

Tax Collections  
336-651-7322

Tax Listings  
336-651-7304

# COUNTY OF WILKES

## TAX ADMINISTRATION

110 NORTH STREET  
WILKESBORO,  
NORTH CAROLINA 28697  
FAX 336-651-7551

Appraisal  
336-651-7301

Mapping Dept.  
336-651-7596

**TO: All Lodging Establishments**

**FROM: William A Lankford, Jr, Tax Administrator**

**RE: Room Occupancy Tax Levy in Wilkes County District W: Updated Notification**

**Date: January 16, 2024**

On November 21<sup>st</sup>, 2023 the Wilkes County Board of Commissioners adopted by resolution an occupancy tax in "Wilkes County District W." This new district will cover all of the unincorporated areas of Wilkes County in addition to all of the incorporated areas of Wilkes County, with the exception of the portion of the Town of Elkin that is located in Wilkes County. The resolution states the Room Occupancy Tax will be effective beginning January 1<sup>st</sup>, 2024. Every operator of a business subject to a room occupancy tax shall from this day forward collect an occupancy tax of 6% of gross receipts derived from the rental of any room, lodging or accommodation. This shall apply to all short-term rentals of less than ninety (90) days. The tax shall be stated and charged separately from the sales records and shall be paid by the purchaser to the operator of the business.

A room occupancy tax is due and payable to the county tax collector in monthly installments on or before the 15<sup>th</sup> day of the month following the month in which the tax accrues. All establishments shall prepare and render an enclosed return along with their payment. Upon determination that your establishment is subject to the room occupancy tax, an occupancy tax account and account number will be established for you or your organization. Moving forward, please remit payments to the Wilkes County Offices at: 110 North Street, Wilkesboro, NC 28697. Forms for submission are available on the Wilkes County website at: [www.wilkescounty.net](http://www.wilkescounty.net).

For additional information, you may contact the Wilkes County Tax Administration office at 336-651-7300, or you may inquire in person at: 110 North Street, Wilkesboro, NC 28697.

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### Room Occupancy Tax Payment Voucher

(TO BE SENT WITH PAYMENT BY THE 15<sup>TH</sup> DAY OF THE FOLLOWING MONTH OF COLLECTION)

MONTH/YEAR: \_\_\_\_\_

OWNER NAME: \_\_\_\_\_

TRADE NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

SSN OR FEDERAL ID NO: \_\_\_\_\_

BUSINESS PHONE NO: \_\_\_\_\_

TOTAL AMOUNT OF PAYMENT: \_\_\_\_\_

**\*PLEASE FEEL FREE TO REACH OUT WITH ANY QUESTIONS OR CONCERNS\***

MAIL TO:

**WILKES COUNTY TAX ADMINISTRATION  
110 NORTH ST  
WILKESBORO, NC 28697**

**William A Lankford, Jr**  
Tax Administrator

Phone: 336-651-7301

Fax: 336-651-7551

Email: [wlankford@wilkescounty.net](mailto:wlankford@wilkescounty.net)