ARTICLE III. - RESIDENTIAL RENTAL LICENSES

Sec. 8-174. - 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:

*Lease* means any residential or multifamily lease for a residential property with the following use classifications as established under the island plat and general notice and property restrictions:

3. Class B, Limited Residential Areas (B-L).
4. Class B, Multiple Residential Areas (B-M).
5. Class C, Limited Residential Areas (C-L).
6. Class C, Multiple Residential Areas (C-M).
7. APTS, Apartment House Areas.

*Lessee* means any person with any interest in a lease whether as an initial party to such lease, or as a successor or assign to the lease.

*License* means a license issued under section 8-176.

*Licensee* means any holder of a license authorized by this article.

*Percentage rent* means all percentage rent required to be paid under a lease.

*Rental agreement* means any written agreement setting the terms on which a lessee or licensee will rent any portion of residential property to a renter.

*Rental amount* means the amount of consideration paid by a renter to a licensee as consideration for the right to occupy the residential property for a period of time.

*Renter* means any occupant of residential property other than a lessee who pays consideration to a lessee for the right of occupancy.

*Residential property* means any property with the following use classifications as established under the island plat and general notice and property restrictions:

3. Class B, Limited Residential Areas (B-L).
(4) Class B, Multiple Residential Areas (B-M).
(5) Class C, Limited Residential Areas (C-L).
(6) Class C, Multiple Residential Areas (C-M).
(7) APTS, Apartment House Areas.

To rent.

(1) The term "to rent" means to permit or suffer occupancy of any residential property by a person who is not a lessee in exchange for consideration of any type.
(2) The term "to rent," for purposes of this article, does not include the assignment by a lessee of its entire interest in the lease to an assignee.

(Ord. of 8-16-2010, § 2)

Sec. 8-175. - Purpose and intent.

The intent of this article is to:

(1) Require that all lessees of residential property obtain a rental license prior to offering such residential property for rental;
(2) Establish standards for regulating the rental of residential property which will maintain and preserve the established coastal character and aesthetic quality of residential neighborhoods on the island;
(3) Promote the consistent provision of high quality, safe and sanitary lodging on the Island;
(4) Ensure compliance with residential and multifamily leases on the island by lessees, licensees and other occupants of residential property; and
(5) Establish procedures for enforcement of these regulations, and consideration of variances and appeals.

(Ord. of 8-16-2010, § 1)

Sec. 8-176. - Rental license.

(a) Required. It shall be unlawful for any lessee (or any party acting for or through a lessee) to rent or offer for rent any residential property or portion thereof without having first obtained a license from the code enforcement officer therefor, except as provided for in this article.

(b) Application. All applications for licenses under this section shall:

(1) Be filed with the code enforcement officer;
(2) Be completed on forms prescribed by the island authority; and
(3) Contain the following:
a. The name, address and telephone number of owners or lessees of residential property;
b. The street address or legal description of the residential property to be rented;
c. The signatures of all lessees having an interest in the residential property to be rented;
d. The maximum adult occupancy to be permitted in the residential property under rental
agreements, which shall be in compliance with all ordinances; and

e. Payment of the license fee set forth in subsection (d) of this section.

(c) Issuance. The procedure for issuing a license shall be as follows:

(1) Upon receipt of an application for a license, the code enforcement officer shall ensure that the
lessees are in compliance with the applicable lease and this article.

(2) No new license shall be issued to any lessees who are not in compliance with the lease governing
the residential property to be rented and this article.

(3) If the applicant lessees are in compliance with the applicable lease and this article, the code
enforcement officer shall issue a license and assign a license number to the lessee.

(4) The code enforcement officer shall not be required to issue a license if the code enforcement
officer determines that the maximum adult occupancy set forth in the application is in excess of
the parking and living space capacity of the residential property.

(d) Fees. License fees under this article shall be paid each calendar year (or any portion thereof) at the rate
that shall be established from time to time by the authority and shall be paid to the island authority at
the time of application under subsection (b) of this section.

