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Seven Devils vacation rental checklist

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

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Seven Devils charges a 6% occupancy tax on short-term rentals and asks owners to file a monthly form by the 20th, even when Airbnb pays the tax. Its development ordinance defines short-term rentals (under 90 days) but sets no permit or separate zoning rules for them.

> The town straddles Watauga and Avery counties.

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 SEVEN DEVILS

- [ ] **Register with the town finance office**
  New rentals fill out the town's Remitter Information Form and send it to the Finance Department.
- [ ] **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 town's monthly occupancy tax form by the 20th, delivered in person or by mail. If a platform remits the tax, still file the form with documentation.
- [ ] **Provide trash bins**
  Single-family homes, including short-term rentals, must have adequate waste receptacles under the town's Nuisance Ordinance. Ask the Zoning Administrator about any other rules for your lot, and check your HOA rules too.

Who to contact

Finance Officer: 828-963-5343
Zoning Administrator: 828-963-5343 ext. 104
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 Seven Devils: Occupancy Tax. https://www.sevendevilsnc.gov/finance/page/occupancy-tax

Town of Seven Devils: Unified Development Ordinance (amended June 10, 2025). https://www.sevendevilsnc.gov/media/5171