

Short-Term Rental Host License Process

Step 1

- **STR Eligibility Form must be obtained from Planning Department (1241 Helen Hwy Suite 200 Cleveland, Ga 706-865-6768)**
- STR owner completes one (1) **Short Term Rental Registration Package** - this contains Business Occupational Tax Application and a Short-Term Rental Host License Application. This package is available at the link listed at the bottom of this page.
- These forms are submitted by clicking the "Submit By Email" button at the end of the form if you have Acrobat Reader or by filling in, saving, and attaching to an email.
- **Please make sure to attach all required documents to your submission email. Incomplete packages will not be accepted**

Step 2

- Once staff has reviewed your submission, you will receive an email from businesstaxoffice@whitecountyga.gov advising the status with payment instructions if approved.
- The Occupational Tax fee is based on the fee schedule outlined on the form (# of employees + a one-time \$25 admin fee) and the STR Host License is \$125.00 per STR property.

Step 3

- Once payment has been processed and received by staff, an Occupational Tax Certificate and Short Term Rental Host License (for each property) will be emailed to you.
- Your Business Occupation Tax Certificate & STR Host License must be prominently displayed at the STR property.

Step 4

- In October, you will receive renewal instruction for the upcoming year for both the Occupational Tax Certificate and the Short- Term Host License

White County Administration
Business Tax Office
1235 Helen Hwy Cleveland, GA 30528
(706) 865-2235

businesstaxoffice@whitecountyga.gov

www.whitecountyga.gov/bto/page/short-term-rental-host-license

Short-Term Rental Host License Application

In order to complete this application, you will need the following documents on-hand to submit with this application.

Only completed applications with the following documents will be accepted.

- STR Eligibility Form (From Planning Office 1241 Helen Hwy Suite 200 • 706-865-6768)
- Copy of Driver's License
- Georgia Sales Tax Number (Not needed if all taxes remitted by marketplace facilitators - unless otherwise required)
- Screenshot of advertisement from all marketplace facilitators utilized (VRBO, AirBnB, etc.)
- Proof of commercial or specific short-term rental insurance for the property or properties
- Copy of house rules

Applicant Information

Applicant Name: _____ Property Owner ☐ Authorized Agent ☐

If applicant is not the property owner, list property owner name: _____

Short-Term Rental / Business Name: _____

Owner / Business Mailing Address: _____

Owner / Business Phone Number: _____ Email Address: _____

Short-Term Rental Property Information (Multiple Properties See Next Page)

Rental Property parcel number: _____

Parcel number can be obtained here - [White County Assessor's Office Property Search](#)

Rental Property 911 Address: _____

Does the rental property have a unit number? Yes ☐ No ☐ If yes, list unit number here: _____

24/7 Emergency contact name: _____

24/7 Emergency contact phone number: _____

Certification

By signing below, I certify the following:

- I have received, read, and will comply with the White County Short-Term Rental Host Ordinance.
- Emergency contact – I have provided White County with the local contact (responsible party) information. This person designated by me as the responsible party shall be available twenty-four hours per day, seven days per week for the purpose of responding within two hours to complaints related to the short-term rental and taking remedial action to resolve such complaints. If this information changes, White County shall be immediately informed of the contact information of the new local contact (responsible party). Failure to have a readily available local contact (responsible party) is a violation of this code.

I certify that 8% lodging tax will be remitted to White County for this property by (check all the apply):

Owner ☐ Management Company ☐ VRBO ☐ AirBnB ☐ Other: _____

If utilizing a management company, list management company name here: _____

Applicant / Owner Signature: _____ Date: _____

Rental Property Information (for owners of multiple properties)
Parcel number can be obtained here - [White County Assessor's Office Property Search](#)

Parcel Number	911 Address	Unit Number	24/7 Contact Name	24/7 Contact Number



White County

Georgia

Business Tax Office Use Only:
Received Date: _____ Reviewed Date: _____ Reviewed By: _____ To P&D Date: _____
Received Date (2): _____ Issued Date: _____

Planning & Development Office Use Only:
Land Use District: _____ Approved: _____ Date: _____



1235 Helen Hwy Cleveland, GA 30528 • 706-865-2235

Business Occupation Tax Application

BUSINESS INFORMATION

Date Business Began at this Location: Exempt (See Sec 66-164): ☐ Address Change ☐

Name of Business:

Owner/Contact Name:

Physical Address of Business: Own ☐ Rent ☐

Home Based Business: If renting, will need property owners notarized written permission