(e) Exemption. Lessees shall not be required to obtain a license where no consideration of any type is
received (directly or indirectly) by such lessees in exchange for permitting an occupant to use or occupy
the residential property. For purposes hereof, the payment or reimbursement by an occupant to lessee
of ordinary cleaning or trash pickup fees shall not constitute consideration received by lessee.

(f) Expiration of license. Licenses shall expire on December 31 of each year.

(Ord. of 8-16-2010, § 3; Res. of 10-27-2014(1))

Sec. 8-177. - Conditions of license.

To maintain a license authorized under this article in good standing:

(1) Percentage rent. Licensees shall diligently calculate and promptly remit all percentage rent payable
under the lease respecting the residential property being rented. Percentage rent shall be
calculated and reported on forms prescribed by the island authority.

(2) Rental agreement. Licensees shall obtain a rental agreement from each renter and maintain copies
of such rental agreements for a period of 48 months from the date of any rental.

(3) Disclosure of license number. Licensees shall provide their license number to renters in their rental
agreements or via other written notification.

(4) Requirements of rental agreements. Rental agreements shall:
a. Contain the name, address, and phone number of the renter; and
b. Require compliance by renters with all state laws including, but not limited to, the ordinances promulgated by the island authority including this article.

(5) Audits. Licensees shall cooperate with the island authority and permit the island authority to conduct audits of the collection and payment of percentage rent. In connection therewith, within 30 days of demand by the island authority, licensees shall provide all rental agreements and any records of rental amount or other information reasonably requested by the island authority in order to determine whether percentage rent has been properly calculated, reported and remitted. Unless a lessee has been found to be in noncompliance with this article within any preceding 36-month period, such audits shall occur no more frequently than once per calendar year. If such a finding has been made, audits may be performed by the Island authority on a more frequent basis.

(6) Property standards. Licensees shall maintain any residential property for rent in accordance with all ordinances promulgated by the island and shall ensure that such property is kept in safe and sanitary condition.

(7) Compliance with laws. Licensees shall comply with all state laws including ordinances promulgated by the island authority including this article.

(8) Compliance with lease. Licensees shall comply with all provisions of the lease.

(9) Commercial use. No use of the residential property by a renter for any purpose other than rental for residential purposes shall be permitted under any rental agreement unless such use is expressly permitted by the ordinances promulgated by the island authority including this article.

(Ord. of 8-16-2010, § 4)

Sec. 8-178. - Enforcement.

(a) Authority. The code enforcement officer shall be empowered to enforce this article.

(b) Revocation of license. Should any licensee fail to comply with the conditions set forth in section 8-177 for a period of 30 days after notice of a violation by the code enforcement officer, or in the event a licensee has received three violation notices during any three-year period, the code enforcement officer shall revoke the license, and the related licensee shall be eligible to reapply for a license after all violations have been cured to the code enforcement officer’s satisfaction.

(c) Refusal to renew license. The code enforcement officer shall not renew any license for any licensee who is not in compliance with its lease, this article or island ordinances.

(d) Violation; penalties; continuing violations and penalty therefor. In addition to any rights and remedies available to the island authority under the related lease and this article, any licensee or lessee who rents a residential property or any portion thereof in violation of this article shall be subject to a fine of up to $500.00.

(Ord. of 8-16-2010, § 5)
Sec. 8-179. - Variances and appeals.

(a) *Technical appeals.* Appeals from technical decisions of the code enforcement officer or any other official empowered to rule on license issues shall be in writing to the executive director.

(b) *Variances.* Variances from the requirements of this article shall be processed by written justification to the code enforcement officer.

(Ord. of 8-16-2010, § 6)
Sec. 2-194. - Places of lodging tax.

(a) *Imposition and rate of tax.* There is hereby imposed upon every furnishing for value to a person of any room or other unit of accommodation by every dealer, a tax in accordance with the rate set by Glynn County for such furnishing, as of the time such charge is made, whether or not collected at such time, for each room or other unit of accommodation furnished to the public.

