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Unincorporated Avery County vacation rental checklist

Avery County, North Carolina | Rules checked November 6, 2026

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Since August 2024, Avery County charges a 6% occupancy tax on short-term rentals outside the towns, and owners must register their rental properties with the county every year. We found no county short-term rental permit.

> Under state law, whoever collects the rent owes the tax: the owner, the rental agent, or a platform that collects it.

Licensing steps

STATE OF NORTH CAROLINA

- [ ] **Know who owes the tax**
  Whoever collects the rent reports the sales and occupancy tax: the platform, your rental agency, or you. Airbnb collects state and county sales tax and all local occupancy taxes on its bookings. If guests pay you directly, register with the Department of Revenue for sales tax and with your county or town for occupancy tax.
  NCDOR business registration: https://www.ncdor.gov/taxes-forms/business-registration
- [ ] **Use a written vacation rental agreement**
  The Vacation Rental Act covers owners and agents renting for vacation stays under 90 days. Have the guest accept a written agreement with the required notices, hold advance payments in a trust account, and keep the home fit and habitable with working smoke and carbon monoxide alarms.
- [ ] **Check your zoning**
  Towns can't require you to register a rental, but they can limit short-term rentals to certain zoning districts, require a zoning permit, and set parking, trash, and safety standards. Pick your area for the local rules.

AVERY COUNTY, NORTH CAROLINA

- [ ] **Then your town or area**
  Zoning rules and the occupancy tax depend on whether you're inside a town. Pick your area.

AVERY COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for the occupancy tax**
  Register each rental property with Avery County and update the information every year. Confirm with your rental agency that the tax goes only to Avery County and the state.
- [ ] **Taxes on each stay**
  Stays under 90 days owe 6.75% sales tax plus the local occupancy tax. Airbnb collects both on its bookings. If guests pay you directly, file sales tax with the Department of Revenue. File Avery County's 6% occupancy tax within 20 days after each month, even if the home wasn't rented. Pay by cash or check to "Avery County TDA."
- [ ] **Check community rules**
  Many Linville-area communities and HOAs have their own rental rules. Ask the county about any zoning or septic limits for your site.

Who to contact

Avery County (occupancy tax): 828-733-8200
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Official sources

UNC School of Government: Occupancy taxes and Airbnb. https://www.sog.unc.edu/node/374926

North Carolina General Assembly: Vacation Rental Act (G.S. Chapter 42A)-
. https://ncleg.gov/EnactedLegislation/Statutes/HTML/ByChapter/Chapter_42A.html

UNC School of Government: Short-term rental regulations after Schroeder-
. https://www.sog.unc.edu/blogs/coates-canons/short-term-rental-regulations-after-schroeder-0

Avery County: Avery County TDA occupancy tax information sheet-
. https://cms3.revize.com/revize/averycountync/AC%20TDA%20INFO%20SHEET.pdf

North Carolina General Assembly: Session Law 2023-144, Part I (Avery County District A occupancy tax)-
. https://www.ncleg.gov/EnactedLegislation/SessionLaws/HTML/2023-2024/SL2023-144.html