

Mona Miyasato
County Executive Officer

Jacquelyne Alexander
Chief Deputy
Clerk of the Board



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CLERK OF THE BOARD OF SUPERVISORS

June 24, 2021

Always Full, LLC
Attention: Robert & Susan Lieff
230 Mantua Road
Pacific Palisades, CA 90272

Re: NOTICE OF HEARING DECISION – APPEAL OF TOT AUDIT FINDINGS
County of Santa Barbara Board of Supervisors Meeting of June 15, 2021

Dear Mr. & Mrs. Lieff:

Pursuant to Santa Barbara County (County) Code section 32-18, this letter and the attached minute order will serve as notice of the final decision of the Board of Supervisors regarding your appeal of the Transient Occupancy Tax audit findings dated April 2, 2021.

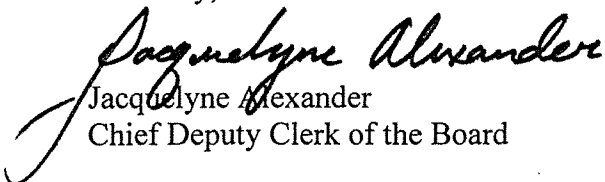
The total amount due and payable to the Santa Barbara County Treasurer-Tax Collector is \$127,822.61 including penalties and interest. Pursuant to County Code section 32-18, this amount is immediately due and payable upon the service of this notice.

Please send your payment to:

County of Santa Barbara Treasurer-Tax Collector
Attn: LeAnne Hagerty
109 E. Anapamu St, Room 109
Santa Barbara, CA 93101

Your prompt attention to this matter is appreciated.

Sincerely,


Jacquelyne Alexander
Chief Deputy Clerk of the Board

Enclosures:

Findings of the County of Santa Barbara Board of Supervisors
Departmental Item No. 9 Minute Order – Always Full TOT Appeal

**FINDINGS OF THE
COUNTY OF SANTA BARBARA
BOARD OF SUPERVISORS
JUNE 15, 2021**

The amount due from Always Full, LLC is \$127,822.61, consisting of \$99,769.37 in Transient Occupancy Tax, \$19,765.74 in penalties, and \$8,287.50 in interest.

This amount assessed against Always Full, 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.



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