



COUNTY OF LAKE

Department of the Treasurer - Tax Collector

Courthouse - 255 N. Forbes Street
Lakeport, California 95453
Telephone 707/263-2234
Fax 707/263-2254

PATRICK M. SULLIVAN
Treasurer-Tax Collector

ELIZABETH MARTINEZ
Assistant Treasurer-Tax Collector

April 28, 2025

Skiles Joshua L & Skiles Laurey B Trustee
9995 MEADOW DRIVE
COBB CA 95426

SUBJECT: 21469 Yankee Valley Rd Hidden Valley Lake CA 95467, APN: 144-131-040-000

To whom it may concern,

Lake County was unable to verify that your property, listed with an online website, was properly registered with a Transient Occupancy Tax Certificate. In the unincorporated areas of Lake County, all lodging businesses and private home vacation rentals must collect and remit Transient Occupancy Tax (TOT) from guests staying 30 days or less. These requirements apply whether properties are rented directly by owners, through a local property manager, or through an online listing site.

As the owner of the property listed above, Lake County would like to work with you in completing the process to fully comply with the County's Transient Occupancy Tax Ordinance. The first steps are to register and obtain a TOT Certificate for your rental property, report and remit the appropriate transient occupancy tax for the periods of 8/21/2022 through today, and to ensure compliance for all future rental activity.

For the next 15 days Lake County may waive any penalties and interest normally assessed for the period you operated your short-term rental property in a non-compliant state. If you do not complete the registration process and provide payment, Lake County will calculate estimated taxes due, including penalties and interest, for up to three years.

You may register your property and remit payment with our office. If you have any questions, please email us at taxcollector@lakecountyca.gov or call a member of our office at (707)263-2234. For additional information about Lake County's Transient Occupancy Tax Ordinance, please visit our website at tax.lakecountyca.gov.

Sincerely,

Patrick Sullivan
Treasurer-Tax Collector



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PATRICK M. SULLIVAN
Treasurer-Tax Collector

ELIZABETH MARTINEZ
Assistant Treasurer-Tax Collector

June 23, 2025

Skiles Joshua L & Skiles Laurey B Trustee
PO BOX 1458
COBB CA 95426

SUBJECT: 21469 Yankee Valley Rd Hidden Valley Lake CA 95467, APN: 144-131-040-000

To whom it may concern,

Lake County was unable to verify that your property, listed with an online website, was properly registered with a Transient Occupancy Tax Certificate. In the unincorporated areas of Lake County, all lodging businesses and private home vacation rentals must collect and remit Transient Occupancy Tax (TOT) from guests staying 30 days or less. These requirements apply whether properties are rented directly by owners, through a local property manager, or through an online listing site.

As the owner of the property listed above, Lake County would like to work with you in completing the process to fully comply with the County's Transient Occupancy Tax Ordinance. The first steps are to register and obtain a TOT Certificate for your rental property, report and remit the appropriate transient occupancy tax for the periods of 8/21/2022 through today, and to ensure compliance for all future rental activity.

An initial letter was sent to you on 4/28/2025, and no response was received before the Board approved penalty relief period had ended. Therefore, the Tax Collector's Office will be unable to waive penalties or interest normally assessed for the period you operated your short-term rental property in a non-compliant state, but there is a possibility of setting up a repayment arrangement with our office if the taxes due prove to be substantial. For this to occur, though, you must register with our office and provide earnings reports to confirm activity levels since you began operation within ten (10) days of receipt of this letter. If you do not attempt to come into compliance with the ordinance within that time period, Lake County will calculate estimated taxes due, including penalties and interest, for up to three years.

If you have any questions, please email us at taxcollector@lakecountycalifornia.gov or call a member of our office at (707)263-2234. For additional information about Lake County's Transient Occupancy Tax Ordinance, please visit our website at tax.lakecountycalifornia.gov.

