

ATTACHMENT A

DARE 2 DREAM FARMS

890 LaSalle Canyon Road • Lompoc, California 93436
Jeremy & Megan Raff

APPEAL OF TRANSIENT OCCUPANCY TAX ASSESSMENT

Request for Financial Hardship Relief
Submitted to the Santa Barbara County Board of Supervisors
Hearing Date: July 7, 2026

ASSESSMENT AT ISSUE

\$65,840.11 total assessed

\$50,664.25 base TOT + \$15,175.86 penalties & interest
Audit Period: April 1, 2022 – March 31, 2025

RELIEF REQUESTED (in order of preference)

Option 1 — Full Relief	Waive entire assessment of \$65,840.11. Bringing small family farms into compliance generates ongoing contributions to the County general fund and local communities — of far greater value than a single one-time collection that forces farms to cease operations.
Option 2 — Partial Tax Relief + Abatement	Meaningful reduction of base tax, structured payment plan, and full waiver of all penalties and interest.
Option 3 — Minimum Relief	Abate all penalties and interest (\$15,175.86) in recognition of documented financial hardship and good faith.

Section 1: Financial Hardship

The Board is asked to consider this appeal on the basis of financial hardship. The assessed amount of \$65,840.11 is not a manageable liability for Dare 2 Dream Farms. The farm operated at a net loss in two of the three audit years and broke even in the third. The entire assessment exceeds the farm’s cumulative three-year net income by more than \$80,000.

Profit & Loss Summary — Audit Period (2022–2024)

The following figures are drawn directly from the farm’s QuickBooks Profit & Loss statement for the period January 1, 2022 – December 31, 2024 (tax-filed, cash basis). Note: 2025 taxes have not yet been filed (due September 2026) and are therefore not included.

	2022	2023	2024
NET INCOME / (LOSS)	(-\$18,392)	(-\$3,696)	+\$3,309

Three-year cumulative net income (2022–2024)

-\$18,779

The farm lost a combined \$18,779 across the three audit years. The assessed amount of \$65,840 is 3.7× the farm’s best single year and exceeds the three-year total by more than \$84,000.

A note on the revenue of running a fully integrated agricultural operation. Revenue flows from the farm stand, farmers market, CSA produce boxes, fresh eggs, backyard chickens, coops and poultry supplies, private tours, education and consulting, farm stays, and events — all tracked through the same books. **Revenue at this scale in agriculture does not mean profitability.** The farm employs 5–6 full-time workers and carries the full operating cost of an infrastructure-heavy farm and hospitality business, detailed below.

The owners do not draw salaries. Their owner draws are modest enough that the family qualifies for **MediCal**. The \$65,840 assessment is not an inconvenience to a comfortable business owner. It is an existential demand on a family that has never had the financial cushion to absorb it.

Where the Money Goes

The farm’s losses are the reality of operating a real, infrastructure-heavy agricultural and hospitality business. A brief look at the major categories shows exactly why the operation nets a loss:

- Payroll is the largest and fastest-growing cost — rising from \$88,405 in 2022 to \$135,642 in 2024 (roughly 11% to 19% of gross revenue). This reflects the farm’s commitment to its workforce, including hours the owners have personally subsidized to avoid winter layoffs. This is the very staff that would be cut if the assessment is enforced.

- Repairs, maintenance, and small equipment (\$26K–\$59K combined per year) cover an extensive physical plant: a tractor and farm vehicles, three delivery vehicles, four short-term rental dwellings, water pump and well systems, cold storage and refrigeration, ice and laundry machines, electric fencing, and storm damage to farm roads and fence lines. The 2024 increase coincided with significant storm-related infrastructure costs.
- Utilities climbed to \$56,618 in 2024 — the cost of running refrigeration, water systems, lodging, and farm operations across a 40-acre property.
- Insurance holds steady around \$16K–\$18K annually, including workers’ compensation and general liability — the farm carries the full insurance burden of a legitimate employer.
- Taxes, licenses, and permits run roughly \$10K–\$14K per year. The farm pays its LLC tax, property taxes, sales and use tax, water district fees, and all required licenses and permits such as egg producer permits, scale certifications, certified producer permit, egg mill fee, and Direct Marketing Program. Dare 2 Dream Farms is in full compliance with every other tax and regulatory obligation it faces — the TOT at issue is a single gap created in an environment that lacked a clear compliance pathway, not a pattern of avoidance.

