

ATTACHMENT 1

Hello Santa Barbara County Board of Supervisors,

My name is Aida Abolahrar and I am writing to you to request a waive of the penalties and the interest charged to me on TOT taxes.

Recently the Santa Barbara Tax Collector ran an audit of my AirBnB which is a room in the house where my husband and I reside fulltime, all year round.

They notified me that I hadn't paid TOT taxes and that they were due along with penalties and interest.

I would like to explain that the notion of Transient Occupancy Tax was completely foreign to me, though I now understand is common for hotels.

I have now been informed of my obligation to pay TOT on my earnings and am willing to do so, but I request the penalties and interest be waived as I believe the communication from Santa Barbara Treasurer was not clear enough.

I understand that a hotel owner would be very aware of TOT and I imagine would be clearly informed about TOT requirements when applying for Hotel status. However, the notion of TOT is not known to many other citizens. Even today, when I visit the Santa Barbara County web site and search for AirBnB there are no results. On the SB City website, I see TOT required for any "*hotel, inn, motel, or other commercial lodging establishment*".

Reading this, I still would not have considered our 1 room AirBnB as a 'commercial lodging establishment'.

I am not saying that ignorance is an excuse. I am saying that I am a very law-abiding citizen who was not aware of this tax and who would never want to get in trouble.

To conclude, I want to note that since I started the AirBnB, I have paid taxes on this income. This was my way of making some extra income to stay in Santa Barbara and pay off our loan.

However, I have now closed my AirBnB. I am not able to pass along the 14% tax (TOT + TBID fees) to my customers. I am also not able to rent this space as a rental as there is no kitchen opportunity.

I believe Santa Barbara should be more differentiated in their regulations on AirBnBs. There is a big difference between renting out one's second or third property (and taking it off the rental availability), and renting out a room in the home you live in. It seems 'off' to put a single room rental (even if 'transitory') in the same grouping with *hotels, inns, motels, or other commercial lodging establishments*.

Thank you for your time and attention
Aida Abolahrar