



## **Buncombe County Board of Commissioners**

### **Request for Board Action**

**Meeting Date: 4/6/2021**

#### **Consent Agenda**

**Department: TAX COLLECTIONS**

**Presenter(s): JENNIFER PIKE**

**Contact(s): JENNIFER PIKE**

**Subject: REQUEST TO WAIVE OCCUPANCY TAX PENALTY – THE LION & THE ROSE  
(CAROLINA DREAMIN' INC)**

#### **Brief Summary:**

The Lion & the Rose (Carolina Dreamin' Inc) has requested a waiver of Occupancy Tax penalty. Occupancy Tax for The Lion & the Rose (Carolina Dreamin' Inc) was due January 20, 2021 and paid January 21, 2021, due to being out of town with no internet access. The late payment resulted in a penalty assessed in the amount of \$157.46. 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. BCTDA has granted waiver authority to Victoria Isley for penalty amounts of less than \$500.00. Victoria Isley approved the penalty waiver. Following approval of the penalty waiver by the Buncombe County Board of Commissioners the penalty amount due of \$157.46 will be refunded to The Lion & the Rose (Carolina Dreamin' Inc).

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

Approval of occupancy tax penalty waiver for The Lion & the Rose (Carolina Dreamin' Inc).

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

Recommends approval.