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Beech Mountain vacation rental checklist

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

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Beech Mountain requires every short-term rental to list with the town's Tax Administrator, file a 6% occupancy tax report every month, and send a notarized safety affidavit by January 1. Rentals need smoke and CO alarms, fire extinguishers, a landline phone, and a bear-resistant trash bin.

> Part of Beech Mountain is in Avery County. The town collects its 6% occupancy tax on both sides; the tax form has a column for each county.

> If required safety equipment was missing or broken during an incident, the town warns owners could be criminally charged.

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.

WATAUGA COUNTY, NORTH CAROLINA

- [ ] **Then your town or area**
  Zoning rules and the occupancy tax depend on whether you're inside a town. Pick your area.

TOWN OF BEECH MOUNTAIN

- [ ] **List the rental with the town**
  File the owner (or agent) occupancy tax listing form each May 30 and November 30, saying who submits the tax: Airbnb, Vrbo, an agency, or you.
  Beech Mountain STR owner portal: https://townofbeechmountain.com/?p=9419

- [ ] **Equip the home**
  Smoke alarms in each bedroom, outside sleeping areas, on every level, in kitchens and garages; CO alarms outside sleeping areas and near fuel-burning appliances; a 2-A:10BC extinguisher wall-mounted on each level; a landline that can dial 911 in a power outage; a visible 911 address; and a bear-resistant trash container (or the complex dumpster).

- [ ] **Send the affidavit by January 1**
  Sign the Rental Affidavit of Compliance before a notary each year. The town may inspect to confirm.

- [ ] **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 Beech Mountain's monthly occupancy tax report by the 15th, even for months with no rentals. Late filing costs 5% a month (up to 25%, minimum $5).

Who to contact

Town Hall and Tax Administrator: 828-387-4236
Watauga County Tax Collections: 828-265-8036

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 Beech Mountain: Requirements for Rental Properties. https://townofbeechmountain.com/?p=9426

Town of Beech Mountain: STR Property Owner Full Packet-
. https://townofbeechmountain.com/wp-content/uploads/TOBM-STR-Property-Owner-Full-Packet.pdf

Town of Beech Mountain: Tax Department. https://townofbeechmountain.com/?p=417

Town of Beech Mountain (American Legal Publishing): Code section-
. https://codelibrary.amlegal.com/codes/beechmountain/latest/beechmt_nc/0-0-0-3168