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Tappahannock vacation rental checklist

Essex County, Virginia | Rules checked November 7, 2026

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Tappahannock allows two kinds of short-term rentals in its CC-1, R-2, R-3, and R-4 districts: renting up to two rooms in the owner's home with a staff permit, or a whole house (up to five bedrooms, 10 guests) with a Board of Zoning Appeals special exception.

> Three or more substantiated complaints or violations in 12 months can cost you the permit.

Licensing steps

COMMONWEALTH OF VIRGINIA

- [ ] **Know who pays the tax**
  When a platform like Airbnb books the stay, it collects and pays the state sales tax and the local lodging tax for you. If guests pay you directly, register with Virginia Tax for sales tax and with your county or city for the transient occupancy tax.
  Register a business with Virginia Tax: https://www.tax.virginia.gov/registering-new-business

- [ ] **Register with your locality if it has a registry**
  Many counties and cities require short-term rental hosts to register every year. Registration is a simple filing (your name, each address, and the owner's permission if you lease the home), but listing an unregistered rental can cost up to $500 per violation.

- [ ] **Check your zoning**
  Counties and cities keep their power to decide where short-term rentals are allowed and whether you need a zoning or use permit. HOA and condo rules still apply on top. Pick your area for the local rules.

ESSEX COUNTY, VIRGINIA

- [ ] **Register and get a zoning permit**
  Outside Tappahannock, complete the county's Short-Term Rental Registration Form online or on paper and get a business license. Renew both each year by December 31; renewals open the second Monday of December.
  Essex County STR page: https://www.essexva.gov/planning/page/short-term-rentals-str

- [ ] **Taxes on each stay**
  Stays under 90 days owe 5.3% sales tax, and stays under 30 days also owe the local transient occupancy tax. Airbnb collects both on its bookings. If guests pay you directly, file sales tax with Virginia Tax. For direct bookings, file the county's 6% transient occupancy tax monthly with the Commissioner of the Revenue by the 20th. The county tax doesn't apply in a town with its own lodging tax.

TOWN OF TAPPAHANNOCK

- [ ] **Pick your rental type and apply**
  For rooms in the home you live in, apply to the Zoning Administrator for a short-term rental permit before you advertise. For a whole house, apply to the Board of Zoning Appeals for a special exception, with proof of ownership and your liability insurance.

- [ ] **Get the building certificate and register**
  Have the Essex County Building Official issue a certificate of compliance, and register the rental with the town under Chapter 62 of the town code.

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House rules for guests

Parking: 1 space per bedroom

Events: Not allowed
No parties, weddings, or meetings beyond the guests.

Signs: No outdoor rental signs

Who to contact

Town of Tappahannock: 804-443-3336

Official sources

Virginia Tax: Guidelines for sales tax on accommodations (P.D. 21-116)-
. https://tax.virginia.gov/laws-rules-decisions/rulings-tax-commissioner/21-116

Virginia General Assembly: Short-term rental registries (Va. Code § 15.2-983). https://law.lis.virginia.gov/vacode/15.2-983/

Essex County Planning & Zoning: Short-Term Rentals (STR). https://www.essexva.gov/planning/page/short-term-rentals-str

Essex County Board of Supervisors: Transient Occupancy Tax Ordinance #23-03-
. https://www.essex-virginia.org/sites/default/files/fileattachments/zoning/page/3112/transient_occupancy_tax_ordinance_23-03.pdf

Town of Tappahannock (code mirror on Zoneomics): Tappahannock Zoning, Article XI supplementary use regulations, §§22-128.1 and 22-128.2. https://www.zoneomics.com/code/tappahannock-VA/chapter_13