The LFPP Termination — Acute and Sudden Hardship in 2026

Compounding the hardship is the abrupt termination of the farm’s Local Food Purchase Assistance Program (LFPP) funding in the second week of May 2026. This USDA-funded program had been providing approximately \$6,000 per month — roughly \$72,000 per year — in reliable revenue connecting the farm with institutional buyers and food access programs.

The termination came without meaningful transition time. The farm had invested LFPP proceeds into expanded capacity — a small market tractor (now financed) and expanded garden production. The farm now simultaneously carries new financing obligations, significantly increased inventory that is difficult to move at the expanded volume without the LFPP buyer network, and a \$6,000/month revenue gap — all while being presented with a \$65,840 tax demand.

Stacked financial pressures as of June 2026:

- Three consecutive years of net loss or near-zero profit (2022–2024)
- LFPP revenue terminated May 2026: sudden loss of ~\$6,000/month
- New tractor financing obligation incurred under LFPP investment plan
- Surplus crop and egg inventory unable to move at expanded volume without LFPP buyer network
- \$65,840.11 TOT assessment demanded simultaneously

What Paying This Assessment Would Force

- Reduction or elimination of the CSA program, farm stand, farmers market participation, and the county’s only mobile farmers market model — along with monthly produce donations to Veggie Rescue that the farm currently sustains from its own finances

- Reduction or elimination of staff hours to seasonal or part-time only — a threshold the Raffs have personally subsidized through their own finances during slow winter periods to avoid layoffs, but cannot sustain under this level of tax burden
- Reduction or discontinuation of free educational tours for school groups, homeschool co-ops, special needs programs, and moms' clubs, and the end of on-site educational partnerships such as those with Allan Hancock College and the Lompoc Library
- Elimination of sponsorships and donations to community events and organizations, such as the Lompoc Old Town Farmers Market, Friends of the Library, and food drives with Grocery Outlet for the Lompoc Food Pantry
- Reduction in community leadership participation as the owners are forced to fill the labor gap at the farm directly and—or increase off-farm employment to compensate for lost revenue
- Default on tractor financing, risking loss of equipment essential to current operations

If this assessment is enforced in full, the County collects \$65,840 once — and risks losing future TOT revenue from this property entirely if the farm is forced to stop hosting. If relief is granted, the County keeps a viable agritourism operation that can keep contributing TOT to the general fund year after year.

Documented Good Faith: Continued TOT Remittance

Dare 2 Dream Farms has made substantial TOT payments — both within the audit period and continuing afterward. These are not payments made under audit pressure — the farm was remitting even through years it operated at a net loss.

Payments within the audit period (April 2022 – March 2025):

Check #	Amount	Written	Cleared	TOT Period
3746	\$1,798.72	10/10/2023	11/24/2023	September 2023
3312	\$1,241.46	12/08/2023	12/19/2023	October 2023
3742	\$1,523.40	12/29/2023	01/16/2024	November 2023
3730	\$2,107.80	01/24/2024	01/31/2024	December 2023
3685	\$2,589.99	04/17/2024	04/30/2024	Jan/Feb 2024

Since the audit period closed, Dare 2 Dream Farms has made substantial ongoing TOT payments to the County. Total paid April 2025 through the date of this submission: **\$16,134.12**. These payments reflect the farm’s genuine commitment to its tax obligations, made even as the farm operated under significant financial strain.

A Note on How TOT Has Affected the Farm

Transient Occupancy Tax is structured as a pass-through tax: in theory, the guest pays it and the operator simply collects and forwards it. In practice, for a small farm stay competing against hotels, it does not work that way. Adding visible taxes and fees at the point of booking drives prospective guests away — back to conventional hotels where such charges feel expected. This is the same market reality that led Airbnb to shift fee liability away from guests and onto hosts.

During the audit period, with no clear permitting pathway or compliance framework in place, the farm did not add TOT as a separate charge to guests. The result is that the TOT now assessed was never collected from guests — it would come entirely out of the farm’s own pocket. Even today, having added TOT, the farm must keep its base pricing lower to offset the deterrent effect of the added charge at checkout. TOT is not a neutral pass-through for an operation like this; it directly compresses already-thin margins.

