



Buncombe County TDA
Buncombe County Commissioners
c/o Jonna Sampson

September 26, 2019

Re: Appeal of Late Penalty for Occupancy Tax Payment

Dear Everyone:

I was in Brussels, Belgium, from late-July until September 15. When I went to make my July tax payment in early August, I realized that the Buncombe County tax page, like a handful of other US websites, could not be accessed from Brussels. I called my manager and asked her to make the payment, which she did.

Believing that the deadline was the 30th of the month (and not being able to see a website that would tell me otherwise), I decided to wait until I returned to make the August payment. When I did so, on September 22, I saw that the deadline actually was the 20th, and I was slapped with a 15% penalty of approximately \$315.

I hope you realize that behavior like this creates a lot of ill will toward local government and gives legitimacy to demands that you act more like the private sector.

I don't think that it's uncommon that someone like me, who has paid bills on time for 90-plus months, is late with a payment simply from a combination of factors (including the county's improperly optimized website) resulting in oversight and no wish to cheat anyone.

Something like this would never happen with Spectrum, Progress Energy, PSNC, T-Mobile, City of Asheville Water, or any other service provider. It's all the more galling in that you don't provide me a service – quite the opposite, I provide the service, collecting your taxes without any compensation.

Please refund me my money, and, at my strong suggestion, develop a more reasonable, fair and just late payment policy.

Sincerely,

David Raphael Smith
Owner and General Manager
Hill House Bed and Breakfast
120 Hillside Street
Asheville, NC 28801

828 778 0100
info@hillhousebb.com



Invoice Details

Establishment ID
198

Establishment Name
Hill House

Date Due
09/20/2019

Batch Date
09/22/2019

Date Received
09/22/2019

Generated Online By
D Raphael Inc./David Sn

Sales and Tax

Penalty Only

Gross Sales
[REDACTED]

3rd Party Remitted
0

Net Sales
[REDACTED]

Tax Due
[REDACTED]

Penalty Due
300.18

Total Amount Due
[REDACTED]

Payments and Adjustments

Check Number
[REDACTED]

Check Amount
[REDACTED]

Tax Paid
[REDACTED]

Underpaid/(Overpaid)
0.00

Penalty Paid
300.18

Penalty Adjusted
0.00

Penalty Waived

Lisa Jenkins CLGFO

Tax Collection Supervisor | Buncombe County
☎: 828.250.4912 | 📠: 828.250.6188 | ✉: lisa.jenkins@buncombecounty.org

October 8, 2019

Sent via email to info@hillhousebb.com

Mr. David Raphael Smith, Owner and General Manager
Hill House Bed & Breakfast
120 Hillside Street
Asheville, NC 28801

RE: Petition to Waive Occupancy Tax Penalty

Dear Mr. Smith:

The Explore Asheville Convention & Visitors Bureau (CVB) staff received your letter requesting a waiver of occupancy tax penalties, totaling \$300.18, assessed by the Buncombe County Tax Department for Hill House Bed & Breakfast. The penalty was incurred due to the property's occupancy tax report and remittance for the month of August 2019 being submitted and received on September 22, 2019, or two days after the due date.

By the authority granted to me by the Buncombe County Tourism Development Authority (BCTDA), in the first of a two-step approval process, I have reviewed your waiver request. Based on your letter of explanation and payment history, I have approved the waiver to move onto the next step.

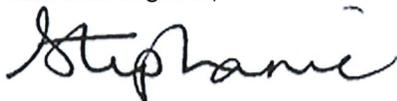
Since this is a county tax, the request will now be presented to the Buncombe County Board of Commissioners for further and final consideration at its Tuesday, November 5, 2019 meeting. It begins at 5:00 p.m. in Commission Chambers, located at 200 College Street, Room 326, in downtown Asheville. The CVB will provide the necessary documentation to Buncombe County on your behalf and will inform you of the Commission's decision after the meeting. Buncombe County Commission meetings are open to the public and you are welcome to attend.

Please note that this is a one-time occurrence and any future requests would need to be formally presented to the full BCTDA board. In response to your suggestion to change the penalty policy, it is North Carolina State law that mandates the amount to be collected on late occupancy tax submissions and the BCTDA has no authority to consider such a change.

You also mentioned you were unable to access the payment portal from outside of the country. We checked with Buncombe County and learned that, as an intentional security measure, anything in-bound to the website from outside of North America is automatically geo-blocked, which explains why you were unable to pay from Brussels, Belgium.

Thank you for bringing this matter to our attention. If you have any questions, please contact me at sbrown@ExploreAsheville.com, or Jonna Sampson at jsampson@ExploreAsheville.com.

With best regards,



Stephanie Brown, President & CEO
Explore Asheville Convention & Visitors Bureau
For the Buncombe County Tourism Development Authority

cc: Avril Pinder, Don Warn, Lamar Joyner, Lisa Jenkins; Buncombe County
Buncombe County Commissioner and BCTDA member Joe Belcher

From: [Jonna Sampson](#)
To: [Lisa Jenkins](#)
Subject: RE: Occupancy Tax Late Penalty
Date: Monday, September 30, 2019 4:46:00 PM
Attachments: [image002.png](#)

Thank you very much, Lisa!

