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Brevard vacation rental checklist

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

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Brevard allows short-term rentals (under 30 days) with a zoning permit in its mixed-use and commercial districts, but not in the General Residential (GR) district except rentals that were already operating there in late 2023. Guests are capped at 2 per bedroom plus 2.

> Brevard's rules are zoning rules (a zoning permit and district limits), not a rental registration.

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.

TRANSYLVANIA COUNTY, NORTH CAROLINA

- [ ] **Set up a county occupancy tax account**
  For direct bookings, call Transylvania County Tax Administration at 828-884-3200 for an account number. You can then file and pay each month online or on the paper form.
- [ ] **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. File the county's 5% occupancy tax with Transylvania County Tax Administration by the 20th of each month, subtracting sales a platform already paid tax on.
- [ ] **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 BREVARD

- [ ] **Check your zoning district**
  Short-term rentals are allowed with standards in the RMX, NMX, PGX, DMX, CMX, and IC districts. In GR, only rentals that were operating when the rules took effect can continue, under the nonconforming-use rules. The rules also cover the city's extraterritorial area.
- [ ] **Know what isn't a short-term rental**
  Renting part of a home (or an ADU) while a permanent resident lives on the property, or renting the home no more than twice a year for 14 nights or fewer, isn't treated as a short-term rental.

- [ ] **Get the zoning permit and follow the standards**
  Apply for a zoning permit. Keep guests to 2 per bedroom plus 2, provide 2 parking spaces, put up no signs, and keep exterior lighting residential and aimed away from neighbors.
- [ ] **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. Transylvania County's 5% occupancy tax applies; for direct bookings, file it monthly with county Tax Administration.

Who to contact

Transylvania County Tax Administration: 828-884-3200

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

Transylvania County: Tax Administration (occupancy tax remittance). https://www.transylvaniacounty.org/departments/tax-administration

Transylvania County Tax Administration: Transylvania County Occupancy Tax Monthly Remittance Form (July 1, 2024).
https://www.transylvaniacounty.org/sites/default/files/2024-07/Transylvania%20County%20Occupancy%20Tax%20Return%20July%201%202024.pdf

City of Brevard (enCodePlus): Unified Development Ordinance §3.6.1(C) short-term rental, §2.2 use table, §10.3 parking-
. https://online.encodeplus.com/regs/brevard-nc/doc-viewer.aspx#secid-1892