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RENTALSCAPE · SHORT-TERM RENTAL PROGRAM

City of Lincoln, NE

Short-Term Rental (STR) License & Occupation Tax Guide for owners, property managers and tenants

PREPARED FOR	COVERS	EDITION
STR owners, managers & tenants	Account, STR License & monthly tax	October 2026

GETTING STARTED

Welcome to the portal

Anyone renting all or part of a residential dwelling for 30 or fewer consecutive days within the Lincoln city limits needs a Short-Term Rental (STR) License, and must remit the City's Short-Term Rental Occupation Tax.

The City of Lincoln, NE STR License and Tax Portal, powered by Rentalscape, is where you apply for your license, report and pay your occupation tax every month, and renew your license each year. The program is set out in Lincoln Municipal Code (LMC) Chapter 5.39 and Chapter 21, with the occupation tax under LMC Chapter 3.28.

Operating without a current license, or advertising conditions that don't match your approved license, may result in enforcement action and referral to the City's Law Department.

IN THIS GUIDE

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$

$250

One-time application fee, plus a processing fee at checkout

45 min

Your emergency contact must be able to reach the rental within 45 minutes

4%

Occupation tax on taxable receipts, due monthly by the 25th

Annual

Licenses are valid one year and renewed for $250

BEFORE YOU APPLY

Know the requirements

Who can apply

The Property Owner, an authorized Property Manager, or a Tenant. Property Managers and Tenants upload a Letter of Authorization signed by the property owner.

Have ready: the owner's signed letter, if you are not the owner.

Your property

It must be within the Lincoln city limits. The portal identifies it by its **Parcel ID** (not APN): type the street address and the portal finds it, or enter the Parcel ID if you know it.

Have ready: the property address. Parcel lookup is available on the Lancaster County Assessor's GIS site.

An emergency contact

Someone who can respond on behalf of the licensee and reach the short-term rental within 45 minutes in an emergency or other issue.

Have ready: their name and contact details. An email address is optional.

A safe, compliant home

Working smoke alarms and carbon monoxide detection, two ways out of every sleeping area, visible street numbers, and no more than 2 guests per bedroom or sleeping area (12 maximum).

You will certify each of these when you sign. See Part two, Step 09.

IMPORTANT · READ BEFORE YOU START

Set up your browser first

The secure payment checkout, for your license fee and for your monthly tax, opens in a separate pop-up window, and default browser settings often block it. Before you start:

1. Use **Google Chrome** or another browser instead of **Safari**.
2. Turn off your browser's **pop-up blocker** for the portal.

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PART ONE

01

Create your portal account

Four short steps: an email address, your contact details and a one-time verification code. One account can manage licenses for several properties.

01 Start at the portal home page

02 Enter your email address

03 Fill in your personal details

04 Verify with the emailed code

PART ONE · STEPS 01–02

Start & enter your email

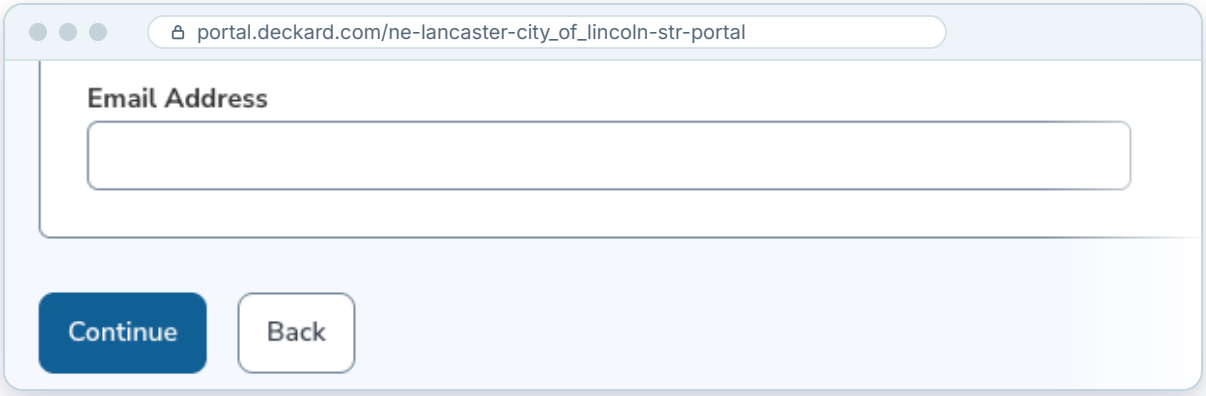
01 Start at the portal home page

Go to **portal.deckard.com/ne-lancaster-city_of_lincoln-str-portal** to open the City of Lincoln, NE STR License and Tax Portal. New to the portal? Select **Create Account** below the welcome panel.

Already have an account? Use the **Account Login** panel on the right instead: enter the email address associated with your STR Licenses and select **Login**.

02 Enter your email address

Type the email address you want tied to your account and select **Continue**. The portal sends a verification code there, so use an address you can always access.



