



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: 6/6/2023

Consent Agenda

Department: Tax Collections

Presenter(s): Jennifer Pike

Contact(s): Jennifer Pike, Tax Collector

Subject: Request to Waive Occupancy Tax Penalty – Abbington Green Bed & Breakfast

Brief Summary: Abbington Green Bed & Breakfast has requested a waiver of Occupancy Tax penalty incurred. Occupancy tax for Abbington Green was reported and paid for the sales months of June 2021 through February 2023 in April 2023 because the new owner of the establishment was not aware of occupancy tax responsibilities. The late reporting (\$14,900) and late payment (\$5,960) resulted in penalties assessed in the total amount of \$20,860. 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 recommended waiving \$14,900, the late reporting portion, of the penalty due. Following approval of the penalty waiver by the Buncombe County Board of Commissioners the penalty amount due will be reduced to \$5,960, the late payment penalty amount.

Recommended Motion & Requested Action: Approval of partial occupancy tax penalty waiver, in the amount of \$14,900, for Abbington Green Bed & Breakfast.

County Manager's comments and Recommendation: Recommends approval.