



#2 Appellant Handout
June 3, 2025

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

May 8, 2025

Aida Abolahrar
808 Cheltenham Rd.
Santa Barbara, CA 93108

Re: NOTICE OF APPEAL HEARING – June 3, 2025

Dear Ms. Abolahrar:

This letter will serve as notice of the appeal hearing you requested, pursuant to Santa Barbara County Code Section 32-18, regarding the Transient Occupancy Tax audit findings dated March 11, 2025.

The hearing will be held on June 3, 2025. The Board of Supervisors meeting begins at 9:00 a.m. Please see the posted agenda available at <https://santabarbara.legistar.com/calendar.aspx> on the Thursday prior to the hearing date. The order of items listed on the agenda is subject to change by the Board.

You will be provided with an opportunity to address the Board on this matter. At the conclusion of the hearing, the findings and decision of the Board shall be final and conclusive, and the Clerk of the Board will mail you a copy of the Board's final decision.

Please be advised that failure to appear at the hearing or to raise any issue before the Board of Supervisors may result in you waiving your appeal rights or the waiver of your right to have the Board of Supervisors consider a particular issue.

Please contact me if you have any questions.

Kind regards,

Jacquelyne Alexander
Chief Deputy Clerk of the Board
Jalexander@countyofsb.org



TREASURER-TAX COLLECTOR

HARRY E. HAGEN
CPA, CPFA, CPFO, CFIP, CGIP, ACPFIM
Treasurer – Tax Collector
Public Administrator – Public Guardian

KIMBERLY A. TESORO
CPA, CPFO, CFIP, CGIP
Assistant Treasurer – Tax Collector
Public Administrator – Public Guardian



105 E. Anapamu Street, Room 109
Santa Barbara, CA 93101-2062
Administration: (805) 568-2490
Property Tax: (805) 568-2920
Fax: (805) 568-2488

511 E Lakeside Parkway, Santa Maria
Telephone: (805) 346-8330
Fax: (805) 346-8331

Mailing Address:
Post Office Box 579
Santa Barbara, CA 93102-0579

March 11, 2025

Michael Laris & Aida Abolahrar
808 Cheltenham Rd
Santa Barbara CA 93108

RE: Transient Occupancy Tax Audit Hearing on 03/7/2025 – Final Determination

Dear Michael & Aida:

Thank you for testifying at the Transient Occupancy Tax (TOT) audit hearing on March 7, 2025. The purpose of the hearing, under Santa Barbara County (SBC) Code Section 32-17, was for you the operator of the short-term rental located at 808 Cheltenham Rd, Santa Barbara, CA 93108, to show cause why the amount specified in the Tax Collector's notice dated December 4, 2024 should not be fixed for such tax, interest and penalties. At this hearing and subsequent to the hearing, evidence was provided to this effect.

Final Finding

In reviewing the information provided, it was noted that during the period under audit, June 1, 2021- May 31, 2024, the operator failed to report and remit TOT and tourism business improvement district (TBID) fees. The rental activity report from Airbnb reported a gross short-term rental income of \$172,404.25 during this period.

Action to Address Final Finding

The Tax Collector has determined that the amount due is **\$31,170.72**, consisting of \$24,173.39 in TOT/TBID and \$6,997.33 in penalties and interest (please see attached computation). This amount is hereby assessed against you, the operator, and shall be promptly remitted to the County of Santa Barbara Treasurer-Tax Collector.

Pursuant to SBC Code Section 32-18, you, as the operator, have the right to appeal the determination of the Tax Collector by filing a written notice of appeal with the Clerk of the Board within fifteen days of the mailing of this determination. The Board of Supervisors would then fix a time and date for an appeal hearing before the Board, and the Clerk of the Board would notify you in writing of the hearing. Enclosed please find a copy of SBC Code Section 32-18 so that you may be fully aware of your rights.

If you have any questions or concerns regarding this notice, please contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read "H. Hagen", is written over the name "Harry E. Hagen".