City: ZIP Code: Mobile #:

Mailing Address: Multiple Locations:

City: ZIP Code: Federal Tax ID#:

Dominant Line of Business: Ga. Sales Tax #:

Email Address: SS#(If no Fed ID#):

Commercial ☐ **Home Based** ☐ **Short-Term Rental** ☐ **# of Employee's:**

LLC ☐ CORP ☐ S-CORP ☐ Sole Proprietor ☐ Limited Partnership ☐ Other ☐ Exempt ☐

In Case of Emergency Contact Info:

Are there any unpaid financial obligations due to White County by owner?: Yes ☐ No ☐

If your business involves lodging or food service, you must contact Environmental Health (706) 348 -7698

If your business requires a State License (See List Below) (478) 207-2440 or www.sos.georgia.gov/plb/

If you need a Georgia Sales Tax # (877) 423-6711 or www.dor.ga.gov

If you need a Federal EIN# (800) 829-4933 or www.irs.gov/business/small/

If you have 10 or more employees, you will need to obtain an E-Verify # (888) 464-4218 or www.uscis.gov

Common Occupations Requiring Additional State License

Number of Employees	Fees Due
0-5	\$100.00
6-10	\$200.00
11-15	\$300.00
16-20	\$400.00
21-25	\$500.00
26 and up	\$600.00

- Residential / General Contractors
- Professional Engineers & Land Surveyors
- Contractors – Electrical, Plumbing, HVAC
- Barber / Cosmetology
- Private Detective / Security Agency
- Used Car Dealers, Used Car Parts
- Funeral Service

*Under the state statute we are required to have on record the number of employees of your business. The number of employees as computed on a full-time position equivalent basis, provided that for the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full-time employee and that the average weekly hours of employees who work less than 40 hours shall be divided by 40 to produce full time. One Time \$25/Admin Fee

Will you have a sign(s) at this location? Yes ☐ No ☐

Advised will need sign permit ☐

SAVE AFFIDAVIT 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 OCGA 50-36-1, the undersigned applicant verifies one of the following with respect to my application for a public benefit: Please check one.	
1) ☐	I am a U.S. Citizen – I was born in the U.S. or have become a naturalized citizen.
2) ☐	I am a legal permanent resident of the U.S. – I have been granted authorization to live and work in the U.S. on a permanent basis.
3) ☐	I am a qualified alien or non-immigrant under the Federal Immigration & Nationality Act with an alien number issued by the Department of Homeland Security or other Federal Immigration Agency. My alien number is: _____
The undersigned applicant hereby verifies that he or she is 18 years of age or older and has provided at least one secure, verifiable document, as required by OCGA 50-36-1(e)(1), with this affidavit.	
E-VERIFY EXEMPT – LESS THAN 10 EMPLOYEES - O.C.G.A. § 36-60-6(D)	
By executing this affidavit under oath, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. §36-60-6(d), stating affirmatively that the individual, firm or corporation employs fewer than 10 employees and therefore, is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify established in O.C.G.A. § 13-10-90.	
I hereby declare under penalty of perjury that I have less than 10 employees: ☐	
E-VERIFY – 10 OR MORE EMPLOYEE’S – O.C.G.A. § 36-60-6(D)	
By executing this affidavit under oath, the employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:	
Federal Work ID # (E-Verify #): _____	Date of Authorization: _____
SIGNATURE AFFIDAVIT OF AUTHORIZED OFFICER OR AGENT	
I declare, under penalty of perjury, that the information contained in this application is true and correct, and that all required licenses are in full force and effect. 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 of the Official Code of Georgia and face criminal penalties allowed by such statute.	
Business Name: _____	
Signature of Authorized Officer/Agent: _____	
Printed Name of Officer and Title: _____	
Date of Signature: _____	
NOTARY PUBLIC SIGNATURE	
Subscribed and Sworn Before Me	
On this _____	Day of _____, 20____
Notary Public Signature: _____	
My Commission Expires: _____	

TO BE COMPLETED BY PLANNING OFFICE:
MAP & PARCEL #: _____
Certificate of Occupancy/Building Inspection Staff Signature: _____
Sign Permit Sign Off if Applicable: _____
LAND USE CLASSIFICATION: _____ LAND USE SIGN OFF: _____

White County Public Safety Pre-Fire Plan Summary

This form provides our fire department with a brief summary of your business and your contact information. You will be contacted by the fire department to do a brief walk through and yearly information update if applicable.

