

ARTICLE V. LODGING TAX

Sec. 58-91. Ordinance preamble, name and citation.

Pursuant to O.C.G.A. § 48-13-51(a)(1)(A)(i), Houston County, Georgia is permitted to levy and collect an excise tax upon the furnishing for value to the public of any room or rooms, lodgings, or accommodations facilitated or furnished by an innkeeper.

Houston County desires to levy and collect an excise tax to provide additional funding for the promotion of tourism, conventions, and trade shows in Houston County.

The tax ordinance from which this article is derived shall be known as "Houston County, Georgia Lodging Tax Ordinance."

Houston County, Georgia will collect and utilize the lodging tax pursuant to O.C.G.A. § 48-13-51(a)(3).
(Ord. No. 2025-002, 5-20-25)

Sec. 58-92. Intent, purpose, and authorization to levy excise tax.

The intent of this article is to levy an excise tax on rooms, lodgings, and accommodations to provide additional funding for the promotion of tourism, conventions, and trade shows in Houston County.

The purpose of this article is to enact an excise tax upon the furnishing for value to the public of any room or rooms, lodgings or accommodations facilitated or furnished by an innkeeper.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-93. Definitions.

The following terms shall, for the purposes of this article and except where the context clearly indicates a different meaning, be defined as follows:

County means the unincorporated area of this county.

Due date means from the twentieth day after the close of the monthly period for which tax is to be computed.

Finance director means the finance director appointed by the Board of Commissioners of Houston County, Georgia.

Guestroom means a room occupied, or intended, arranged or designed for occupancy, by one or more occupants for the purpose of living quarters or residential use. It shall not include meeting rooms or exhibition halls.

Hotel means any structure or any portion of a structure including any lodging house, rooming house, dormitory, Turkish bath, bachelor hotel, studio hotel, motel, motor hotel, auto court, inn, lodge, tourist cabin, campground, public club or private club, or any other place in which room or rooms, lodgings, or accommodations are regularly furnished for value and shall apply to the furnishing for value of any room, lodging, or accommodation containing guestrooms and which is occupied or is intended or designed for occupancy by guests,

whether rent is paid in money, goods, labor or otherwise. It does not include any jail, hospital, asylum, sanitarium, orphanage, prison, detention building or other buildings in which human beings are housed and detained under legal restraint. "Extended stay facilities" shall be included among the facilities subject to the hotel/motel tax. In addition to the foregoing, for purposes of this article only, a residence in which accommodations are furnished for rent as defined in Code of Ordinances, Houston County, Georgia, chapter 19, article III short-term rentals, is also considered a "hotel."

Monthly period means the calendar month of any year.

Occupancy means the use or possession, or the right to the use or possession, of any room or apartment in a hotel or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment.

Occupant means any person who, for a consideration, uses, possesses or has the right to use or possess any guestroom in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

Operator means any person operating a hotel in the county, including but not limited to the owner or proprietor of such premises, the lessee, sublessee, lender in possession, licensee or any other person otherwise operating such hotel.

Permanent resident means any occupant of a hotel other than the owner and/or operator once that occupant has stayed in the hotel for more than 30 consecutive days.

Person means an individual, firm partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust receiver, trustee, syndicate, business entity, or any other group or combination acting as a unit, to include the plural as well as the singular number, excepting, however, the United States of America, the State of Georgia, and any political subdivision of either thereof upon which the governing authority is without power to impose the tax herein provided.

Rent means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

Return means any return filed or required to be filed as herein provided.

Tax means the tax imposed by this article.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-94. Administration of article.

- (a) *Authority of finance director.* The finance director shall administer and enforce the provisions of this article for the collection of the tax imposed by this article.
- (b) *Records required from operators, etc.; form.* Every operator renting guestrooms in this county to a person shall keep such records, receipts, invoices and other pertinent papers in such form as the finance director may require.
- (c) *Examination of records; audits.* The finance director or any person authorized in writing by the finance director may examine the books, papers, records, financial reports, equipment and other facilities of any operator renting guestrooms to a person and any operator liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

-
- (d) *Authority to require reports; contents.* In the administration of the provisions of this article the finance director may require the filing of reports by any persons or class of persons having in such persons' possession or custody information relating to rentals of guestrooms which are subject to the tax. The reports shall be filed with the finance director when required by the finance director and shall set forth the rental charged for each occupancy, the dates of occupancy, and such other information as the finance director may require.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-95. Enforcement.

- (a) Upon information made known to the sheriff, or the sheriff's authorized representative, that any person is in violation of this article, the sheriff or authorized representative shall cause a citation to be issued requiring said person to appear before the judge of the magistrate court on a day and time certain, then and there to stand trial for violation of this article.
- (b) Citations issued hereunder shall be pursuant to O.C.G.A. § 15-10-63 and shall be personally served upon the person accused. Each citation shall state the time and place at which the accused is to appear for trial.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-96. Violations.