Harry E. Hagen
CPA, CCMT, CPFA, CPFO, CFIP, CGIP, ACPFIM
Treasurer – Tax Collector

CC: Clerk of the Board, County of Santa Barbara

TREASURER-TAX COLLECTOR

HARRY E. HAGEN, CPA, CPFA, CPFO, CFIP, CGIP, ACPFIM
Treasurer – Tax Collector
Public Administrator – Public Guardian

JIMBERLY TESORO, CPA, CPFO, CFIP
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Mailing Address:
Post Office Box 579
Santa Barbara, CA 93102-0579

December 04, 2024

Michael Laris & Aida Abolahrar
808 Cheltenham Rd
Santa Barbara CA 93108

Dear Michael & Aida,

We have completed the audit of your short-term rental located at 808 Cheltenham Rd, Santa Barbara, CA 93108. The purpose of the audit was to review your compliance with the Santa Barbara County Uniform Transient Occupancy Tax (TOT) Ordinance (County Code Chapter 32, Article II) for the period of June 1, 2021 to May 31, 2024. The following findings were made:

Finding 1

TOT and Tourism Business Improvement District (TBID) assessment payments were not remitted to the Tax-Collector while operating your short-term rental.

Action to Address Finding 1

The Tax Collector has determined that the TOT and TBID due is \$24,173.39. (see attached calculations).

Finding 2

TOT and TBID payments were not remitted on a timely basis while operating your short-term rental.

Action to Address Finding 2

The Tax Collector has determined that the penalty and interest due from late remittance of TOT/TBID is \$6,997.33 (see attached calculations).

Conclusion

The total TOT and TBID amount due, including penalty and interest, is \$31,170.72. This amount is hereby assessed against you, and shall be promptly remitted to the County of Santa Barbara Treasurer-Tax Collector.

County Code Section 32-17 indicates that the operator may within ten days after the serving or mailing of notice of the amount assessed, including penalties and interest, make application in writing to the County Tax Collector for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the County Tax Collector shall become final and conclusive and immediately due and payable. Please review this section in the enclosed County TOT Ordinance for more complete information.

We appreciate the courtesy and cooperation you extended to us during the audit. If you have any questions please contact our office.

Sincerely,

LeAnne Hagerty, CPA
Treasury Finance Chief

2023													
Income	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
Short Term Rental Income	3,217.64	3,828.58	5,077.06	5,871.17	4,219.94	5,349.51	5,645.00	6,250.00	5,609.30	4,417.00	4,509.10	4,171.90	\$ 58,166.20
TOT Rate	12%	12%	12%	12%	12%	12%	12%	12%	12%	12%	12%	12%	
TBID Rate: Gross Rents	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	
TOT Amount Due	386.12	459.43	609.25	704.54	506.39	641.94	677.40	750.00	673.12	530.04	541.09	500.63	6,979.94
TBID Amount Due	64.35	76.57	88.34	95.82	74.50	81.19	86.36	100.52	95.87	67.94	79.30	72.56	983.32
TOT/TBID Amount Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Total TOT/TBID Due	450.47	536.00	697.59	800.36	580.89	723.13	763.76	850.52	768.98	597.98	620.39	573.19	7,963.27
Penalty Rate	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
Late Penalties Due	90.09	107.20	139.52	160.07	116.18	144.63	152.75	170.10	153.80	119.60	124.08	114.64	1,592.65
Number of Delinquent Months	17	16	15	14	13	12	11	10	9	8	7	6	
0.5% Interest Rate Per Month	2.25	2.68	3.49	4.00	2.90	3.62	3.82	4.25	3.84	2.99	3.10	2.87	
Total Interest Due	38.29	42.88	52.32	56.03	37.76	43.39	42.01	42.53	34.60	23.92	21.71	17.20	452.63
TOTAL TOT/TBID & P&I Due	578.85	686.08	889.43	1,016.46	734.83	911.15	958.52	1,063.15	957.38	741.50	766.19	705.02	10,008.55

2024	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
Income													
Short Term Rental Income	3,554.00	4,458.23	4,541.00	5,931.00	4,765.38								\$ 23,249.61
TOT Rate	12%	12%	12%	12%	12%								
TBID Rate: Gross Rents	2%	2%	2%	2%	2%								
TOT Amount Due	426.48	534.99	544.92	711.72	571.85								2,789.95
TBID Amount Due	56.12	70.12	75.86	103.66	76.27								382.03
TOT/TBID Amount Paid													
Total TOT/TBID Due	482.60	605.11	620.78	815.38	648.11								3,171.99
Penalty Rate	20%	20%	20%	20%	10%								
Late Penalties Due	96.52	121.02	124.16	163.08	64.81								569.59
Number of Delinquent Months	5	4	3	2	1								
0.5% Interest Rate Per Month	2.41	3.03	3.10	4.08	3.24								
Total Interest Due	12.07	12.10	9.31	8.15	3.24								44.87
TOTAL TOT/TBID & P&I Due	591.19	738.24	754.25	986.61	716.17								3,786.44