Section 2: Our Story

Behind every line in this appeal is a family that has given everything to build something real in the Lompoc Valley.

How It Started

In 2008, Jeremy Raff left his corporate career to return to his family's land in Lompoc to care for his aging grandfather. Megan came with him. Neither had farmed before. The land had never been a working farm in any meaningful sense — Jeremy's grandfather had owned the 40 acres since 1970, but it was not an operating agricultural enterprise. Jeremy and Megan built it from nothing, with no prior farming experience, no inherited operation, and no blueprint.

What began as a dozen backyard chickens — kept to give his grandfather a sense of purpose during his final years — grew, through years of learning and commitment, into a statewide chicken, egg, and farm enterprise with deep roots in the Lompoc Valley. The grandfather they returned to care for watched it grow. The community they came back to became the community they serve.

Why Farm Stays Are a Mission Choice

Opening farm stay accommodations in 2017 was an extension of the farm's core identity: openness, education, and connection between people and their food. The farm keeps its gates open sunup to sundown, every day, to the community — not just guests. Anyone is welcome to visit the animals, walk the garden, or simply watch the work of a farm in motion. No reservation, no charge.

Farm stays let guests experience that connection deeply — to wake up on a working farm, hear the roosters, collect eggs, and understand in a way no day visit can replicate what it means to grow food for a community. The 2,281 verified guest reviews are full of people describing exactly that. For many, it is the first time they have slept somewhere food is actively grown around them.

What Has Been Built

Founded	2009, from scratch — no prior farming background
Full-Time Employees	5–6, plus seasonal and part-time staff
WWOOF Participants	500+ agricultural exchange visitors since 2013
CSA Program	Pay-as-you-go produce box subscription serving the local community
SNAP Online	First CSA in Santa Barbara County to accept SNAP/EBT online — on the USDA federal website
COVID Response	Grew CSA to 500% of prior capacity as emergency food operation during COVID-19, implementing a practice of aggregating from local restaurant/wholesale farms that at the time were at risk of going out of business
Veggie Rescue	Monthly produce donations to Veggie Rescue to feed families in need
Route One Market	Supplier for Route One Mobile Market (EBT/CalFresh at 50% discount)
Farm Stand	Open sunup to sundown, honor system, every day
Education Tours	5–8 per year for schools, homeschool groups, special needs adults, community orgs, plus many other free self-guided group tours
Outreach	Allan Hancock College Ag classes; Mobile Library Books & Bubbles literacy events
Guest Reviews	2,281 verified reviews; Airbnb Superhost 9 consecutive years; all listings 4.76★+
Community Recognition	Explore Lompoc (County tourism site): “a highlight of your Lompoc experience”
Megan Raff (current)	Board Chair, Santa Barbara County Food Action Network (SBCFAN)
Jeremy Raff (current)	President, Lompoc Grange Hall (restarted as nonprofit community venue with the goal of becoming an agricultural hub and community commercial kitchen)
Past community roles	Lompoc Chamber of Commerce, Healthy Lompoc Coalition, Lompoc Economic Development Committee, Route One Farmers Market board; Jeremy on County Farmstay Advisory Committee

Section 3: Community Impact

Dare 2 Dream Farms is food infrastructure, educational infrastructure, and community infrastructure for the Lompoc Valley — woven into the fabric of the community in ways that go far beyond what a farm of its size would typically provide.

Food Access

- First CSA in Santa Barbara County to accept SNAP Online — listed on the USDA Food and Nutrition Service’s California SNAP Online Retailers directory alongside Amazon, Costco, and Albertsons, making fresh local produce accessible to food stamp recipients online for the first time in the county
- During COVID-19, grew CSA to 500% of previous capacity as an emergency food operation when the community needed it most
- Vendor at the Route One Mobile Market, which serves food-insecure families with EBT/CalFresh at a 50% discount
- Monthly Veggie Rescue produce donations — every month, without exception
- Farm stand open sunup to sundown, honor system, every day

