SHORT-TERM VACATION RENTAL ORDINANCE

ORDINANCE 2025-02

Revised August 26,2025

Fannin County did commence issuing Accommodation Excise Tax Certificates on November 1, 2023; and

These certificates will be required for all properties operating as Short-Term Vacation Rentals (STVR) located in the unincorporated areas of Fannin County, Georgia.

The ordinance is intended to provide for the safety and welfare of both citizens and those visiting our area by implementing an impartial uniform policy for determining occupancy, reducing noise, parking requirements, waste collection, accommodation taxes, and other ancillary concerns.

This Chapter shall be known and may be cited as the "Short-Term Vacation Rental Ordinance of Fannin County."

Section 1. Purpose.

It is the purpose of this Ordinance to regulate the use of and establish objective standards for privately owned residential property used as vacation homes and rented to transient occupants within the unincorporated area of Fannin County, together with those cities within the County which are administered by the County, so as to ensure that Accommodation Excise Taxes are properly collected and remitted to Fannin County, to minimize the adverse effects of Short-Term Vacation Rental uses on surrounding residential properties and neighborhoods, and to preserve the character, integrity, and stability of residential neighborhoods in which Short-Term Vacation Rentals are located. This Ordinance is not intended to regulate hotels, motels, inns, hospitals, campgrounds, or long-term rental properties (rentals over 30 days).

Section 2. Definitions.

The following words, terms, and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. When inconsistent with the context, words in the plural number include the singular number, and words in the singular include the plural number.

(a) Accommodation Excise Tax means the excise tax (also known as "Lodging Tax" or "Accommodations Tax" imposed and collected by Fannin County pursuant to O.C.G.A §§ 48-13-50 through 48-13-63 and the Fannin County Lodging Ordinance for the furnishing for value

to the public of any rooms, lodgings, or accommodations in the unincorporated area of Fannin County, together with those cities within the County which are administered by the County.

(b) Accommodation Excise Tax Certificate or Certificate means the document issued by the Lodging Division of the Fannin County Board of Commission to the property owner of a Short-Term Vacation Rental, or a Management Company managing one or more Short-Term Vacation Rentals, for the purpose of verifying and enforcing compliance with the accommodation excise tax requirements of the Fannin County Code of Ordinances, as well as the other provisions of this Ordinance pertaining to the operation of a Short-Term Vacation Rental for transient occupants.

(c) Advertisement or Advertising means the listing or marketing of any real property as a Short-Term Vacation 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 or computer and other electronic devices, television, or radio.

(d) Board of Commissioners or Board means the Fannin County Board of Commissioners.

(e) Commercial Event will have to comply with the Special Event Ordinance.

(f) Lodging Division means the Fannin County Lodging Tax Division.

(g) County means Fannin County, Georgia.

(h) Dwelling Unit or Unit means one or more rooms, designed, occupied, or intended for occupancy as separate living quarters with permanent cooking area, sleeping and sanitary facilities provided within the dwelling unit for the exclusive use of one or more people. The dwelling unit must be connected to the septic system or connected to municipal sewer.

(i) Management Company means a firm, agency, company, or individual that manages, or provides an online listing service for, one or more Short-Term Vacation Rentals under a contractual agreement on behalf of the owner of the Short-Term Vacation Rental.

(j) Marketplace Facilitator means any entity or online platform that facilitates the rental of an STVR property. Marketplace Facilitators are required to collect and remit Lodging, Accommodations, or Excise Tax on gross sales made through any marketplace owned, operated, or controlled by said entity. Owners utilizing MPFs that do not remit tax on behalf of the Owner are required to remit such tax monthly to Fannin County. It is the Owner's responsibility to ensure that the tax is being remitted as required.

(k) Owner or Owners means a person that holds legal title to private property.

(l) Party means one or more people who rent a Short-Term Vacation Rental pursuant to a single reservation and payment.

(m) 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.

(n) Property means a legal property on which any Dwelling Unit (s) is being operated or offered as a Short-Term Vacation Rental and for which Fannin County requires a Certificate of Occupancy.

(o) Point of Contact means a person who is at least 18 years of age, or a Management Company, using reasonably prudent business practices, is responsible for ensuring that all occupants and/or guests of the Short-Term Vacation Rental comply with all applicable laws, rules and regulations pertaining to the use and occupancy of the subject Short-Term Vacation Rental and for responding to questions or concerns from occupants, guests, and the County regarding the operation of the Short-Term Vacation Rental.

(p) Short-Term Vacation Rental, also known as STVR, means 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 not to exceed 30 consecutive days. **If rental is more than 30 days, it is not considered a Short-Term Rental.**

Section 3. Tax

Rate of Levy:

1. There is hereby set and levied on the occupants of a short-term rental accommodation located within the special district a tax in the amount of six percent (6%) of the rent for such an occupancy. Per O.C.G.A 48-13-51(b) empowers Fannin County to impose a hotel-motel excise tax not to exceed 8%. This local act having been adopted by the General Assembly and signed by the Governor or the State of Georgia on June 30, 2020. If the Fannin County Board of Commissioners votes to increase the tax rate, this shall be by a Resolution signed and approved by the Fannin County Board of Commissioners and advertised in the Legal Organ of Fannin County.

2. A 15% penalty will be levied when payments are made after the 20th of the month.

3. All mandatory fees, including, but not limited to, nightly rental, administrative fees, cleaning fees and pet fees are considered as gross rent.

(A) Commencement of Levy:

The tax herein imposed shall be paid upon any occupancy occurring on or after January 1, 2021, including, but not limited to such occupancy that was entered into pursuant to a contract, lease or other agreement entered prior to such date.

1. Exemption from Levy: No tax shall be levied pursuant to this ordinance under the following situations:

a. No tax shall be levied under this Section for the use of meeting rooms.
b. No tax shall be levied under this Section for the use of any jail cell, detention center or other building where such housing or detention is under legal restraint.
c. No tax shall be levied under this Section for the use of any hospital, medical treatment facility.
d. No tax shall be levied under this Section upon the fee's charges for any room, lodging or accommodations furnished for a period of one or more days to the State of Georgia employees or officials when traveling on official business.

e. No tax shall be levied under this Section upon fees or charges for any room, lodging or accommodations furnished for a period of one or more days to local government employees or officials when traveling on official business.
f. No tax shall be levied under this section for rentals over thirty (30) consecutive days.
g. Permanent residences: Notwithstanding any other provision of this section, no tax shall be imposed hereunder upon a permanent resident.

(C) Collection of tax by Management Companies or Operators:

It shall be the duty of every Management Company, Operator or Property owner providing Lodging accommodations within the unincorporated areas of Fannin County to collect the tax on occupants as imposed herein and to submit payment to Fannin County on the online portal utilized by Fannin County.

(D) Return or Refunds:

Per this ordinance Fannin County Lodging Department will not issue refunds of taxes paid unless the office is notified within 60 days of the payment and provide proof that the taxes were paid by another platform.

(E) **Accommodation Excise Tax Certificate.**

1. It shall be unlawful and a violation of this Ordinance for any person or property owner to use, operate, rent, offer, or advertise a STVR within the unincorporated areas of Fannin County or within those cities in the County which are administered by the County, without a valid and current Accommodation Excise Tax Certificate issued by Fannin County, or to operate a STVR contrary to the procedures and regulations established in this Ordinance, the Fannin County Lodging Ordinance or other provisions of this Code, or any applicable state law.

2. An Accommodation Excise Tax Certificate shall only be issued to a person with an ownership interest in the STVR or to a Management Company under a contractual agreement with the property owner for rental of the specified STVR. Each contractual agreement or sub-lease agreement between the property owner and a sub-lease shall be mailed in the original form to the Fannin County Lodging Department, with a notary public and witness signature of the owner (s) of the property. This does not apply to Management Companies.

3. All parties that have a lodging tax certificate pursuant to the County Excise Tax Ordinance: which expires on August 31, 2025. The due date to pay for 2026 Certificate is September 1, 2025 with the new expiration date being December 31, 2026. Thereafter the due date will be December 31, unless repealed by the Fannin County Board of Commissioners. A penalty of $25.00 shall be added if Certificate is not renewed on December 31.

Section 4. Short-Term Vacation Rental Standards.

Short-Term Vacation Rentals shall be subject to the following general requirements:

(a) STVR's shall meet all applicable building, health, fire, and related safety codes and shall also have:

(i) Working smoke detectors in every bedroom and on all habitable floors. Smoke detectors should be hard-wired or be powered by a 10-year lithium-ion sealed battery unit. Carbon monoxide detectors shall be placed in dwellings where applicable per fire safety codes or recommendations.

(ii) Each level of the STVR must have a minimum rated 2A10BC fire extinguisher mounted in a conspicuous location following NFPA codes.

(iii) A solid waste collection (trash) service that removes waste at least once per week, or within 24 hours of any Guest departure. 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 pick up any sooner than 24 hours prior to the pickup day and must be removed no later than 24 hours after trash service pickup. Waste shall be transported away from the STVR under existing Fannin County regulations and disposed of properly.

(iv) STVR owners are required to certify that internet and or cellular services are available at the rental home, and in a location where it does not exist, a dedicated telephone for the purpose of making emergency calls must be provided at the STVR location. *Accommodation Excise Tax Certificates will not be issued if certification or an emergency phone number is omitted from the STVR application.*

(b) Exterior signage shall be visible from the road (at the street end of the driveway) which sets forth the assigned 911 address. A 911 marker must be reflective and list only the physical address. A separate sign with the name of the rental, not to exceed 2 feet by 2 feet is also permitted.

(c) STVR's shall not be operated outdoors or in an unhabitable structure, including tents or other structures governed by the Fannin County Recreational Vehicle Ordinance or the Fannin County Land Development Ordinance.

(d) Only one party of guests shall be permitted per Dwelling Unit.

Section 5. Parking.

(a) No vehicle shall be parked on a road right of way, at any time, for any event or short-term rental. Parking for STVR property must be contained within the boundaries of the STVR. It is the responsibility of the STVR owner to clearly mark any boundary line or property line to avoid any ambiguity.

(b) The responsibility for parking rests with the owner of the STVR. Parking on the right of way is a violation of this Ordinance.

Section 6. Operation.

(a) A STVR shall not be used for hosting any commercial events.

(b) 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 Point of Contact who shall use reasonably prudent business practices to ensure that all occupants and/or guests of the STVR comply with all applicable laws, rules and regulations pertaining to the use and occupancy of the STVR as well as for responding to questions or concerns from occupants, guests, and the County regarding the operation of the STVR.

(c) The Point of Contact may, but does not necessarily need to be, the property owner or representative of a Management Company. The 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 STVR, including the behavior and conduct of the occupants and/or guests thereof. When the STVR is rented and occupied, Point of Contact must be available to respond to complaints at the STVR within two (2) hours after notification of the complaint.

(d) Failure of the Point of Contact to respond to calls or complaints in a timely and appropriate manner shall be a violation of this Ordinance. However, it is not intended that any property owner, Point of Contact, and/or Certificate holder function as a peace officer or place himself or herself in an at-risk situation.

(e) 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 Point of Contact who shall use reasonably prudent business practices to ensure that all occupants and/or guests of the STVR comply with all applicable laws, rules and regulations pertaining to the use and occupancy of the STVR as well as for responding to questions or concerns from occupants, guests, and the County regarding the operation of the STVR.

(f) The discharge of a firearm, uncontained fires, the lighting of fireworks, and all other activities, including the discharge of explosives, which create a threat to the health, safety, or welfare of other residents are strictly prohibited on the grounds of any STVR.

(g) If determined by the Board of Health that septic has failed, the STVR certificate will be suspended until resolutions are completed.

(h) A valid Accommodation Excise Tax Certificate shall be posted in a conspicuous location inside the main entrance of the STVR 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 STVR on or adjacent to the front door sign:

   a. In Case of Emergency Dial 911!

   b. The name of the Point of Contact and an email address and telephone number at which the 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 Point of Contact and/or such a person's telephone number.

   c. The name and address of the nearest hospital.

d. The maximum number of overnight occupants (maximum occupancy rate) permitted in the STVR and a statement notifying the occupants that failure to conform to the occupancy requirements of the STVR is a violation of this Ordinance.

e. The County's Habitat and Environmental ordinance regulations and a statement notifying the occupants(s) that any failure to comply with the County's Habitat and Environmental ordinance is a violation of this Ordinance.

f. State and County emergency management website information, https://www.fannincountyga.com/emergency-management-agency/ together with the assigned 911 address of the unit; and

g. Other relevant community restrictions(s), if applicable.

h. The Accommodation Excise Tax Certificate number issued by Fannin County for each STVR must be displayed on advertised listings for each Marketplace Facilitator platform including, but not limited to: AirBNB, VRBO, and Management Company websites. It is a violation of this Ordinance to advertise a STVR using an Accommodation Excise Tax Certificate number that was not issued by the County.

i. STVR, and the operation thereof, are subject to Accommodation Excise Taxes and are liable for payment thereof as established by state law and the Fannin County Code of Ordinances. The Accommodation Excise Tax Certificate holder, or Management Company shall timely remit all applicable Accommodation Excise Taxes owed in connection with the operation of the STVR by the 20th of each month regardless of who remits the taxes. It shall be unlawful for any STVR property owner to fail to make a return and pay the taxes due under this ordinance to any applicable governing authority imposing a tax under this ordinance. It shall be unlawful for any property owner required by this ordinance to make, render, sign, or verify any return to make a false or fraudulent return with intent to evade the tax levied by this ordinance. It shall be unlawful for any property owner subject to this ordinance to fail or refuse to furnish any return required to be made by this ordinance or to fail or refuse to furnish a supplemental return or other data required by the governing authority imposing a tax under this article.

j. The Accommodation Excise Tax Certificate holder shall maintain records of all Short-Term Rental booking dates, rental income, and taxes collected and remitted to Fannin County for no less than three (3) calendar years and shall provide such records to the Lodging Department upon request.

k. 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.

l. Commencing on the 1st day of July 2024 owners, management companies, tax compliance companies, and marketplace facilitators will be required to file tax reports via Fannin County's online reporting system via the software utilized by Fannin County. Owners utilizing MPF's to remit tax to Fannin County, currently, will be required to log

into this system and report affirm that the tax paid was on your behalf by each MPF used to facilitate rentals and tax remittances.

Section 7 Application for Certificate.

(a) Any property owner desiring to operate a STVR must supply information using the online software utilized by Fannin County Lodging Tax Division. The Accommodation Excise Tax Certificate is a separate requirement and is done in conjunction with the Fannin County Excise Tax Ordinance.

(b) Upon submission of a properly completed application, an applicant meeting the conditions and requirements of this Ordinance for the operation of a STVR shall qualify for and be issued an Accommodation Excise Tax Certificate.

(c) Pay and submit to Fannin County an application fee of $225.00 paid on the software program provided by Fannin County. The due date to pay for 2026 Certificate is September 1, 2025 with the new expiration date being December 31, 2026.Thereafter the new due date will be December 31, unless repealed by the Fannin County Board of Commissioners. Management Companies or Marketplace Facilitators or Persons operating in a similar capacity must ensure the property listed is registered.

(i) Provide the name, address, email, telephone number, and contact information of the property owner for each property being registered.

(ii) For each (and every) STVR unit, provide the physical address of the STVR and the parcel identification number of the property where the STVR is located. No STVR can be registered without a parcel identification number.

(iii) Provide the number of Short-Term Rental Dwelling Units on the property, provide the number of bedrooms in each Dwelling Unit, and affirm understanding that only one party of guests shall be permitted per Dwelling Unit.

(iv) Provide the name, address, email address, and cell phone number for the Point of Contact, as defined above.

(v) Provide a copy of the information sheet to be posted inside the STVR to notify renters of in case of Emergency dial 911, the physical address of the STVR, the nearest hospital, maximum occupancy rate, Habitat & Environmental ordinance statement, and state and county emergency management website information. Applications without this information will not be accepted.

(vi) Affirm the applicant's responsibility to collect and timely remit accommodation excise taxes in accordance with applicable ordinances of Fannin County, Georgia.

(vii) Affirm that the operation of a STVR on the Property is not in violation of any other county ordinance, land use restrictions, including covenants, deed restrictions, homeowner association rules and regulations, or other such restrictions.

(viii) Affirm understanding that Fannin County requires that the property owner carry property and short-term rental liability insurance that specifically covers STVR use.

(ix) Affirm that the STVR has an operable fire extinguisher on every floor of the Dwelling Unit being used as a STVR and working smoke and a carbon monoxide detector as specifically required by this ordinance.

(x) Affirm that the STVR has solid waste collection (trash) service that removes solid waste as specifically required by this ordinance.

(xi) Affirm that the STVR has no past due accommodation excise taxes, Certificate fees, ad valorem taxes, or fines for violations of this Ordinance; and

(xii) Affirm whether the applicant has had an Accommodation Excise Tax Certificate suspended or revoked within the previous 12 months.

(d) An Accommodation Excise Tax Certificate shall be required for each Dwelling Unit being used or operated as a STVR.

(e) 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 as well as potential legal and/or punitive remedy

(f) All requirements, acknowledgements, affirmations, and attestations necessary to obtain an Accommodation Excise Tax Certificate must be continuously maintained 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), including any change in the Point of Contact, Management Company, marketplace facilitator and/or owner contact information shall be updated and reported in writing to Director of the Lodging Division within fifteen calendar days.