Total TOT/TBID	24,173.39
Total Late Penalty	4,769.87
Total Interest	2,227.46
Grand Total Due	\$ 31,170.72

2021	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Income													
Short Term Rental Income													
TOT Rate						3,623.00	4,829.36	5,053.36	4,542.10	4,020.00	3,327.00	3,635.00	\$ 29,029.82
TBID Rate: Number of Nights/Gross Rents						12%	12%	12%	12%	12%	12%	12%	
TOT Amount Due						25	30	29	26	24	22	24	
TBID Amount Due						434.76	579.52	606.40	545.05	482.40	399.24	436.20	3,483.58
TOT/TBID Amount Paid						100.00	120.00	116.00	104.00	96.00	88.00	96.00	720.00
Total TOT/TBID Due						534.76	699.52	722.40	649.05	578.40	487.24	532.20	4,203.58
Penalty Rate													
Late Penalties Due						20%	20%	20%	20%	20%	20%	20%	
						106.95	139.90	144.48	129.81	115.68	97.45	106.44	840.72
Number of Delinquent Months	41	40	39	38	37	36	35	34	33	32	31	30	
0.5% Interest Rate Per Month						2.67	3.50	3.61	3.25	2.89	2.44	2.66	
Total Interest Due						96.26	122.42	122.81	107.09	92.54	75.52	79.83	696.47
TOTAL TOT/TBID & P&I Due						737.97	961.84	989.69	885.96	786.62	660.21	718.47	5,740.77

2022	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
Income													
Short Term Rental Income													
TOT Rate	2,072.30	4,141.00	5,470.00	5,765.00	5,824.00	5,670.20	7,571.00	7,431.49	4,477.63	4,686.00	4,754.00	4,096.00	\$ 61,958.62
TBID Rate: Number of Nights/Gross Rents	12%	12%	12%	12%	12%	12%	12%	12%	12%	12%	12%	12%	
TOT Amount Due	22	32	29	28	28	29	29	29	29	29	29	29	
TBID Amount Due	248.68	496.92	656.40	691.80	698.88	680.42	908.52	891.78	537.32	562.32	570.48	491.52	7,435.03
TOT/TBID Amount Paid	96.80	140.80	127.60	123.20	123.20	127.60	151.42	148.63	89.55	93.72	95.08	81.92	1,399.52
Total TOT/TBID Due	345.48	637.72	784.00	815.00	822.08	808.02	1,059.94	1,040.41	626.87	656.04	665.56	573.44	8,834.56
Penalty Rate													
Late Penalties Due	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
	69.10	127.54	156.80	163.00	164.42	161.60	211.99	208.08	125.37	131.21	133.11	114.69	1,766.91
Number of Delinquent Months	29	28	27	26	25	24	23	22	21	20	19	18	
0.5% Interest Rate Per Month	1.73	3.19	3.92	4.08	4.11	4.04	5.30	5.20	3.13	3.28	3.33	2.87	
Total Interest Due	50.09	89.28	105.84	105.95	102.76	96.96	121.89	114.44	65.82	65.60	63.23	51.61	1,033.49
TOTAL TOT/TBID & P&I Due	464.67	854.54	1,046.64	1,083.95	1,089.26	1,066.59	1,393.82	1,362.94	818.06	852.85	861.90	739.74	11,634.96

ORDINANCE NO. 5218

BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA, STATE OF
CALIFORNIA

ORDINANCE AMENDING CHAPTER 32 – TAXATION, ARTICLE II. TRANSIENTS,
SECTION 32-21 OF THE SANTA BARBARA COUNTY CODE TO INCLUDE
COLLECTION ENFORCEMENT OPTIONS FOR TRANSIENT OCCUPANCY TAXES

THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA ORDAINS AS
FOLLOWS:

SECTION I: Chapter 32 – Taxation, Article II. Transients, Section 32-21 of the Santa
Barbara County Code is hereby amended to add collection enforcement options for transient
occupancy taxes to read as follows:

Sec. 32-21 - Actions to collect.