Education

- 5–8 organized educational tours per year — preschool and elementary field trips, homeschool co-ops, moms’ clubs, special needs adult programs, Leadership Lompoc Valley, and youth agricultural clubs; ages 3 and up; curriculum aligned with teachers’ classroom goals when applicable
- 500+ WWOOF agricultural exchange participants since 2013 — a non-commercial educational work-exchange welcoming participants from across the U.S. and internationally
- Presented to Ag Classes at Allan Hancock College on working farm economics, sustainable practices, and agricultural entrepreneurship
- Participated in the Santa Barbara County Mobile Library’s Books and Bubbles literacy events — teaching children who community helpers are and where their food comes from

Economic Contribution

- 5–6 full-time local employees plus seasonal staff — real livelihoods rooted in the Lompoc Valley
- 2,281 Airbnb and Hipcamp guests who came to the Lompoc Valley specifically for a farm stay — spending at local restaurants, wineries, and businesses
- Featured by Explore Lompoc (the County’s own tourism site) as “a highlight of your Lompoc experience”
- Featured on KCLU Central Coast NPR for Santa Barbara County Farm Day 2024 — tours sold out

Civic Leadership

- Megan Raff: Board Chair, Santa Barbara County Food Action Network (SBCFAN) — current
- Jeremy Raff: President, Lompoc Grange Hall (restarted as nonprofit community venue) — current
- Past roles include: Lompoc Chamber of Commerce board, Healthy Lompoc Coalition board of advisors, Lompoc Economic Development Committee, Route One Farmers Market board, and Jeremy's participation in the County's Farmstay Advisory Committee
- Working with Community Environmental Council on a state Pollinator Habitat Program grant for the full 40 acres

Supervisor Hartmann at the December 10, 2024 AEO Passage Hearing (Noozhawk):

“What we're trying to do here is help existing agriculture with some additional uses with a very low permit level so they can stabilize their income during the ups and downs of what is a very difficult way to make a living, but the biggest industry in our county.”

Section 4: Guests During the Audit Period

The following data covers only the period under audit: April 1, 2022 – March 31, 2025. These are verified guest stays drawn from Airbnb platform records for all four listings. These guests are the direct subject of the TOT assessment — and their experiences speak to what this farm stay actually is.

Airstream (Stella)	252 verified stays • avg 4.85★
Dreamy Farmhouse (3BR)	203 verified stays • avg 4.71★
Homestead	157 verified stays • avg 4.82★
NoWe (1964 Camper)	164 verified stays • avg 4.76★
TOTAL — Audit Period	776 verified guest stays, April 2022 – March 2025

Selected reviews from guests who stayed during the audit period:

“Seeing the cows get fed and milked was a special experience. We bought some produce at the farm stand and it was delicious... It’s hard to get kids excited about vegetables, but this place does it.”
 Farmhouse • April 2023 • stayed with 5- and 9-year-old children

“In the morning, we talked with one of the farm workers Jack who was so friendly and shared his knowledge about the animals and the farm! We got to watch him milk the cows. The farm stand itself was very quaint and we were happy to support local.”
 Farmhouse • November 2023

“This is a fantastic place to recharge and reconnect with the natural world. How great to wake up to the fog creeping in the valley and the sounds of young calves and chickens.”
 Airstream (Stella) • May 2023

“Family celebration for the 90th birthday of husband/dad/grandpa. Fifteen of us stayed in three of the available rentals on the property. Everyone was delighted with the weekend. Jeremy was an incredible host.”
 Homestead • November 2024 • multi-family celebration, 15 guests across 3 units

“We felt like we were part of the working farm. We purchased delicious produce from the Farm Stand, where we were greeted by his beautiful kids who introduced us to the donkeys.”

Airstream (Stella) • October 2024

“This was, hands down, the best experience I’ve ever had at an Airbnb. This wasn’t just a place to stay. This was an experience.”

NoWe (1964 Camper) • June 2023

“Super fun to hear all the night sounds and wake up to cows being milked and be able to get fresh eggs and produce and honey and jam. Perfect farmhouse experience.”

Airstream (Stella) • July 2023

“This was our first family vacation and it was memorable. The farm stand close to the property entrance is an experience in itself. Dare 2 Dream Farm is a hidden gem.”