From: Lisa Jenkins <Lisa.Jenkins@buncombecounty.org>
Sent: Monday, September 30, 2019 2:00 PM
To: Jonna Sampson <jsampson@exploreasheville.com>; Jennifer Pike <Jennifer.Pike@buncombecounty.org>
Cc: Stephanie Brown <sbrown@exploreasheville.com>
Subject: RE: Occupancy Tax Late Penalty

Good afternoon,
Below is the response I received from our IT Department.
Thanks,
Lisa

Resolution:

According to our security department, pretty much anything inbound from outside North America is geoblocked. Unfortunately he cannot access from Brussels.

Lisa Jenkins CLGFO

Tax Collection Supervisor | Buncombe County

☎: 828.250.4912 | 📠: 828.250.6188 | ✉: lisa.jenkins@buncombecounty.org

From: Jonna Sampson <jsampson@exploreasheville.com>
Sent: Monday, September 30, 2019 11:43 AM
To: Lisa Jenkins <Lisa.Jenkins@buncombecounty.org>; Jennifer Pike <Jennifer.Pike@buncombecounty.org>
Cc: Stephanie Brown <sbrown@exploreasheville.com>
Subject: RE: Occupancy Tax Late Penalty

Thanks, Lisa.

I met with Stephanie, and we have another question. We would like to know if you, Jennifer, or your IT people can speak to Mr. Smith's note regarding the website/payment portal not being accessible in Brussels? Have you heard this from anyone else? Please let us know if this is intentional/mandatory since it's a county platform, a security decision, or maybe just the way it was set up? We would like to be able to address that point when we send a our response concerning the waiver request.

Thanks so much! We really appreciate your help.

September 26, 2019

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Jonna Sampson

Executive Operations Manager

Explore ASHEVILLE

Explore Asheville Convention & Visitors Bureau

Buncombe County Tourism Development Authority

27 College Place | Suite 200 | Asheville, NC 28801

P: 828.258.6111

jsampson@ExploreAsheville.com

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.

From: Lisa Jenkins <Lisa.Jenkins@buncombecounty.org>

Sent: Monday, September 30, 2019 10:22 AM

To: Jonna Sampson <jsampson@exploreasheville.com>; Jennifer Pike <Jennifer.Pike@buncombecounty.org>

Subject: RE: Occupancy Tax Late Penalty

Good morning,

The payment was received on 09/22/2019 and was due on 09/20/2019 which was the reason for the penalty.

I looked back through the account and I did not find another instance of where he was late and a penalty was assessed. I went back to January of 2014.

Please let me know if you have questions or concerns.

Thank you,
Lisa

From: Jonna Sampson <jsampson@exploreasheville.com>
Sent: Monday, September 30, 2019 9:59 AM
To: Lisa Jenkins <Lisa.Jenkins@buncombecounty.org>; Jennifer Pike <Jennifer.Pike@buncombecounty.org>
Subject: RE: Occupancy Tax Late Penalty

Hi Lisa – just left you a voice mail message about this. Wanted to make sure my emails were getting through? I'm meeting with our President & CEO at 11:00 this morning and hoping to review this with her. Thinking you might be out of town, so bringing Jennifer into the loop. Would appreciate finding out Hill House's record of late payments/penalties and ask for the details about this penalty so we can make a waiver decision. Thanks so much! --
Jonna

From: Jonna Sampson
Sent: Thursday, September 26, 2019 9:54 AM
To: lisa.jenkins@buncombecounty.org
Cc: Stephanie Brown <sbrown@exploreasheville.com>
Subject: RE: Occupancy Tax Late Penalty

Hi Lisa – me again. If you can also provide me with the information related to the penalty, we would appreciate it. In the past, the Finance Department would send a letter and a copy of the remittance report to the property owner. Mr. Smith said he didn't receive anything, as it was all done online and not showing on his account (see email from him below). We do need the details related to this penalty. Can you please help? Thanks!!

From: Hill House Bed and Breakfast <info@hillhousebb.com>
Sent: Thursday, September 26, 2019 9:49 AM
To: Jonna Sampson <jsampson@exploreasheville.com>
Subject: RE: Occupancy Tax Late Penalty

Hi Jonna,

There was no penalty letter. The late payment was just automatically added to my invoice. There's no record of it anymore on the website that I can see. August is simply marked paid, no amount, much less an breakdown between tax and penalty.

David

From: Jonna Sampson <jsampson@exploreasheville.com>
Sent: Thursday, September 26, 2019 9:44 AM
To: Hill House Bed and Breakfast <info@hillhousebb.com>
Subject: RE: Occupancy Tax Late Penalty

Greetings, Mr. Smith:

Thank you for sending the letter. As discussed yesterday, I will review this with our President & CEO and get back to you. Before I do, I wanted to reach back out as it would be helpful to also have a copy of the penalty letter you received from Buncombe County. If you are able to scan and send that to me, along with any other documentation you may have received related to this, I will include it with your request.

Thank you,

--Jonna

From: Jonna Sampson
Sent: Thursday, September 26, 2019 9:48 AM
To: lisa.jenkins@buncombecounty.org
Cc: Stephanie Brown <sbrown@exploreasheville.com>
Subject: FW: Occupancy Tax Late Penalty

Hi Lisa,

Attached please find a letter from David Smith, owner of Hill House Inn, requesting a waiver of a late fee imposed. If you could please let us know if he has ever been late submitting reports or payments in the past and/or if he has incurred any penalties, we would be most appreciative. Any other insight you can provide regarding this matter would also be helpful as we consider the request.

Thanks so much!

--Jonna

Jonna Sampson
Executive Operations Manager