



# HAYWOOD COUNTY BOARD OF COMMISSIONERS

---

## AGENDA REQUEST

*Must be presented to the County Manager's Office  
**NO LATER THAN 5 P.M. FRIDAY 10 DAYS BEFORE THE MEETING***

DATE OF REQUEST: January 27, 2017

FROM: Lynn Collins

MEETING DATE REQUESTED: **February 6, 2017**

*Regular meetings: First (1<sup>st</sup>) Monday of the month at 9:00 am  
Third (3<sup>rd</sup>) Monday of the month at 5:30 pm*

SUBJECT: Occupancy Tax Penalty Waiver Request

REQUEST: Request Board approval of occupancy tax penalty waiver request for Ramada Ltd. in the amount of \$554.69 and the Best Western Mountainbrook Inn in the amount of \$613.36.

BACKGROUND: Occupancy Tax Payments are due to the Haywood County finance Office on the 20<sup>th</sup> of each month. Since the closure of the mail routing facility in Asheville, everything goes to Greenville South Carolina to be routed out from there. We have been experiencing problems with the mail being postmarked in a timely manner or not being postmarked at all. As stated in the attached document, the occupancy tax payment was mailed on the 17<sup>th</sup> but neither envelope was ever postmarked. Payments are due on the 20<sup>th</sup> of the month. The payments were received in the Finance Office on the 25<sup>th</sup> of the month. The TDA Board of Directors has the authority to waive up to a \$200 penalty amount without sending to the County Commission for approval. The TDA Board voted at the January 25<sup>th</sup>, 2017 meeting to recommend approval of these penalty waivers in the amounts of \$554.69 for Ramada Ltd. and \$613.36 for Best Western Mountainbrook Inn. These properties have not had any previous penalty waivers.

---

IMPLEMENTATION PLAN: TDA Staff will notify Occupancy Tax Account holders of the Commissioners decision.

FINANCIAL IMPACT STATEMENT: NA

*(What is the cost? Where is the money coming from? Optional or mandated?)*

SUPPORTING ATTACHMENTS: YES X NO \_\_\_\_\_ HOW MANY? 5

LIST:

PowerPoint Presentation: YES \_\_\_\_\_ NO X

PERSON MAKING PRESENTATION AT MEETING: Lynn Collins

TITLE: Executive Director  
PHONE NUMBER: 452-0152  
E-MAIL: lynn@visitncsmokies.com

---

THIS SECTION FOR OFFICE USE ONLY

Received (Date/Time): \_\_\_\_\_

County Manager / Clerk to the Board Comments: \_\_\_\_\_

# Haywood County TDA

## Occupancy Tax Penalty Waiver Request

Date of Request:	12/17/2016	Amount of Penalty:	Ramada \$554.69 Oct ✓ Best Western \$613.36 Oct ✓ Comfort Inn \$1622.16 Jun ✓
Name of Property:	MRP Corp=Ramada Ltd HVM Lodging=Best Western <del>Dahi Inc=Comfort Inn</del>		
Address:			
Name of Person Filing Waiver:	Michael Patel (cell#8284218629, email =Vpatel5561@icloud.com)		

Reason For Penalty Waiver Request: We always sent out these checks by 17th of each month because we know that due date is 20th. Post office is failing to stamp these envelopes which is there mistake and not ours. If you can please adjust these additional charges that be great. We have few hotels and we always try our best to get these checks out ASAP.

Thanks

Michael Patel

Signature: 

For HCTDA Use Only

HAYWOOD COUNTY FINANCE DEPARTMENT  
 OCCUPANCY TAX COLLECTIONS  
 215 N MAIN STREET  
 WAYNESVILLE, NC 28786  
 Telephone (828) 356-2814 ext 2614 FAX (828) 452-6725

Statement  
 November 9, 2016

ID # 430  
 MRP CORPORATION dba  
 RAMADA LTD  
 PO BOX 565  
 MAGGIE VALLEY NC 28751

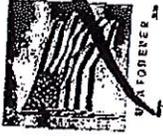
Statement Date	Tax Month	Due Date	Post Marked	Tax Paid	5% penalty failure to file	10% penalty failure to pay	Total Penalty	Addl 5% penalty	Penalty Waived	Penalty Paid	Running Bal
	September-16	10/20/2016	10/25/2016	3,697.29	184.88	389.73	554.69				554.69

Note- No postage mark was on envelope- rec'd October 25, 2016

Please pay this amount  
 Appeal notice enclosed

554.69

5% penalty- failure to file return on due date-20th of the month  
 10% penalty- failure to pay tax when due except shall not be less than \$5.00  
 Addl 5% penalty - in each additional month return is not filed, not to exceed 25%



No postmark

Best Western

PO Box 565

Maggie Valley, NC 28751

Haywood County Finance Dept.

215 N. Main Street

Waynesville, NC 28786

↑ rec'd in office

OCT 26 2016

5081

3697.29

HAYWOOD COUNTY OCCUPANCY TAX REPORT

#	MV-430	Business Name	Ramada Ltd	MRP
		For Calendar Month	September 2016	
		Total # of Room/Nights Available		
		Total # of Room/Nights Rented		
		Total Sales, Excluding Tax	92,432.37	
		Occupancy Tax (4% of Sales)	3,697.29	
		Penalty (See instructions)		
		Interest (See instructions)		
		Adjustments		
		Total Due Haywood County	3,697.29	

CERTIFICATION: I certify that to the best of my knowledge this is a true and complete report.

Date 6/17/16  
 Signed *[Signature]* Title *Owner*  
 Must be signed by Owner, Partner or Authorized Officer  
 Haywood County Finance Department

Mail to:

HAYWOOD COUNTY FINANCE DEPARTMENT  
 OCCUPANCY TAX COLLECTIONS  
 215 N MAIN STREET  
 WAYNESVILLE, NC 28786  
 Telephone (828) 356-2614 FAX (828) 452-6725

Statement  
 November 9, 2016

ID #36  
 BEST WESTERN- MOUNTAIN BROOK INN  
 MEGHA PATEL  
 PO BOX 565  
 MAGGIE VALLEY NC 28751

Statement Date	Tax Month	Due Date	Post Marked	Tax Paid	Tax Owed	5% penalty failure to file	10% penalty failure to pay	Total Penalty	Add 5% penalty	Penalty Waived	Penalty Paid	Running Bal
	September-16	10/20/2016	10/25/2016	4082.00	4082.92	204.15	408.29	612.44				613.38

Note: No postage mark was on envelope- rec'd October 26, 2016

Please pay this amount  
 Appeal notice enclosed

613.36

5% penalty- failure to file return on due date 20th of the month  
 10% penalty- failure to pay tax when due except shall not be less than \$5.00  
 Addl 5% penalty - is each additional month return is not filed, not to exceed 25%

Best Western  
PO Box 565  
Maggie Valley, NC 28751

No post mark



Haywood County Finance Dept.  
215 N. Main Street  
Waynesville, NC 28786

OCT 25 2016

↑ paid in office

**JUNTY OCCUPANCY TAX REPORT**

9299

36 Business Name: Best Western Mountainbrook Inn

For Calendar Month: September 2016

Total # of Room/Nights Available	
Total # of Room/Nights Rented	
Total Sales Excluding Tax	102,073.03
Occupancy Tax (4% of Sales)	4,082.92

4382.00 written

Penalty (See instructions)

Interest (See instructions)

Adjustments

Total Due Haywood County 4,082.92

OCT 25 2016

4,082.00

I certify that to the best of my knowledge this is a true and complete report.

Signed: [Signature] Title: [Signature]  
Must be signed by Owner, Partner or Authorized Officer