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# Saluda vacation rental checklist

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

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Saluda charges its own 3% occupancy tax on top of Polk County's, and asks every rental to file a form each month, even when Airbnb pays. We found no short-term rental rules in the city's December 2025 zoning ordinance.

> Part of Saluda is in Henderson County. The state law behind the city tax covers only the Polk County part, so ask the city which taxes apply if you're on the Henderson side.

## 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.

### POLK COUNTY, NORTH CAROLINA

- [ ] **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. Ask Polk County Finance how to file the county's 3% occupancy tax for direct bookings. Inside Tryon, Saluda, or Columbus, the town's own 3% is filed with the town.

- [ ] **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.

### CITY OF SALUDA

- [ ] **File the city form every month**
  Send one Saluda occupancy tax form per property by the 15th, using the parcel ID as your account number. Fill in the direct-booking, Airbnb, and VRBO sections that apply, and file even in months with no rentals.
  Saluda occupancy tax forms (PDF):
  https://www.cityofsaludanc.com/images/2023-2024_Occupancy_Tax_blank_monthly_form_with_instructions.pdf

- [ ] **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. For direct bookings, pay Saluda's 3% to the City of Saluda, and ask Polk County how to file its 3%.

- [ ] **Ask about zoning**
  We found no short-term rental rules in Saluda's zoning. Ask city planning and zoning how your district treats a whole-home rental, and check your HOA rules too.

## Who to contact

**City of Saluda Tax Collector:** 828-749-2581

## 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

Tryon Daily Bulletin: On hold again: joint Polk County TDA (March 22, 2021). https://tryondailybulletin.com/2021/03/22/on-hold-again/

City of Saluda: 2023-2024 City of Saluda Occupancy Tax Payment Forms-
. https://www.cityofsaludanc.com/images/2023-2024_Occupancy_Tax_blank_monthly_form_with_instructions.pdf

City of Saluda: Zoning Ordinance (amended and restated December 8, 2025)-
. https://www.cityofsaludanc.com/images/2025-12-8_Zoning_Ordinance_1.pdf

North Carolina General Assembly: Session Law 2017-202, Part II (Saluda District D occupancy tax)-
. https://www.ncleg.gov/EnactedLegislation/SessionLaws/HTML/2017-2018/SL2017-202.html