



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

June 23, 2025

Aida Abolahrar  
808 Cheltenham Rd  
Santa Barbara, CA 93108

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Re: **NOTICE OF HEARING DECISION – APPEAL OF TOT AUDIT FINDINGS**  
**County of Santa Barbara Board of Supervisors Meeting of May 13, 2025**

Dear Ms. Abolahrar:

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 11, 2025.

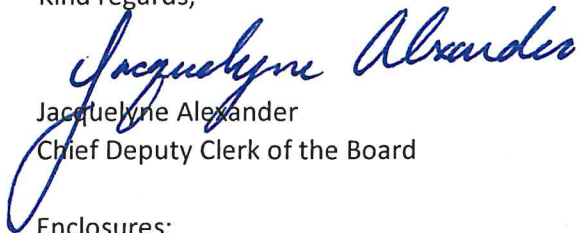
The total amount due and payable to the Santa Barbara County Treasurer-Tax Collector is \$31,170.72 including penalties and interest. Pursuant to County Code section 32-18, this amount is immediately due and payable upon the service of this notice.

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.

Kind regards,

  
Jacquelyne Alexander  
Chief Deputy Clerk of the Board

Enclosures:

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



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

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The amount due from Aida Abolahrar is \$31,170.72, consisting of \$24,173.39 in Transient Occupancy Tax and Tourism Business Improvement District assessment, and \$6,997.33 in penalties and interest.

This amount assessed against Aida Abolahrar 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

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## Minute Order

June 3, 2025

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

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

File Reference No. 25-00397

**RE:** HEARING - Consider recommendations regarding Aida Abolahrar's 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), 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.

### COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY

*HEARING TIME: 10:05 AM - 11:04 AM (59 MIN.)*

Received and filed staff presentation and conducted a public hearing.

A motion was made by Supervisor Hartmann, seconded by Supervisor Nelson, 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 \$6,997.33;
- c) Adopted the Treasurer-Tax Collectors findings; and
- d) Approved.

The motion carried by the following vote:

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