



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Treasurer-Tax Collector
Department No.: 065
For Agenda of: 06/18/2024: Set Hearing
07/09/2024: 1st Reading
07/16/2024: 2nd Reading
Placement: Set Hearing
Estimated Time: 15 minutes on
07/09/2024;
Adoption on 07/16/2024
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Harry E. Hagen, CPA, CFIP, CGIP, CPFA, CPFO, ACPFIM,
Director(s) Treasurer-Tax Collector
805-568-2490
Contact Info: LeAnne Hagerty, CPA, CPFO
Treasury Finance Chief
805-568-2498
SUBJECT: Amendment to Section 32-21 of the County Code to Include Collections
Enforcement Options for Transient Occupancy Taxes

County Counsel Concurrence

As to form: Yes

Other Concurrence: N/A

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors on June 18, 2024, set a public hearing on the Departmental Agenda for July 9, 2024 to consider the following actions:

On July 9, 2024:

- a) Consider the introduction (First Reading) of an ordinance of the Board of Supervisors of the County of Santa Barbara amending Chapter 32 – Taxation, Article II. Transients, Sec. 32-21 of the Santa Barbara County Code authorizing the Treasurer-Tax Collector to use specific actions to collect delinquent Transient Occupancy Taxes (TOT), penalties and interest; and
- b) Read the title and waive further reading of the ordinance in full;
- c) Set a hearing on the Administrative Agenda of July 16, 2024 to consider the following actions:

On July 16, 2024:

- a) Consider adoption (Second Reading) of an ordinance of the Board of Supervisors of the County of Santa Barbara amending Chapter 32 – Taxation, Article II. Transients, Sec. 32-21 of the Santa

Barbara County Code authorizing the Treasurer-Tax Collector to use specific actions to collect delinquent Transient Occupancy Taxes (TOT), penalties and interest; and

- b) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines because they consist of government fiscal or administrative activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

Summary Text:

Santa Barbara County Code Chapter 32 – Taxation, Article II. Transients was adopted on August 31, 1964, and has had various tax rate amendments over the years. The Treasurer-Tax Collector proposes amending Sec. 32-21. – Actions to Collect of the Code to provide for specific actions to collect delinquent TOT, penalties and interest. These actions include the following:

1. File a certificate of transient occupancy tax delinquency with the county recorder against the operator for delinquent TOT, in accordance with the procedures set forth in Revenue and Taxation Code Sections 2191.3-2191.4.
2. Seizure and sale of any property belonging to or assessed to the operator in accordance with the seizure and sale procedures set forth in Revenue and Taxation Code Section 2951 et seq.

A more detailed Board letter with all the necessary attachments will be prepared and provided prior to the July 9, 2024 hearing.

Special Instructions:

The Clerk of the Board is requested to publish notice of the ordinance in accordance with Government Code section 25124.

Authored by:

LeAnne Hagerty, CPA, CPFO, Treasury Finance Chief