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Unincorporated Isle of Wight County vacation rental checklist

Isle of Wight County, Virginia | Rules checked November 7, 2026

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Since December 2023, Isle of Wight County has allowed short-term rentals in its rural and residential districts. You register yearly ($35) and the county notifies your neighbors; if one objects in writing within 30 days, you need a conditional use permit ($1,200). Guests are limited to two adults per bedroom overnight. Stays pay 6% sales tax plus a 5% county lodging tax.

> Three substantiated complaints in a year, or your agent missing the 30-minute response twice, can cost you the permit. An HOA ban on rentals still applies.

> We read the county code in a third-party copy and the rules through a news report; the supplementary standards in § 5-5000 may add safety or parking rules. Confirm with county Planning.

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.

ISLE OF WIGHT COUNTY, VIRGINIA

- [ ] **Then your town or area**
  Smithfield and Windsor set their own zoning. Pick your area.

ISLE OF WIGHT COUNTY (UNINCORPORATED AREAS)

- [ ] **Register and notify your neighbors**
  Register with the county before you advertise and pay the $35 yearly fee. The county sends your neighbors notice by certified mail; if none objects in writing within 30 days, the county can issue your permit. Advertising without registering draws a $500 penalty for each day past the 30-day deadline.
- [ ] **If a neighbor objects**
  You'll need a conditional use permit, with hearings before the Planning Commission and the Board of Supervisors. The application fee is $1,200.
- [ ] **Follow the occupancy and agent rules**
  No more than two guests 18 or older per bedroom overnight, and no more than twice that at any time; from 10 p.m. to 7 a.m., only the overnight limit. Name an authorized agent who can respond within 30 minutes.

☐ **Taxes on each stay**
Stays under 90 days owe 6% 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. Isle of Wight County's lodging tax is 5% (Virginia Tax chart). Ask the Commissioner of the Revenue how direct bookings file it.

Fees

Yearly registration	**$35**
Conditional use permit (if a neighbor objects)	**$1,200**
Advertising without registering After the 30-day deadline.	**$500 a day**

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/

The Smithfield Times: Isle of Wight supervisors legalize short-term rentals in 4-1 vote (December 23, 2023)-
. https://www.smithfieldtimes.com/2023/12/23/isle-of-wight-supervisors-legalize-short-term-rentals-in-4-1-vote/

Virginia Tax: Virginia Locality Transient Occupancy Rate Chart (as of July 1, 2025)-
. https://www.tax.virginia.gov/sites/default/files/inline-files/transient-occupancy-tax-rate-chart_18.xlsx

Isle of Wight County (Zoneomics copy): Isle of Wight County Zoning Ordinance, Article 4 (district permitted uses)-
. https://www.zoneomics.com/code/isle-of-wight-county-unincorporated-VA/chapter_4