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Unincorporated Rockingham County vacation rental checklist

Rockingham County, Virginia | Rules checked November 7, 2026

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Every short-term rental outside Rockingham County's towns, including homes in the Massanutten Property Owners Association, needs a $200 county permit renewed every year, with existing rentals due by December 31, 2026. You'll file a property management plan with an evacuation diagram, fire safety records, septic verification, and proof of insurance. Stays pay 5.3% sales tax plus a 5% lodging tax.

> Massanutten resort rules and HOA covenants still apply on top of the county permit.

> We read the permit rules from local news coverage; the county's own short-term rental page (rockinghamcountyva.gov/972) has the ordinance and application.

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.

ROCKINGHAM COUNTY, VIRGINIA

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

ROCKINGHAM COUNTY (OUTSIDE TOWN LIMITS)

- [ ] **Gather your documents**
  You'll need records for smoke alarms, fire safety, emergency access, and evacuation planning; if the home is on septic, a Virginia Department of Health verification that the system can handle your maximum overnight guests; and proof of liability insurance that covers short-term rental use.
- [ ] **Write a property management plan**
  The plan covers your guest limit, parking, fire safety information, an evacuation diagram, and your responsible agent's contact information. The Fire Marshal and Building Office review it with Community Development.
- [ ] **Apply and renew every year**
  Apply in person, by mail, or online through the county's permit portal. The permit costs $200 and must be renewed every year. Existing rentals need it by December 31, 2026.
  Rockingham County permit portal: https://evolve-public.infovisionsoftware.com/rockingham/

- [ ] **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. Rockingham County's lodging tax is 5% of gross rent. For direct bookings, file returns with the Commissioner of the Revenue.

Unincorporated Rockingham 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/

Rocktown Now: Rockingham County now accepting applications for short-term rental permits (June 1, 2026). https://rocktownnow.com/?p=47938

Harrisonburg Housing Today (Funkhouser Real Estate Group): Owners/operators of short-term residential rentals in Rockingham County to pay transient occupancy tax (November 2018).
https://www.harrisonburghousingtoday.com/blog/archives/2018/11/owners-operators-of-short-term-residential-rentals-in-rockingham-county-to-pay-transient-oc

Harrisonburg Housing Today (Funkhouser Real Estate Group): Permits now required for short-term rentals in Rockingham County (June 11, 2026).
https://www.harrisonburghousingtoday.com/blog/archives/2026/06/permits-now-required-for-short-terms-rentals-in-rockingham-county_1781177164/