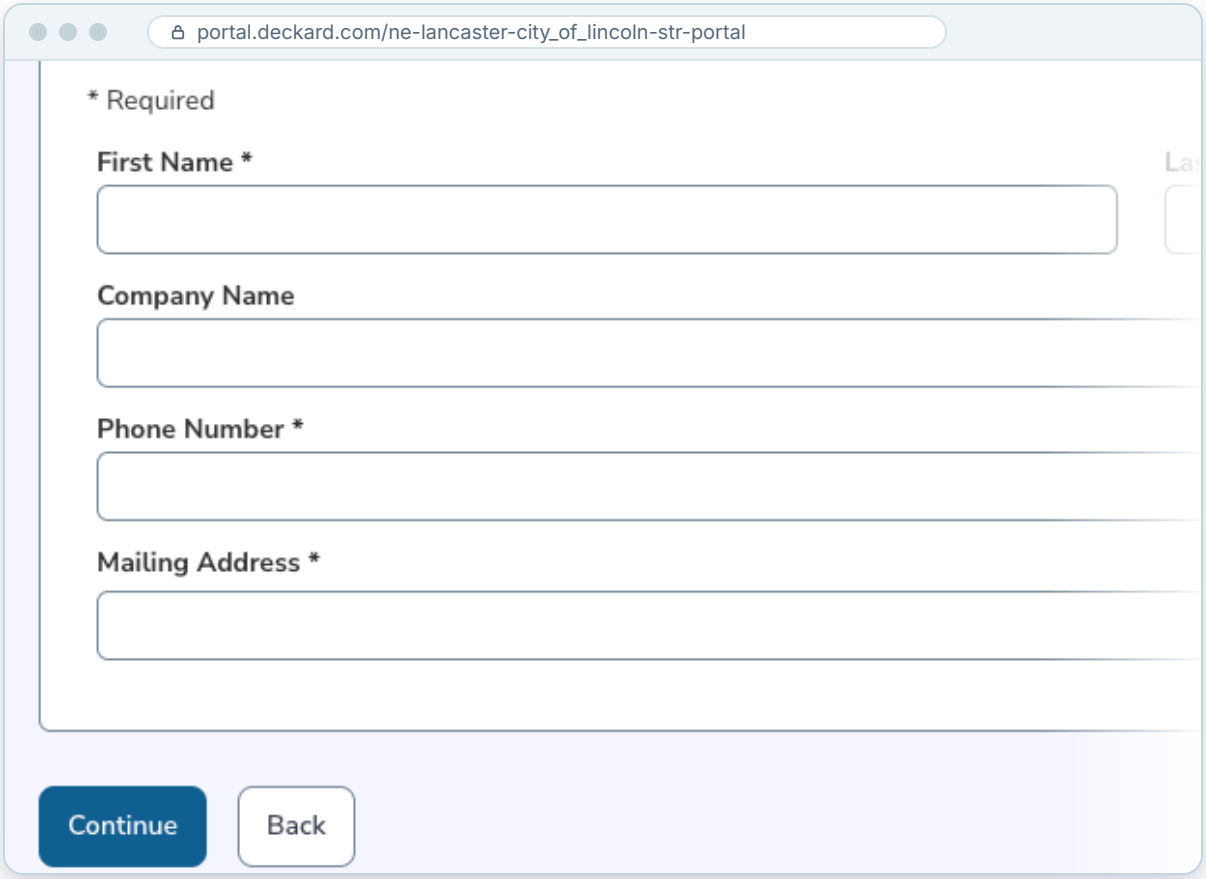
Choose your email carefully. Email addresses cannot be changed on your account at this time. Property managers should use a company address, not an employee's.

PART ONE · STEP 03

Your details

03 Fill in your personal details

Enter your first and last name, phone number and mailing address. Company name is optional. Select **Continue** when you are done.