Business Name: _____

Contact Names: _____

911/Street Address: _____

Mailing Address: _____

Phone Number: _____

Email Address: _____

Emergency Contact #1 Name: _____ **Telephone #:** _____

Emergency Contact #2 Name: _____ **Telephone #:** _____

Emergency Contact #3 Name: _____ **Telephone #:** _____

Is this a home based business? Yes ☐ No ☐ *Is this a Short-Term Rental Property?* Yes ☐ No ☐

***** If YES, then no further questions need to be answered. Just sign your name below.

Hours of Operation: _____ **Number of Employees:** Daytime: _____ Evening: _____ Night: _____

Power Company: _____ **Gas Company:** _____

Water – Private ☐ or Public ☐

Hazardous Materials: Yes ☐ No ☐ If yes, please list all by brand and trade name.

MSDS Sheets available for Haz-mat: Yes ☐ No ☐ - Please list all by brand and trade name.

Biological Materials: Yes ☐ No ☐ - Please list all by brand and trade name.

Special Hazards: Yes ☐ No ☐ - Please list all by brand and trade name.

Authorized Signature: _____ **Date:** _____

****Stop Here** - Below For Internal Use Only _____

Date Received by BOC: _____

Date Received by Fire Dept.: _____

WHITE COUNTY BOARD OF COMMISSIONERS

AMENDMENT OF SHORT-TERM RENTAL HOST LICENSE ORDINANCE

RESOLUTION NO. 2024-01

WHEREAS, the White County Board of Commissioners wish to amend the Official Code of White County by adding Chapter 16, Business Regulations and Licensing, Article II, Short Term Rental Host License; and

WHEREAS, the purpose of this amendment is to revise regulations of the use of a residential structures or part thereof as a short-term rental in order to continue support the White County Comprehensive Plan while continuing minimizing the negative secondary effects on surrounding properties, to continue to insure proper safety precautions are in place, to continue a process for a short-term rental host license and to continue to facilitate the collection and payment of required hotel / motel taxes – while also balancing the issues of private property rights, allowable legislative authority, being a popular tourist destination, and utilizing county resources to the best and highest use; and

NOW THEREFORE BE IT RESOLVED, that the Official Code of White County be amended as follows in order to amend the regulations for short-term rental host licenses in White County effective 01/31/2024:

All other rules, regulations, definitions, etc. contained in said Official Code of White County, not herein amended or deleted, shall remain in full force and effect.

ADOPTED, this the 8th day of January, 2024.

WHITE COUNTY BOARD OF COMMISSIONERS

s/Travis C. Turner

Travis C. Turner, Chairman

Attest: s/Shanda Murphy

Shanda Murphy, County Clerk

Chapter 16 SHORT-TERM RENTAL HOST LICENSE

Secs. 16-1—16-199. Reserved.

ARTICLE II. SHORT-TERM RENTAL HOST LICENSE

Sec. 16-200. Purpose.

The purpose of this article is to establish regulations for the use of a residential structure or part thereof as a short-term rental in order to support the White County Comprehensive Plan while minimizing the negative, secondary effects on surrounding properties, to ensure proper safety precautions are in place, to establish a rental host license and to facilitate the collection and payment of hotel/motel taxes.

Sec. 16-201. Definitions.

As used in this article, the following terms shall have the meanings ascribed to them in this section:

Bedroom. A room that is intended primarily for sleeping as reflected on the building permit, tax assessors records or site inspection.

County. Unincorporated White County.

Compensation. Remuneration or anything of economic value that is provided, promised or donated primarily in exchange for services rendered. This includes, but is not limited to, voluntary donations, and fee-sharing.

Director. The director of community and economic development or his or her designee.

Guest. Any person or persons renting a short-term rental. Note that this definition of guest specifically applies to the short-term rental host license.

Owner. Any person who, alone or with others, has title or interest in any residential structure, building, property, or portion thereof, with or without accompanying actual possession thereof, including any person who, as tenant, agent, executor, administrator, trustee, or guardian of an estate, has charge, care, or control of any short-term rental use.

Person. Any individual, firm, partnership, corporation, company, association or institution, governmental entity, or partnership and including any trustee, agents, assigns or other representative.

Subdivision, platted. A subdivision of common development with a final plat approved by the White County Planning Commission, the White County Community and Economic Development Department or recorded in a plat book with the White County Clerk of Superior Court, which are designed for the purpose of sale, lease, legacy or building development.