Sincerely,

Patrick Sullivan
Treasurer-Tax Collector



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PATRICK M. SULLIVAN
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ELIZABETH MARTINEZ
Assistant Treasurer-Tax Collector

JULY 1, 2025

Skiles Joshua L & Skiles Laurey B Trustee
9995 MEADOW DRIVE
COBB CA 95426

RE: TRANSIENT OCCUPANCY TAX NON-COMPLIANCE, APN: 144-131-040-000

To whom it may concern,

Our office sent you letters dated 4/28/2025 and 6/2/2025 regarding your property that is listed with an online website and is not properly registered with a Transient Occupancy Tax Certificate. In the unincorporated areas of Lake County, all lodging businesses and private home vacation rentals must collect and remit Transient Occupancy Tax (TOT) from guests staying 30 days or less with the Tax Collector's office. These requirements apply whether properties are rented directly by owners, through a local property manager, or through an online listing site.

Because no response was received to the letters we sent and you have not otherwise attempted to come into compliance with the County TOT regulations, we have calculated the taxes due, including penalties and interest, for the period of 8/21/2022 to 3/31/2025 (The end of Q1 2025).

This estimate was made with guidance from the State Controller's Office; it assumes full occupancy for the entire period of non-compliance at the highest advertised rate. This estimated amount can be lowered if an appeal is made with our office, in writing, and accompanying documentation is provided that confirms the actual amount of activity that occurred during the aforementioned period was less than calculated. This appeal must be filed with our office within ten days of receipt of this determination. If no effort is taken to appeal the amount due, it will be due and payable immediately. Furthermore, the taxes due will continue to accrue interest at a rate of ½% per month and additional action to collect may be undertaken by our office.

Estimated TOT Tax:	50401.26
Estimated Penalty:	14120.56
TOTAL TAX DUE:	64521.82

You must still register your property and remit payment with our office if you wish to continue to conduct business. If you have any questions, please email us at taxcollector@lakecountyca.gov or call our office at (707)263-2234.

Sincerely,

Patrick Sullivan
Treasurer-Tax Collector



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PATRICK M. SULLIVAN
Treasurer-Tax Collector

ELIZABETH MARTINEZ
Assistant Treasurer-Tax Collector

8/29/2025

FINAL NOTICE

**Skiles Joshua L & Skiles Laurey B Trustee
PO BOX 1458
COBB CA 95426**

RE: 21469 Yankee Valley Rd Hidden Valley Lake CA 95467, APN: 144-131-040-000

To whom it may concern,

Our office has sent you multiple letters regarding your property that is listed with an online website and your continued non-compliance with County Transient Occupancy Tax ordinances and/or other related determinations made by this office.

Pursuant to County Code Chapter 18 § 18-23B, the Treasurer-Tax Collector is authorized to record a Certificate of Delinquency of Transient Occupancy Tax Lien with the Lake County Recorder. This lien shall not be removed until the delinquent taxes, penalties for delinquency, and costs of collection are fully paid, or the property is sold for the payment thereof. Those total taxes, penalties, and costs are calculated below; a more detailed breakdown is enclosed with this letter.

TOTAL DUE: \$70160.06

A lien in this amount above will be recorded ten (10) days from the date of this letter. You are encouraged to provide any evidence indicating a different amount of activity than calculated before this ten-day period has ended. This evidence will be used to adjust the amount to be liened.

At any time within three years of the recording of this lien, the Tax Collector is authorized to collect the delinquent amount by seizing, or causing to be seized, any property, real or personal, of the Operator(s) and sell any non-cash or non-negotiable property, or a sufficient part of it at public auction to satisfy the amount of tax due, together with any penalties, interest, and any costs incurred on account of the seizure and sale.

Continued operation of this unlicensed rental property is a misdemeanor crime punishable by a fine and/or imprisonment. If you have any questions, please email a member of our office at taxcollector@lakecountyca.gov or call our office at (707)263-2234.