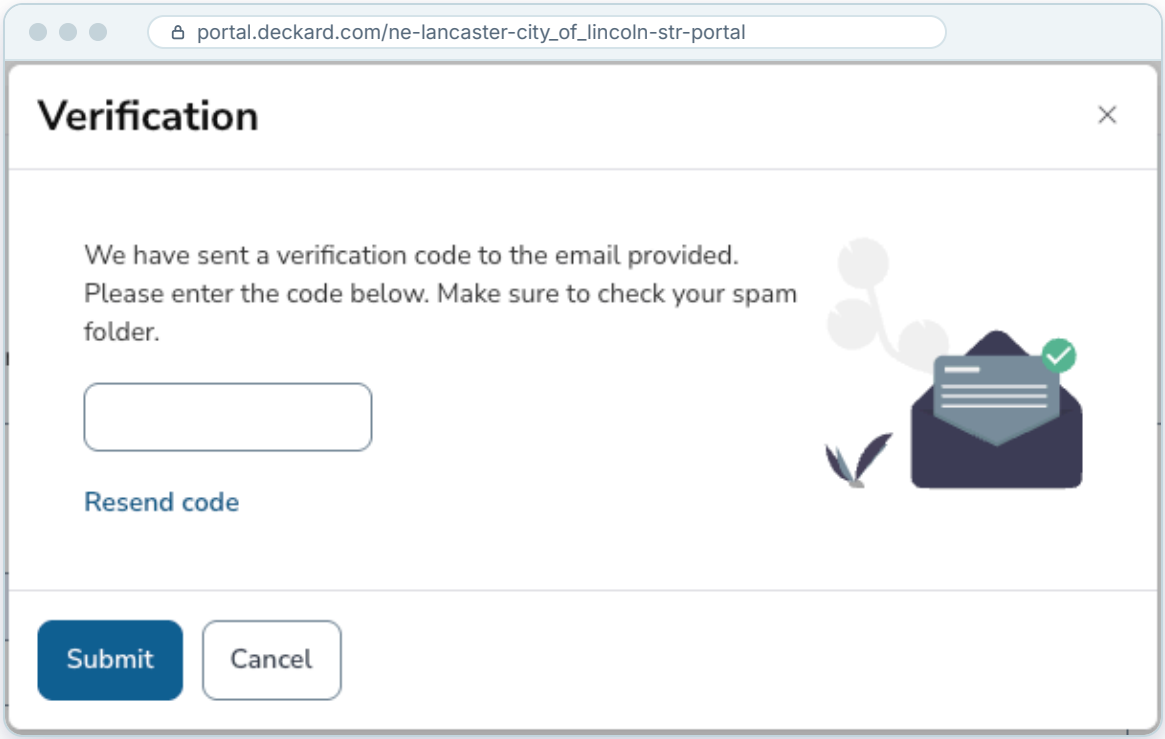
⚠ **Accuracy matters.** These details are your account holder information, so check the spelling of your name and mailing address before you continue.

PART ONE · STEP 04

Verify & you're in

04 Enter the verification code

Check your inbox, and your spam folder, for a verification code. Enter it in the pop-up and select **Submit**. Use **Resend code** if nothing arrives after a couple of minutes.



That's the account set up. You land on your dashboard, with **Actions Required** on the left and **Active STR Licenses** on the right.

ONE ACCOUNT, EVERY PROPERTY

You can manage STR Licenses for several properties from the same dashboard. Each application starts from the same button.

Account ready? Turn the page to apply for your STR License.

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PART TWO

02

Apply for your STR License

Ten steps take you from an empty dashboard to a submitted application.

01 Start your application

02 Read the requirements

03 Identify the property

04 Say who is applying

05 Add your property contacts

06 Fill in property details

07 List your online ads

08 Upload your documents

09 Certify & sign

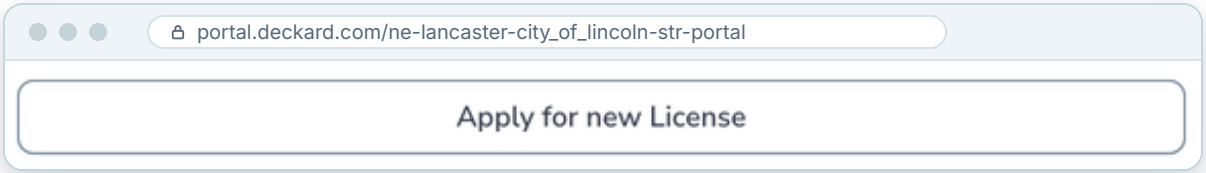
10 Pay the application fee

PART TWO · STEPS 01–02

Start & read the requirements

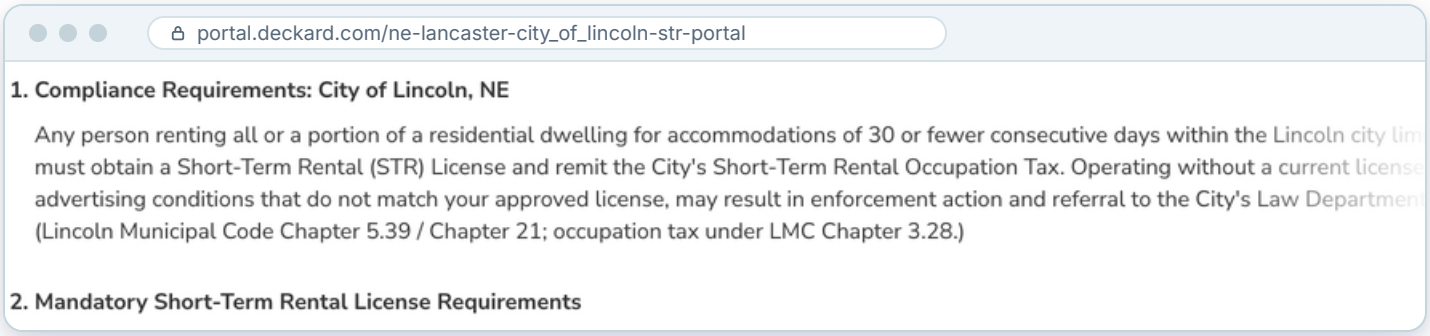
01 Start your application

On your dashboard, under **Active STR Licenses**, select **Apply for new License**. You use the same button for every property you add.