Any person violating any of the provisions of this article or rules and regulations promulgated pursuant hereto, shall be deemed guilty of an offense and upon conviction thereof shall be punished as provided in section 1-11. Each such person shall be guilty of a separate offense for each day during any portion of which any violation of any provision of this article is committed, continued or permitted by such person and shall be punished accordingly.

Any operator or any other person who fails to register as required herein, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the finance director or who renders a false or fraudulent return shall be deemed guilty of an offense and upon conviction shall be punished as aforesaid.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-97. Use of revenue.

The revenue of the lodging tax will be used in accordance with O.C.G.A. § 48-13-51(a)(3).

(Ord. No. 2025-002, 5-20-25)

Sec. 58-98. Tax rate.

There is hereby imposed and there shall be paid an excise tax of five percent of the rent for every occupancy of a guest room in a hotel or motel in the county. The tax shall be paid upon any occupancy on and after July 1, 2025, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-99. Collection of tax by operators; receipt to occupant; rules for collection schedules.

Every operator maintaining a place of business in the county as provided in section 58-98 and renting guestrooms in this county, not exempt under section 58-100 or other sections herein, shall collect a tax of five percent on the amount of rent from the occupant.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-100. Exemptions.

No tax shall be imposed hereunder:

- (a) Charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty; O.C.G.A. § 48-13-51(h)(1);
- (b) The use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge; O.C.G.A. § 48-13-51(h)(2);
- (c) Any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local governmental officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a Georgia state or local government official or employee traveling on official business for purposes of the exemption provided by this paragraph. For purpose of the exemption provided under this paragraph, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county or independent school districts; O.C.G.A. § 48-13-51(h)(3); or
- (d) Charges made for continuous use of any rooms, lodgings, or accommodations after the first 30 days of continuous occupancy. O.C.G.A. § 48-13-51(h)(4).

(Ord. No. 2025-002, 5-20-25)

Sec. 58-101. Registration of operator, form and contents, execution, certificate of authority.

Every person engaging or about to engage in business as an operator of a hotel in this county shall immediately register with the finance director of the board of commissioners, on a form provided therefor, but failure to register shall not relieve any person from the obligation of payment or collection of the tax. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of such person's places of business and such other information which would facilitate the collection of the tax as the finance director may require. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in the case of ownership by a corporation, by an officer. The finance director shall, after such registration, issue without charge a certificate of authority to each operator to collect the tax from the occupant. A separate registration shall be required for each place of business of an operator. Each certificate shall state the name and location of the business to which it is applicable.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-102. Determination, returns and payment.

- (a) *Due date of taxes.* All amounts of such taxes shall be due and payable monthly on or before the twentieth day of every month next succeeding each respective monthly period as defined in section 58-93.
- (b) *Return; time of filing; persons required to file; contents.* On or before the 20th day of the month following each monthly period, a return for the preceding monthly period shall be filed with the finance director showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due for the related period and such other information as may be required by the finance director.
- (c) *Collection fee allowed operators.* Operators collecting the tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and payment of the amount due, if said amount is not delinquent at the time of payment. The rate of the deduction shall be three percent of the amount of the tax due.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-103. Deficiency determinations.

- (a) *Recomputation of tax; authority to make; basis of recomputation.* If the finance director is not satisfied with the return of the tax or the amount of the tax required to be paid to the county by any person, the finance director may compute and determine the amount required to be paid upon the basis of any information within the finance director's possession or that may come into possession. One or more deficiency determinations may be made of the amount due for one or more monthly periods.
- (b) *Interest on deficiency.* The amount of the determination shall bear interest at the rate of one percent per month or fraction thereof from the due date of taxes.
- (c) *Notice of determination, service of.* The finance director or the finance director's designated representatives shall give to the operator written notice of the finance director's determination. The notice may be served personally or by mail; if by mail, such service shall be addressed to the operator at the operator's address as it appears in the records of the finance director. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee.
- (d) *Time within which notice of deficiency determination to be mailed.* Except in the case of failure to make a return, every notice of a deficiency determination shall be mailed within three years after the 20th day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three years after the return is filed, whichever period should last expire.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-104. Determination if no return made.

- (a) *Estimate of gross receipts.* If any person fails to make a return, the finance director shall make an estimate of the amount of the gross receipts of the person, or as the case may be, of the amount of the total rentals in this county which are subject to the tax. The estimate shall be made for the periods in respect to which the person failed to make the return and shall be based upon any information which is or may come into the possession of the finance director. Written notice shall be given by certified mail, return receipt requested.
- (b) *Interest on amount found due.* The amount of the determination shall bear interest at the rate of one percent per month, or fraction thereof, from the 20th day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until the day of payment.

Created: 2025-08-22 08:32:49 [EST]

(Supp. No. 46)

(Ord. No. 2025-002, 5-20-25)

Sec. 58-105. Tax liability in event of sale or discontinuance of business.

If any operator liable for any amount (of hotel/motel tax) under this article sells the business or quits the business, the successors or assigns thereof shall withhold a sufficient amount of the purchase price to cover the amount due the county until the former owner produces a receipt from the county finance director showing payment or a certificate stating that no amount is due. If the purchaser of a business fails to withhold the purchase price as required, he shall be personally liable for the payment of the amount required to be withheld by the purchaser to the extent of the purchase price. In addition, all primary documents, including but not limited to, folios, registers, receipts, rate schedules, certificates of tax exemption and the like shall be retained on site for a minimum of 36 months.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-106. Effective date.

