

Resolution of Mayor and City Council approving the levy of a tax upon Short Term Rentals and passage of ordinance regulating Short Term Rentals

Council Member Smith moved for the adoption of a Resolution approving the adoption of a Short-Term Rental Ordinance, which Resolution reads as follows:

WHEREAS, with growing frequency, property owners in Columbus are renting their dwellings to third parties for short terms at significant profit; and

WHEREAS, without ordinances to regulate such rentals and activities at such properties, activities by short term renters stand a likelihood jeopardize the peaceful enjoyment of the owners of the neighboring property owners; and

WHEREAS, the Mayor and City Council understand that property owners stand to enjoy significant profits from engaging in short term, as opposed to longer-term rentals; and

WHEREAS, Section 27-65.23.1 of the Mississippi Code provides for the collection of added sales taxes upon short term rentals upon passage of a resolution by the Mayor and City Council and the County Board of Supervisors declaring their intention to include such entities for purposes of the collection of a "hotel" and "motel" tax upon the entities described in said Mississippi Code Section; and

WHEREAS, House Bill 1069 of the 1985 Regular Session of the Mississippi Legislature provided for an added 2% added tax on Motel and Hotel rentals, to be used for the purposes of providing funds for the promotion of conventions and the construction and maintenance of convention spaces and that such rentals outside the City be paid to the County Supervisors and such rentals inside the City be paid to the governing authorities of incorporated areas of the County; and

WHEREAS, the Mayor and City Council find that, passage of this Resolution and Ordinance will improve the health, safety, general welfare, happiness and organized growth and general improvement of the quality of life of the residents of City and the County that this Resolution and Ordinance be adopted;

NOW THEREFORE, BE IT ORDAINED that the above and foregoing Resolution be adopted and that the below and following ordinance be passed, approved and adopted, effective 30 days after passage of this Resolution

and ordinance and that the tax be levied as soon as possible 30 days after the County Board of Supervisors passage of a similar Resolution declaring their approval of such rentals within Lowndes County.

Article I. Short-Term Rental Definitions

- Short-Term Rental (“STR”): A residential dwelling or portion thereof offered for rent for periods of fewer than 30 consecutive days. This excludes licensed hotels, bed-and-breakfasts, hospitals, group homes, tents, campers, RVs, and other temporary or mobile lodging. This definition notwithstanding, for purposes of the collection of taxes upon such rentals, the definition shall include (regardless of how such term is defined in a local and private law) any entity or individual engaged in the business of furnishing, facilitating, arranging, brokering or providing one or more rooms intended or designed for dwelling, lodging or sleeping purposes that at any one time will accommodate transient guests and includes every building or other structure kept, used, maintained or advertised as, or held out to the public to be, a place where sleeping accommodations are supplied for pay or other consideration to transient guests regardless of the number of rooms, units, suites or cabins available, excluding nursing homes or institutions for the aged or infirm as defined in Section 43-11-1 and personal care homes.
- Local Property Manager: A designated individual who resides within Lowndes County, available 24/7 to respond to guest complaints, emergency concerns, or compliance issues, and who acts as the liaison with the City of Columbus.

Article II. Permit & License Requirements

- No short-term rental may operate within the city without:
 1. Permitted Use approval recommended by the Columbus Planning Commission and approved by the Mayor and City Council for districts that require permission (see Chart of Permitted Uses).
 2. A valid Privilege License from the City of Columbus.
 3. Compliance with State of Mississippi occupancy tax registration and remittance.
- All permits must be renewed annually and are non-transferable.

Article III. Application Process & Fees

- Application must include:
 - Legal address and parcel ID.
 - Floor plan identifying bedrooms, occupancy limits, and ingress/egress.
 - Parking plan (on-site parking requirements).
 - Trash disposal and collection procedures.
 - Contact details for owner and Local Property Manager as such term is defined above.
 - Acknowledgment of compliance with applicable ordinances and building codes.
- Fee Structure:
 - Application Fee: For permitted use cases - current Planning Commission application fee as set by ordinance. For districts where allowed by right, \$125 the fee as it may be revised.
 - Annual Renewal Fee: \$50 or fee as it may be revised for comparable special-use permits or as established by city fee schedules.

Article IV. Public Notice Requirements

- Public notice for new STR applications shall follow existing notification requirements applicable to permitted use applications and zoning changes per the Columbus Zoning Ordinance.

Article V. Zoning Eligibility

- Short-Term Rentals (STRs) are permitted in various zoning districts as outlined in the City of Columbus Chart of Permitted Uses, subject to Planning Commission recommendation and Mayor and City Council approval when required.

Article VI. Health & Safety Standards

- Prior to permit issuance or renewal, properties must meet:
 - All current Columbus Building Code and Property Maintenance Code requirements.
 - All fire and life safety codes, including smoke detectors, carbon monoxide detectors, fire extinguishers, address visibility, emergency egress, etc. as determined by the City's Building Official.
 - Any additional health and safety measures specified by city ordinances now or hereafter enacted.

Article VII. Ongoing Operations & Posting Requirements

Each permitted short-term rental must:

1. Post the following information in a visible location inside the unit:

- Maximum occupancy.
- Approved parking locations.
- Noise and nuisance policies.
- Trash disposal requirements.
- Emergency contact information.
- Current STR license and city-issued permit number.

2. Yard Signage Requirement:

- A weather-resistant sign not larger than 5x7 inches must be posted near or on the front door in a conspicuous location and clearly legible from the public street, displaying:
 - The STR license number,
 - The contact number of the Local Property Manager, and
 - The contact number of the City permit office for complaints or violations.

Article VIII. Complaints, Violations & Revocation

- All complaints should first be addressed to the Owner or designated Local Property Manager.
- Unresolved or complaints may be reported to the City Planning Department or Police Department.
- Violations may result in:
 - Written notice and opportunity to cure.
 - Suspension or revocation of the STR permit upon failure to correct.

Issuance of a municipal offense citation to the Owner and/or the Local Property Manager

- An appeal process will be available to the permit holder before the Board of Adjustment or other designated city body and from there as allowed by law.

Article IX. Enforcement & Severability

- This ordinance shall be enforced as are all other applicable City of Columbus codes and regulations.
- If any provision of this ordinance is deemed invalid or unenforceable, all remaining provisions shall remain in full force and effect.

Council Member Stewart seconded the motion and after a thorough discussion of the Resolution and Ordinance, considering the pros and cons of such, and after providing an opportunity for public comment on the subject, the Mayor called for the votes upon the same and recorded them as follows:

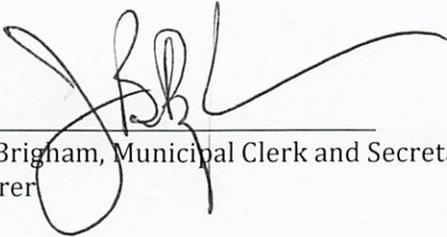
	Yes	Nay
Council Member Stewart	<input checked="" type="checkbox"/>	_____
Council Member Smith	<input checked="" type="checkbox"/>	_____
Council Member Greene	<input checked="" type="checkbox"/>	_____
Council Member Harris	<input checked="" type="checkbox"/>	_____
Council Member Jefferson	<input checked="" type="checkbox"/>	_____
Council Member Spears	<input checked="" type="checkbox"/>	_____

The Mayor then stated that the Resolution and Ordinance, having received a majority of the votes of the Mayor and City Council, was hereby passed and ordained on this the 16th day of September, 2025.



 Mayor Stephen Jones

Certification of Mayor's Signature:



 James Brigham, Municipal Clerk and Secretary/
 Treasurer