



County of Santa Barbara

BOARD OF SUPERVISORS

Minute Order

February 25, 2025

Present: 5 - Supervisor Lee, Supervisor Capps, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

File Reference No. 25-00121

RE: Set a hearing to consider recommendations regarding the Dimitar Yazadzhiev Appeal of the Treasurer-Tax Collector's Transient Occupancy Tax (TOT) Audit Final Determination, as follows:
(Set a hearing for March 18, 2025. Time estimate: 20 minutes)

a) Conduct a hearing to consider the appeal of the final determination of TOT, Tourism Business Improvement District assessment (TBID), interest and penalties assessed by the Treasurer-Tax Collector on Dimitar Yazadzhiev in the amount of \$8,034.37;

b) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the waiver of penalties and interest totaling \$1,717.82;

c) Deny the appeal request for a payment plan arrangement for the TOT/TBID amount totaling \$6,316.55;

d) Adopt the findings proposed by the Treasurer-Tax Collector; and

e) Determine that the above actions involve government funding mechanisms and/or fiscal activities and are not a project under the California Environmental Quality Act (CEQA), pursuant to Section 15378(b)(4) of the CEQA Guidelines.

A motion was made by Supervisor Hartmann, seconded by Supervisor Lee, that this matter be set for a hearing, as follows: March 18, 2025 in Santa Barbara (EST. TIME 20 MINS.). The motion carried by the following vote:

Ayes: 5 - Supervisor Lee, Supervisor Capps, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino