



**CLERK OF THE BOARD OF SUPERVISORS**  
Mona Miyasato, County Executive Officer  
Jacquelyne Alexander, Chief Deputy Clerk of the Board

March 25, 2025

Dimitar Yazadzhiev  
4925 Cervato Way  
Santa Barbara CA 93111

Re: NOTICE OF HEARING DECISION – APPEAL OF TOT AUDIT FINDINGS  
County of Santa Barbara Board of Supervisors Meeting of March 18, 2025

Dear Mr. Yazadzhiev:

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 March 18, 2025.

The total amount due and payable to the Santa Barbara County Treasurer-Tax Collector is \$8,034.37 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:

Findings of the County of Santa Barbara Board of Supervisors  
Departmental Item No. 2 Minute Order – Dimitar Yazadzhiev Appeal of the Treasurer-Tax Collector's  
Transient Occupancy Tax Audit Final Determination

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

The amount due from Dimitar Yazadzhiev is \$8,034.37, consisting of \$6,316.55 in Transient Occupancy Tax and Tourism Business Improvement District assessment, and \$1,717.82 in penalties and interest.

This amount assessed against Dimitar Yazadzhiev 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

March 18, 2025

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

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

File Reference No. 25-00121

**RE:** HEARING - Consider recommendations regarding the Dimitar Yazadzhiev Appeal of the Treasurer-Tax Collector's Transient Occupancy Tax (TOT) Audit Final Determination, as follows:  
(EST. TIME: 20 MIN.)

- 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.

COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY

HEARING TIME: 10:14 AM - 10:36 AM (22 MIN.)



# **County of Santa Barbara**

## **BOARD OF SUPERVISORS**

### **Minute Order**

**March 18, 2025**

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

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

- a) Conducted hearing;**
- b) Upheld the Treasurer-Tax Collector's final determination and denied the appeal request for the waiver of penalties and interest totaling \$1,717.82;**
- c) Denied the appeal request for a payment plan arrangement for the TOT/TBID amount totaling \$6,316.55;**
- d) Adopted the Treasurer-Tax Collectors findings; and**
- e) Approved.**

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

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