(g) An Accommodation Excise Certificate is assignable or transferable. Upon the sale of a STVR property or when a Management Company changes, there will be a 30-calendar day grace period to operate as a STVR so long as an application for an Accommodation Excise Tax Certificate is submitted by the new owner or Management Company within seven days of the sale or management change. The transfer fee will be $50.00.

(h) If there is more than one structure rented on the same property there is a requirement for a Tourism Accommodation Permit (as issued by the Fannin County Department of Health). This will be required before an Accommodation Excise Tax Certificate is issued.

Section 8 Certificate Expiration/Renewal.

(a) All accommodation Excise Tax Certificates, and any renewals thereof, shall expire on December 31 of each year following the initial year of issuance. If a certificate is not renewed before it expires on December 31, an expired certificate 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. A new certificate application will be required for any permit that expires more than sixty (60) days beginning March 1.

(b) To renew an Accommodation Excise Tax Certificate for the ensuing calendar year, STVR owners are required to renew their certificates on the software platform used by Fannin County. Renewing the certificate annually is the owner's responsibility. To qualify for and be issued a renewed Certificate, the applicant must:

(i) Pay to Fannin County via the software used an annual renewal fee of $225.00 for each STVR. The cost to renew an expired certificate is $225.00. A late fee of $25.00 will be assessed for all certificates that expire past December 31, of each year. A new certificate application will be required for any permit that expires more than sixty (60) days beginning March 1.

(ii) Affirm and update, as needed, all information, documentation, and affirmations submitted to the County in the application for the initial Certificate set forth herein.

(iii)Affirm that all Accommodation Excise Taxes for each Short-Term Rental under the Certificate being renewed have been collected and timely remitted to Fannin County by the 20th of each month; and

(iv)Affirm that the renewal is not for a STVR that has had its Certificate revoked within the last 12 months,

(c) A renewed Accommodation Excise Tax Certificate shall be valid immediately following its issuance each calendar year.

(d) Fees paid for an Accommodation Excise Tax Certificate, or any renewal thereof, are not refundable once a Certificate is issued.

Section 9 Application Review/Denials.

The Director of the Lodging Division 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.

(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 one person as a subterfuge for another person.

(d) The application is incomplete, fails to meet the application requirements of this Ordinance, or does not contain the requisite documents, information, or affirmations under this Ordinance.

(e) STVR is not permitted on the property for which a Certificate is sought, or if the Dwelling Unit or property being used as a STVR is in violation of any applicable 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 Ordinance.

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 Fannin County Board of Commission in accordance with this Ordinance.

Section 10 Violations and Penalties.

(a) Whenever any act is prohibited in this Ordinance 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 ordinance violation adjudicated through the Fannin County Magistrate Court.

(b) Each day that a STVR is marketed, advertised, or rented for overnight accommodation without the necessary Accommodation Excise Tax Certificate required under this Ordinance shall constitute a separate violation. Any person who is marketing, advertising, and/or operating a STVR without a valid Certificate is in violation of this Ordinance, may be prosecuted and, upon conviction, punished by a fine not to exceed $1,000.00 per day the STVR was rented without a valid Accommodation Excise Tax Certificate.

(c) Nonpayment of any taxes and fines due from the operation of the STVR may subject the property owner and/or the Certificate holder to revocation of a Certificate and/or any additional penalties, enforcement, liens, or consequences to the extent provided by state law and County ordinances, including, but not limited to those set forth herein.

(d) Should the Fannin County Sheriff Department or Code Enforcement Officer respond to any property being operated as a STVR, the responding entity should forward any report to the Director of the Lodging Division.

(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 Ordinance.

(f) Violations of this Ordinance may also subject the violator to other remedies, legal or equitable, available to Fannin County to the extent provided by law, including injunctive relief.

(g) No provision of the 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 Ordinance 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 Ordinance or the authority of the County to conduct otherwise lawful inspections of a Dwelling Unit unrelated to compliance with this Ordinance.

Section 11 Certificate Suspensions and Revocations.