(b) *Exemptions.* The tax imposed by subsection (a) of this section shall not be levied or collected upon the furnishing of any room or other unit of accommodation where such room or other unit of accommodation is contracted, prior to occupancy of the same, to be occupied for a period exceeding 30 consecutive calendar days by the same occupants; nor shall said tax be levied upon the furnishing of meeting rooms or units, provided that such meeting room or units are those normally and usually furnished for the purposes of meetings or other gatherings and are not those rooms or units designed and usually furnished for the purpose of providing a temporary dwelling. No tax shall be levied as provided in subsection (a) of this section upon the furnishing of any room or other unit of accommodation for a period of one or more days for use by state or local government officials or employees when traveling on official business.

(c) *Persons liable for the tax.* Every dealer furnishing any room or unit of accommodation to any person for value shall be liable for the tax thereon and for the collection, reporting and remittance thereof to the authority.

(d) *Filing of reports.* Every dealer liable for the tax imposed by subsection (a) of this section shall, on or before the 15th day of each calendar month, report to the authority, on forms furnished by the authority or on forms prepared by the reporting dealer and disclosing the same information, the following:

1. The total number of rooms or other units of accommodation furnished during the preceding taxable period (i.e., the preceding calendar month), minus:
   a. The number of rooms or other units of accommodation furnished to the same occupant or occupants for a period exceeding 30 consecutive calendar days pursuant to a contract (entered into prior to or simultaneous with the commencement of such occupancy) to rent said rooms or units of accommodation for such period;
   b. The number of meetings rooms furnished; and
   c. The number of rooms or other units of accommodation furnished for a period of one or more days for use by the state’s or local governments’ officials or employees when traveling on official business;

2. The total charges therefor, whether or not such charges have then been collected by the reporting dealer (excluding charges for telephone, food and beverage service, if any);

3. The tax due and payable to the authority; and

4. Such other information as may be required by the authority.
All such reports shall be made under oath and shall be signed by the reporting dealer or said dealer's agent, if any.

(e) Remittance of the tax. Every dealer liable for the tax imposed by subsection (a) of this section shall remit by the 15th day of each calendar month to the authority, with the report prepared and submitted pursuant to subsection (d) of this section, the tax shown due on said report for the preceding calendar month. Failure to so remit such tax shall cause said tax to become delinquent.

(f) Compensation of dealers. For the purpose of compensating the dealers for the reporting and remittance of the tax levied by this division, each such dealer shall be allowed three percent of the amount of the tax due and accounted for and remitted to the authority in the form of a deduction in submitting said dealer's report and paying the amount due as shown thereon; provided the amount due was not delinquent at the time of payment.

(g) Extensions; failures; deficiencies. The authority, for good cause may extend, for not to exceed 30 days, the time for making any reports required under the provisions of division.

(h) Penalties and interest. When any dealer shall fail to make any report to pay the full amount of the tax required by this division, there shall be imposed a specific penalty to be added to the tax due in the amount in accordance with the rate set by the State of Georgia; provided, however, if such failure is due to providential cause shown to the satisfaction of the authority in an affidavit attached to the report and remittance within ten days of the due date, such reports may be accepted exclusive of penalties and interest. In the case of a report which is deemed by the authority to be false or fraudulent or the failure to file a report, where, in the determination of the authority, willful intent exists to defraud the authority of any tax due under this division, a specific penalty of 50 percent of the tax determined to be due as hereinbefore provided shall be assessed. When any dealer fails to remit the tax, or any portion thereof on or before the day when such tax shall be required by this division to be paid, there shall be added to the amount due interest thereon at the rate in accordance with the rate set by the State of Georgia from the date due until the date paid, unless otherwise herein provided. All penalties and interest imposed by this division shall be payable and collectible by the authority in the manner as if they were a part of the tax imposed.

(i) Records. Every dealer required to make a report and pay any tax under this division, shall keep and preserve suitable records of the furnishing of rooms and/or units of accommodations, including such books of account as shall be necessary to determine the amount of tax due hereunder, and such other information relative to such furnishing as may be required by the authority. All such books and records shall be kept and preserved for a period of five years from the date of the tax due upon any furnishing and all such books and records shall be open to examination by the authority, its authorized agents and employees at all reasonable hours.

