

Mona Miyasato  
County Executive Officer

Jacquelyne Alexander  
Chief Deputy  
Clerk of the Board



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**CLERK OF THE BOARD OF SUPERVISORS**

April 19, 2022

Timothy Gault, Sr.  
24917 Ironwood Dr.  
Valencia, CA 91355

Re: NOTICE OF HEARING DECISION – APPEAL OF TOT AUDIT FINDINGS  
County of Santa Barbara Board of Supervisors Meeting of April 5, 2022

Dear Mr. Gault:

Pursuant to Santa Barbara County (County) Code section 32-18, this letter and the attached minute order will serve as notice of the final decision of the Board of Supervisors regarding your appeal of the Transient Occupancy Tax audit findings dated April 5, 2022.

The total amount due and payable to the Santa Barbara County Treasurer-Tax Collector is \$25,623.17 including penalties and interest. Pursuant to County Code section 32-18, this amount is immediately due and payable upon the service of this notice.

Please send your payment to:  
County of Santa Barbara Treasurer-Tax Collector  
Attn: LeAnne Hagerty  
109 E. Anapamu St, Room 109  
Santa Barbara, CA 93101

Your prompt attention to this matter is appreciated.

Sincerely,

Jacquelyne Alexander  
Chief Deputy Clerk of the Board

Enclosures:

- a) Findings of the County of Santa Barbara Board of Supervisors
- b) Departmental Item No. 2 Minute Order – Timothy Gault Appeal of the Treasurer-Tax Collector's TOT Audit Final Determination

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**FINAL FINDINGS**  
**OF THE**  
**COUNTY SANTA BARBARA**  
**BOARD OF SUPERVISORS**

The amount due from Timothy Gault is \$25,623.17, consisting of \$19,442.74 in Transient Occupancy Tax, \$650.40 in Tourism Business Improvement District assessment, \$4,018.63 in penalties, and \$1,511.40 in interest.

This amount assessed against Timothy Gault is immediately due and payable to the County of Santa Barbara Treasurer-Tax Collector upon the service of notice by the Clerk of the Board.



# County of Santa Barbara

## BOARD OF SUPERVISORS

### Minute Order

April 5, 2022

**Present:** 5 - Supervisor Williams, Supervisor Hart, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

File Reference No. 22-00296

**RE:** HEARING - Consider recommendations regarding an appeal of the Treasurer-Tax Collector's Transient Occupancy Tax (TOT) audit final determination for Timothy Gault, as follows: (EST. TIME: 1 HR.)

- a) Conduct a hearing on the appeal of the final determination of TOT, Tourism Business Improvement District assessment (TBID), interest and penalties assessed by the Treasurer-Tax Collector on Timothy Gault in the amount of \$25,623.17;
- b) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the reduction or waiver of TOT, TBID, interest and penalties;
- c) Adopt the findings proposed by the Treasurer-Tax Collector; and
- d) 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.

COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY

HEARING TIME: 10:54 AM - 11:44 AM (50 MIN.)

**Received and filed staff presentation and conducted a public hearing.**

**A motion was made by Supervisor Hart, seconded by Supervisor Lavagnino, that this matter be acted on as follows:**

- a) **Conducted hearing;**
- b) **Upheld the Treasurer-Tax Collector's determination and denied the appeal request by Timothy Gault for the reduction or waiver of TOT, TBID, interest, and penalties;**
- c) **Adopted the Treasurer-Tax Collectors findings; and**
- d) **Approved.**

**The motion carried by the following vote:**

**Ayes:** 5 - Supervisor Williams, Supervisor Hart, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino