



one COUNTY | one FUTURE

## Legislation Details (With Text)

**File #:** 22-00296      **Version:** 1

**Type:** Departmental Agenda      **Status:** Agenda Ready

**File created:** 3/25/2022      **In control:** BOARD OF SUPERVISORS

**On agenda:** 4/5/2022      **Final action:** 4/5/2022

**Title:** HEARING - Consider recommendations regarding an appeal of the Treasurer-Tax Collector's Transient Occupancy Tax (TOT) audit final determination for Timothy Gault, as follows: (EST. TIME: 1 HR.)

- a) Conduct a hearing on the appeal of the final determination of TOT, Tourism Business Improvement District assessment (TBID), interest and penalties assessed by the Treasurer-Tax Collector on Timothy Gault in the amount of \$25,623.17;
- b) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the reduction or waiver of TOT, TBID, 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

**Sponsors:** TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

**Indexes:**

**Code sections:**

**Attachments:** 1. Board Letter, 2. Attachment 1 Appeal documents prepared by Timothy Gault, Appellant, 3. Attachment 2 Timothy Gault Proposed Findings of the County of Santa Barbara, 4. Attachment 3 Chapter 32, Article II, 5. Presentation, 6. Noticing, 7. Minute Order, 8. Notice of Hearing Decision

Date	Ver.	Action By	Action	Result
4/5/2022	1	BOARD OF SUPERVISORS	Acted on as follows:	Pass

HEARING - Consider recommendations regarding an appeal of the Treasurer-Tax Collector's Transient Occupancy Tax (TOT) audit final determination for Timothy Gault, as follows: (EST. TIME: 1 HR.)

- a) Conduct a hearing on the appeal of the final determination of TOT, Tourism Business Improvement District assessment (TBID), interest and penalties assessed by the Treasurer-Tax Collector on Timothy Gault in the amount of \$25,623.17;
- b) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the reduction or waiver of TOT, TBID, 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