## County of Santa Barbara



## **Legislation Details**

**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:
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