



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: September 17, 2024

Consent Agenda

Department: Tax Collections

Presenter(s): Jennifer Pike

Contact(s): Jennifer Pike, Tax Collector

Subject: Request to waive occupancy tax penalty for Cloud Nine Farm

Brief Summary:

Cloud Nine Farm has requested a waiver of Occupancy Tax penalty incurred. On August 20th at 11:39PM, Janet Peterson of Cloud Nine Farm attempted to pay Occupancy Tax for July 2024 through the online payment portal. According to her, the site froze and then resulted in an error message just as she was entering payment, preventing her from completing payment on time. The late reporting and payment resulted in penalties assessed in the amount of \$53.45. 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 the \$53.45 in penalties since it was under \$500 and a first-time occurrence. Following approval, Buncombe County Tax Collections will remove the penalties currently showing as a balance on Cloud Nine Farm's account.

Recommended Motion & Requested Action:

Approval of Occupancy Tax penalty waiver, in the amount of \$53.45, for Cloud Nine Farm.

County Manager's comments and Recommendations:

County Manager recommends approval as presented.