



County of Santa Barbara

BOARD OF SUPERVISORS

Minute Order

June 3, 2025

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

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

File Reference No. 25-00397

RE: HEARING - Consider recommendations regarding Aida Abolahrar's Appeal of the Treasurer-Tax Collector's Transient Occupancy Tax (TOT) Audit Final Determination, as follows:
(EST. TIME: 20 MIN.)

- a) Conduct a hearing to consider the appeal of the final determination of TOT, Tourism Business Improvement District assessment (TBID), penalties and interest assessed by the Treasurer-Tax Collector on Aida Abolahrar in the amount of \$31,170.72;
- b) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the waiver of penalties and interest totaling \$6,997.33;
- 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: 10:05 AM - 11:04 AM (59 MIN.)

Received and filed staff presentation and conducted a public hearing.

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

- a) Conducted hearing;**
- b) Upheld the Treasurer-Tax Collector's final determination and denied the appeal request for the waiver of penalties and interest totaling \$6,997.33;**
- c) Adopted the Treasurer-Tax Collectors findings; and**
- d) Approved.**

The motion carried by the following vote:

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