Airstream (Stella) • May 2024 • family’s first vacation

“At the beginning of the pandemic, I was obsessed with Dare 2 Dream Farms. I’d always wanted to visit. Their farm is so cute and interactive and you are right next to the animals.”

Airstream (Stella) • May 2023 • followed the farm since COVID-19

Section 5: Formal Request for Relief

Jeremy and Megan Raff respectfully request that the Santa Barbara County Board of Supervisors exercise its authority under SBC Code Section 32-18 to grant relief from the Transient Occupancy Tax assessment of \$65,840.11, determined by Tax Collector Harry E. Hagen in his letter of January 28, 2026, on the basis of demonstrated financial hardship.

Option 1 — Full Relief (Strongly Preferred)

Waive the entire assessed amount of \$65,840.11. The Board of Supervisors has recognized that small family farms in Santa Barbara County require supplemental income from rentals and outside employment to remain viable — and that supporting agritourism serves both the agricultural economy and local communities. Granting full relief and bringing farms like Dare 2 Dream into ongoing compliance generates far greater long-term value for the County and the communities it serves than a single one-time collection that forces a working farm to cease or reduce operations. Additional grounds:

- Three consecutive years of net loss or near-zero income (cumulative $-\$18,779$) make a \$65,840 lump payment impossible without dismantling operations
- The sudden loss of \$6,000/month in LFPP funding in May 2026, combined with new financing obligations, creates an acute layered crisis on top of the financial hardship
- Substantial ongoing TOT payments — including \$16,134.12 remitted since the audit closed, paid during years of significant financial strain — demonstrate good faith and genuine commitment to compliance
- As the first working farm to be audited under this framework, Dare 2 Dream Farms is in a position to help the County set precedent. The Ruffs are glad to help pave the way for policy that serves both the County and its agricultural community. When a tax framework creates undue hardship on the very farms it was meant to support, it makes sense to make adjustments — and a grant of relief here establishes a constructive, workable model for how the County treats small farms entering compliance.

Option 2 — Partial Tax Relief + Full Abatement of Penalties and Interest

Provide meaningful reduction of the base tax burden (\$50,664.25) and waive all penalties and interest (\$15,175.86). A structured payment plan over 24–36 months for any remaining balance would allow the farm to remain operational while meeting its obligation.

Option 3 — Abatement of Penalties and Interest Only (Minimum)

At minimum, abate all penalties and interest (\$15,175.86). The farm made good faith TOT payments during the very period now subject to penalties, in an environment that lacked a clear compliance framework. Penalties are designed to deter willful non-compliance — a standard this record does not meet.

Commitment to Ongoing Compliance

Regardless of the outcome of this appeal, Dare 2 Dream Farms commits to full and ongoing TOT remittance on all future operations. Whatever the farm's capacity allows — farm stays, events, or otherwise — the County will receive its TOT. We are asking this Board to give us the financial footing to continue operating in any capacity, rather than forcing a contraction that serves neither the farm nor the County.

A Recommendation to Strengthen Future Compliance

To make compliance automatic and reliable for farm stay operators going forward, we respectfully recommend that the County utilize the tax collection services already offered by Airbnb and similar platforms. Airbnb can be configured to automatically collect Transient Occupancy Tax at the point of booking and remit it directly to the County on the operator's behalf — as it already does for many jurisdictions across California and the country.

This single administrative step would resolve the structural problem at the heart of this case. It removes the burden and confusion of manual quarterly filing for small farms, eliminates the deterrent of operators having to add and explain the tax themselves, ensures the County reliably receives every dollar of TOT owed, and prevents future compliance gaps like the one now before the Board. It is a solution that serves the County, the operators, and the guests alike — and we would be glad to help the County pursue it.

