

15 Miramar Club LLC Appeal  
of the  
Treasurer-Tax Collector's  
Transient Occupancy Tax (TOT) Audit  
Final Determination

Santa Barbara County Board of Supervisors

July 7, 2026

County of Santa Barbara  
Treasurer-Tax Collector  
LeAnne Hagerty, CPA  
Treasury Finance Chief

# Overview

## Santa Barbara County Transient Occupancy Tax (TOT) Ordinance (Santa Barbara County Code Chapter 32, Article II)

- Every hotel, motel, and short-term rental operator in the unincorporated area of Santa Barbara County is required to collect TOT from transients who stay for a period of thirty (30) consecutive days or less.
- Operators are required to register their short-term rentals with the County Tax Collector within thirty (30) days after commencing business.
- If any operator fails to collect and remit the tax to the Tax Collector, then the Tax Collector may obtain facts and information to determine and assess the tax, interest and penalties due from the operator.

# Overview

## Santa Barbara South Coast Tourism Business Improvement District (TBID) Plan

- Lodging business owners within the TBID pay an assessment and the funds are used to provide programs that increase demand for room night sales.
- This assessment is levied upon and a direct obligation of the short-term rental operator.
- This assessment is required to be remitted to the Treasurer-Tax Collector monthly.

# Audit Overview

## 15 Miramar Club LLC

- Unreported short-term rental activity was noted for 15 Miramar Club LLC on our TOT compliance software.
- Two letters were sent to the operator requesting that the operator complete the application for a Transient Occupancy Registration Certificate and begin remitting TOT to the County for its short-term rental business.
- The operator did not respond to either letter.

# Audit Overview

## 15 Miramar Club LLC

- 15 Miramar Club LLC was selected for a TOT audit covering the period of April 2022 – March 2025
- The Tax Collector reviewed various confidential financial documents & rental activity reports.
- Final audit determination: the amount due to the County was \$192,250.74.

# 15 Miramar Club LLC Appeal Requests

## *Request 1 –*

15 Miramar Club LLC requests a waiver of the \$38,656.96 assessed in penalties & interest.

## *Response 1 –*

The Tax Collector's website & the short-term rental platform used by the operator has clear instructions on the responsibility of the operator to collect & remit TOT to the County.

## *Request 2 –*

15 Miramar Club LLC requests a payment plan arrangement for the TOT/TBID amount due.

## *Response 2 –*

County Code Chapter 32, Article III does not have a provision for the creation of a payment plan for outstanding payment obligations.

# Proposed Findings

## 15 Miramar Club LLC Appeal

- The amount due from 15 Miramar Club LLC is \$192,250.74, consisting of \$153,593.78 in Transient Occupancy Tax and Tourism Business Improvement District assessment, and \$38,656.96 in penalties and interest.
- This amount assessed against 15 Miramar Club LLC 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.

# Board Actions

Staff recommends that your Board take the following actions:

- A) Conduct a hearing to consider the appeal of the final determination of TOT/TBID interest & penalties assessed by the Treasurer-Tax Collector on 15 Miramar Club LLC in the amount of \$38,656.96; and
- B) Uphold the Treasurer-Tax Collector's determination and deny the appeal request for the waiver of penalties & interest totaling \$38,656.96; and
- C) Deny the appeal request for a payment plan arrangement for the TOT/TBID assessment amounts; and
- 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.