to pursue the request and 1:30 is a convenient time change for me.

Thank you!

Arik

On Thu, Jan 12, 2017 at 11:24 AM, Jonna Reiff <[jreiff@exploreasheville.com](mailto:jreiff@exploreasheville.com)> wrote:

Good morning, Mr. Grier:

I am following up on this email from November as I didn't receive any additional information from you. Wanted to ask if you would still like to make a formal request of the Buncombe County Tourism Development Authority as previously discussed and outlined below.

If so, please note that the board meeting time has been changed to 1:30 p.m. on January 25, and will be held at Hyatt Place.

Please let me know if you still want to pursue this request and, if so, if you can provide me with the supporting documentation so that the board has the appropriate information. We are finalizing the agenda for the meeting so a prompt response would be very much appreciated.

Thank you.

--Jonna

**From:** Jonna Reiff

**Sent:** Tuesday, November 22, 2016 4:05 PM

**To:** 'yesterday spaces' <[yesterdayspaces@gmail.com](mailto:yesterdayspaces@gmail.com)>

**Cc:** Stephanie Brown <[sbrown@exploreasheville.com](mailto:sbrown@exploreasheville.com)>; Jennifer W. Durrett  
([jennifer.durrett@buncombecounty.org](mailto:jennifer.durrett@buncombecounty.org)) <[jennifer.durrett@buncombecounty.org](mailto:jennifer.durrett@buncombecounty.org)>

**Subject:** RE: attending the TDA meeting tomorrow

Greetings, Mr. Grier:

It was nice speaking with you yesterday. Again, let me convey my condolences on the passing of your father.

As discussed, due to the Buncombe County Tourism Development Authority (BCTDA) being subject to North Carolina's open meeting laws, necessitating the requirement to send out the meeting agenda 48 hours in advance, it was too late to add your request to this morning's meeting. Since you're unable to make the December meeting, we'll see you in January.

As discussed, the email you sent can serve as Yesterday Space's official penalty waiver request, however, if you can send me any supporting documentation, including correspondence from the Buncombe County Finance Department regarding this matter, it will be helpful for the board's review. Remember, all documents you send become a matter of public record.

Once I receive your response, I'll send you a letter with the meeting details along with what to expect. The meeting will take place on Wednesday, January 25, 2017, at 9:00 a.m.

As I mentioned, this is a two-step process, and if the BCTDA recommends to waive the penalty, the request will be forwarded to the Buncombe County Commissioners on your behalf for further and final consideration. If it is not approved by the BCTDA, it does not move forward.

Thank you. Please let me know if you have any further questions.

Jennifer – please note that we have received this request and discontinue any collection efforts until it is reviewed by the BCTDA in January.

Sincerely,

--Jonna

**Jonna Reiff**

Executive Operations Manager

**Asheville Convention & Visitors Bureau**



From BC Finance

**From:** Jennifer W. Durrett  
**To:** [Jonna Reiff](#)  
**Cc:** [Blair Chamberlain](#)  
**Subject:** RE: attending the TDA meeting tomorrow  
**Date:** Wednesday, November 23, 2016 9:53:32 AM

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Hi Jonna,

Yesterday Spaces registered with us in March 2015. The establishment is seasonally closed from December through April each year. From April 2015 through January 2016, there was one payment that was postmarked 3 days after the due date (in October 2015) and assessed a penalty. The penalty was paid in November 2015.

Beginning with the 6/20/16 deadline, the County expected the occupancy tax filings to resume, but they did not. Our procedure is to send a notice to unsubmitted properties for the current month at the end of each month. If the form and payment still have not been submitted at the end of the next month, a second letter is sent. For items remaining unsubmitted past 45 to 60 days, the establishment is contacted directly. Per this procedure, we sent letters to Yesterday Spaces at the end of June 2016 and at the end of July 2016. In August, I spoke with Mrs. Grier and she informed me of their situation. She stated that Mr. Grier had always handled the filings and their son Arik had just moved to the area to help with the business. At that time, I told them about the requirements and directed them to the County's website for the forms and further information. Noticing that the forms were still unsubmitted, the County contacted Arik again in October. He made an appointment with my staff to come in and fill out all the forms and pay all tax due.

The establishment is current on their occupancy tax obligations at this time. The total penalties owed at this time are \$365.55 assessed on the returns for each month from June 2016 through October 2016.

Please let me know if I can answer any questions or provide any further information.

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](mailto:jennifer.durrett@buncombecounty.org)  
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**From:** Jonna Reiff [mailto:[jreiff@exploreasheville.com](mailto:jreiff@exploreasheville.com)]  
**Sent:** Tuesday, November 22, 2016 4:08 PM  
**To:** Jennifer W. Durrett <[jennifer.durrett@buncombecounty.org](mailto:jennifer.durrett@buncombecounty.org)>  
**Cc:** Blair Chamberlain <[Blair.Chamberlain@buncombecounty.org](mailto:Blair.Chamberlain@buncombecounty.org)>  
**Subject:** FW: attending the TDA meeting tomorrow