Respectfully submitted,
Jeremy & Megan Raff
Dare 2 Dream Farms

Exhibits Index

EXHIBIT A	Tax Collector's Final Determination Letter — Harry E. Hagen, January 28, 2026
EXHIBIT B	Hardship Declaration Letter — signed personal statement from Jeremy & Megan Raff
EXHIBIT C	USDA FNS California SNAP Online Retailers directory confirming Dare 2 Dream Farms listing (fns.usda.gov/snap-directory-entry/california)
EXHIBIT D	Letters of support [Will collect and submit directly as an add on to the packet before hearing]

Submitted to the Santa Barbara County Board of Supervisors
sbcob@countyofsb.org • 105 E. Anapamu Street, Santa Barbara, CA 93101
Re: TOT Appeal — Dare 2 Dream Farms — July 7, 2026 Board Hearing

TREASURER-TAX COLLECTOR

HARRY E. HAGEN
CPA, CCMT, CFIP, CGIP, CPFA, CPFO, ACPFIM
Treasurer – Tax Collector
Public Administrator – Public Guardian

KIMBERLY A. TESORO
CPA, CPFO, CFIP, CGIP
Assistant Treasurer – Tax Collector
Public Administrator – Public Guardian

DANIEL A. CHANDLER
CPA, CCMT, CFIP, CGIP
Chief Investment Officer



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Mailing Address:
Post Office Box 579
Santa Barbara, CA 93102-0579

January 28, 2026

Jeremy Raff
890 La Salle Cyn Rd
Lompoc CA 93436

RE: Transient Occupancy Tax Audit Hearing on 1/27/2026 – Final Determination

Dear Jeremy:

Thank you for testifying at the Transient Occupancy Tax (TOT) audit hearing on January 27, 2026. The purpose of the hearing, under Santa Barbara County (SBC) Code Section 32-17, was for you the operator of the short-term rental located at 890 La Salle Cyn Rd, Lompoc, CA 93436, to show cause why the amount specified in the Tax Collector's notice dated January 7, 2026 should not be fixed for such tax, interest and penalties.

Final Finding

In reviewing the information provided, it was noted that during the period under audit, April 1, 2022- March 31, 2025, the operator failed to report and remit TOT.

Action to Address Final Finding

The Tax Collector has determined that the amount due is \$65,840.11, consisting of \$50,664.25 in TOT and \$15,175.86 in penalties and interest. This amount is hereby assessed against you, the operator, and shall be promptly remitted to the County of Santa Barbara Treasurer-Tax Collector.

Pursuant to SBC Code Section 32-18, you, as the operator, have the right to appeal the determination of the Tax Collector by filing a written notice of appeal with the Clerk of the Board (sbcob@countyofsb.org) within fifteen days of the mailing of this determination, which is the date of this letter. The Board of Supervisors would then fix a time and date for an appeal hearing before the Board, and the Clerk of the Board would notify you in writing of the hearing. Enclosed please find a copy of SBC Code Section 32-18 so that you may be fully aware of your rights.

If you have any questions or concerns regarding this notice, please contact our office.

Sincerely,

Harry E. Hagen
CPA, CCMT, CPFA, CPFO, CFIP, CGIP, ACPFIM
Treasurer – Tax Collector

CC: Clerk of the Board, County of Santa Barbara

DARE 2 DREAM FARMS

890 La Salle Canyon Road • Lompoc, California 93436

June 5, 2026

Santa Barbara County Board of Supervisors
County of Santa Barbara
105 E. Anapamu Street
Santa Barbara, CA 93101

Re: Hardship Declaration — TOT Appeal, Dare 2 Dream Farms, July 7, 2026 Hearing

Dear Chair and Members of the Board of Supervisors,

We are Jeremy and Megan Raff. We own and operate Dare 2 Dream Farms at 890 La Salle Canyon Road in Lompoc — on land that has been in Jeremy’s family since 1969. We are writing to ask this Board to consider the financial reality of our situation before making its decision on the Transient Occupancy Tax assessment of \$65,840.11 currently before you.

To understand this farm, you have to understand how it came to be.

Jeremy’s grandfather, a retired Chief Master Sergeant from Vandenberg Air Force Base, purchased this property in 1969. He built a life here the way men of his generation did — by hand, with nothing wasted. He remodeled the old mine office building into the family home, added a second house, and salvaged barracks buildings from Camp Cook to use as a barn. He carried Dust Bowl knowledge with him — how to raise animals, how to read soil, how to stretch what the land gives you — and he passed it to Jeremy during the years Jeremy spent here as a boy.

