



County of Santa Barbara

BOARD OF SUPERVISORS

Minute Order

March 18, 2025

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.)



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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