- A. Suit for Taxes. Any tax required to be paid by any transient under the provisions of this article shall be deemed a debt owed by the transient to the county. Any tax due, whether or not collected by an operator, which has not been paid to the county shall be deemed a debt owed by the operator to the county. Any person owing money to the county under the provisions of this Chapter may be liable to an action brought in the name of the county for the recovery of such amount. The remedy set out in this subsection is cumulative and not exclusive of any other remedy in this section.
- B. Seizure and Sale. Transient occupancy taxes which have not been paid by the operator on or before the date of delinquency established by Sections 32-15, 32-17 or 32-18 may be collected by the tax collector through the seizure of any asset or property, real or personal

(including bank accounts) of the operator and sale at public auction of the asset or property, or a sufficient part of it to pay the tax amount due, together with any penalties and interest imposed for the delinquency, and any cost incurred on account of the seizure and sale in accordance with the seizure and sale procedures set forth in Revenue and Taxation Code Section 2951 et seq. The remedy set out in this subsection is cumulative and not exclusive of any other remedy in this section.

- C. Tax Lien. If any transient occupancy tax, any penalty or interest thereon is unpaid as of the date of delinquency established by Sections 32-15, 32-17 or 32-18, the tax collector may file with the county recorder, a certificate of lien in accordance with the procedure set forth in Revenue and Taxation Code Sections 2191.3-2191.4. This certificate shall specify the amount of taxes, penalties, and interest due, and the name and address of the operator as it appears on the records of Tax Collector. The lien shall also specify that the Tax Collector has complied with all provisions of this Chapter in the determination of the amount required to be paid. From the time of the filing for record, the amount required to be paid, together with penalties and interest thereon, constitutes a lien upon all real and personal property in the county owned by the operator or subsequently acquired by the operator before the lien expires. The lien has the force, effect and priority of a judgment lien and shall continue for 10 years from the time the certificate is filed unless the lien is released or discharged. (Revenue and Taxation Code Sections 2191.4-2193.) The remedy set out in this subsection is cumulative and not exclusive of any other remedy in this section.

SECTION II: COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA). Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this ordinance is not a project subject to the requirements of CEQA because it consists of governmental fiscal or administrative activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

SECTION III: SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Except as amended by this Ordinance, Chapter 32 – Taxation, Article II. Transients shall remain and continue in full force and effect.

SECTION IV: EFFECTIVE DATE.

This ordinance shall take effect and be in force 30 days from the date of its passage and before the expiration of 15 days after its passage a summary of it shall be published once together with the names of the members of the Board of Supervisors voting for and against the same in a newspaper of general circulation published in the County of Santa Barbara.

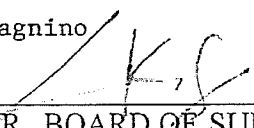
Passed, approved and adopted by the Board of Supervisors of the County of Santa Barbara on the 16th day of July, 2024, by the following vote:

AYES: Supervisors Williams, Capps and Hartmann

NOES: None

ABSTAIN: None


ABSENT: Supervisors Nelson and Lavagnino



CHAIR, BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO
CLERK OF THE BOARD

By: 

Deputy

APPROVED AS TO FORM:

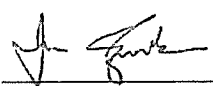
RACHEL VAN MULLEM
COUNTY COUNSEL



Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER



Deputy Auditor-Controller

ORDINANCE NO. 5217

BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA, STATE OF
CALIFORNIA

ORDINANCE AMENDING SECTION 32-12 OF THE SANTA BARBARA COUNTY CODE
TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE TO
FOURTEEN PERCENT (14%)

THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA ORDAINS AS
FOLLOWS:

SECTION I: VOTER APPROVAL OF AMENDMENT TO SANTA BARBARA COUNTY
CODE SECTION 32-12. Section 32-12 of the Santa Barbara County Code is hereby set forth for
voter approval to read as follows:

Sec. 32-12. Transient Occupancy Tax

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the
amount of fourteen percent (14%) of the rent charged by the operator. Such tax constitutes a
debt owed by the transient to the County which is extinguished only by payment to the operator
or to the County. The transient shall pay the tax to the operator of the hotel at the time the rent is
paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each
installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the
hotel. If for any reason the tax is not paid to the operator of the hotel, the County Tax Collector
may require that such tax shall be paid directly to the County Tax Collector. The tax rate of
fourteen percent (14%) shall take effect beginning January 1, 2025. In the interim period
between the November 5, 2024 election and January 1, 2025, for the privilege of occupancy in

any hotel, each transient is subject to and shall pay a tax in the amount of twelve percent (12%) of the rent charged by the operator.