02 Read the requirements

The application opens with the Requirements for the City of Lincoln, NE. Read them once, top to bottom, then select **Continue** at the bottom of the page. The main points:



License rules

- $250 one-time application fee, plus card-processing convenience fees
- Valid one year from the application date; renew every year
- Your license number stays the same at renewal; a new one is issued only when the property changes ownership
- Applications not approved within one year must be resubmitted

Tax & renewal

- 4% Occupation Tax on taxable receipts, remitted monthly
- Due on or before the 25th for the previous month
- Renewal fee $250, with no late fee for overdue renewals
- At renewal, your property details are pre-filled for you to review

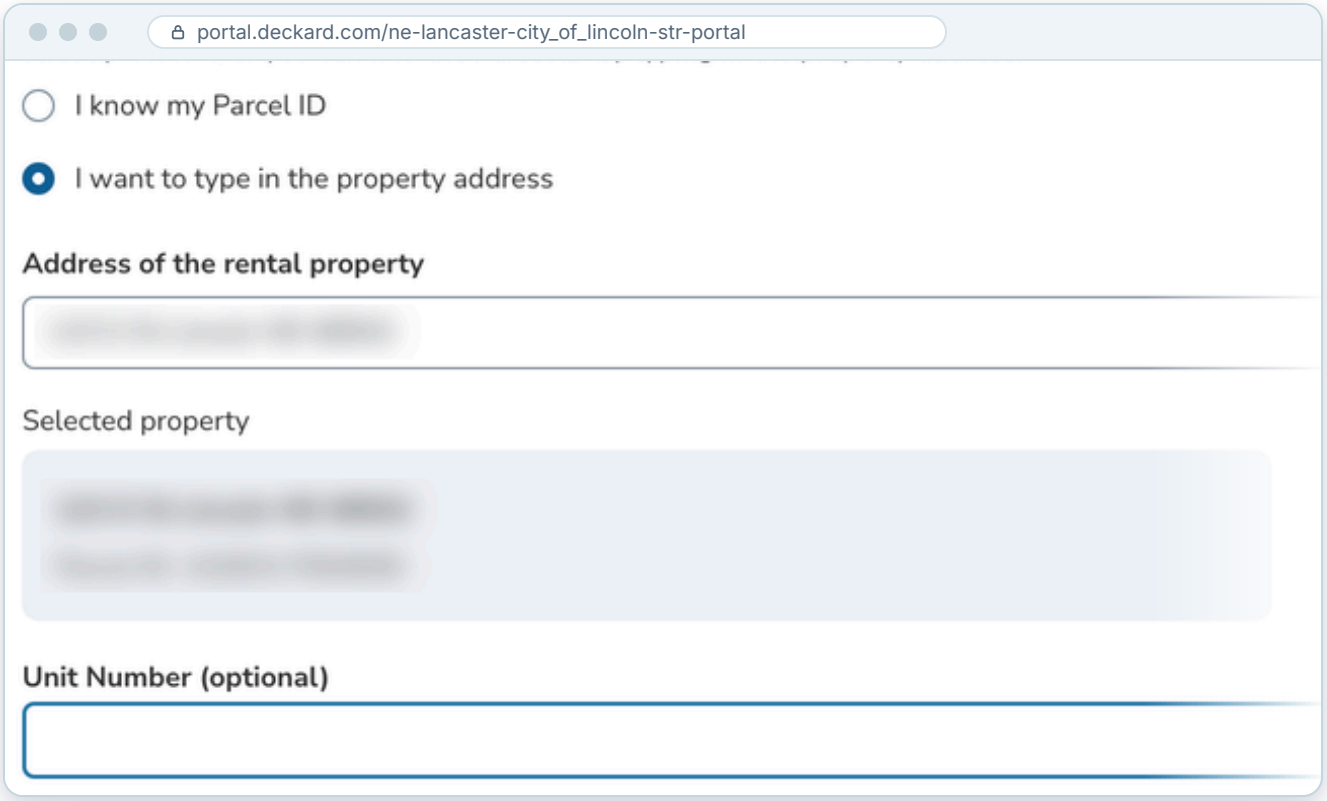
PART TWO · STEP 03

Identify the property

03 Identify the property

Choose **I want to type in the property address**, type the street address and select your property from the results. The **Selected property** card shows its address and Parcel ID: check it is the right one. If you already know the Parcel ID, choose **I know my Parcel ID** instead.

Add a **Unit Number** if your rental has one (optional), then select **Continue**.



PARCEL ID

Lincoln identifies properties by **Parcel ID, not APN**. If the address search doesn't find your property, look up its Parcel ID on the Lancaster County Assessor's GIS site and enter it with **I know my Parcel ID**.

