



- Beginning August 1st, 2024, Avery County will levy a Room Occupancy Tax of six percent (6%) on all short term rentals (rented 90 days or less).
- Who is responsible for unpaid occupancy taxes?
 - **Retailer (Property Owner)** “No facilitator or rental agent is involved in the accommodation rental, or the accommodation is listed with a facilitator but the guest contracts with and pays the retailer directly for the accommodation rental, or the guest contracts with and pays the facilitator for the accommodation rental and the facilitator collects occupancy taxes from the guest and remits them to the retailer.”
 - **Facilitator (Online STR Platform)** “The guest contracts with and pays the facilitator for the accommodation rental and the facilitator does not collect occupancy taxes from the guest and remit them to the retailer.”
 - **Rental Agent** “The accommodation is listed with a rental agent.”
- All property owners must register their rental properties and update any changes annually with the county.
- Please verify with your rental agency that your occupancy tax is being remitted ONLY to the County of Avery and the State of North Carolina.
- ***Occupancy tax reporting must be filed and payment remitted within 20 days from the close of each month, even if not rented. Payment must be received by 4PM or postmarked by the 20th of each month.***
- “A room occupancy tax return filed with the county finance officer is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1 or G.S. 160A-208.1.”
- “A person, firm, corporation, or association who fails or refuses to file a room occupancy tax return or pay a room occupancy tax as required by law is subject to the civil and criminal penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use taxes.”
- *Please note, we accept cash or check. All checks can be made to “Avery County TDA.” Mail payments to PO BOX 640, Newland, NC 28657 or drop off at 175 Linville Street (2nd Floor Administration) Newland, NC 28657*

For more information or questions concerning Occupancy Tax please contact us at 828-733-8200.