This article shall become effective upon the 1st day of July 2025. Amendments to this article shall become effective upon the date specified by the Houston County Board of Commissioners when said amendment is adopted.

(Ord. No. 2025-002, 5-20-25)

Sec. 58-107. Repealer clause.

All ordinances or parts of ordinances in conflict with this article, and not preserved hereby, are hereby repealed.

(Ord. No. 2025-002, 5-20-25)

PART II - CODE OF ORDINANCES
Chapter 19 - OTHER BUSINESS OPERATIONS
ARTICLE III. SHORT-TERM RENTALS

ARTICLE III. SHORT-TERM RENTALS

Sec. 19-20 Short title.

This article shall be known and may be cited as the "Short-Term Rental Ordinance of Houston County."

(Ord. No. 2025-001, 5-20-25)

Sec. 19-21. Purpose.

It is the purpose of this article to regulate the use of and establish standards for privately owned residential property used as vacation homes and rented to transient occupants within the unincorporated area of Houston County, so as to ensure that accommodation excise taxes owed to Houston County are properly collected and remitted to Houston County, to minimize the adverse effects of short-term rental uses on surrounding residential properties and neighborhoods, and to preserve the character, integrity, and stability of residential neighborhoods in which short-term rentals are located. This chapter is not intended to regulate hotels, motels, inns, hospitals, or non-vacation type rental arrangements.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-22. Definitions.

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. When not inconsistent with the context, words in the plural number include the singular number, and words in the singular include the plural number.

Accommodation excise tax means the excise tax (also known as the "Lodging Tax") imposed and collected by Houston County pursuant to O.C.G.A §§ 48-13-50 through 48-13-63 and Houston County [Code of] Ordinance[s] sections 58-91 through 58-108 for the furnishing for value to the public of any rooms, lodgings, or accommodations in the unincorporated area of Houston County.

Accommodation excise tax certificate or certificate means the document issued by the finance director to the property owner or the managing agency or managing agent of a short-term rental under this article containing an official short-term rental accommodation excise tax number for the purpose of verifying and enforcing compliance with the accommodation excise tax requirements of the Houston County Code of Ordinances, as well the other provisions of this article pertaining to the operation of a short-term rental for transient occupants.

Advertisement or advertising means the listing or marketing of any real property as a short-term rental through any print, outdoor, digital, broadcast, or other advertising medium, such as magazines, brochures, newsletters, banners, signs, social media platforms, apps on a smartphone, electronic or online marketplaces or booking platforms, marketplace facilitators, websites, internet, computer or other electronic devices, television, or radio.

Board of commissioners or board means the Houston County Board of Commissioners.

Commercial event means an event or gathering of people, or the marketing or advertising thereof, where a fee is charged in exchange for allowing an event or gathering on the property.

County means Houston County, Georgia.

Dwelling unit or *unit* means one or more rooms, designed, occupied or intended for occupancy as separate, complete living quarters with permanent cooking, sleeping and sanitary facilities provided within the dwelling unit for the exclusive use of one or more persons.

Financial department means the Houston County Financial Department.

Local point of contact or *point of contact* means a person who is at least 18 years of age and who, using reasonably prudent business practices, is responsible for ensuring that all occupants and/or guests of the short-term rental comply with all applicable laws, rules and regulations pertaining to the use and occupancy of the subject short-term rental and for responding to questions or concerns from occupants, guests, and the county regarding the operation of the short-term rental.

Managing agency or *managing agent* means a person, firm, agency, or company with a valid occupation tax certificate that manages one or more short-term rentals under a management agreement on behalf of the owner of the short-term rental.

Maximum occupancy rate means no more than two persons per bedroom, plus two additional persons. A bedroom is a room or space within the short-term rental furnished with one or more beds and that is customarily used and intended primarily for sleeping. Children under 12 years of age shall not be included in determining the maximum occupancy of a short-term rental, but in no event shall occupancy exceed 15 persons total, including children, unless a variance from such total is requested and received from the county allowing a proportional increase for dwelling units with six or more bedrooms.

Owner or *owners* means a person that holds legal title to private property.

Party means one or more persons who, as a single group, rent a short-term rental pursuant to a single reservation and payment.

Person means an individual, firm, partnership, corporation, association, company, agency, syndicate, estate, trust, business trust, receiver, fiduciary or any combination acting as a unit, body politic, or political subdivision whether public, private or quasi-public.

Property means a legal lot of record on which any dwelling unit(s) is being operated or offered as a short-term rental.

Short-term rental means an accommodation for transient occupants or guests where, in exchange for compensation of any type or amount, a residential dwelling unit, or a portion thereof, is provided for lodging for a period of time not to exceed 30 consecutive days.

Any term used in this article that is also used in the zoning ordinance of Houston County shall have the same meaning as defined in the zoning ordinance, unless otherwise specifically defined in this section.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-23. Accommodation excise tax certificate.

- (a) No dwelling unit, or any portion thereof, shall be used, operated, rented, offered, or advertised as a short-term rental within the unincorporated areas of Houston County, unless the owner of the dwelling unit applies for and possesses a valid and current accommodation excise tax certificate issued by Houston County in accordance with this section.
- (b) It shall be unlawful and a violation of this section for any person or property owner to use, operate, rent, offer, or advertise a short-term rental within the unincorporated areas of Houston County, without a valid and current accommodation excise tax certificate issued by Houston County under this section, or to operate

a short-term rental contrary to the procedures and regulations established in this article, other provisions of this Code, or any applicable state law.

- (c) An accommodation excise tax certificate shall only be issued to a person with an ownership interest in the short-term rental or to a managing agency or agent that manages the short-term rental. Renters of real property are not eligible to receive an accommodation excise tax certificate, unless the property owner has provided explicit written permission to the tenant.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-24. Short-term rental standards.

Short-term rentals, as defined in section 19-22, shall be subject to the following general requirements in addition to the zoning district regulations for the zoning district in which the short-term rental is located:

- (a) Short-term rentals shall meet all applicable building, health, fire, and related safety codes at all times. Each short-term rental shall also have:
 - (1) Working smoke and carbon monoxide detectors in every bedroom and on all habitable floors;
 - (2) A properly maintained and charged fire extinguisher in each short-term rental dwelling unit; and
 - (3) A solid waste collection (trash) service that removes waste at least once a week. All solid waste (trash) must be contained in secured containers when outside of the residence. Trash and refuse shall not be left or stored on the exterior of the property unless it is placed in a curbside container. The curbside container shall not be placed on the curb awaiting trash service pickup any sooner than 24 hours prior to the pickup day and must be removed no later than 24 hours after trash service pickup.
- (b) No exterior signage shall be permitted except in accordance with the regulations for the district in which the short-term rental is located.
- (c) Short-term rentals shall not be operated outdoors or in a non-habitable structure.
- (d) Parking shall be provided in accordance with any existing or future parking ordinances of the county or district in which the short-term rental is located.
- (e) Only one party of guests shall be permitted per dwelling unit.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-25. Parking.

- (a) Each short-term rental shall designate the maximum number of cars allowed on-site and, where applicable, instructions for off-site parking for cars exceeding the maximum allowed on-site.
- (b) Parking spaces within the grounds of the short-term rental must be clearly identified for guests use.
- (c) The property owner shall provide guests with parking instructions prior to arrival.
- (d) Exceeding the maximum number of vehicles allowed on-site of a short-term rental is a violation of this article.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-26. Operation.

- (a) Occupancy of a short-term rental between the hours of 11:00 p.m. and 6:00 a.m. shall not exceed the maximum occupancy rate, as defined in section 19-22. No person operating or occupying a short-term rental shall violate or exceed, or allow another to exceed, the maximum occupancy rate.
- (b) A short-term rental shall not be used for hosting any commercial events.
- (c) The accommodation excise tax certificate holder shall keep on file with the county at all times the name, cell phone number, and email address of a valid local point of contact who shall use reasonably prudent business practices to ensure that all occupants and/or guests of the short-term rental comply with all applicable laws, rules and regulations pertaining to the use and occupancy of the short-term rental, as well as for responding to questions or concerns from occupants, guests, and the county regarding the operation of the short-term rental. The local point of contact may, but does not necessarily need to be, the property owner or representative of a managing agency or agent.
- (d) The local point of contact shall be available 24 hours a day to accept telephone calls and respond to complaints regarding the condition, operation, or conduct of a short-term rental, including the behavior and conduct of the occupants and/or guests thereof. When the short-term rental is rented and occupied, the local point of contact must be available to respond to complaints in person at the short-term rental within a reasonable time period, not to exceed two hours after notification of the complaint.
- (e) Failure of the local point of contact to respond to calls or complaints in a timely and appropriate manner shall be a violation of this article. However, it is not intended that any property owner, local point of contact, and/or certificate holder act as a peace officer or place himself or herself in an at-risk situation.
- (f) A valid short-term rental accommodation excise tax certificate shall be posted in a conspicuous location inside the main entrance of the short-term rental on or adjacent to the front door. In addition to the accommodation excise tax certificate, a clearly visible and legible notice containing the following information shall be conspicuously posted within the short-term rental on or adjacent to the front door sign:
 - (1) The name of the local point of contact and an email address and telephone number at which the local point of contact may be reached on a 24-hour, seven days a week, basis. The notice must be updated within seven days of any change of the local point of contact and/or such person's telephone number;
 - (2) The name and address of the nearest hospital;
 - (3) The maximum number of overnight occupants (maximum occupancy rate) permitted in the short-term rental and a statement notifying the occupants that failure to conform to the occupancy requirements of the short-term rental is a violation of this article;
 - (4) The maximum number of vehicles allowed to be parked on the property and a statement notifying the occupants that exceeding the maximum number of vehicles allowed on-site is a violation of this article;
 - (5) The county's noise ordinance regulations and a statement notifying the occupant(s) that any failure to comply with the county's noise ordinance is a violation of this article;
 - (6) State and county emergency management website information; and
 - (7) Other relevant community restriction(s), if applicable.
- (g) All property specific digital, outdoor, or print advertising for any short-term rental, including electronic or digital advertising on short-term rental websites, shall include the accommodation excise tax certificate number, or certificate sub-number if applicable, issued by the county for the short-term rental. It is a violation of this article to advertise a short-term rental using an expired accommodation excise tax certificate number or a certificate number that was not assigned to the short-term rental by the county.

-
- (h) Short-term rentals, and the operation thereof, are subject to accommodation excise taxes and are liable for payment thereof as established by state law and the Houston County Code of Ordinances. The accommodation excise tax certificate holder shall timely remit all applicable accommodation excise taxes owed in connection with the operation of short-term rental(s) as set forth in Houston County Code of Ordinance[s] sections 58-94 through 59-108.
 - (i) The accommodation excise tax certificate holder shall maintain records of all short-term rental booking dates, rental income, and taxes collected and remitted to Houston County for three years and shall provide such records to the county upon request.
 - (j) The accommodation excise tax certificate holder shall abide by any local, state, or federal rules during a declared disaster event, including, but not limited to evacuation and reentry orders and shall provide guests with the state and county emergency management websites and emergency contact phone numbers.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-27. Application for certificate.

- (a) Any property owner or managing agency desiring to operate a short-term rental must submit an application for an accommodation excise tax certificate to the financial director on a form to be provided by the county. Upon submission of a properly completed application, an applicant meeting the conditions and requirements of this article for the operation of a short-term rental shall qualify for and be issued an accommodation excise tax certificate for such short-term rental. At the time of filing an application for an initial accommodation excise tax certificate, an applicant must:
 - (1) Pay and submit to Houston County a certificate fee of \$150.00 for each short-term rental. If the application is filed prior to July 1 of a particular year, the full \$150.00 fee shall be paid. If the application is filed after July 1, the certificate fee shall be \$75.00;
 - (2) Provide the name, address, email, and contact information of the property owner;
 - (3) Provide the address and parcel identification number of the property where the short-term rental is located;
 - (4) Provide the number of short-term rental dwelling units on the property, provide the number of bedrooms in each dwelling unit short-term rental, and affirm understanding that only one party of guests shall be permitted per dwelling unit;
 - (5) State whether the applicant is the property owner or a managing agency or agent operating the short-term rental on behalf of the property owner;
 - (6) Specify whether the short-term rental is or will be managed by a managing agency or agent and provide the name, address, email, phone number, and occupation tax number of such managing agency or agent;
 - (7) Provide the name, address, email address and cell phone number for a local point of contact, as such term is defined in section 19-22;
 - (8) Provide the number of parking spaces on the grounds of the short-term rental and affirm whether those spaces are clearly identified for occupant and guest use;
 - (9) Affirm the applicant's responsibility to collect and timely remit accommodation excise taxes in accordance with sections 58-94 through 59-108;
 - (10) Affirm that the operation of a short-term rental on the property is not in violation of any other land use restrictions, including covenants, deed restrictions, homeowner association rules and regulations, or other such restrictions;

-
- (11) Affirm understanding that Houston County strongly recommends that the property owner carry property and renter's liability insurance that specifically covers short-term rental use;
 - (12) Affirm that the short-term rental has an operable fire extinguisher in every dwelling unit being used as a short-term rental and working smoke and carbon monoxide detectors in every bedroom and on all habitable floors thereof;
 - (13) Affirm that the short-term rental has solid waste collection (trash) service that removes solid waste at least once a week;
 - (14) Affirm that the short-term rental has no past due accommodation excise taxes, certificate fees, ad valorem taxes, or fines for violations of this article; and
 - (15) Affirm whether the applicant or short-term rental has had an accommodation excise tax certificate suspended or revoked within the previous 12 months.
- (b) If the applicant is a managing agency or agent, the managing agency or agent must submit documentation evidencing that it is authorized to submit the application and otherwise manage and act on behalf of the property owner in relation to the operation and use of the short-term rental.
 - (c) An accommodation excise tax certificate shall be required for each dwelling unit being used or operated as a short-term rental. However, should any property owner or managing agency or agent own or manage two or more short-term rentals, a single accommodation excise tax certificate may be issued for multiple properties under common ownership or professional management that otherwise meet the requirements for a certificate under this article, provided that the requisite payment, information, and confirmations are provided by the applicant for each dwelling units being used as a short-term rental. In the event that a single accommodation excise tax certificate is issued for multiple short-term rentals hereunder, each dwelling unit being used as a short-term rental under the certificate shall be assigned separate certificate sub-numbers.
 - (d) Any fraudulent or material misrepresentation, omission, or false or untruthful statement or information furnished by or made by the applicant in any application (or supporting materials) submitted to the county for a certificate or renewal thereof shall be grounds for denial, suspension, or revocation of an accommodation excise tax certificate, or any renewal thereof.
 - (e) All requirements, acknowledgements, affirmations, and attestations necessary to obtain an accommodation excise tax certificate must be continuously maintained at all times throughout the duration of the initial accommodation excise tax certificate and any renewal thereof. All material changes in the information or supporting documents or materials provided to the county in any application (or renewal application), including any change in the local point of contact and/or such person's contact information shall be updated and reported in writing to the financial department within three business days of such change.
 - (f) An accommodation excise certificate is not assignable or transferable. Upon sale of a property or when a managing agency or agent changes, there will be a 30-day grace period to operate as a short-term rental so long as an application for an accommodation excise tax certificate is submitted by the new owner or managing agency or agent within seven days of the sale or management change.
- (Ord. No. 2025-001, 5-20-25)

Sec. 19-28. Certificate expiration/renewal.

- (a) All accommodation excise tax certificates, and any renewals thereof, shall expire on December 31 of each year. Applications for renewal of a certificate for the following calendar year must be filed on or before the second Monday of December of each year in order to allow sufficient time for the financial department to review and process the application prior to expiration of the certificate on December 31. However, nothing herein shall be construed as precluding the filing of an application for renewal after such date. In such case,

the financial department shall use reasonable efforts to review the application upon receipt, but neither the financial department nor the county shall be under any obligation to process the renewal application or issue any renewal certificate prior to December 31. If a certificate is not renewed before it expires on December 31, a renewal application shall be treated as an initial application, and the applicant shall be required to comply with all rules and regulations for the granting of an initial certificate to the same extent as if no previous certificate had been held.

- (b) To renew an accommodation excise tax certificate for the ensuing calendar year, certificate holders must submit and file a renewal application with the financial department on a form to be provided by the county. In order to qualify for and be issued a renewed certificate, the applicant, at the time of filing, must:
 - (1) Pay and submit to Houston County an annual renewal fee of \$100.00 for each short-term rental;
 - (2) Affirm and update, as needed, all information, documentation, and affirmations, submitted to the county in the application for the initial certificate set forth in section 19-27 above;
 - (3) Affirm that all accommodation excise taxes for each short-term rental under the certificate being renewed have been collected and timely remitted to Houston County; and
 - (4) Affirm that the renewal application is not for a short-term rental that has had its certificate revoked within the last 12 months, except as permitted under section 19-31(c).
- (c) A renewed accommodation excise tax certificate shall be valid for one calendar year immediately following its issuance, beginning on January 1 and ending on December 31 of each year.
- (d) Fees paid for an accommodation excise tax certificate, or any renewal thereof, are not refundable once a certificate is issued.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-29. Application review/denials.

The finance director or his/her designee may deny an application for an accommodation excise tax certificate, or any renewal thereof, if:

- (a) The application is for a property that has had its certificate revoked within the preceding 12 months, except as permitted under section 19-31(c);
- (b) The person applying lacks authority to represent the property owner for which the application is made;
- (c) The applicant does not qualify for a certificate or the application is filed by a person as a subterfuge for another person;
- (d) The application is incomplete, fails to meet the application requirements of this article, or does not contain the requisite documents, information, or affirmations under this article;
- (e) A short-term rental is not permitted on the property for which a certificate is sought, or if the dwelling unit or property being used as a short-term rental is in violation of any applicable zoning, subdivision, or building codes;
- (f) Information or materials submitted by the applicant to the county in connection with the application contain any fraudulent or material misrepresentation, omission, or false or untruthful statement or information; or
- (g) The applicant fails to pay any application fee required by this article.

All decisions denying an application for an accommodation excise tax certificate, or any renewal thereof, shall be in writing and served upon the applicant by email or certified mail, or both, to the email address or

physical address provided by the applicant, and shall specify the reasons for the denial. Decisions denying an application hereunder shall be appealable to the board of commissioners in accordance with section 19-32 of this article.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-30. Violations and penalties.

- (a) Whenever in this article any act is prohibited (or not allowed) or is made or declared to be unlawful or an offense, or whenever herein the doing of an act is required or the failure to do any act is declared to be unlawful or an offense, the violation of such provision shall be an article violation punishable as follows:
 - (1) Upon conviction of the first offense under this article within a consecutive 12-month period, the owner(s) of the property and/or the certificate holder shall be punished by a fine of \$250.00;
 - (2) Upon conviction of the second offense under this article within a consecutive 12-month period, the owner(s) of the property and/or the certificate holder shall be punished by a fine of \$500.00;
 - (3) Upon conviction of the third and any subsequent offense under this article within a consecutive 12-month period, the owner(s) of the property and/or the certificate holder shall be punished by a fine of \$1,000.00; and
 - (4) Enforcement actions may also be brought against the occupants and/or guests of a short-term rental for violations of this article and/or such other ordinances of the county as may be applicable to the conduct of the occupants or guests, notwithstanding that this article may also make the property owner and/or the certificate holder responsible for the conduct constituting the violation. Violations of the provisions of this article by occupants and/or guests of the short-term rental shall be an article violation punishable by a fine not to exceed \$1,000.00.
- (b) Each day that a short-term rental is marketed, advertised, or rented for overnight accommodation without the necessary short-term rental certificate required under this article shall constitute a separate violation. Any person marketing, advertising, and/or operating a short-term rental without a valid short-term rental certificate in violation of this article may be prosecuted and, upon conviction, punished by a fine not to exceed \$1,000.00.
- (c) Nonpayment of any taxes due from the operation of the short-term rental may subject the property owner and/or the certificate holder to revocation of a certificate and/or any additional penalties, enforcement, or consequences to the extent provided for by state law and county ordinances, including, but not limited to those set forth in article sections 58-94 through 59-108.
- (d) Should the Houston County Sheriff Department respond to any property being operated as a short-term rental, the police should forward any report to the financial department.
- (e) Notwithstanding anything to the contrary herein, the imposition of a fine, punishment, or other penalty under the provisions of this section shall not prevent the suspension or revocation of any accommodation excise tax certificate upon violation of this article.
- (f) Violations of this article may also subject the violator to any and all other remedies, legal or equitable, available to Houston County to the extent provided for by law, including injunctive relief.
- (g) No provision of [this] chapter is intended, nor shall it be construed, as giving the county or its representatives the right to enter into any dwelling unit for the purpose of searching, inspecting, or examining the premises to determine compliance with the provisions of this article without a court order or search warrant issued by a court of competent jurisdiction authorizing such search; provided, however, this shall not limit the authority of a law enforcement body to secure a search warrant in connection with criminal activity at a

dwelling unit unrelated to compliance with this article or the authority of the county to conduct otherwise lawful inspections of a dwelling unit unrelated to compliance with this article.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-31. Certificate suspensions and revocations.

- (a) In addition to any other penalty, punishment, or remedy provided for under this article, a certificate may be suspended or revoked by the director of administration (or designee) as provided for herein. The director of administration, or his or her designee, may, upon investigation, suspend or revoke an accommodation excise tax certificate associated with a short-term rental:
- (1) If the property or short-term rental corresponding to that certificate has been the subject of three or more violations of this article or the county's noise ordinance which have resulted in convictions of either the property owner, certificate holder, local point of contact, or the occupants/guests (or any combination thereof) in the immediately preceding 12-month period;
 - (2) If the short-term rental or property upon which it is located is being operated in a disorderly manner so as to constitute a public nuisance after: (i) The certificate holder and property owner (if different) have been advised in writing by the county of the unsatisfactory manner in which the short-term rental is being operated; and (ii) after the certificate holder and property owner (if different) have been given a reasonable opportunity to cure said deficiencies;
 - (3) Upon learning that an applicant furnished or made any fraudulent or material misrepresentation, omission, or false or untruthful statement or information in the application (or supporting materials) submitted to the county for a certificate or renewal thereof;
 - (4) If the certificate holder or property owner violates or fails to meet or comply with any provision or requirement of this article, or fails to timely pay or remit any certificate fees imposed under the provisions of this article or any accommodation excise taxes due to the county pursuant to sections 59-94 through 59-108; provided, however, prior to any such suspension or revocation, the certificate holder and property owner shall be advised in writing by the county of such violation or non-compliance and the fees or taxes believed to be past due, and the certificate holder and property owner shall be provided 14 calendar days to correct and cure such violation or non-compliance, or pay any such past due fee or excise tax; or
 - (5) If a local point of contact fails to respond to calls or complaints regarding the condition, operation, or conduct of a short-term rental, or the behavior or conduct of the occupants and/or guests thereof, in a timely and appropriate manner on three or more separate occasions within the immediately preceding 12 months, provided that the county provides the certificate holder and property owner (if different) with notice of each such failure and a 14-day opportunity to respond to the notice in writing. It is not intended that an owner, managing agency, or local point of contact act as a peace officer or place himself or herself in an at-risk situation.
- (b) If, upon investigation, the director of administration (or designee) determines that sufficient grounds exist to suspend or revoke a certificate in accordance with this section, the director of administration (or designee) shall issue written notice of the suspension or revocation to the certificate holder and property owner, if different. Suspensions shall specify the length of the suspension, not to exceed 12 months. The written notice of suspension or revocation may be served upon the certificate holder and property owner by email or certified mail, or both, to the email address or physical address provided by the certificate holder in the application, and shall specify the facts which, in the opinion of the director of administration (or designee) constitute grounds for the suspension or revocation of the certificate. The notice shall also specify that the suspension or revocation of the certificate shall become effective 15 calendar days from the date of the

notice, unless the certificate holder appeals such decision to the board of commissioners in writing in accordance with section 19-32 of this article no later than 14 calendar days from the date of the receipt of the notice of suspension or revocation.

- (c) In the event that a single accommodation excise tax certificate is issued for multiple short-term rentals, the suspension or revocation notice shall specify the certificate sub-number(s) of the property(ies) whose certificate is being suspended or revoked. In such a case, suspension or revocation of a certificate(s) for the identified short-term rental(s) shall not affect the validity of the certificate as it relates to the remaining short-term rentals on that certificate.
- (d) Should an accommodation excise tax certificate for any short-term rental be revoked under this article, then no accommodation excise tax certificate shall issue for that property or to that property owner or certificate holder for that particular location for a period of 12 months after the effective date of the revocation. Notwithstanding the foregoing, a new certificate may be applied for and issued under an application that otherwise meets the application requirements of this article: (1) If the subject property is sold to a new owner as part of an arm's length transaction; or (2) the application is submitted by a managing agency or agent who will serve as the new certificate holder, provided that it has not been the managing agency or agent or certificate holder for that particular property within the immediately preceding 12 months.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-32. Appeals.

- (a) Decisions denying, suspending, or revoking an accommodation excise tax certificate, or any renewal thereof, under this article may be appealed by the applicant or certificate holder, as applicable, to the board of commissioners.
- (b) Upon receipt of any decision or determination to deny, suspend, or revoke any accommodation excise tax certificate, or any renewal thereof, an applicant whose application was denied, or a certificate holder whose certificate was revoked, may appeal such decision to the board of commissioners. Any such appeal must be in writing and filed with the director of administration within 14 calendar days of the applicant's or certificate holder's receipt of the decision being appealed. Appeals to the board of commissioners must be sent to and received by the director of administration by certified U.S. mail or hand delivery. Appeals not physically received in writing by the director of administration within 14 calendar days of the applicant's or certificate holder's receipt of the decision being appealed will be deemed untimely and disallowed.
- (c) The written appeal must state succinctly the grounds upon which it is asserted that the decision should be reversed and shall be accompanied by a copy of the decision from which the appeal is being made, along with any other documents deemed relevant to the appeal. The filing of a timely appeal to the board of commissioners will delay implementation of the decision being appealed until a decision is made on that appeal by the board of commissioners. If an appeal is not timely received, decisions denying, suspending, or revoking a certificate shall become effective and final on the 15th calendar day following the applicant's or certificate holder's receipt of such decision.
- (d) Upon receipt of a timely appeal under this article, the director of administration shall schedule a hearing before the board of commissioners at a regular or special called meeting within 45 days of the receipt of the appeal. The director of administration shall provide written notice to the appealing party of the time, place and date of the scheduled hearing by certified U.S. mail.
- (e) The board of commissioners shall have the duty of conducting hearings concerning the denial, revocation, or suspension of a certificate. The standard of proof on all issues in the hearing shall be a preponderance of the evidence and a determination will be made on the basis of the evidence presented at the hearing.

-
- (f) At the hearing, after presentation of the case against the applicant or certificate holder, the appealing party will have an opportunity to present his or her case, to present evidence and information relevant to the appeal, to rebut the allegations made against him or her, and to present whatever defenses he or she has. The appealing party shall have the right to be represented by an attorney at his or her own expense.
 - (g) At the conclusion of the hearing, the board of commissioners shall affirm, modify, or reverse the decision being appealed. Written notice of the board's decision shall be sent to the appealing party by the director of administration via email or certified U.S. mail, or both, and shall set forth the findings and conclusions of the board.
 - (h) Decisions of the board of commissioners regarding denials, suspensions, and revocations shall be binding, subject to the right of appeal to superior court as provided by O.C.G.A. § 5-3-1, et seq.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-33. Right to audit.

Houston County shall have the right to audit and examine the books, papers, records, and financial reports of any certificate holder pursuant to code section 58-94 (i.e. the Accommodation Excise Tax/Lodging Tax Ordinance) in order to verify the accuracy of any accommodation excise tax return made, or if no return is made by the certificate holder, to ascertain and determine the amount required to be paid. The accommodation excise tax certificate holder shall keep and maintain such records, receipts, invoices, and other pertinent papers regarding the operation of a short-term rental as required by code section 58-94 and shall establish and maintain a reasonable accounting system to readily identify and calculate the amount of accommodation excise taxes due for each short-term rental.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-34. Exceptions.

- (a) Real property that is occupied for a period of less than 30 consecutive days by a buyer or seller of real property prior to or after the closing of same shall not be considered a short-term rental or require an accommodation excise tax certificate under this article, provided that the property is not otherwise furnished or offered for value to any other person(s) during the same calendar year for 30 days or less at one time.
- (b) Real property that is occupied by or offered for occupancy to the same person for a period greater than 30 consecutive days shall not be considered a short-term rental or require an accommodation excise tax certificate under this article, provided that the property is not otherwise furnished or offered for value to any other person(s) during the same calendar year for 30 days or less at one time.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-35. Effective date.

This chapter shall become effective on July 1, 2025. Any accommodation excise tax certificate issued under this article on or before July 1, 2025, shall be valid beginning on July 1, 2025.

(Ord. No. 2025-001, 5-20-25)

Sec. 19-36. Severability.

If any section, clause, sentence or phrase of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this article. It is hereby declared as the intent of Houston County that this article would have been adopted had such invalid or unconstitutional portion not been included herein.

(Ord. No. 2025-001, 5-20-25)