



County of Santa Barbara

BOARD OF SUPERVISORS

Minute Order

July 7, 2026

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

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

File Reference No. 26-00636

RE: HEARING - Consider recommendations regarding Jeremy and Megan Raff's Appeal of the Treasurer-Tax Collector's Transient Occupancy Tax Final Audit Determination, as follows: (EST. TIME: 45 MIN.)

a) Consider an appeal of the Treasurer-Tax Collector's Transient Occupancy Tax final audit determination for Jeremy and Megan Raff. The appeal was filed by Jeremy and Megan Raff; and

b) Consider taking the following actions:

i) Conduct a hearing to consider the appeal of the final determination of Transient Occupancy Tax, interest and penalties assessed by the Treasurer-Tax Collector on Jeremy and Megan Raff in the amount of \$65,840.11;

ii) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the waiver or meaningful reduction of Transient Occupancy Tax, penalties and interest totaling \$65,840.11;

iii) Deny the appeal request for a payment plan arrangement;

iv) Adopt the findings proposed by the Treasurer-Tax Collector; and

v) 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: 1:48 PM - 2:57 PM (1 HR. 9 MIN.)



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Received and filed staff presentation and conducted a public hearing.

Preston Graham addressed the Board

A motion was made by Supervisor Lavagnino, seconded by Supervisor Hartmann, that this matter be continued to August 25, 2026 in Santa Maria, and provided direction to staff, as follows:

- (1) Coordinate with Supervisor Hartmann to gather additional information regarding the community benefits of the Dare 2 Dreams program for use by the Treasurer-Tax Collector and County Counsel in preparing findings related to the requested waiver of Transient Occupancy Tax (TOT) fees; and
- (2) Work with the Department of Social Services and County Health Department to identify potential public benefit funding opportunities and future grant resources for the Dare 2 Dreams farm.

The motion carried by the following vote:

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