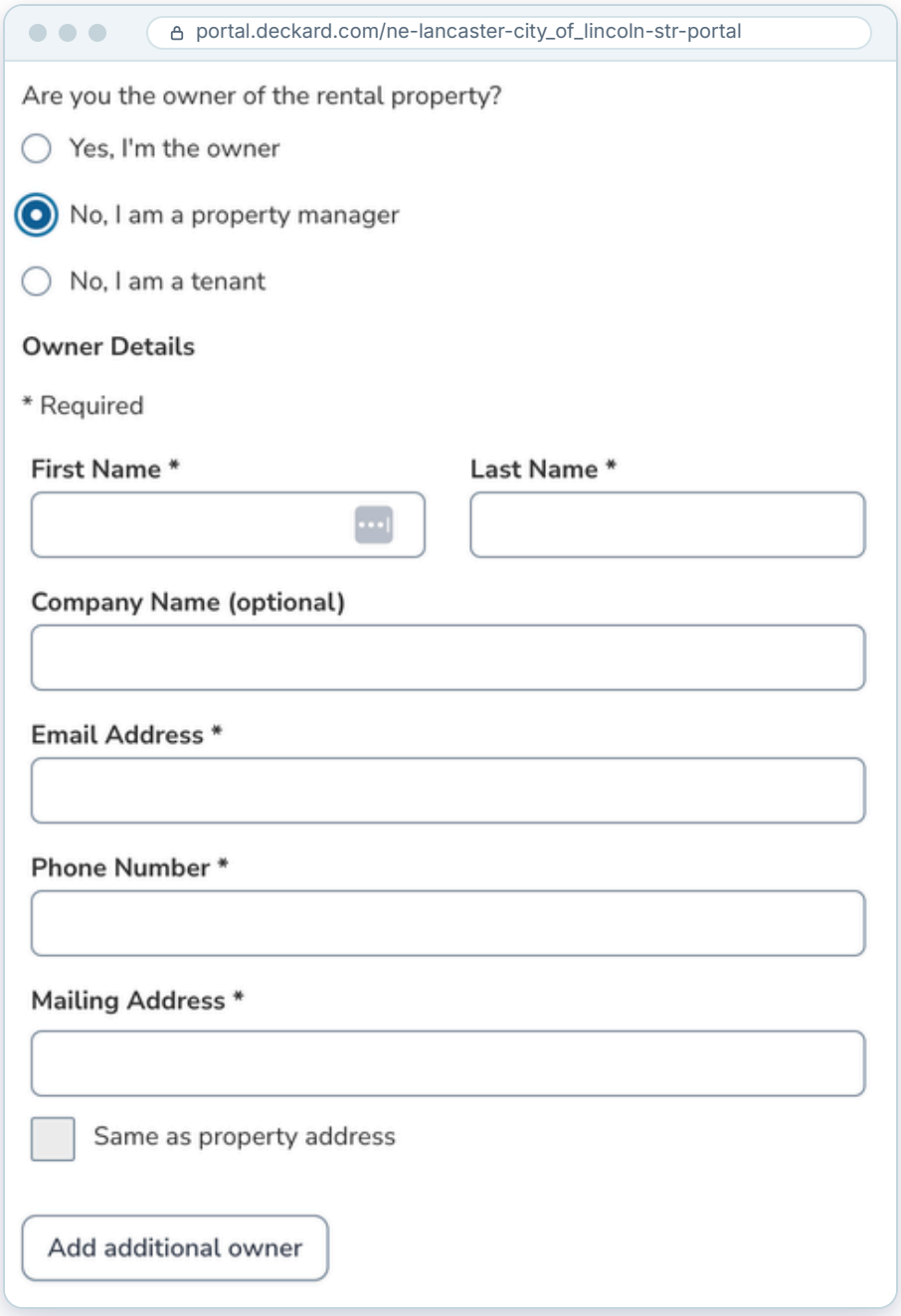
PART TWO · STEP 04

Who is applying

04 Who is applying

Answer **Are you the owner of the rental property?**: **Yes, I'm the owner**, **No, I am a property manager**, or **No, I am a tenant**.

Applying as a property manager or tenant? Enter the property owner's information under **Owner Details**. Use **Add additional owner** if the property has more than one owner, then select **Continue**.



OWNER DETAILS

1. First Name and Last Name
2. Company Name (optional)
3. Email Address
4. Phone Number
5. Mailing Address, or tick **Same as property address**

NOT THE OWNER?

Property managers and tenants upload the owner's signed **Letter of Authorization** later in the application, at Step 08.