I. In addition to any other penalty, punishment, or remedy provided for under this Ordinance, a Certificate may be suspended or revoked by the Board of Commissioners, (or designee) as provided for herein. The Board of Commissioners, (or designee) may, upon investigation, suspend or revoke an Accommodation Excise Tax Certificate associated with a STVR:

II. If the property or STVR corresponding to that Certificate has been the subject of three or more confirmed violations of this Ordinance or the County's Habitat and Environmental ordinance which have resulted in convictions of either the property owner, Certificate holder, Point of Contact, or the occupants/guests (or any combination thereof) in the immediately preceding twelve-month period.

III. If the STVR or property upon which it is located is being operated in a disorderly manner constituting a public nuisance. If the Property Owner has been advised in writing by the County of the unsatisfactory way a STVR is operated; and

i. After the Property Owner has been given a reasonable opportunity to cure said deficiencies.

ii. 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.

iii. If the Property Owner violates or fails to meet or comply with any provision or requirement of this Ordinance, or fails to timely pay or remit any Certificate fees imposed under the provisions of this Ordinance or file and remit any accommodation excise taxes due to the County provided, however, prior to any such suspension or revocation, the Certificate holder or 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

iv. If Point of Contact fails to respond to calls or complaints regarding the condition, operation, or conduct of a STVR 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, Management Company, or Point of Contact function as a peace officer or place himself or herself in an at-risk situation.

IV. If, upon investigation, the Board of Commissioners (or designee) determines that sufficient grounds exist to suspend or revoke a Certificate in accordance with this Section, the Board of Commissioners (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 exceed 12 months. The written notice of suspension or revocation may be served upon the Certificate holder or 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 Chairman of the Board of Commissioners (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 this Ordinance no later than 14 calendar days from the date of the receipt of the notice of suspension or revocation.

Section 12 Appeals.

(a) Decisions denying, suspending, or revoking an Accommodation Excise Tax Certificate, or any renewal thereof, under this Ordinance may be appealed by the Applicant or Certificate holder, as applicable, to the Lodging Division Director.

(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 holders whose Certificate was revoked may appeal such a decision to the County Commission. Any such appeal must be filed in writing and filed with the County Clerk 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 County Clerk by certified U.S. mail, courier, or hand delivery (email or digital communication is not acceptable). Appeals not physically received in writing by the County Clerk 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 received at a time, the decisions denying, suspending, or revoking a Certificate shall become effective and final on the fifteenth (15th) calendar day following the Applicant's or Certificate holder's receipt of such a decision.

(d) Upon receipt of a timely appeal under this Ordinance, the County Clerk shall schedule a hearing before the Board of Commissioners at a regular or specially called meeting within 45 days of receipt of the appeal. The County Clerk 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 determination will be made based on 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 decision shall be sent to the appealing party by the County Clerk courier or certified U.S. mail and shall set forth the findings and conclusions of the Board.

Section 13 Right to Audit.

Fannin County shall have the right to audit and examine the books, papers, records, and financial reports of any Certificate holder 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 STVR as required herein and shall establish and maintain a reasonable accounting system to readily identify and calculate the amount of accommodation excise taxes due for each STVR.

Section 14 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 STVR or require an Accommodation Excise Tax Certificate under this Ordinance, 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 STVR or require an Accommodation Excise Tax Certificate under this Ordinance, 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.

Section 15 Effective Date.

This Chapter shall become effective on August 26, 2025. Any Accommodation Excise Tax Certificate issued under this Ordinance shall be valid upon the date of issuance.

Section 16 Severability.

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

It was approved by the Fannin County Board of Commissioners, after required notice, public hearings, publication of agenda and a majority vote in favor of adoption on August 26th, 2025. Each ordinance is effective upon adoption.

James V. Hensley II, Chairman

Attest:

Sherri L. Walker, County Clerk

FANNIN COUNTY GEORGIA 1854 SEAL 1920 BOARD OF COMMISSIONERS

CERTIFICATION

STATE OF GEORGIA

COUNTY OF FANNIN

I, Sherri L. Walker, the duly appointed County Clerk for the Board of Commissioners of Fannin County, Georgia, and keeper of the minutes in and for the said Board of Commissioners, do hereby certify that the attached constitutes a full, complete and correct copy of the original approved by the Fannin County Board of Commissioners at a regular meeting held on August 26th, 2025.

Given under my official signature and seal of office, on this the 26th day of August, 2025.

Sherri L. Walker

Sherri L. Walker, Certified County Clerk
Fannin County Board of Commissioners

(SEAL OF OFFICE)

FANNIN COUNTY GEORGIA
1854
SEAL
1920
BOARD OF COMMISSIONERS