Sincerely,

Patrick Sullivan
Treasurer-Tax Collector

Recording requested by:
PATRICK M. SULLIVAN
LAKE COUNTY TAX COLLECTOR
255 N Forbes Street, Room 215
Lakeport, CA 95453
(707) 263-2234

When recorded mail to:
Skiles Joshua L & Skiles Laurey B Trustee
PO BOX 1458
COBB CA 95426

SB2 EXEMPT PER AB110

Filed & Recorded in Official Records
County of Lake

Richard A. Ford
Assessor-Recorder

DOC # 2025009176 TAX LIEN

09/09/2025
10:46 AM

Titles: 1 Pages: 1

Fees: \$0.00
Taxes: \$0.00
CA SB2 Fee: \$0.00
Total: \$0.00



CERTIFICATE OF COUNTY TAX LIEN

LIEN NO: TOT-016

I, PATRICK M. SULLIVAN, Tax Collector of Lake County, State of California, in compliance with the provisions of Section 2191.3 and 2191.4 of the Revenue and Taxation Code, do hereby certify that unsecured property taxes have been duly assessed, computed and levied, together with interest and penalties for the year(s) and amount(s) set forth below and are against the person or persons named herein and those persons are liable to Lake County for said amount(s). In addition, further penalties will accrue on said taxes at the rate prescribed by law.

<u>OPERATOR/ADDRESS</u>	<u>QUARTER(S)/CERT #/FEE #/DESCRIPTION</u>	<u>AMOUNT</u>
Skiles Joshua L Skiles Laurey B Trustee PO BOX 1458 COBB CA 95426	Q3 2022 – Q2 2025 CERTIFICATE #N/A (UNLICENSED) 144-131-040-000 UNPAID TRANSIENT OCCUPANCY TAXES	\$70,160.06

From and after the time of filing this certificate of lien for record, the total amount of unpaid tax and penalties required to be paid by the person(s) named above constitutes a lien upon the personal and real property now owned by said person(s), or that may subsequently be acquired by them before the date on which this lien expires. This lien has the force, effect, and priority of a judgement lien for a period of ten years from the time of recording this instrument, unless sooner released or otherwise discharged.

Dated this 8th day of September, 2025.

BY

TAX COLLECTOR

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA, COUNTY OF LAKE

Executed on 9/8/2025

On 9/8/2025 before me, Kristopher Allen, Deputy Clerk, personally appeared Patrick M. Sullivan, who proved to me on the basis of satisfactory evidence to be the Tax Collector of said County and the person who subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity as Tax Collector, and that by his signature on the instrument, the person or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing is true and correct.

Witness my hand and official seal:

JENAVIVE HERRINGTON
County Clerk and Ex Officio Clerk



Deputy

Financial Reporting

Report generated: Sep 15, 2025

The list is a real-time summary of the total booking amounts, deductions, and payouts for bookings that were paid through Vrbo.

Taxes that are collected and remitted on your behalf are not included in the payout summary. Damage deposits are not factored into the payout amount unless you retain all or a portion of the refundable damage deposit. Payments processed by a property management software are not included.

