



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. 26-00612

RE: HEARING - Consider recommendations regarding 15 Miramar Club LLC Appeal of the Treasurer-Tax Collector's Transient Occupancy Tax and Tourism Business Improvement District Audit Final Determination, as follows: (EST. TIME: 30 MIN.)

a) Consider an appeal of the Treasurer-Tax Collector's Transient Occupancy Tax and Tourism Business Improvement District final audit determination for 15 Miramar Club LLC. The appeal was filed by Olesya Kurnosova and Vladimir Priyma of Sedgwick Company on behalf of 15 Miramar Club LLC; and

b) Consider taking the following actions:

i) Conduct a hearing to consider the appeal of the final determination of Transient Occupancy Tax and Tourism Business Improvement District interest and penalties assessed by the Treasurer-Tax Collector on 15 Miramar Club LLC in the amount of \$38,656.96;

ii) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the waiver of penalties and interest totaling \$38,656.96;

iii) Deny the appeal request for a payment plan arrangement for the Transient Occupancy Tax and Tourism Business Improvement District assessment amounts;

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: 12:39 PM - 1:05 PM (26 MIN.)



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Received and filed staff presentation and conducted a public hearing.

A motion was made by Supervisor Lee, seconded by Supervisor Hartmann, that this matter be acted on as follows:

- a) Considered; and
- b) i) Conducted hearing;
- b) ii) Upheld the Treasurer-Tax Collector's final determination and denied the appeal request for the waiver of penalties and interest totaling \$38,656.96;
- b) iii) Denied the appeal request for a payment plan arrangement;
- b) iv) Adopted the Treasurer-Tax Collectors findings; and
- b) v) Approved.

The motion carried by the following vote:

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