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Middleburg vacation rental checklist

Loudoun County, Virginia | Rules checked November 7, 2026

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Middleburg allows short-term rentals only with a special use permit from Town Council, in single-family homes on lots of at least 10,000 square feet, for no more than 180 nights a year and two-night minimum stays. The application needs a management plan with a floor plan and site sketch. Stays pay 6% sales tax plus an 8% lodging tax.

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.

LOUDOUN COUNTY, VIRGINIA

- [ ] **Then your town or area**
  Towns set their own zoning and some set their own lodging tax. The county's rules apply outside town limits. Pick your area.

TOWN OF MIDDLEBURG

- [ ] **Write a property management plan**
  Include a 24-hour responsible party (you on site, or a manager within 20 miles), how you take bookings, in-person check-in, how you collect fees and taxes, a floor plan and site sketch, screening from neighbors, and maintenance plans. Update it at least once a year.
- [ ] **Apply for a special use permit**
  Town Council decides each application and can add conditions. Sign a declaration that the home meets building codes. The Zoning Administrator inspects at least once a year.
- [ ] **Get a town business license**
  Keep a Town of Middleburg business license active while you rent.
- [ ] **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. Middleburg collects its own 8% lodging tax (5% town + 3% regional) from short-term rentals. For direct bookings, file with the Town Office every month by the 20th.

Inspection checklist

- [ ] **Fire extinguishers, smoke detectors, and CO detectors.** Working and reachable by guests.
- [ ] **Floor plan and site sketch.** Part of the management plan.

- [ ] **Evacuation plan in the guest package.**
- [ ] **Yearly town inspection.**

House rules for guests

Guest package: At check-in
Responsible party and emergency contacts, an evacuation plan, trash and recycling, and the town noise ordinance.

Parking: Off street, on improved areas

Signs: None

Who to contact

Middleburg Town Office: 540-687-5152
Commissioner of the Revenue, Business Tax: 703-777-0260

Middleburg asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

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/

Town of Middleburg: Zoning Ordinance Article V, Section 61 (Special Use Permits; Short-Term Rentals)-. https://middleburgva.gov/DocumentCenter/View/466/Article-V---Permits-PDF

Town of Middleburg: Transient Occupancy Tax. https://middleburgva.gov/347/Transient-Occupancy-Tax

Town of Middleburg: Zoning Ordinance Article X (Residential Districts)-. https://middleburgva.gov/DocumentCenter/View/471/Article-X---Residential-Districts-PDF