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Unincorporated Loudoun County vacation rental checklist

Loudoun County, Virginia | Rules checked November 7, 2026

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Outside its towns, Loudoun County requires a free yearly short-term rental registration and a zoning permit with a floor plan and parking drawing. Renting part of a home you live in (or its accessory unit) is capped at 180 days a year; a home used only as a rental may need a special exception. Stays pay 6% sales tax plus an 8% lodging tax.

> Serving food to guests can make the rental a bed and breakfast, which needs Health Department permits.

> Rules in Countryside (Sterling) come from the county's older 1972 zoning ordinance; check the county map to see which ordinance covers you.

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.

LOUDOUN COUNTY (OUTSIDE THE TOWNS)

- [ ] **Register with the county**
  Register each rental online every year by July 1. It's free. Owners the state exempts from registering, like those using a licensed real estate agent, still need the zoning permit.
  Loudoun short-term rental registration: https://lfportal.loudoun.gov/Forms/ShortTermRental
- [ ] **Check whether you need a special exception**
  Renting part of a home that's lived in, or its accessory unit, is an accessory rental. Renting a whole house used only as a rental is a "commercial whole house" rental, and depending on your zoning district it may need a minor special exception or special exception. Request a pre-meeting through LandMARC if you're unsure.
- [ ] **Apply for the zoning permit**
  The home needs an assigned address. Submit a floor plan showing the rented rooms and safety features, a parking drawing showing the house, the rental space, and the parking, septic capacity records if you're not on public sewer, and road access papers for a whole-house rental without frontage on a major road. The mailed fee is $165.

- [ ] **Register with the Commissioner of the Revenue**
  Set up your tax account through the county's eFile system. Report rental furnishings for business personal property tax every year by March 1. A business license tax applies if you offer more than seven overnight rooms.
- [ ] **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. For direct bookings, file Loudoun County's 8% transient occupancy tax every month by the 20th through the county's eFile system.

Fees

$165 zoning permit; registration free

Zoning permit (mailed application) Online fees are paid through LandMARC.	**$165**
Annual registration	**$0**

Inspection checklist

- [ ] **Floor plan of the rented rooms.** Showing the safety features the application asks for.
- [ ] **Parking drawing.** The dwelling, the rental space, and the required parking.
- [ ] **Septic capacity records.** If not on public sewer; guest numbers can't exceed the system's capacity.

Who to contact

Loudoun County Zoning: 703-777-0220
Environmental Health: 703-777-0234
Commissioner of the Revenue, Business Tax: 703-777-0260

Unincorporated Loudoun County 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/

Loudoun County: Short-Term Rentals. https://www.loudoun.gov/4066/Short-Term-Rentals

Loudoun County: Regulations Adopted for Short-Term Residential Rental Businesses in Loudoun (April 6, 2023, archived)-
. https://www.loudoun.gov/CivicAlerts.aspx?AID=8294

Loudoun County Commissioner of the Revenue: Transient Occupancy Tax. https://www.loudoun.gov/1589/Transient-Occupancy-Tax