Subdivision, platted for family/estate. A subdivision of land with a final plat approved by the White County Planning Commissioner, the White County Community and Economic Development Department or recorded in a plat book with the White County Clerk of Superior Court, which are designed for intra-family land transfer and not for the purpose of sale, lease, or building development.

Responsible party. An individual(s) with the legal authority to make and act on decisions of tenancy, building maintenance, complaints and repairs relating to applicable safety codes. The responsible party must be available as a point of contact for the county as well as any short-term rental guest(s) for the duration of the stay in the short-term rental. The responsible party shall be available 24 hours per day, seven days per week for the purpose of responding within two hours to complaints related to the short-term rental and taking remedial action to resolve such complaints. Such initial response to a complaint by the responsible party may include a telephone response to either a 911 emergency dispatch operator or an in-person or telephone contact with an appropriate law enforcement officer.

Short-term rental advertisement. Any method of soliciting use of a lodging accommodation or any part thereof for short-term rental purposes.

Short-term rental. A lodging accommodation offered to transient guests for a period of time not to exceed 30 consecutive days. For the purposes of this definition, a residential dwelling shall include all housing types and shall exclude group living or group homes, campgrounds, RV parks, bed and breakfasts, motel, hotels or other lodging uses.

Short-term rental host. (Innkeeper) Any person who is the owner of a lodging accommodation or any part thereof that is offered for short-term rentals for periods of 30 days or less and who is responsible for applying for a short-term rental host license.

Sec. 16-202. License required.

It is unlawful for any person to operate or advertise as a short-term rental within the county without a valid occupational tax certificate for such rentals and a valid short-term rental host license issued pursuant to this article for each short-term rental location and the authority to collect and remit hotel/motel taxes. Any long-term rental property that is found to have terminated a contract rental agreement in less than 30 days may be considered a short-term rental and in violation of this article.

A license will not be issued to any property located in a platted subdivision as depicted on the adopted map established for this purpose as referenced in Section 16-208 of this article, unless the subdivision has covenants which specifically allows for short-term rentals.

Properties permitted as a vacation rental tourist cabin development as defined by Article VII of the White County Code of Ordinances will be issued a license according to the provisions of this chapter.

With adoption of these short-term rental host license requirements, the governing authority has established the maximum number of host licenses to be issued and to be active at any time shall be 650.

Sec. 16-203. License fee and license term.

- (a) The annual fees for the issuance of a short-term rental host license shall be established by resolution and shall be set forth in the schedule of fees and charges on file in the county clerk's office.
- (b) A short-term rental host license shall expire December 31st of each year and must be renewed annually. In the event that any person commences a new business on any date after January 1, the short-term rental host license shall be due and payable 30 days following the commencement of the business.
- (c) Short-term rental host licenses are non-transferable. If a property covered by a host license is sold or is otherwise transferred to a new owner, the new owner has sixty (60) days to apply for a host license under the same rights and privileges afforded to the prior owner such as grandfathered status and maximum license to be issued.
- (d) This license applies to all short-term rentals in unincorporated White County.
- (e) A penalty of ten percent per month of the amount of the short-term rental host license shall be imposed upon payments, for existing businesses, made after December 31st.
- (f) Operation of a short-term rental business for more than 30 days, whether the premises are rented or not, without payment of the required short-term rental host license is a violation of this article, and the business will be given a warning and be required to pay a penalty of three times the required short-term rental host license fee due. If the short-term rental host license and the penalty are not paid within ten calendar days of the date of the warning, a citation will be issued.

Sec. 16-204. License investigation and issuance of short-term rental host.

Upon receipt of a completed application for the issuance or renewal of a short-term host license, the community and economic development office may inspect the short-term rental for compliance with all applicable laws, rules, and regulations.

Sec. 16-205. License applications.

- (a) In addition to obtaining an occupational tax certificate from the business tax office, the following applies to a short-term rental host license:

- (1) Application for the issuance, renewal or change of ownership of a short-term rental host license shall be provided to the White County Business Tax office on the form provided and comply with requirements set out in this article. A short-term rental host license shall be required for each separate property. The 911 address for each property must be provided to White County.
- (2) The applicant shall be the owner(s) of the property listed on the application to be used as a short-term rental. If applicant is a business entity, the name of the authorized agent shall be provided on the short-term rental host application.

Sec. 16-206. Short-term rental host general provisions.

