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Unincorporated Buncombe County vacation rental checklist

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

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Outside the towns, Buncombe County zoning allows a vacation rental (up to two homes with 9,000 square feet combined) in almost every district, and we found no county rental permit. Larger groups count as a vacation rental complex and need a special use permit. Stricter rules proposed in 2024 were put on hold.

In 2023–24 the county proposed limiting new short-term rentals to certain districts, lowering the size limit, banning them in manufactured home parks, and ending grandfathering on sale. After Hurricane Helene the work stopped, and in September 2025 the planning director said it was on hold indefinitely.

The county's zoning code defines a vacation rental as rented for two days or more to tourists. Check HOA covenants, which many mountain subdivisions use to ban or limit rentals.

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.

BUNCOMBE 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.

BUNCOMBE COUNTY (UNINCORPORATED AREAS)

- [ ] **Check your zoning**
  Look up your district on the county zoning map. One or two rental homes under 9,000 square feet combined are a permitted vacation rental in almost every district; check the steep slope and protected ridge overlays too.

- [ ] **Plan a complex carefully**
  Three or more rental units in common ownership next to each other, or two homes over 9,000 square feet, are a vacation rental complex. That needs a special use permit, 20 feet between buildings, and screened parking.

- [ ] **Taxes on each stay**
  Stays under 90 days owe 7% 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. For direct bookings, register with the Buncombe County Tax Department and file the 6% occupancy tax by the 20th of each month. Subtract Airbnb's sales on the form and keep proof.

Who to contact

Occupancy tax: 828-250-4910
Occupancy tax (Buncombe County Tax Department): 828-250-4910

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

Buncombe County (Municode): Code section.
https://library.municode.com/nc/buncombe_county/codes/code_of_ordinances?nodeId=COOR_CH78ZO_ARTVIBUCOZOOR_DIV4ZODIMA_S78-641PEUS

Buncombe County Tax Department: Occupancy Tax. https://www.buncombenc.gov/619

Buncombe County: Short-term rental text amendments (Planning Board hearing April 22, 2024)-
. https://www.buncombecounty.org/countycenter/news-detail.aspx?id=21386