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Unincorporated Orange County vacation rental checklist

Orange County, Virginia | Rules checked November 7, 2026

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Orange County's zoning lists "short-term lodging facility" as a permitted use in the agricultural, limited residential (R-1), general residential (R-2), and planned residential districts, and we found no county rental permit. Stays pay 5.3% sales tax plus the county's 2% lodging tax.

> We read the zoning text from a third-party copy of the county code and did not see the definition of a short-term lodging facility. Confirm with the county before you list.

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.

ORANGE COUNTY, VIRGINIA

- [ ] **Then your town or area**
  Zoning rules are set by the county outside town limits and by each town inside them, and towns can add their own lodging tax. Pick your area.

ORANGE COUNTY (UNINCORPORATED AREAS)

- [ ] **Confirm your district and the use standards**
  Ask Orange County Planning and Zoning whether your home fits the code's definition of a short-term lodging facility and whether any standards (parking, occupancy, septic) apply. Lake of the Woods and other HOAs have their own rental rules.
- [ ] **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. Orange County's transient occupancy tax is 2%. For direct bookings, ask the Commissioner of the Revenue how to register and file.

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/

Zoneomics (copy of the Orange County zoning ordinance): Orange County Code, Chapter 70 Zoning, permitted uses (copy)-
. https://www.zoneomics.com/code/orange-county-unincorporated-VA/chapter_4

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