- (a) All short-term rental hosts must comply with the following:

- (1) Obtain an approved Short-Term Rental Eligibility Form from the White County Planning Office.
- (2) Provide documentation and a signed declaration of compliance attesting to compliance with the following:
 - a. Provide local contact (responsible party) information to all short-term rental guests during a guest's stay. The person designated by the owner as the responsible party shall be available 24 hours per day, seven days per week for the purpose of responding within two hours to complaints related to the short-term rental and taking remedial action to resolve such complaints.
 - b. Comply with all applicable laws, rules and regulations pertaining to the use and occupancy of a short-term rental. Attest by owner or third-party inspector that short-term rentals meet applicable International Building Code, International Fire Code regulations and NFPA 101 Life Safety Codes.
 - c. Post the following information in a conspicuous place within the short-term rental:
 1. Contact information for the responsible party;
 2. Street address;
 3. Floor plan indicating fire exits and escape routes;
 4. Information about how a guest can contact the planning department to report any concerns or complaints; and
 5. Maximum occupancy load;
 6. "In Case of Emergency", Dial 911;
 7. "This rental is located in a residential area. Please be courteous to our neighbors and the residents of this area. Any loud sounds (music, voices, etc.) or excessive activity may be reported to local law enforcement, and you may be subject to citations, fines, arrest, etc. Please respect our residential area and preserve the peaceful nature and beauty of this area."
- (3) Parties that do not use third party rental platforms (Airbnb, VRBO, HomeAway, etc.) that remit hotel/motel tax on the short-term rental owner's behalf are responsible for remitting all applicable hotel/motel tax proceeds to White County.
- (4) Provide proof that the short-term rental host license number is included on any short-term rental advertisement.
- (5) Provide the White County Business Tax office with a copy of "house rules".
- (6) Certify that there are no unpaid financial obligations to White County.
- (7) If located in a platted subdivision, truthfully execute the affidavit stating that the subdivision has covenants which do specifically allow for short-term rentals with false execution of the affidavit being punishable by law.

- (8) Parking. All vehicles shall only be parked in the driveway and/or within the garage area of the short-term rental. Vehicles shall not be parked within the right-of-way of public roads or easements, including grassy/unimproved areas. Vehicles shall not be parked along any roadways which would cause safety issues, hinder access to such roadways or be in violation of any laws, subdivision rules, etc.
- (9) Solid waste/trash. Trash and refuse shall not be left or stored within public view, or in the public right-of-way, except in proper containers for purposes of collection by an authorized waste hauler. Trash and refuse shall not be left or stored in such a way that would cause safety issues, hinder access to the public right-of-way, violate subdivision rules, etc.
- (10) Occupancy load. Occupancy limit shall be established in accordance with the maximum occupancy limit as established in the **host license** application. The short-term rental host will keep the total number of guests to that number which can safely stay in the premises and the short-term rental host may be subject to the State of Georgia's fire safety code regulations.
- (11) Provide proof that the owner has commercial or specific short-term rental insurance for the property.
- (12) Noise. Short-term rentals shall not violate any noise or sound regulations, subdivision rules, etc.
- (13) Hours of operation. Check-in/departure and other rental-related activities should occur between 6:00 a.m. and 10:00 p.m.
- (14) A short-term rental owner **shall** not be in violation of any White County ordinances and must be in compliance with **short-term rental and** land use regulations.
- (15) Provide White County with the local contact (responsible party) information. The person designated by the owner as the responsible party shall be available 24 hours per day, seven days per week for the purpose of responding within two hours to complaints related to the short-term rental and taking remedial action to resolve such complaints. If this information changes, White County shall be immediately informed of the contact information of the new local contact (responsible party). Failure to have a readily available local contact (responsible party) is a violation of this Code.
- (16) Rental management companies shall either list each property separately on the monthly lodging tax form that is submitted to the White County Business Tax office or provide a separate lodging tax form for each property to the White County Business Tax office.
- (17) Business occupation tax certificate. Short-term rental host license and hotel/motel tax authorization certificate must be prominently displayed at each short-term rental property.

Sec. 16-207. Violations/consequences.

