

INSTRUCTIONS FOR REGISTERING TO PAY RABUN COUNTY PUBLIC ACCOMMODATIONS TAXES

Complete and sign the enclosed Public Accommodation Registration Form.

The enclosed Affidavit must be signed and notarized.

We must have a copy of your Driver's License, Passport, or other acceptable means of identification.

Enclose a check made payable to Rabun County for the amount of the registration fee.

The minimum registration fee shall be \$30.00 for up to six units on a single contiguous tract of land. There shall be a \$5.00 fee for each additional unit over six on a single contiguous tract of land, with a maximum fee of \$200.00 per contiguous tract of land.

Remit to: Rabun County Marshal's Office
Attention: Lisa J Gibson
18 Old Raco High Drive, Suite 101
Clayton, GA 30525

Once we have received all of the above information and reviewed it, we should be able to register you for the public accommodations tax. We will return any applications that are not complete.

Pursuant to the Rabun County Code of Ordinances Article IV, Chapter 44 Section 60 –75, tax returns are due by the 20th day of the month following the end of each quarter. Returns are also mandatory showing \$0.00 dollars due if there are no rentals in each quarter. A penalty of 5% of the return amount or \$5.00, whichever is greater, will be assessed for each 30 days or fraction of 30 days during which there is a failure to file the tax return described herein.

Timely returned public accommodations taxes receive a discount as provided for on the quarterly tax return form.

A copy of the most recent Rabun County Public Accommodations Ordinance is enclosed for your information.

FREQUENTLY ASKED QUESTIONS ABOUT THE PUBLIC ACCOMMODATIONS TAX AND SHORT-TERM VACATION RENTALS

What is the public accommodations tax and who must pay it?

The public accommodations tax is a 8% tax paid by guest at motels, hotels, lodges, campgrounds, cabins, etc., including single-family homes rented periodically for periods of 30 days or less. The owner or manager of the property collects the tax from the guest and remits the money to the county on a quarterly basis. Property owners must register to pay the Rabun County Public Accommodations tax. The registration cost to pay the tax can run from a minimum of \$30 to a maximum of \$200 annually.

How does Rabun County use the money collected from the tax?

All of the funds are used to promote tourism in Rabun County.

What guest charges are subject to the tax?

Gross room rent, including housekeeping charges. Exemptions are: rentals greater than 30 days; meeting rooms and other facilities; or any rooms, lodging or accommodations provided without charge.

If my property is available for short-term rentals, what do I need to do?

Go to www.rabuncounty.ga.gov and click on Licenses, Permits and Forms. Complete the Public Accommodations Tax registration form and mail it and the registration fee to the Rabun County Marshal's Office. The forms are also available in the Rabun County Marshall's Office. For one single-family home, the registration fee would be \$30 annually. Please contact the number below for other fees.

After registering to pay the tax you must file a quarterly tax return; even if you have no revenue for that period. The tax return may be filed and paid online. Tax payments are due quarterly: January-March are due April 20, April-June are due July 20, July-September are due October 20, and October-December are due January 20. There is a discount for on-time payments.

I don't advertise my property on any of the vacation rental websites, it's only by word of mouth, and only a few times a year, so must obtain a license and collect the tax from guest?

Yes. If you are renting your property for short-term periods, you are subject to the requirements of the public accommodations tax and therefore must be registered to collect the tax from guest.

What if a property owner is offering a house for rent, but does not register to pay the tax and doesn't file quarterly tax returns?

The Rabun County Code of Ordinances allows the County to estimate rental revenue, bill the owners, and if not paid, place a lien on the property for the amount of the tax. The penalties for failure to pay the tax vary and are listed in Article IV, Chapter 44, Sec 71-75. The Ordinance requires that rental records be made available for examination by the County if requested.

If you have further questions, please contact Lisa J Gibson in the Rabun County Marshal's Office

706-782-2657 or lisa.gibson@rabuncounty.ga.gov. at the Marshal's office will be glad to help you.

RABUN COUNTY
Rabun County Marshal's Office
PUBLIC ACCOMMODATIONS REGISTRATION

NOTE: In accordance with applicable codes concerning the collection of the Georgia Public Accommodations Tax, all entities providing accommodations to the public are required to register with the Rabun County Board of Commissioners. (Please type or print clearly)

ENTITY INFORMATION

TRADE NAME (if any): _____

TYPE OF RENTAL:

hotel/motel _____ bed & breakfast _____ cabin/single-family home/condo _____

campground _____

The owner is a/an _____ Corporation _____ Individual _____ Partnership _____

Name of owner: _____

Owner's phone number: _____ Owners email address: _____

Owner's mailing address: _____

E-911 address of rental property: _____

Date business began: _____

Number of rental units/rooms/lots: _____

Please list each unit and E-911 address if different from the above address (attach list to back of form if necessary)

Please note if more than one property is operated by the same owner, a separate registration must be filled out for each individual property.

* I hereby declare under penalty of law that the information contained in this registration application is true and correct to the best of my knowledge and belief.

** By signing this application, I acknowledge that it is my responsibility to determine whether offering my property for short term rentals conflicts with any regulations, rules, covenants and/or deed restrictions that are appurtenant to my property and that Rabun County has not made any determination as to the propriety of this application.

*** By signing this application, I am also verifying that offering my property for short term rentals is not in conflict with any regulations, rules, covenants and/or deed restrictions that are appurtenant to my property.

**** In the event that I cannot offer my property for short term rentals because such would conflict with regulations, rules, covenants and/or restrictions that are appurtenant to my property I understand that this registration would be void and no part of the registration fee will be returned to me.

Notary Public

Signature of Applicant
(Must be signed by owner, member of
a partnership or by an authorized
officer of a corporation)

(RABUN COUNTY USE ONLY)

Reviewed by: _____

Date: _____

RABUN COUNTY, GEORGIA S.A.V.E Affidavit

Affidavit Verifying Residency Status of an Applicant as Required by the Georgia Security and Immigration Compliance Act O.C.G.A. § 50-36-1 (e)(2)

By executing this affidavit under oath, as an applicant for an **Occupational Tax Certificate**, as referenced in O.C.G.A. § 50-36-1, from the **Rabun County Board of Commissioners, State of Georgia**, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) _____ I am a United States citizen.
- 2) _____ I am a legal permanent resident of the United States.
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed in _____ (city), _____ (state).

Signature of Applicant

Printed Name of Applicant

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE

___ DAY OF _____, 20___

NOTARY PUBLIC

My Commission Expires:



Rabun County Marshal's Office
18 Old Raco High Dr. Suite 101
Clayton, GA 30525
Phone 706-782-2657
Fax 706-212-2701

Tony Galloway, County Marshal
Lisa Gibson, Administrative Assistant
lisa.gibson@rabuncounty.ga.gov
www.rabuncounty.ga.gov (website)

Date _____

Quarter Ended _____

Owner/Responsible person

Name of Accommodation

Physical Address _____

Telephone _____

Email _____

Account Number from License _____

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Gross room rent | |
| Less exceptions: Rentals greater than thirty (30) days. Meeting rooms and other such facilities, or any rooms, lodgings, or accommodations that are provided without charge. | |
| Net taxable rent multiplied by .08 (8%) = tax due (If net taxable rent is a negative amount, tax due will be \$0) | |
| Subtract .03 (3%) of the above tax due if submitted by the 20 th of the following month (a discount) | |
| Net Amount of taxes due | |

Taxes are due the 20th of the month following the quarter ending dates of March 31st, June 30th,
September 30th and December 31st.

By submitting this report, I certify the above is a true and accurate representation of rental
payments received for the period stated.

SIGNATURE