

ORDINANCE NO. 5218

BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA, STATE OF
CALIFORNIA

ORDINANCE AMENDING CHAPTER 32 – TAXATION, ARTICLE II. TRANSIENTS,
SECTION 32-21 OF THE SANTA BARBARA COUNTY CODE TO INCLUDE
COLLECTION ENFORCEMENT OPTIONS FOR TRANSIENT OCCUPANCY TAXES

THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA ORDAINS AS
FOLLOWS:

SECTION I: Chapter 32 – Taxation, Article II. Transients, Section 32-21 of the Santa
Barbara County Code is hereby amended to add collection enforcement options for transient
occupancy taxes to read as follows:

Sec. 32-21 - Actions to collect.

- A. Suit for Taxes. Any tax required to be paid by any transient under the provisions of this article shall be deemed a debt owed by the transient to the county. Any tax due, whether or not collected by an operator, which has not been paid to the county shall be deemed a debt owed by the operator to the county. Any person owing money to the county under the provisions of this Chapter may be liable to an action brought in the name of the county for the recovery of such amount. The remedy set out in this subsection is cumulative and not exclusive of any other remedy in this section.
- B. Seizure and Sale. Transient occupancy taxes which have not been paid by the operator on or before the date of delinquency established by Sections 32-15, 32-17 or 32-18 may be collected by the tax collector through the seizure of any asset or property, real or personal

(including bank accounts) of the operator and sale at public auction of the asset or property, or a sufficient part of it to pay the tax amount due, together with any penalties and interest imposed for the delinquency, and any cost incurred on account of the seizure and sale in accordance with the seizure and sale procedures set forth in Revenue and Taxation Code Section 2951 et seq. The remedy set out in this subsection is cumulative and not exclusive of any other remedy in this section.

- C. Tax Lien. If any transient occupancy tax, any penalty or interest thereon is unpaid as of the date of delinquency established by Sections 32-15, 32-17 or 32-18, the tax collector may file with the county recorder, a certificate of lien in accordance with the procedure set forth in Revenue and Taxation Code Sections 2191.3-2191.4. This certificate shall specify the amount of taxes, penalties, and interest due, and the name and address of the operator as it appears on the records of Tax Collector. The lien shall also specify that the Tax Collector has complied with all provisions of this Chapter in the determination of the amount required to be paid. From the time of the filing for record, the amount required to be paid, together with penalties and interest thereon, constitutes a lien upon all real and personal property in the county owned by the operator or subsequently acquired by the operator before the lien expires. The lien has the force, effect and priority of a judgment lien and shall continue for 10 years from the time the certificate is filed unless the lien is released or discharged. (Revenue and Taxation Code Sections 2191.4-2193.) The remedy set out in this subsection is cumulative and not exclusive of any other remedy in this section.

SECTION II: COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA). Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this ordinance is not a project subject to the requirements of CEQA because it consists of governmental 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.

SECTION III: SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Except as amended by this Ordinance, Chapter 32 – Taxation, Article II. Transients shall remain and continue in full force and effect.

SECTION IV: EFFECTIVE DATE.

This ordinance shall take effect and be in force 30 days from the date of its passage and before the expiration of 15 days after its passage a summary of it shall be published once together with the names of the members of the Board of Supervisors voting for and against the same in a newspaper of general circulation published in the County of Santa Barbara.

Passed, approved and adopted by the Board of Supervisors of the County of Santa Barbara on the 16th day of July, 2024, by the following vote:

AYES: Supervisors Williams, Capps and Hartmann

NOES: None

ABSTAIN: None


ABSENT: Supervisors Nelson and Lavagnino



CHAIR, BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO
CLERK OF THE BOARD

By: 

Deputy

APPROVED AS TO FORM:

RACHEL VAN MULLEM
COUNTY COUNSEL



Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER



Deputy Auditor-Controller