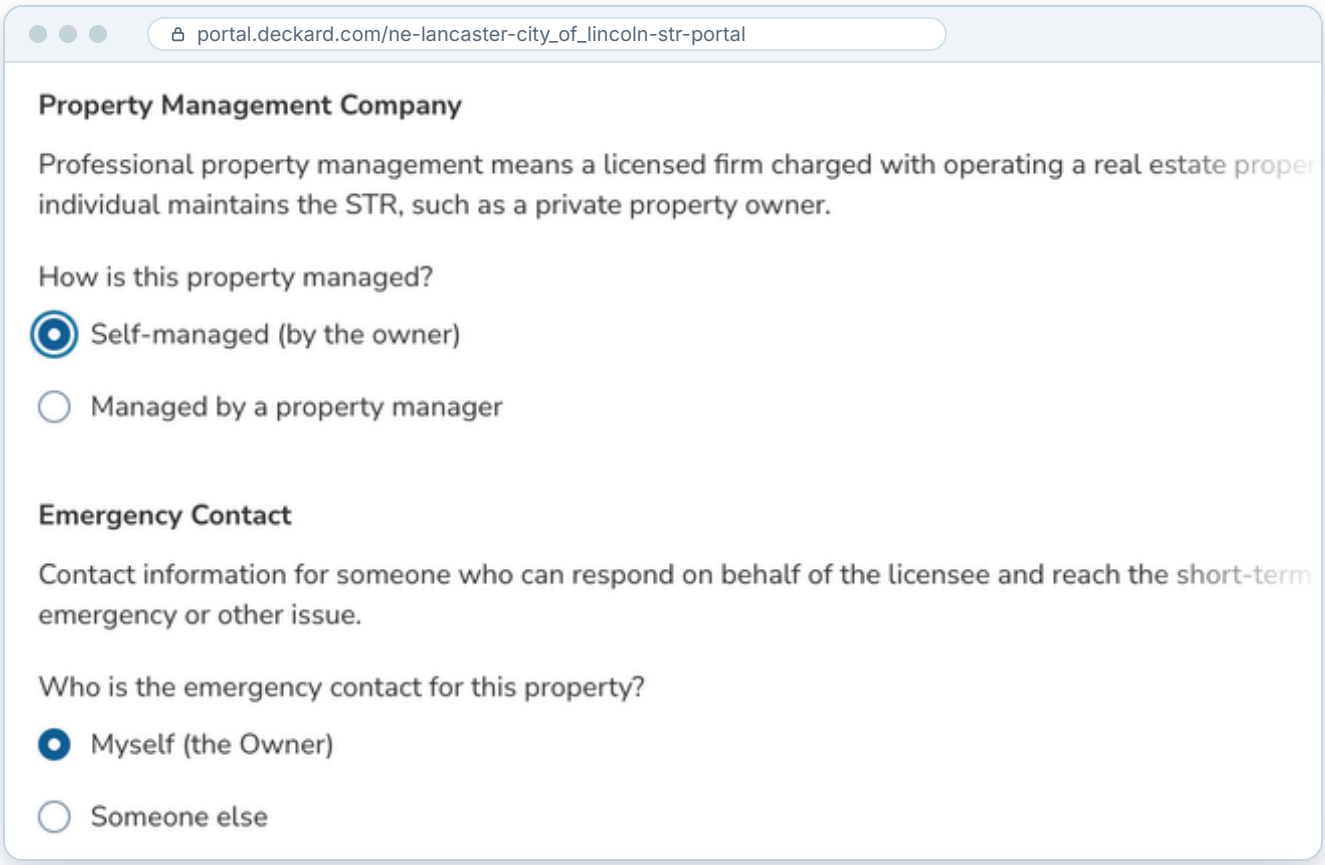
PART TWO · STEP 05

Property contacts

05 Add your property contacts

First, answer **How is this property managed?**: **Self-managed (by the owner)**, meaning an individual such as a private owner maintains the rental, or **Managed by a property manager**, meaning a licensed firm runs it for a fee.

Then answer **Who is the emergency contact for this property?**: **Myself (the Owner)** or **Someone else**. If you choose someone else, enter their contact details; an email address is optional. Select **Continue**.



THE 45-MINUTE RULE

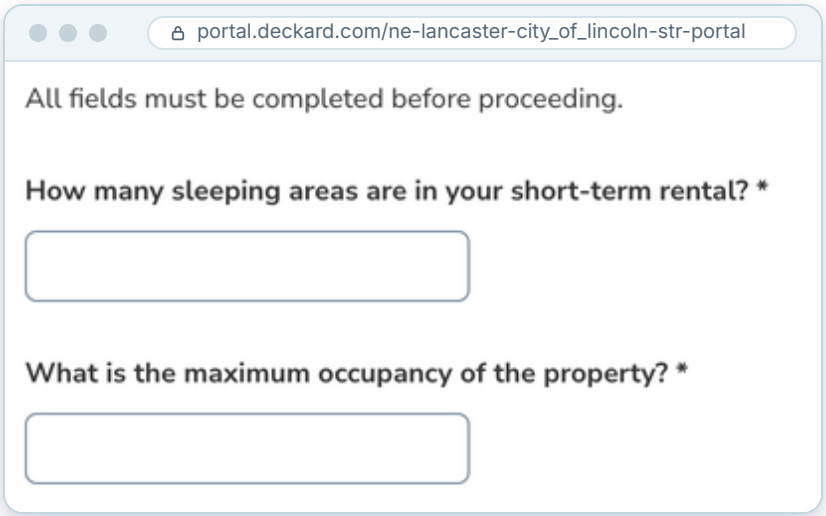
Your emergency contact must be able to respond on behalf of the licensee and **reach the short-term rental within 45 minutes** in case of an emergency or other issue.

PART TWO · STEPS 06–07

Details & listings

06 Fill in property details

Enter **How many sleeping areas are in your short-term rental?** and **What is the maximum occupancy of the property?** Both are required. Select **Continue**.

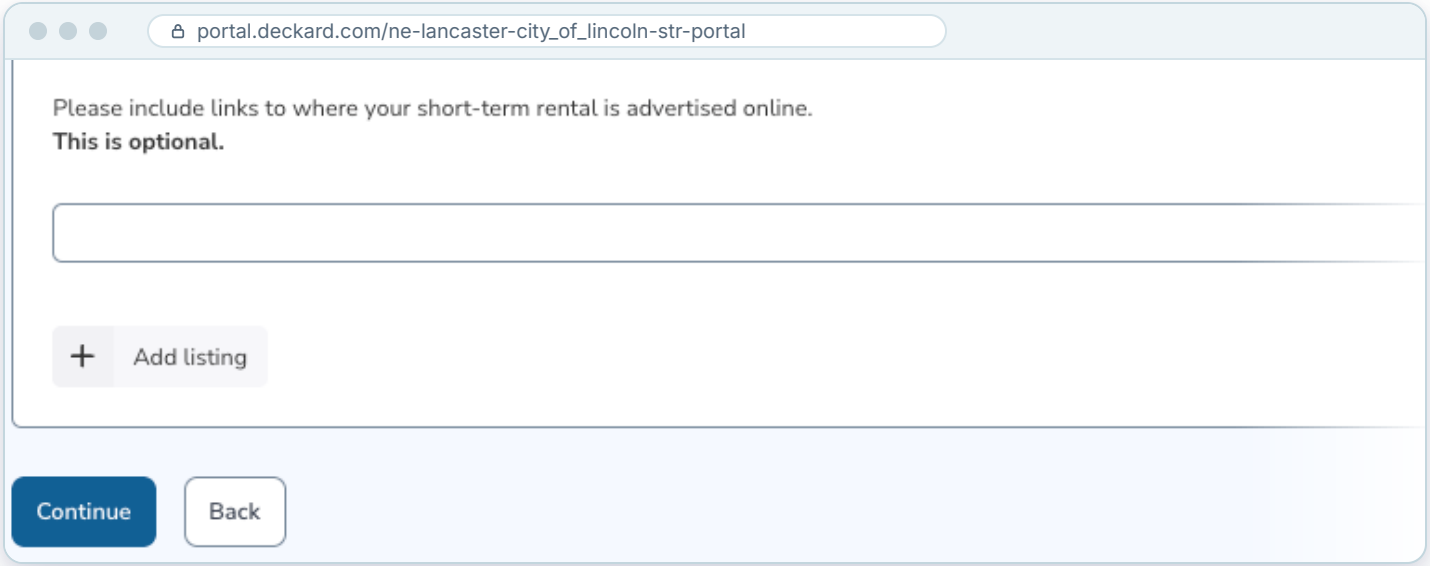


OCCUPANCY LIMIT

No more than **2 persons per bedroom** or sleeping area, with a **maximum of 12**. For example, three sleeping areas allow up to 6 guests.

07 List your online ads

Paste links to wherever your rental is advertised online: Airbnb, Vrbo or your own site. This step is optional, but it helps the City match your listings to your license. Use **Add listing** for more than one, then select **Continue**.



KEEP YOUR ADS CONSISTENT

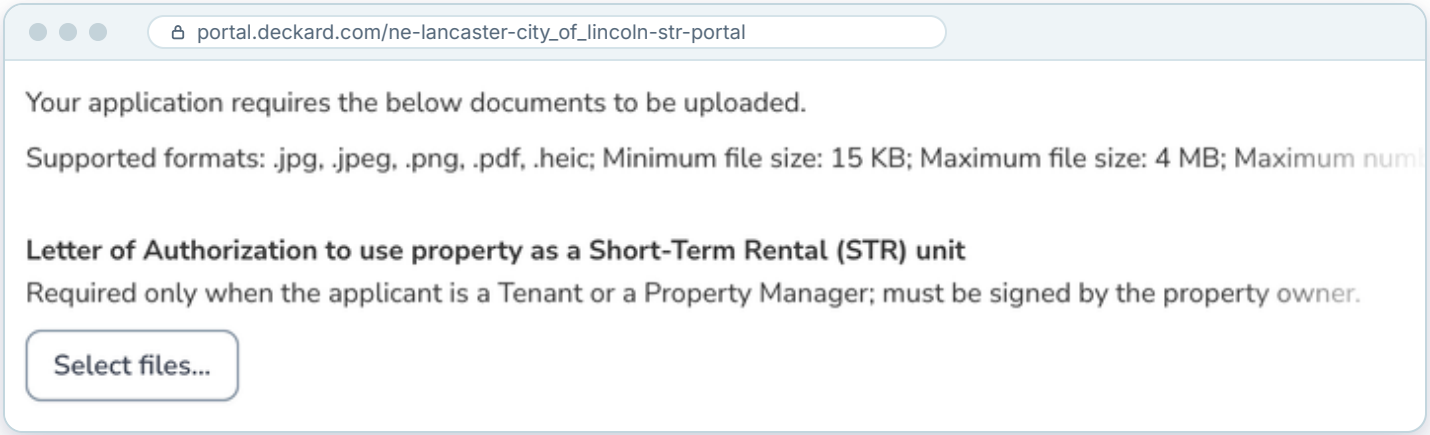
Your approved license must match how you advertise the rental. Advertising conditions that don't match your license may lead to enforcement action.