SECTION II: NATURE OF TAX. If approved by a majority of the electorate voting on the measure, the ordinance will increase the current transient occupancy tax rate to fourteen percent (14%) of rent charged. The transient occupancy tax is a tax imposed upon transients for the privilege of occupying defined hotels located within the unincorporated territory of Santa Barbara County. The tax would be collected by hotel operators in the same manner as the current transient occupancy tax is collected. The collection of the tax from hotel operators would be administered by the Santa Barbara County Tax Collector as provided in Chapter 32, Article II of the Santa Barbara County Code.

SECTION III: GENERAL TAX. The transient occupancy tax imposed by this ordinance is a general tax within the meaning of Government Code Section 53721 and Article XIII C, Section 1 (a) of the California Constitution. The revenue generated by this general tax is available for general government use and purposes. To that end, the Auditor- Controller is instructed to deposit the revenue from the tax into the County General Fund. The County shall include an estimate of the revenue from this general tax, together with the estimates of other revenue sources, in the tabulation that is annually required to be prepared by Government Code Section 29060. The revenue from this general tax shall be made available to the Board of Supervisors for annual appropriation in the County's budget for any lawful expenditure. Nothing in this ordinance nor in any other ordinance, advisory measure, resolution, or policy shall be construed as limiting, in any way, the amount or the objects of the appropriations and expenditures that can be made from the revenue of the tax nor be construed as creating a continuing appropriation. The tax will remain in effect unless and until repealed.

SECTION IV: EFFECT. Voter approval of this ordinance shall have the effect of increasing the transient occupancy tax.

SECTION V: COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA). Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this tax increase ordinance as a government funding mechanism is not a project subject to the requirements of CEQA. Prior to commencement of any project that may result from the expenditure of revenues from this tax increase, any necessary environmental review required by CEQA shall be completed.

SECTION VI: SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION VII: ELECTION. An election shall be held on November 5, 2024, on the issue of increasing the current transient occupancy tax rate to fourteen percent (14%) of rent charged. If the measure is defeated, the transient occupancy tax will remain at the existing transient occupancy tax rate of twelve percent (12%) of rent charged.

SECTION VIII: EFFECTIVE DATE. This ordinance shall take effect immediately upon its adoption by a majority of the electorate voting on the ordinance at the November 5, 2024 general election.

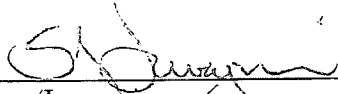
Passed, approved and adopted by the Board of Supervisors of the County of Santa Barbara on the 9th day of July 2024, by the following vote, subject to adoption by the electorate at the election of November 5, 2024.

AYES: Supervisors Williams, Capps, Hartmann and Lavagnino

NOES: Supervisor Nelson

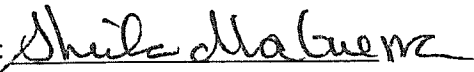
ABSTAIN: None

ABSENT: None


Steve(Lavagnino,
CHAIR, BOARD OF SUPERVISORS

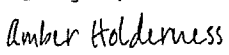
ATTEST:

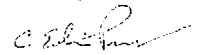
MONA MIYASATO
CLERK OF THE BOARD

By: 
Deputy

APPROVED AS TO FORM:
RACHEL VAN MULLEM
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:
BETSY SCHAFFER
AUDITOR-CONTROLLER

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Deputy County Counsel

DocuSigned by:

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2023		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
Income	Short Term Rental Income	3,217.64	3,828.58	5,077.06	5,871.17	4,219.94	5,349.51	5,645.00	6,250.00	5,609.30	4,417.00	4,509.10	4,171.90	\$ 58,166.20
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	TOT Amount Due	386.12	459.43	609.25	704.54	506.39	641.94	677.40	750.00	673.12	530.04	541.09	500.63	6,979.94
	TBID Amount Due	64.35	76.57	88.34	95.82	74.50	81.19	86.36	100.52	95.87	67.94	79.30	72.56	983.32
TOT/TBID Amount Paid		-	-	-	-	-	-	-	-	-	-	-	-	-
Total TOT/TBID Due		450.47	536.00	697.59	800.36	580.89	723.13	763.76	850.52	768.98	597.98	620.39	573.19	7,963.27
Penalty Rate		20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
	Late Penalties Due	90.09	107.20	139.52	160.07	116.18	144.63	152.75	170.10	153.80	119.60	124.08	114.64	1,592.65
Number of Delinquent Months		17	16	15	14	13	12	11	10	9	8	7	6	
0.5% Interest Rate Per Month		2.25	2.68	3.49	4.00	2.90	3.62	3.82	4.25	3.84	2.99	3.10	2.87	
Total Interest Due		38.29	42.88	52.32	56.03	37.76	43.39	42.01	42.53	34.60	23.92	21.71	17.20	452.63
TOTAL TOT/TBID & P&I Due		578.85	686.08	889.43	1,016.46	734.83	911.15	958.52	1,063.15	957.38	741.50	766.19	705.02	10,008.55

2024		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
Income	Short Term Rental Income	3,554.00	4,458.23	4,541.00	5,931.00	4,765.38	-	-	-	-	-	-	-	\$ 23,249.61
	TOT Rate	12%	12%	12%	12%	12%								
	TBID Rate: Gross Rents	2%	2%	2%	2%	2%								
	TOT Amount Due	426.48	534.99	544.92	711.72	571.85	-	-	-	-	-	-	-	2,789.95
	TBID Amount Due	56.12	70.12	75.86	103.66	76.27	-	-	-	-	-	-	-	382.03
TOT/TBID Amount Paid		-	-	-	-	-	-	-	-	-	-	-	-	-
Total TOT/TBID Due		482.60	605.11	620.78	815.38	648.11	-	-	-	-	-	-	-	3,171.99
Penalty Rate		20%	20%	20%	20%	10%								
	Late Penalties Due	96.52	121.02	124.16	163.08	64.81	-	-	-	-	-	-	-	569.59
Number of Delinquent Months		5	4	3	2	1								
0.5% Interest Rate Per Month		2.41	3.03	3.10	4.08	3.24	-	-	-	-	-	-	-	
Total Interest Due		12.07	12.10	9.31	8.15	3.24	-	-	-	-	-	-	-	44.87
TOTAL TOT/TBID & P&I Due		591.19	738.24	754.25	986.61	716.17	-	-	-	-	-	-	-	3,786.44

Total TOT/TBID	24,173.39
Total Late Penalty	4,769.87
Total Interest	2,227.46
Grand Total Due	\$ 31,170.72

2021	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
Income													
Short Term Rental Income													
TOT Rate						3,623.00	4,829.36	5,053.36	4,542.10	4,020.00	3,327.00	3,635.00	\$ 29,029.82
TBID Rate: Number of Nights/Gross Rents						12%	12%	12%	12%	12%	12%	12%	
TOT Amount Due						25	30	29	26	24	22	24	
TBID Amount Due						434.76	579.52	606.40	545.05	482.40	399.24	436.20	3,483.58
TOT/TBID Amount Paid						100.00	120.00	116.00	104.00	96.00	88.00	96.00	720.00
Total TOT/TBID Due						-	-	-	-	-	-	-	-
Penalty Rate						534.76	699.52	722.40	649.05	578.40	487.24	532.20	4,203.58
Late Penalties Due						20%	20%	20%	20%	20%	20%	20%	
Number of Delinquent Months						106.95	139.90	144.48	129.81	115.68	97.45	106.44	840.72
0.5% Interest Rate Per Month						2.67	3.50	3.61	3.25	2.89	2.44	2.66	
Total Interest Due						96.26	122.42	122.81	107.09	92.54	75.52	79.83	696.47
TOTAL TOT/TBID & P&I Due						737.97	961.84	989.69	885.96	786.62	660.21	718.47	5,740.77

