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Foxfire Village vacation rental checklist

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

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Foxfire Village allows short-term rentals but limits homes in its RS-20, RS-30, and RS-40 WS districts to 180 days of short-term use a year, and requires a responsible party within 30 miles. Stays pay 7% sales tax plus Moore County's 6% occupancy tax.

> Registration with the village Clerk is optional under the code. Liability insurance is strongly encouraged, not required.

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.

MOORE 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.

VILLAGE OF FOXFIRE

- [ ] **Name a local responsible party**
  Pick someone who lives within 30 miles and can be reached around the clock. Post their name, phone, and email in the home, along with the trash and recycling schedule. You may also register the rental with the village Clerk and get a copy of the rules.

- [ ] **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. Moore County's occupancy tax is 6%. For direct bookings, file it monthly with Moore County Finance.

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

Foxfire Village (Municode): Code section. https://library.municode.com/nc/foxfire_village/codes/code_of_ordinances?nodeId=PTIICOOR_CH21UNDEOR_ARTVIIIREPAUSAR_S21-8-13USDWUNSHRM
Moore County Finance: Room Occupancy Tax Report (monthly). https://moorecountync.gov/DocumentCenter/View/537