



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: April 7, 2016

FROM: Lynn Collins

MEETING DATE REQUESTED: **April 18, 2016**

*Regular meetings: First (1st) Monday of the month at 9:00 am
Third (3rd) 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 Carolina Vacations in the amount of \$359.95.

BACKGROUND: Occupancy Tax Payments are due to the Haywood County finance Office on the 20th of each month. Since the closure of the mail routing facility in Asheville last year, 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 16th at the Maggie Valley Post Office but was not postmarked until 10 days later. Consequently the payment was not received in the Finance Office by the 20th. 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 is recommending approval of this penalty waiver in the amount of \$359.95. The management firm has not had a previous penalty waiver.

IMPLEMENTATION PLAN: TDA Staff will notify Occupancy Tax Account holder 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? 1
LIST:

PowerPoint Presentation: YES _____ NO X

PERSON MAKING PRESENTATION AT MEETING: Lynn Collins

TITLE: Executive Director

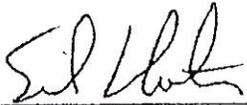
PHONE NUMBER: 452-0152

E-MAIL: lynn@visitncsmokies.com

Haywood County TDA Occupancy Tax Penalty Waiver Request

Date of Request:	February 22, 2016	Amount of Penalty:	\$359.95
Name of Property:	Carolina Vacations, Inc.		
Address:	PO Box 99 Maggie Valley, NC 28751		
Name of Person Filing Waiver:	Sid Horton, Property Manager		

Reason For Penalty Waiver Request: We are requesting a waiver due to the fact that we feel it was an issue with the Maggie Valley Post Office. I attempted to take the payment to the post office on 1/15/18 around 4:45pm not realizing they close at 4:30pm. We were aware of the Holiday on the following Monday and wanted to ensure timely delivery. They are also not open at all on Saturday and I went personally and dropped the payment in their box inside the office on the 16th. It took 10 days for the envelope to be postmarked. I spoke with a clerk at the Post Office after I received the notice of the penalty and they were unable to explain how this happened other than saying that the mail has to go to Greenville, SC. Please consider waiving the penalty as this was at no fault of Carolina Vacations. Thank you.

Signature:  2/22/16

For HCTDA Use Only

Date Received:	TDA/BOCC Board Meeting Date:
2-22-16	TDA - 3/30/16 BOCC - 4/18/16
Penalty Waived:	Authorized By: