

Amendment to Section 32-21 of the County Code to Include Collection Enforcement Options for Transient Occupancy Taxes

Santa Barbara County Board of Supervisors

July 9, 2024

County of Santa Barbara
Treasurer-Tax Collector

Overview

The Treasurer-Tax Collector proposes amending Sec. 32-21. – Actions to Collect of the Code to provide for specific actions to collect delinquent TOT, penalties and interest.

These actions include the following:

- File a certificate of lien with the county recorder against the operator for delinquent TOT, in accordance with the procedures set forth in R&T Code Sections 2191.3-2191.4.
- Seizure and sale of any property belonging to or assessed to the operator in accordance with the seizure and sale procedures set forth in R&T Code Section 2951 et seq.