2022	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
Income													
Short Term Rental Income													
TOT Rate						2,072.30	4,141.00	5,470.00	5,765.00	5,470.00	4,754.00	4,096.00	\$ 61,958.62
TBID Rate: Number of Nights/Gross Rents						12%	12%	12%	12%	12%	12%	12%	
TOT Amount Due						22	32	29	28	28	29	29	
TBID Amount Due						248.68	496.92	656.40	691.80	698.88	680.42	908.52	7,435.03
TOT/TBID Amount Paid						96.80	140.80	127.60	123.20	127.60	151.42	148.63	1,399.52
Total TOT/TBID Due						345.48	637.72	784.00	815.00	822.08	808.02	1,059.94	8,834.56
Penalty Rate						20%	20%	20%	20%	20%	20%	20%	
Late Penalties Due						69.10	127.54	156.80	163.00	164.42	161.60	211.99	1,766.91
Number of Delinquent Months						29	28	27	26	25	24	23	
0.5% Interest Rate Per Month						1.73	3.19	3.92	4.08	4.11	4.04	5.30	18
Total Interest Due						50.09	89.28	105.84	105.95	102.76	96.96	121.89	1,033.49
TOTAL TOT/TBID & P&I Due						464.67	854.54	1,046.64	1,083.95	1,089.26	1,066.59	1,393.82	11,634.96

TREASURER-TAX COLLECTOR

HARRY E. HAGEN, CPA, CPFA, CPFO, CFIP, CGIP, ACPFIM
Treasurer – Tax Collector
Public Administrator – Public Guardian

KIMBERLY TESORO, CPA, CPFO, CFIP
Assistant Treasurer - Tax Collector
Public Administrator – Public Guardian



105 E. Anapamu Street, Room 109
Santa Barbara, CA 93101-2062
Administration: (805) 568-2490
Property Tax: (805) 568-2920
Fax: (805) 568-2488

511 E Lakeside Parkway, Santa Maria
Telephone: (805) 346-8330
Fax: (805) 346-8331

Mailing Address:
Post Office Box 579
Santa Barbara, CA 93102-0579

July 1, 2024

Certified Mail 9589 0710 5270 0508 3081 17

Michael Laris & Aida Abolahrar
808 Cheltenham Rd
Santa Barbara CA 93105

RE: TOT Audit – TOT Cert# 1001 - 808 Cheltenham Rd Santa Barbara CA 93105

Dear Mr. Laris & Mrs. Abolahrar:

We are in the process of auditing Transient Occupancy Tax (TOT) collections in the unincorporated areas of Santa Barbara County. Your short-term rental (STR) has been selected for an audit of your accounting records for the period from June 1, 2021 through May 31, 2024.

Generally, the purpose of the audit is to review and discuss your compliance with the enclosed Santa Barbara County Uniform Transient Occupancy Tax Ordinance (Chapter 32, Article II). The review will require certain records and source documents for the period under audit to be available; these are as follows:

- Statements detailing, among other things, the revenue, tax, service fee, commission charges & net payments made to you from any short-term rental sites or agencies used for your business
- General ledgers or journals showing STR revenue by month
- Bank statements showing STR rental income deposits
- TOT exemption forms with supporting documentation
- Federal income tax returns for the periods under audit, specifically the section(s) reporting income from the short-term rental of your property
- A photo verifying that the "Transient Occupancy Registration Certificate" is posted in a conspicuous place on the premises.

Ashley Foster will be contacting you by phone in order to set a date to begin the audit. We would appreciate your cooperation by ensuring that the financial records are complete and current prior to the audit.

If you have any questions, please contact Ashley at (805) 568-2926 or afoster@countyofsb.org.

Sincerely,

LeAnne Hagerty

LeAnne Hagerty, CPA
Treasury Finance Chief

STR → occupied room nights
Smith Travel Research

Santa Barbara County
Uniform TOT Ordinance - Chapter 32, Article II

Article II. - Transients

Sec. 32-11. - Definitions.

For the purposes of this article the following words and phrases shall have the meanings respectively ascribed to them by this section:

Hotel. Any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof.

Occupancy. The use or possession, or the right to the use or possession of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.

Operator. The person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this article and shall have the same duties and liabilities as his principal. Compliance with the provisions of this article by either the principal or the managing agent shall, however be considered to be compliance by both.

Rent. The consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.

Transient. Any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy.

(Ord. No. 1570, § 2)

Sec. 32-12. - Tax—imposed on transients; rate; when payable.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of twelve percent of the rent charged by the operator. Such tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the operator or to the county. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax is not paid to the operator of the hotel, the county tax collector may require that such tax shall be paid directly to the county tax collector. The tax rate of twelve percent shall take effect beginning January 1, 2017. In the interim period between the November 8, 2016 election and January 1, 2017, for the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent of the rent charged by the operator.

