



County of Santa Barbara BOARD OF SUPERVISORS

Minute Order

June 15, 2021

Present: 5 - Supervisor Williams, Supervisor Hart, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino

TREASURER-TAX COLLECTOR

File Reference No. 21-00435

RE: HEARING - Consider recommendations regarding the Always Full, LLC Appeal of Assessed Transient Occupancy Tax (TOT), Interest and Penalties, as follows: (EST. TIME: 1 HR.)

- a) Conduct a hearing on the appeal of the final determination of TOT, interest and penalties assessed by the Treasurer-Tax Collector on Always Full, LLC in the amount of \$127,822.61;
- b) Uphold the Treasurer-Tax Collector's determination and deny the appeal request for the reduction or waiver of TOT, interest and penalties;
- 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: 4:10 PM - 4:45 PM (35 MIN.)

Received and filed staff presentation and conducted public hearing.

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

- a) Conducted hearing;
- b) Upheld the Treasurer-Tax Collector's determination and denied the appeal request by Always Full, LLC for the reduction or waiver of TOT, interest and penalties;
- c) Adopted the Treasurer-Tax Collectors findings; and
- d) Approved.

The motion carried by the following vote:

Ayes: 5 - Supervisor Williams, Supervisor Hart, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino