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Unincorporated Iredell County vacation rental checklist

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

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Outside town limits, Iredell County lets you run one short-term rental per dwelling in most zoning districts without a zoning permit, if you meet its rules: one off-street parking space per bedroom, a 24-hour contact posted at the driveway, and no events. Homes not on public sewer are capped at 2 guests per bedroom plus 2. Stays pay 6.75% sales tax.

> Owners sued the county over its earlier, stricter rules, and a court blocked enforcement against them in 2024. The county amended the rules in 2025 and 2026; we didn't find how the lawsuits ended.

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.

IREDELL COUNTY, NORTH CAROLINA

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

IREDELL COUNTY (UNINCORPORATED AREAS)

- [ ] **Meet the operating rules**
  Rent only one unit per dwelling (an accessory unit can go with the main house to the same party). Post a 24-hour contact name and phone at the driveway entrance, on a sign no larger than 3 square feet. List the maximum guests in every ad and post it in the home.

- [ ] **Tell guests the rules**
  Give guests the county's rules in writing, in your rental agreement, a direct notice, or a posting in the home. No events, and no stays shorter than overnight.

- [ ] **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 county occupancy tax outside the towns. If guests pay you directly, ask the county finance office whether any local occupancy tax applies.

House rules for guests

Signs: No signs advertising the rental

One sign up to 3 square feet with the property name is allowed, plus the contact sign.

Noise: County noise rules, enforced by the Sheriff

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

Iredell County (Municode): Code section.
https://library.municode.com/nc/iredell_county/codes/code_of_ordinances?nodeId=APXALADECO_CH3PERE_R68SHTERESTACRE

North Carolina General Assembly, Fiscal Research Division: Fiscal note, Senate Bill 255 (Iredell County occupancy tax), 2023-
. https://NCleg.net/Sessions/2023/FiscalNotes/Senate/PDF/SFN255v1n1.pdf

Iredell County (Municode): Code section.
https://library.municode.com/nc/iredell_county/codes/code_of_ordinances?nodeId=APXALADECO_CH2ZODI_S2.21.1AGREUS

WSOC-TV: Federal judge rules on lawsuit that could decide future of NC short-term rentals (February 28, 2024).
https://www.wsoctv.com/news/local/federal-judge-rules-lawsuit-that-could-decide-future-nc-short-term-rentals/XPSFJE4LI5AGTGBFJ2MFACXCTQ/