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Cornelius vacation rental checklist

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

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Cornelius requires a Transient Occupancy Permit for every rental under 90 days and allows them only in some zoning districts; in the main neighborhood districts (GR and NR) only units in multifamily buildings qualify. Stays pay 8.25% sales tax plus the county's 8% occupancy tax.

Fines are a warning, then $200, then $500 for each later violation. The Planning Director can revoke or decline to renew a permit.

The code doesn't list the permit fee. Ask Cornelius Planning.

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.

MECKLENBURG 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.

TOWN OF CORNELIUS

- [ ] **Check your zoning district**
  Look up your district on the town's zoning map. Single-family homes in the GR and NR districts can't get a permit; rentals there that predate 2009 were phased out.
- [ ] **Apply for the permit**
  Apply to Cornelius Planning for a Transient Occupancy Permit before you rent. Name a local contact who can respond 24 hours a day, and post an evacuation plan prepared with input from the Mecklenburg County Fire Marshal.
- [ ] **Report each month**
  Send the town a copy of your monthly financial report showing rent collected and the occupancy tax paid to Mecklenburg County.
- [ ] **Taxes on each stay**
  Stays under 90 days owe 8.25% 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. Mecklenburg County's 8% room occupancy tax applies everywhere in the county. For direct bookings, file a return with the City-County Tax Collector by the 20th of each month.

House rules for guests

Parking: Garage, driveway, or marked spaces; up to 2 cars per bedroom

Noise: Keep it down after 10 PM

Posting: Post the rules and maximum occupancy in the home

Trash: Screened in side or rear yard; picked up weekly

Events and signs: Not allowed

Who to contact

City-County Tax Collector (occupancy tax): 980-314-4400

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

Town of Cornelius: Land Development Code (February 16, 2026). https://www.cornelius.org/Land%20Development%20Code%202-16-2026.pdf

Mecklenburg County Office of Tax Administration (City-County Tax Collector): Room occupancy tax return and instructions-
. https://mecknc.widen.net/s/vsxr5gfrgc/room-occupancy-return-and-instructions