



## **Buncombe County Board of Commissioners**

### **Request for Board Action**

**Meeting Date: 3/3/2020**

#### **Consent Agenda**

**Department: TAX COLLECTIONS**

**Presenter(s): JENNIFER PIKE**

**Contact(s): JENNIFER PIKE**

**Subject: REQUEST TO WAIVE OCCUPANCY TAX PENALTY – BEAUCATCHER MOTEL**

#### **Brief Summary:**

Beaucatcher Motel has requested a refund of Occupancy Tax penalty paid. Occupancy tax for Beaucatcher Motel was due November 20 and paid November 25. The late payment resulted in a penalty assessed and paid in the amount of \$990.51. 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. The BCTDA has approved the penalty waiver. Following approval of the penalty waiver by the Buncombe County Board of Commissioners the paid penalty, in the amount of \$990.51, will be refunded to Beaucatcher Motel.

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

Approval of occupancy tax penalty waiver for Beaucatcher Motel due to medical emergency of a family member, and Beaucatcher Motel has never requested such a waiver.

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

County Manager recommends as presented.