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Unincorporated Walton County vacation rental checklist

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Walton County, Georgia | Rules checked November 6, 2026

Walton County prohibits short-term rentals except as a conditional use in its A and R3 zones, and even then stays are limited to 7 days, up to 52 rentals a year. You need a conditional use permit, a yearly license, and an annual inspection.

Licensing steps

STATE OF GEORGIA

- [ ] **Know what the platform collects**
  Airbnb collects state and local sales tax, the $5-a-night state hotel-motel fee, and the local hotel-motel tax on its Georgia bookings. Ask any other platform what it collects, and keep records either way.
- [ ] **Register for direct bookings**
  If guests book and pay you directly, register for sales tax with the Georgia Tax Center and file the local hotel-motel tax with your city or county. If your city or county requires a business license or occupation tax for the rental, the DOR treats you as an innkeeper and you also owe the $5 state fee on direct bookings.
  Georgia Tax Center: https://gtc.dor.ga.gov/
- [ ] **Check your city or county**
  Most of the rules are local: short-term rental permits, business licenses (occupation tax), zoning limits, and caps. Some cities ban rentals in residential zones. Pick your area.

WALTON COUNTY, GEORGIA

- [ ] **Then your city or area**
  Permits, zoning, and the hotel-motel tax are set by each city, and by the county outside city limits. Pick your area.

WALTON COUNTY (UNINCORPORATED AREAS)

- [ ] **Get a conditional use permit**
  Ask Walton County Planning and Development about a conditional use permit for your A or R3 parcel. Elsewhere short-term rentals are prohibited.
- [ ] **Pass the yearly inspection**
  The Building Inspection Department inspects every year before the license; ADA guidelines are required.
- [ ] **Name a local property manager**
  The manager must be available 24 hours. Give their contact to Planning and Development, the Sheriff, the Fire Department, and owners within 300 feet, and post it in the rental.
- [ ] **Taxes on each stay**
  Stays here owe 7% sales tax, the local hotel-motel tax, and the $5-a-night state fee. Airbnb collects all three on its bookings. For direct bookings, file sales tax (and the $5 fee, if you need a local license) with the Georgia Tax Center. The DCA report lists no county hotel-motel tax for Walton County; ask the county whether one applies outside city limits.

Inspection checklist

- [ ] **One 10-lb ABC fire extinguisher per level, certified yearly.**
- [ ] **Interconnected smoke detectors in each bedroom and on each level.**
- [ ] **One paved 9-by-20-foot parking space per bedroom.**
- [ ] **Property boundaries marked with fencing or another approved method.**

House rules for guests

Traffic: No more than 10 trips a day

Trash: County dumpsters, or up to 3 rolling cans

Official sources

Airbnb: Occupancy tax collection and remittance by Airbnb in Georgia. https://www.airbnb.com/help/article/2745

Georgia Department of Revenue: Rule 560-13-2-.01 amendment notice (2025)-. https://dor.georgia.gov/document/document/notice-fet-2025-01-rule-560-13-2-01-state-hotel-motel-feepdf/download

Walton County (Municode): Land Development Ordinance §6-1-840, Short Term Rentals. https://library.municode.com/ga/walton_county/codes/land_development_ordinance?nodeId=ART6SUUSRE_PT6-1GEPR_S6-1-840SHTERE2

Georgia Department of Community Affairs: Hotel/motel excise tax rates and revenue report-. https://dca.georgia.gov/document/document/hotel-motel-tax-revenue-report/download