



County of Santa Barbara

BOARD OF SUPERVISORS

Minute Order

May 13, 2025

Present: 4 - Supervisor Lee, Supervisor Capps, Supervisor Hartmann, and Supervisor Nelson
Absent: 1 - Supervisor Lavagnino

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

File Reference No. 25-00397

RE: Set a hearing to consider recommendations regarding Aida Abolahrar's Appeal of the Treasurer-Tax Collector's Transient Occupancy Tax (TOT) Audit Final Determination, as follows:
(Set a hearing for June 3, 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), penalties and interest assessed by the Treasurer-Tax Collector on Aida Abolahrar in the amount of \$31,170.72;

b) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the waiver of penalties and interest totaling \$6,997.33;

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.

A motion was made by Supervisor Nelson, seconded by Supervisor Lee, that this matter be set for a hearing, as follows: June 3, 2025 in Santa Barbara (EST. TIME 20 MINS.).

Requested the Treasurer-Tax Collector to return to the Board with a discussion item outlining potential Ordinance amendments to provide payment options and legal flexibility for delinquent taxpayers, including a review of practices in other counties.

The motion carried by the following vote:

Ayes: 4 - Supervisor Lee, Supervisor Capps, Supervisor Hartmann, and Supervisor Nelson

Absent: 1 - Supervisor Lavagnino