Start
1/1/2020

→

End
9/15/2025

Includes
Payouts within this date range

▼

Refresh

Download 

Property ID	Address	Bookings	Nights	Gross booking amount	Deductions	Payout
2980324	21469 Yankee Valley Rd	30	93	\$30,207.60	-\$2,429.79	\$27,777.81
Date	Reservation ID	Guest name	Nights	Gross booking amount	Deductions	Payout
2025-08-20	[REDACTED]	[REDACTED]	6	\$1,752.00	-\$140.16	\$1,611.84
2025-07-25	[REDACTED]	[REDACTED]	6	\$1,752.00	-\$140.16	\$1,611.84
2025-07-05	[REDACTED]	[REDACTED]	2	\$834.00	-\$66.72	\$767.28
2025-03-23	[REDACTED]	[REDACTED]	1	\$417.00	-\$33.36	\$383.64
2024-08-24	[REDACTED]	[REDACTED]	3	\$951.00	-\$76.08	\$874.92
2024-08-01	[REDACTED]	[REDACTED]	15	\$4,504.50	-\$360.28	\$4,144.22
2024-07-03	[REDACTED]	[REDACTED]	4	\$1,418.00	-\$113.44	\$1,304.56
2024-05-16	[REDACTED]	[REDACTED]	11	\$2,793.30	-\$223.40	\$2,569.90
2024-04-28	[REDACTED]	[REDACTED]	1	\$417.00	-\$33.36	\$383.64
2024-04-20	[REDACTED]	[REDACTED]	2	\$684.00	-\$54.72	\$629.28

✓✓	2024-04-08	[REDACTED]	6	\$1,752.00	-\$140.16	\$1,611.84
✓✓	2024-04-06	[REDACTED]	2	\$684.00	-\$54.72	\$629.28
✓✓	2024-02-18	[REDACTED]	0	\$417.00	-\$33.36	\$383.64
✓✓	2023-11-24	[REDACTED]	2	\$734.00	-\$58.72	\$675.28
✓✓	2023-11-11	[REDACTED]	2	\$684.00	-\$54.72	\$629.28
✓✓	2023-10-28	[REDACTED]	3	\$1,101.00	-\$88.08	\$1,012.92
✓✓	2023-10-04	[REDACTED]	4	\$1,218.00	-\$97.44	\$1,120.56
✓✓	2023-07-01	[REDACTED]	4	\$1,218.00	-\$97.44	\$1,120.56
✓✓	2023-04-15	[REDACTED]	2	\$574.00	-\$45.92	\$528.08
✓✓	2023-04-08	[REDACTED]	3	\$841.00	-\$80.61	\$760.39
✓✓	2023-04-01	[REDACTED]	1	\$307.00	-\$24.56	\$282.44
✓✓	2023-03-04	[REDACTED]	2	\$440.00	-\$35.20	\$404.80
✓✓	2023-02-12	[REDACTED]	1	\$307.00	-\$24.56	\$282.44
✓✓	2023-01-01	[REDACTED]	1	\$457.00	-\$36.56	\$420.44
✓✓	2022-12-31	[REDACTED]	1	\$307.00	-\$24.56	\$282.44
✓✓	2022-11-24	[REDACTED]	0	\$1,318.00	-\$105.44	\$1,212.56
✓✓	2022-11-14	[REDACTED]	3	\$891.00	-\$71.28	\$819.72
✓✓	2022-10-20	[REDACTED]	1	\$307.00	-\$24.56	\$282.44
✓✓	2022-10-03	[REDACTED]	3	\$730.80	-\$58.46	\$672.34
✓✓	2022-10-03	[REDACTED]	1	\$397.00	-\$31.76	\$365.24



988 Brannan Street
San Francisco, CA 94103
Airbnb tax ID number: 26-3051428

Host name: Joshua Skiles
User ID: 365802410
Report generated: September 15, 2025

July 1, 2022 – September 15, 2025

Earnings report

Summary	Gross earnings	Adjustments ¹	Service fees ²	Tax withheld ³	Total (USD)
Earnings	\$58,409.75	-\$602.99	-\$1,738.83	\$0.00	\$56,067.93

Homes

Home	Gross earnings	Adjustments ¹	Service fees ²	Tax withheld ³	Total (USD)
Windmill Cottage: A Peaceful & Private Retreat	\$58,259.75	-\$602.99	-\$1,738.83	\$0.00	\$55,917.93

Earnings types

Types	Total (USD)
Homes	\$56,220.92
Credits	\$150.00
Resolutions ⁷	-\$302.99
Earnings Protection	\$56,067.93