(Ord. No. 1570, § 3; Ord. No. 1860, § 1; Ord. No. 2198, § 1; Ord. No. 2842, § 1; Ord. No. 2854, § 1; Ord. No. 3041, § 1; Ord. No. 3889, § 1; Ord. No. 4961, § I, 5-3-2016)

Sec. 32-13. - (blank)

Sec. 32-14. - Same—duty of operator to collect; to be separately stated; certificate to be posted.

Each operator shall collect the tax imposed by this article to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.

Within thirty days after commencing business, each operator of any hotel renting occupancy to transients shall register his hotel with the county tax collector and obtain from him a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. The certificate shall, among other things, state the following:

- (a) The name of the operator;
- (b) The address of the hotel;
- (c) The date upon which the certificate was issued;
- (d) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the County Tax Collector for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the County Tax Collector. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this County. This certificate does not constitute a permit."

(Ord. No. 1570, §§ 5, 6)

Sec. 32-15. - Same—reporting and remitting amount.

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the county tax collector, make a return to the county tax collector, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the county tax collector. The county tax collector may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this article shall be held in trust for the account of the county until payment thereof is made to the county tax collector.

(Ord. No. 1570, § 7)

Sec. 32-16. - Penalties and interest.

- (a) Original Delinquency. Any operator who fails to remit any tax imposed by this article within the time required shall pay a penalty of ten percent of the amount of the tax in addition to the amount of the tax.
- (b) Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the tax in addition to the amount of the tax and the ten percent penalty first imposed.
- (c) Fraud. If the county tax collector determines that the nonpayment of any remittance due under this article is due to fraud, a penalty of twenty-five percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections (a) and (b) of this section.

- (d) Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this article shall pay interest at the rate of one-half of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance, first became delinquent until paid.
- (e) Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid.

(Ord. No. 1570, § 8)

Sec. 32-17. - Same—determination by tax collector upon failure to collect and report.

If any operator shall fail or refuse to collect such tax and to make, within the time provided in this article any report and remittance of such tax or any portion thereof required by this article, the county tax collector shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the county tax collector shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this article and payable by any operator who has failed or refused to collect the same to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this article. In case such determination is made, the county tax collector shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may within ten days after the serving or mailing of such notice make application in writing to the county tax collector for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the county tax collector shall become final and conclusive and immediately due and payable. If such application is made, the county tax collector shall give not less than five days written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in said notice why such amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the county tax collector shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen days unless an appeal is taken as provided in section 32-18.

(Ord. No. 1570, § 9)

Sec. 32-18. - Appeal from determination of tax collector.

Any operator aggrieved by any decision of the county tax collector with respect to the amount of such tax, interest and penalties, if any, may appeal to the board of supervisors by filing a notice of appeal with the county clerk within fifteen days of the serving or mailing of the determination of tax due. The board of supervisors shall fix a time and place for hearing such appeal, and the county clerk shall give notice in writing to such operator at his last known place of address. The findings of the board of supervisors shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

(Ord. No. 1570, § 10)

Sec. 32-19. - Records.

It shall be the duty of every operator liable for the collection and payment to the county of any tax imposed by this article to keep and preserve, for a period of three years, all records as may be necessary

to determine the amount of such tax as he may have been liable for the collection of any payment to the county, which records the county tax collector shall have the right to inspect at all reasonable times.

(Ord. No. 1570, § 11)

Sec. 32-20. - Refunds.

- (a) Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the county under this article it may be refunded as provided in subsections (b) and (c) of this section provided a claim in writing therefore, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the county tax collector within three years of the date of payment. The claim shall be on forms furnished by the county tax collector.
- (b) An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the county tax collector that the person from whom the tax has been collected was not a transient; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.
- (c) A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the county by filing a claim in the manner provided in subsection (a) of this section, but only when the tax was paid by the transient directly to the county tax collector, or when the transient having paid the tax to the operator, establishes to the satisfaction of the county tax collector that the transient has been unable to obtain a refund from the operator who collected the tax.
- (d) No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto.

(Ord. No. 1570, § 13)

Sec. 32-21. - Actions to collect.

Any tax required to be paid by any transient under the provisions of this article shall be deemed a debt owed by the transient to the county. Any such tax collected by an operator which has not been paid to the county shall be deemed a debt owed by the operator to the county. Any person owing money to the county under the provisions of this article shall be liable to an action brought in the name of the county for the recovery of such amount.

(Ord. No. 1570, § 13)

Secs. 32-22 - to 32-30. (blank)