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Sylva vacation rental checklist

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

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Since August 2022, Sylva allows a new short-term rental only as an accessory use: the main home on the property must be owner-occupied or rented long term. Rentals that paid occupancy tax before then are exempt until the property sells. Stays pay 7% sales tax plus Jackson County's 6% occupancy tax.

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.

JACKSON COUNTY, NORTH CAROLINA

- [ ] **Register with Jackson County Finance**
  Every rental property rented 15 or more days a year registers with the county Finance Office. Airbnb remits for you; other platforms and direct bookings need your own account.

- [ ] **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 SYLVA

- [ ] **Check how you'll use the property**
  In the LDR, MDR, HDR, DTB, GB, and PB districts, a new short-term rental must be secondary to a main home that you live in or rent long term. A whole house rented only to guests qualifies only if it paid occupancy tax before August 25, 2022, and only until it sells.

- [ ] **Post the rules and contact**
  Post the town noise rules and the trash and recycling schedule inside. Put a sign of no more than 2 square feet by the main door with the manager's name and 24-hour phone number.

- [ ] **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. Jackson County's 6% occupancy tax applies; register with the county Finance Office and file monthly by the 20th.

House rules for guests

Trash: Curbside by 7 a.m. on pickup day

Complaints: 2+ police citations in a year means 6 months' probation

More complaints can end rental use for a year.

Who to contact

Jackson County Finance (occupancy tax): 828-631-2251

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

Jackson County Finance: Occupancy Tax FAQ. https://www.jacksonnc.org/new/pdfs/Occupancy-Tax-FAQ.pdf

Town of Sylva (Municode): Code section.
https://library.municode.com/nc/sylva/codes/code_of_ordinances?nodeId=PTIICOOR_APXAZOSUOR_ART5USST_S5.4SUST