Reporting period

Month	Gross earnings	Total (USD)
July 2022	\$0.00	\$0.00
August 2022	\$1,031.00	\$1,000.07
September 2022	\$2,813.00	\$2,728.61
October 2022	\$1,678.30	\$1,627.95
November 2022	\$2,132.00	\$2,068.04
December 2022	\$1,084.50	\$1,051.96
January 2023	\$0.00	\$0.00

✓✓✓	February 2023	\$467.00	\$452.99
✓✓✓	March 2023	\$2,458.04	\$2,384.30
✓✓	April 2023	\$824.00	\$799.28
✓✓	May 2023	\$2,555.60	\$2,478.93
✓✓	June 2023	\$2,465.60	\$2,396.13
✓✓	July 2023	\$4,261.30	\$4,133.46
✓✓	August 2023	\$2,252.00	\$2,188.94
✓✓	September 2023	\$2,135.00	\$2,073.95
✓✓	October 2023	\$1,564.60	\$1,064.67
✓✓	November 2023	\$951.00	\$922.47
✓✓	December 2023	\$2,309.30	\$2,240.02
✓✓	January 2024	\$1,001.00	\$972.47
✓✓	February 2024	\$417.00	\$404.49
✓✓	March 2024	\$0.00	\$0.00
✓✓	April 2024	\$684.00	\$663.48
✓✓	May 2024	\$1,151.00	\$1,116.47
✓✓	June 2024	\$1,151.00	\$966.47
✓✓	July 2024	\$734.00	\$711.98
✓✓	August 2024	\$0.00	\$0.00
✓✓	September 2024	\$3,543.56	\$3,437.25
✓✓	October 2024	\$417.00	\$404.49
✓✓	November 2024	\$1,361.20	\$1,320.36
✓✓	December 2024	\$1,608.30	\$1,560.05
✓✓	January 2025	\$417.00	\$404.49
✓✓	February 2025	\$1,768.50	\$1,715.44
✓✓	March 2025	\$0.00	\$0.00
✓✓	April 2025	\$4,147.95	\$4,023.51
✓✓	May 2025	\$2,088.90	\$2,026.23
✓✓	June 2025	\$684.00	\$663.48
✓✓	July 2025	\$2,796.20	\$2,712.31
✓✓	August 2025	\$417.00	\$404.49
✓✓	Sep 1 - 15, 2025	\$3,039.90	\$2,948.70

OUTSTANDING TRANSIENT OCCUPANCY TAX

MONTH	GROSS	ORIGINAL	FIRST		SECOND		TOTAL INTEREST	TOTAL TOT DUE	PAID AMOUNT	DATE INTEREST	NO. OF MONTHS	INTEREST MONTHLY	# days in quarter
			10%	10%	10%	10%							
ENDING	RECEIPTS	TOT @ 9%	PENALTY	PENALTY	TO DATE	FOR MONTH	ADDED	LATE	INTEREST				
7/1/22-9/30/22	\$3,844.00	345.96	34.60	34.60	62.27	477.42	10/31/2022	36	1.73				92
10/1/22-12/31/22	\$8,845.60	796.10	79.61	79.61	131.36	1,086.68	1/31/2023	33	3.98				92
1/1/23-3/31/23	\$4,129.04	371.61	37.16	37.16	55.74	501.68	5/1/2023	30	1.86				90
4/1/23-6/30/23	\$7,567.20	681.05	68.10	68.10	91.94	909.20	7/31/2023	27	3.41				91
7/1/23-9/30/23	\$9,866.30	887.97	88.80	88.80	106.56	1,172.12	10/31/2023	24	4.44				92
10/1/23-12/31/23	\$8,561.90	770.57	77.06	77.06	80.91	1,005.60	1/31/2024	21	3.85				92
1/1/24-3/31/24	\$1,835.00	165.15	16.52	16.52	14.04	212.22	5/1/2024	17	0.83				91
4/1/24-6/30/24	\$9,316.30	838.47	83.85	83.85	58.69	1,064.85	7/31/2024	14	4.19				91
7/1/24-9/30/24	\$11,151.06	1,003.60	100.36	100.36	55.20	1,259.51	10/31/2024	11	5.02				92
10/1/24-12/31/24	\$3,386.50	304.79	30.48	30.48	12.19	377.93	1/31/2025	8	1.52				92
1/1/25-3/31/25	\$2,602.50	234.23	23.42	23.42	5.86	286.93	5/1/2025	5	1.17				90
4/1/25-6/30/25	\$6,920.85	622.88	62.29	62.29	6.23	753.68	7/31/2025	2	3.11				91
7/1/25-9/30/25	\$10,591.10	953.20	n/a	n/a	0.00	953.20	10/31/2025	0	4.77				92
TOTAL	\$88,617.35	\$7,975.56	\$702.24	\$702.24	\$680.98	\$10,061.02	Date First Listed						

