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Belhaven vacation rental checklist

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

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Belhaven requires a zoning compliance permit for short-term rentals and allows them by right only in its R-5M and General Business zones (special use in R-5 and Marine Business). Guests are capped at two per bedroom plus four, and a local contact must answer within an hour. Stays pay 6.75% sales tax.

> Three verified complaints in 12 months can cost you the permit. We could not find the permit fee in the code; ask the town.

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.

BEAUFORT COUNTY, NORTH CAROLINA

- [ ] **Then your town or area**
  Zoning rules for short-term rentals are set by each town, and by the county outside town limits. Pick your area.

TOWN OF BELHAVEN

- [ ] **Check your zone**
  Short-term rentals are allowed in the R-5M and General Business districts. In the R-5 and Marine Business districts they need a special use permit.
- [ ] **Apply for the zoning compliance permit**
  Apply to the town before you list. The permit covers both owner-occupied rentals (you live there at least 275 days and rent up to 90 days a year) and dedicated rentals. The town notifies neighbors within 100 feet with your contact and maximum occupancy.
- [ ] **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. We found no occupancy tax in Belhaven or the county outside Washington; ask the town whether one applies.

Inspection checklist

- [ ] **Smoke detectors.** One on each floor and in each bedroom.
- [ ] **Fire extinguisher.** Wall-mounted, visible from the kitchen.

- [ ] **Carbon monoxide detector.** One on each floor, checked every six months.
- [ ] **No double-keyed deadbolts.**
- [ ] **Reflective address numbers.** Visible from the street.

House rules for guests

Parking: 1 off-street space per 2 bedrooms

Main guest: At least 21

One booking at a time: No separate contracts at once

Signs: On the building, up to 3 by 4 feet; no yard signs

Trash: All trash in cans; post pickup days

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

Belhaven (Municode): Code section.
https://library.municode.com/nc/belhaven/codes/code_of_ordinances?nodeId=PTIICOOR_TITXVLAUS_CH152ZOCO_ARTXXISHRMRERE

North Carolina Department of Revenue: Current sales and use tax rates-
. https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-rates/current-sales-and-use-tax-rates