



CHEROKEE COUNTY

75 Peachtree Street
Murphy, NC 28906
828-837-5527

County Administration

Randy Wiggins, County Manager
Maria Hass, Asst. County Manager/Clerk to Board
Candy R. Anderson, CPA, Chief Financial Officer

Board of Commissioners

Alan Bryant, Chairman
Ben Adams, Vice-Chairman
Dr. Jeana Conley, Member
Dr. Sue Ledford, Member
Mark Stiles, Member

May 28, 2026

NOTICE OF OCCUPANCY TAX INCREASE CHEROKEE COUNTY, NORTH CAROLINA

NOTICE IS HEREBY GIVEN that the Cherokee County Occupancy Tax rate will increase from four percent (4%) to **six percent (6%) effective July 1, 2026.**

Owners and managers of accommodations located within Cherokee County, including hotels, motels, tourist camps, bed & breakfasts, cabins, resorts, cottages, vacation rentals, and similar lodging accommodations rented for periods of less than ninety (90) consecutive days, are required to collect and remit the applicable Occupancy Tax.

Through June 30, 2026, the Occupancy Tax rate remains four percent (4%) of the gross rental charge. Effective for rentals occurring on or after July 1, 2026, the Occupancy Tax rate will be six percent (6%).

Monthly Occupancy Tax reports and payments remain due to the Cherokee County Finance Office on or before the 20th day of the month following the month in which the tax is collected.

Occupancy Tax forms and additional information are available through the Cherokee County Finance Office or online through the Cherokee County website <https://www.cherokee-county-nc.gov/185/Occupancy-Tax>.

For questions regarding this change, please contact:

Cherokee County Finance Office
75 Peachtree Street, Suite 211
Murphy, NC 28906
Phone: (828) 837-5527
Email: finance@cherokee-county-nc.gov