- (a) The community and economic development director is authorized to issue a warning, suspend or revoke a short-term rental host license issued under the provisions of this chapter if the short-term rental host license is issued in error, or on the basis of incorrect information supplied, or where it is determined that the building, structure, unit or portion thereof is in violation of any ordinance or regulation or any of the provisions of this article, including but not limited to the International Building Code, International Fire Code regulations and NFPA 101 Life Safety Codes.
- (b) If any violations stated in this article have been committed and not corrected within the time specified, the community and economic development director shall begin the procedures to revoke the short-term rental host license in accordance with the following:
 - (1) In the event of a first violation of this article, the director shall give a warning to the owner/operator specifying the nature of the violation(s) and the time to correct violation(s).
 - (2) In the event of a second violation of this article of the same nature within a 12-month period, the director will issue a suspension of the short-term rental host license for a 30-day period.
 - (3) In the event of a third violation of this article, of the same nature within a 12-month period, the director will revoke the short-term rental host license. The owner/operator may not reapply for the same property for a period of 12 months.
- (c) Any long-term rental property that is found to have terminated a contract rental agreement in less than 30 days may be considered a short-term rental and in violation of this article.

- (d) Any person who shall do anything prohibited by this article or who shall fail to do anything required by this article shall be guilty of a misdemeanor, amenable to the process of the county magistrate court and upon conviction, shall be punished as provided in O.C.G.A 15-10-50, and said provisions are by reference incorporated herein.

Section 16-208. Official Subdivision map.

The location and boundaries of subdivisions within White County are hereby established as shown on a map entitled "Official Subdivision Map of White County, Georgia." Said map, together with all explanatory matter thereon, is hereby adopted by reference and declared to be a part of this resolution.

The official subdivision map shall be identified by the signature of the county commission chairman, attested by the county clerk, and bear the following words: "This is to certify that this is the Official Subdivision Map referred to in Chapter 16, Short Term Rental Host License, White County, Georgia," together with the date of the adoption of the resolution.

The purpose of the subdivision map is to identify platted subdivisions of common development, 4 or more lots, for the purposes of excepting those subdivisions from allowing short-term rentals in residential land use districts unless the covenants specifically allow it, as identified in Appendix C, Article VII, Section 702, Item B.

If in accordance with the provisions of this resolution and the applicable laws of the State of Georgia, changes are made in parcels or other matter portrayed on the official subdivision map, such changes shall be entered on the official subdivision map promptly after the amendment has been approved by the White County Board of Commissioners with appropriate entry or indication of such amendment on the official subdivision map. No amendment to this resolution which involves matters portrayed on the official subdivision map shall become effective until after such changes and entry has been made on said map.

Amendments and/or revisions to the subdivision map shall only be approved by the White County Board of Commissioners. However, if a new subdivision is proposed and then approved by the White County Planning Commission, the staff of Community and Economic Development can add those new subdivisions to the map once they have received final plat approval from the Planning Commission. Any unauthorized change of whatever kind by any person or persons shall be considered a violation of this resolution.

Regardless of the existence of purported copies of the official subdivision map which may from time to time be made or published, the official subdivision map shall be located in the office of Community and Economic Development and shall be the final authority as to the current subdivisions in the county.



Board of Assessors

Warren Glover, Chairman • Duane McCollum • Adrian Medley • Bryan Payne, Chief Appraiser • Jennifer Saxon, Secretary

Short Term Rental Owners

As a short term rental owner in Georgia you are required to report personal property assets including furniture, appliances, bedding, outside furniture, etc.

All short term rental owners in White County should report their assets regardless of value. All assets need to be reported at original cost new or replacement cost new.

Assets owned as of January 1 of each year must be returned on or before April 1 of each year.

Below is an example of what we need for your return. Please be as detailed as possible to ensure proper valuation of your account. Everything that is moveable inside or outside is considered personal property. This includes all appliances, furnishings, linens, mattresses, hot tubs, grills, games, etc. **These are examples only and are not specific to your rental.**

Item Age of Item Original or Replacement Cost New

Refrigerator 10 years \$1000

Leather sofa 5 years \$800

Kitchenware (pots, pans, utensils, etc.) 2 years \$500

Linens 2 years \$300

Log bed frame? -purchased with the home \$800-estimated replacement cost

If you purchased the home with furnishings included, please highlight these items and estimate a new replacement cost, we will use the purchase date of the prior owner for age of the item.

Please note that all items must be returned at original cost new or replacement cost new even if they were purchased used. You must estimate the age and provide a replacement cost new for the item.

A 10% penalty will be applied to all assets unreturned or returned after April 1.

Failure to file a return will result in the valuation of your account based on the square footage of your home compared to properties within a square footage range.

BUSINESS NAME: _____

ACCOUNT # _____

[illegible]

TOTAL	.
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SIGNATURE: _____

DATE: _____