Date First Listed

8/21/2022

Total TOT Due \$7,975.56 See Above For Detail

Total TTD Due \$1,787.29 See Page 2 Report for Detail

Total Penalties \$1,708.98

Total Interest \$811.39

Lien Fee \$41.00 Per Department Fee Schedule

Collection Costs \$0.00 Per County Code

Combined Due

TOT/TTD/Penalties \$12,324.22

/Interest/Costs

OUTSTANDING TID

MONTH	GROSS	ORIGINAL	FIRST 10%	SECOND 10%	TOTAL INTEREST	TOTAL TID		PAID	DATE			# days in quarter
						FOR MONTH	DUE		ADDED	NO. OF MONTHS	INTEREST MONTHLY	
ENDING	RECEIPTS	TID @ 1.5-2.5%	PENALTY	PENALTY	TO DATE							
7/1/22-9/30/22	\$3,844.00	57.66	5.77	5.77	10.38	79.57			10/31/2022	36	0.29	92
10/1/22-12/31/22	\$8,845.60	132.68	13.27	13.27	21.89	181.11			1/31/2023	33	0.66	92
1/1/23-3/31/23	\$4,129.04	61.94	6.19	6.19	9.29	83.61			5/1/2023	30	0.31	90
4/1/23-6/30/23	\$7,567.20	113.51	11.35	11.35	15.32	151.53			7/31/2023	27	0.57	91
7/1/23-9/30/23	\$9,866.30	147.99	14.80	14.80	17.76	195.35			10/31/2023	24	0.74	92
10/1/23-12/31/23	\$8,561.90	128.43	12.84	12.84	13.48	167.60			1/31/2024	21	0.64	92
1/1/24-3/31/24*	\$1,835.00	45.88	4.59	4.59	3.90	58.95			5/1/2024	17	0.23	91
4/1/24-6/30/24*	\$9,316.30	232.91	23.29	23.29	16.30	295.79			7/31/2024	14	1.16	91
7/1/24-9/30/24*	\$11,151.06	278.78	27.88	27.88	15.33	349.86			10/31/2024	11	1.39	92
10/1/24-12/31/24*	\$3,386.50	84.66	8.47	8.47	3.39	104.98			1/31/2025	8	0.42	92
1/1/25-3/31/25*	\$2,602.50	65.06	6.51	6.51	1.63	79.70			5/1/2025	5	0.33	90
4/1/25-6/30/25*	\$6,920.85	173.02	17.30	17.30	1.73	209.36			7/31/2025	2	0.87	91
7/1/25-9/30/25*	\$10,591.10	264.78	n/a	n/a	0.00	264.78			10/31/2025	0	1.32	92
TOTAL	\$88,617.35	\$1,787.29	\$152.25	\$152.25	\$130.41	\$2,222.21						

*NOTE: THE TID RATE BEFORE
1/1/24 WAS 1.5%, ALL PERIODS
THEREAFTER HAVE BEEN 2.5%