In 2009, Jeremy left his corporate career and we moved to La Salle Canyon to care for him as he aged. We were not farmers. The chickens came first — a small flock kept simply to give him something to tend and keep him active. He taught us breeds, care, how to build coops. Knowledge from the Dust Bowl, handed across a kitchen table on this property.

We cared for him for eight years. The chickens became a business, the business became a farm. We discontinued pesticides and herbicides, cleaned up decades of accumulated materials, and started a family here alongside him. He passed the property to us and passed away knowing it would continue. Neighbors and family still say he would be tickled to see what we've done with his land.

What we have built here — the CSA, the farm stand, the WWOOF program, the farm stays, the school tours, the food access partnerships — was not built with outside capital or business loans. It was built slowly, over seventeen years, around a commitment to this place and this community. Because the farm has never generated enough income to support our family on its own, both of us have continued to hold outside employment alongside running the operation. The farm has always been more mission than margin.

Which brings us to why we are writing this letter.

The Board has before it an assessment of \$65,840.11 in Transient Occupancy Tax, penalties, and interest. We want to be direct about what that number means to us: it is not a difficult quarter. It is an amount we do not have and cannot raise without dismantling what we have spent seventeen years building.

Our farm's financial statements tell the story plainly. In 2022, the farm had a net loss of \$18,392. In 2023, a net loss of \$3,696. In 2024 — our best year — a net profit of \$3,309. **The total assessed amount exceeds our combined net income across all three audit years by more than \$84,000.** We do not draw salaries from the farm. Our owner draws are modest enough that our family qualifies for MediCal. The \$65,840 assessment is not an inconvenience to a comfortable business owner. It is an existential demand on a family that has never had the financial cushion to absorb it.

In May 2026, the federal Local Food Purchase Assistance Program funding that had been providing approximately \$6,000 per month to the farm was abruptly terminated due to government funding cuts. We had used those funds to expand our garden capacity and purchase a small market tractor, which we are now financing. We now carry that debt, a surplus of crops and eggs we are struggling to move without the institutional buyer network the program supported, and a \$6,000 monthly revenue gap — all at the same moment the County is asking for \$65,840.

If this assessment must be paid in full, we will have no choice but to reduce staff hours — affecting the livelihoods of the local workers who have built this farm alongside us. We will likely need to convert our farm stay accommodations to long-term rentals, ending the agritourism program entirely. The CSA and farm stand that served this community through COVID-19, that accepted SNAP benefits online before any other

CSA in Santa Barbara County, that donate produce to Veggie Rescue every month — those programs will be cut or eliminated. The farm that Jeremy’s grandfather handed us in trust will be fundamentally diminished.

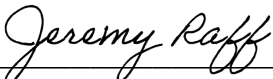
We want this Board to know that our commitment to this county goes beyond the farm gate. Megan currently serves as Chair of the Board of Directors for the Santa Barbara County Food Action Network. Jeremy currently serves as President of the Lompoc Grange, which he restarted with John Linn as a nonprofit community venue. Over the years we have also served on the boards of the Lompoc Chamber of Commerce, the Healthy Lompoc Coalition, Lompoc’s Economic Development Committee, and the Route One Farmers Market, and Jeremy participated in the County’s own Farmstay Advisory Committee. We are not disengaged operators. We are neighbors, community partners, and people who have chosen to invest our lives in this valley.

We are not asking to avoid our obligations. We are asking for the opportunity to meet them — going forward, as a compliant and committed operator — without being asked to pay a bill that would end the very operation we are trying to sustain.

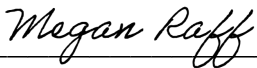
We respectfully ask this Board to grant full relief from the assessment, or at minimum to abate the penalties and interest and provide a structured path forward on any remaining balance. We want to keep farming. We want to keep hosting guests, educating visitors, employing our neighbors, and donating produce to families who need it. We want to keep honoring what Jeremy’s grandfather built here and trusted us to carry forward.

Thank you for your time, your service to this county, and your careful consideration of our family’s situation.

Respectfully,



Jeremy Raff
Co-Owner, Dare 2 Dream Farms
890 La Salle Canyon Road
Lompoc, CA 93436



Megan Raff
Co-Owner, Dare 2 Dream Farms
890 La Salle Canyon Road
Lompoc, CA 93436

Date: 6/5/2026