LICENSEDRENTAL.COM

Blowing Rock vacation rental checklist

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

Scan for the latest version

Blowing Rock allows short-term rentals (under 28 days) only in its GB, O-I, CB, and TC zoning districts, plus Chetola Resort and the Royal Oaks Condominiums. You need a zoning permit to change a home's use, and the town charges a 6% occupancy tax.

Part of Blowing Rock is in Caldwell County; the town's rules and tax apply on both sides.

Parking is no longer required by the Land Use Code, but the town recommends having parking for guests.

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 BLOWING ROCK

- [ ] **Check the STR zoning map**
  Short-term rentals are allowed only in the GB, O-I, CB, and TC districts and at Chetola Resort and Royal Oaks. Call Planning and Inspections at 828-295-5240 if you're unsure.
  Blowing Rock STR information: https://www.blowingrock.gov/1258/Short-Term-Rental-Information
- [ ] **Get a zoning permit**
  A zoning permit confirms the district allows short-term rentals and that the operating requirements are met.
- [ ] **Meet the basics**
  Post the 911 address, install smoke and carbon monoxide detectors to the NC Building Code, and name a local contact or manager who can respond to complaints within 1 hour.
- [ ] **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. Blowing Rock's 6% occupancy tax is filed with the town by the 20th of the following month.

Who to contact

Planning and Inspections: 828-295-5240
Town Hall (occupancy tax): 828-295-5200
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 Blowing Rock: Short-Term Rental Information. https://www.blowingrock.gov/1258/Short-Term-Rental-Information

Town of Blowing Rock: Short-Term Rentals FAQs. https://www.blowingrock.gov/DocumentCenter/View/382/Short-Term-Rental-FAQs-PDF