

**To: Buncombe County Tourism Development Authority  
c/o Explore Asheville Convention & Visitors Bureau 27 College Place Asheville, NC 2880**

**RE: Account number 119**

**From: Happy Valley Hospitality, Inc. dba Abbington Green Bed & Breakfast and SPA**

**Re: Occupancy Tax payment and filing**

By way of introduction, my wife and I bought the Abbington Green Bed & Breakfast, a long established B&B in the Montford Historic District, on June 17, 2021. We had some brief on-the-ground training from the previous owner, some chats with my CPA and lawyer, and we were off and running the business, including payroll, setting up our corporate bank account, etc. starting in June 2021. 2021 was a very frantic time for us as the B&B was very busy, and we didn't have any experience in the industry.

My accountant and the previous owner mentioned the State and Local Sales Tax payments that needed to be made, and scheduling sales tax payments. Neither said anything to me re: Buncombe County Occupancy tax, which I didn't know even existed.

To add a little more confusion, our ResNexus reservation system had the following description listed each time we make a booking:

- NC Sales Tax
- Buncombe County Sales Tax

However, what they were doing was this:

- Sales Tax - charging 7% on booking reservations.
- Occupancy Tax - charging 6% on booking reservations.

I didn't check, as I had no reason to as far as I knew, to check the actual percentages being deducted - from the ResNexus description, I assumed the numbers were 4.75% for State and 2.25% for local = 7%.

So – Resnexus deducting the amounts, but mis-labelling the charges. When I realized the problem here, I pointed this out to them and they have since changed and corrected their descriptions on the booking site.

As soon as I discovered this error, I contacted BCTDA to rectify the situation. I was guided by your office to do the following:

- Scan a copy of the **New Remitter** form to your office.
  - We have completed this.
- It was suggested that I complete all monthly remittance forms by month from June 2021 until February 2022. I will pay March electronically.

- Attached are all the outstanding monthly remittance forms with with individual checks.

My wife and I have worked extremely hard since we took over, dealing with running a very time consuming business that we started from scratch to learn, a drop in revenue in 2022 from the "boom year" 2021, inflation driving up prices, way more than expected repairs and maintenance needs, a doubling of employee wages, etc. As I mentioned, this was a case of us just not being aware of our obligation to file occupancy taxes. As soon as we were made aware, we immediately filed and brought our payments up to date.

**Penalties:**

Payment of penalties in the amounts listed would be absolutely devastating to us. We would very greatly appreciate it if the penalties could be waived so we can keep focusing on driving business and our reputation as a quality Asheville B&B.

Please let me know if you require any further information.

Sincerely,  
Dean Whiteford and Cherie Thorn

A handwritten signature in black ink, appearing to be "Dean Whiteford" followed by a large, stylized flourish that likely represents "Cherie Thorn".

Happy Valley Hospitality, Inc dba Abbington Green Bed and Breakfast & Spa  
46 Cumberland Circle  
Asheville NC 28801