



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: February 4, 2025

Consent Agenda

Department: Tax Collections

Presenter(s): Jennifer Pike

Contact(s): Jennifer Pike, Tax Collector

Subject: Request to waive occupancy tax penalty for Douglas Brown

Brief Summary:

Douglas Brown has requested a waiver of Occupancy Tax penalty incurred. Payments due 9/21/2020, 11/20/2020, 12/21/2020, 3/22/2021, 5/20/2022, 1/20/2023, 7/20/2023, 11/20/2023, 1/22/2024, 6/20/2024, 8/20/2024, and 9/20/2024 were dropped in our drop box at 94 Coxe Avenue after the respective due dates. The late reporting and payment resulted in penalties assessed in the amount of \$40.48. 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 \$40.48 in penalties since it is under \$500, and there has been no prior penalty waiver. Following approval, Buncombe County Tax Collections will remove the penalties currently showing as a balance on Douglas Brown's account.

Recommended Motion & Requested Action:

Approval of Occupancy Tax penalty waiver, in the amount of \$40.48, for Douglas Brown.

County Manager's comments and Recommendations:

County Manager recommends approval as presented.