LICENSEDRENTAL.COM

Rutherfordton vacation rental checklist

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

Scan for the latest version

Rutherfordton calls short-term rentals “tourist/temporary residences” and allows them in the R-1, R-2, C-1, C-2, and C-3 districts with a town permit and a fire inspection. Guests are limited to 2 per bedroom plus 2, with a two-night minimum in R-1.

> The owner is responsible for violations even when a rental agent manages the home.

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.

RUTHERFORD 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.

TOWN OF RUTHERFORDTON

- [ ] **Register for the county occupancy tax**
  You must show proof of registration with Rutherford County for occupancy tax before the town issues your permit.
- [ ] **Apply and pass the fire inspection**
  Apply to the code enforcement officer and pay the fee. The fire department inspects before the permit is issued, using the NC Fire Code guidelines for foster care homes, and may inspect again later.
- [ ] **Write the limits into your rental agreement**
  State the maximum overnight guests from your permit. In R-1, every booking must be at least two nights.
- [ ] **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. Rutherford County’s 6% occupancy tax applies; for direct bookings, file it monthly with the Rutherford County Finance office.

House rules for guests

Parking: Garage or driveway, no more than 2 cars per bedroom
No street parking.

Trash: Screened from the street, picked up weekly

Who to contact

Rutherford County Finance (occupancy tax): 828-287-6085

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 Rutherfordton (Municode): Code section.
https://library.municode.com/nc/rutherfordton/codes/code_of_ordinances?nodeId=PTIICOOR_CH30UNDE_ARTXISUUSRE_S30-552TOTERE

Rutherford County: Tourism Development Authority. https://rutherfordcountync.gov/departments/tourism_development_authority/