(j) Incorrect reports; failure to make reports; failure to pay tax; procedure. If any dealer required hereunder to file a report and pay the tax imposed hereby shall, for any taxable period, file a report which the authority has reason to believe is an incorrect report or shall fail to file a report or fail to pay the tax imposed hereby or any portion thereof, the authority shall, within a reasonable time following
the date upon which, such report and tax was due, give written notice to such dealer of such failure and request such dealer to present to the authority at the authority's offices at a time designated in said notice all books, records, papers, and other information available to the dealer (hereinafter collectively referred to as "records") relating to such taxable period as the authority may reasonably require. Such dealer (or his agent under the provisions of subsection (m) of this section) may present such records and additional information, if any requested, by mail or in person and shall, at the time of such presentation, have full opportunity to present any other information he desires on the matter of his correct liability under this division. Based upon the examination of such records and additional information, or, in the event that such dealer shall have failed or refused to present the requested records and/or additional information, the authority is hereby authorized and required to make an assessment for the tax due, based upon such information as shall be available to the authority, and any such assessment shall be deemed prima facie correct. Notice of an assessment pursuant to this division shall be given in writing to such dealer by the authority and the tax assessed, together with penalties and interest thereon, if any, shall be due and payable to the authority immediately upon service of said notice.

(k) Remedies, collection of tax. The authority is hereby authorized to invoke such process and to avail itself of any and all such remedies as may now or hereafter be authorized by law to enforce this division and speedily to secure its revenues. Upon the failure of any dealer, after notice and an opportunity to be heard, pursuant to subsection (j) of this section to pay any tax assessed hereunder, the authority may proceed to collect the tax by any such authorized remedies, including but not limited to, execution and levy. Payment of any such assessment is also hereby made a prerequisite to the renewal of the dealer's innkeeper's or broker's license.

(l) Claim for refund. Any dealer who shall allege that any portion of tax collected hereunder has been erroneously paid or illegally collected may file a claim for refund with the authority, setting forth the amount alleged to have been paid erroneously or illegally or collected by the authority, a statement of the grounds upon which the dealer relies in making such claim, and any other information which the dealer may deem pertinent to such claim. If the dealer desires a hearing on the claim for refund, he shall so specify in the claim, and the authority shall provide a hearing within a reasonable time and shall appoint an officer of the authority to hear such claim. The hearing officer shall consider the information contained in the dealer's written claim, information presented by the claimant or his agent, and all information available to the authority which is known to the claimant. Based upon such information, the hearing officer shall recommend to the authority either that it approves or disapproves such dealer's claim in whole or in part. Based upon the recommendation of the hearing officer and, if the authority shall desire so to do, upon an independent examination by the authority of the written claim and upon any other information available to it, the authority shall either approve or disapprove the claim for refund and shall cause notice of its determination the reasons therefor to be given to the claiming dealer. Any refunds approved pursuant to the provisions of this division shall be paid from funds collected under this division within 30 days of the authority's determination to
approve such claim. Dealers whose claims for refund have been disapproved by the authority shall have any and all remedies as may now or hereafter be authorized by law, including civil actions in the courts of the state.

(m) Dealers' agents. For purposes of the reporting and remittance of the tax imposed hereunder, each dealer may appoint an authorized agent and may delegate the reporting and remittance of the tax to such agent; provided, however, dealers appointing such agents shall notify the authority of the appointment of such agent and the name and address of such agent; and provided further that any dealer appointing such agent shall remain fully liable for the tax and for the reporting and remittance of such tax.

(n) Notices. All notices, statements, claims or demands, (collectively referred to as "notices") required or permitted to be given under the provisions of this division, shall be in writing and addressed as follows:

1. To the authority:
   Jekyll Island-State Park Authority
   100 James Road
   Jekyll Island, Georgia 31527

2. To the dealer: The place of business of the dealer as set forth in such dealer's application to engage in the business of innkeeping or such dealer's application for a broker's license, whichever shall be applicable or to such other address as the dealer shall have theretofore, by written request addressed to the authority, requested that such notices be sent.

Notices shall be sent by United States registered or certified mail marked "show to whom, date and address of delivery," and the date of service of any notice shall be the day upon which such notice is deposited in the United States mail.

(Code 1981, § 3-102; Ord. of 5-26-1987, § 3-102)