



## **Buncombe County Board of Commissioners**

### **Request for Board Action**

**Meeting Date: 11/5/2019**

#### **Consent Agenda**

**Department: TAX COLLECTIONS**

**Presenter(s): JENNIFER PIKE**

**Contact(s): DON WARN, JENNIFER PIKE**

**Subject: REQUEST TO WAIVE OCCUPANCY TAX PENALTY – HILL HOUSE B & B**

#### **Brief Summary:**

Hill House Bed & Breakfast has requested a refund of Occupancy Tax penalty paid. Occupancy tax for Hill House B & B was due September 20 and paid September 22. The late payment resulted in a penalty assessed and paid in the amount of \$300.18. A two-step process is required for granting a penalty waiver, approval by both the Buncombe County Tourism Development Authority (BCTDA) and Buncombe County Board of Commissioners. Stephanie Brown has approved the waiver on behalf of the BCTDA. Following approval of the penalty waiver by the Buncombe County Board of Commissioners the paid penalty, in the amount of \$300.18, will be refunded to Hill House Bed & Breakfast.

#### **Recommended Motion & Requested Action:**

Approval of occupancy tax penalty waiver for Hill House Bed and Breakfast.

#### **County Manager's comments and Recommendation:**

County Manager recommends as presented.