PART TWO · STEP 08

Upload your documents

08 Upload your documents

Lincoln asks for one document: the **Letter of Authorization to use property as a Short-Term Rental (STR) unit**. It is required only when the applicant is a **Tenant** or a **Property Manager**, and it must be signed by the property owner. Select **Select files...** to add it, then select **Continue**.



Applying as the owner?

You don't need to upload a letter. Select **Continue** to move on to the certifications.

File rules

.jpg, .jpeg, .png, .pdf or .heic · 15 KB minimum, 4 MB maximum per file · up to 20 files per document type.

SAVE TIME

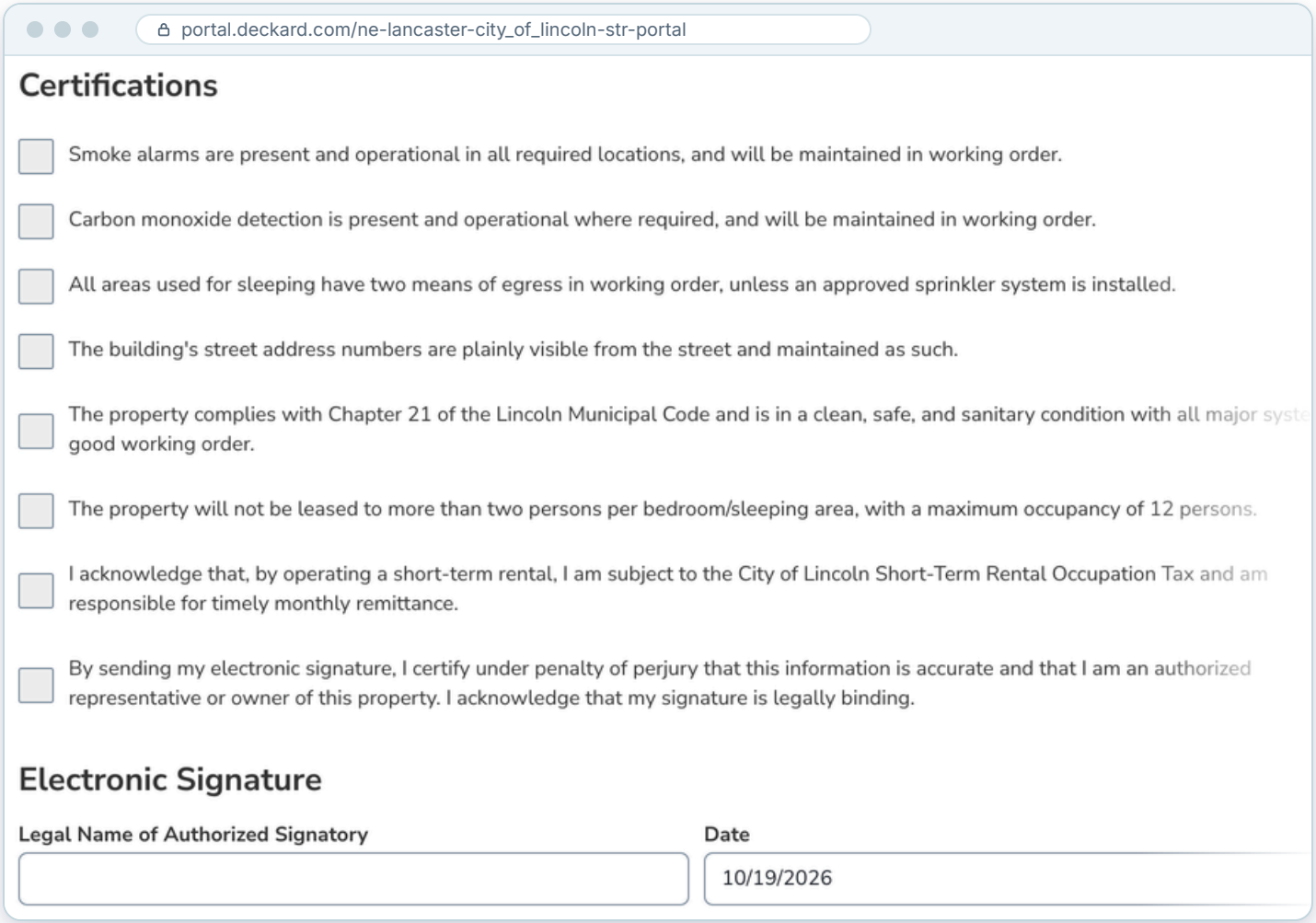
Scan or photograph the owner's signed letter before you start, so you can upload it in one go.

PART TWO · STEP 09

Certify & sign

09 Certify & sign

Check the details of your application, then tick each of the eight certifications. Type your full legal name under **Legal Name of Authorized Signatory**; the date fills in automatically. Select **Continue**.



YOU CERTIFY THAT

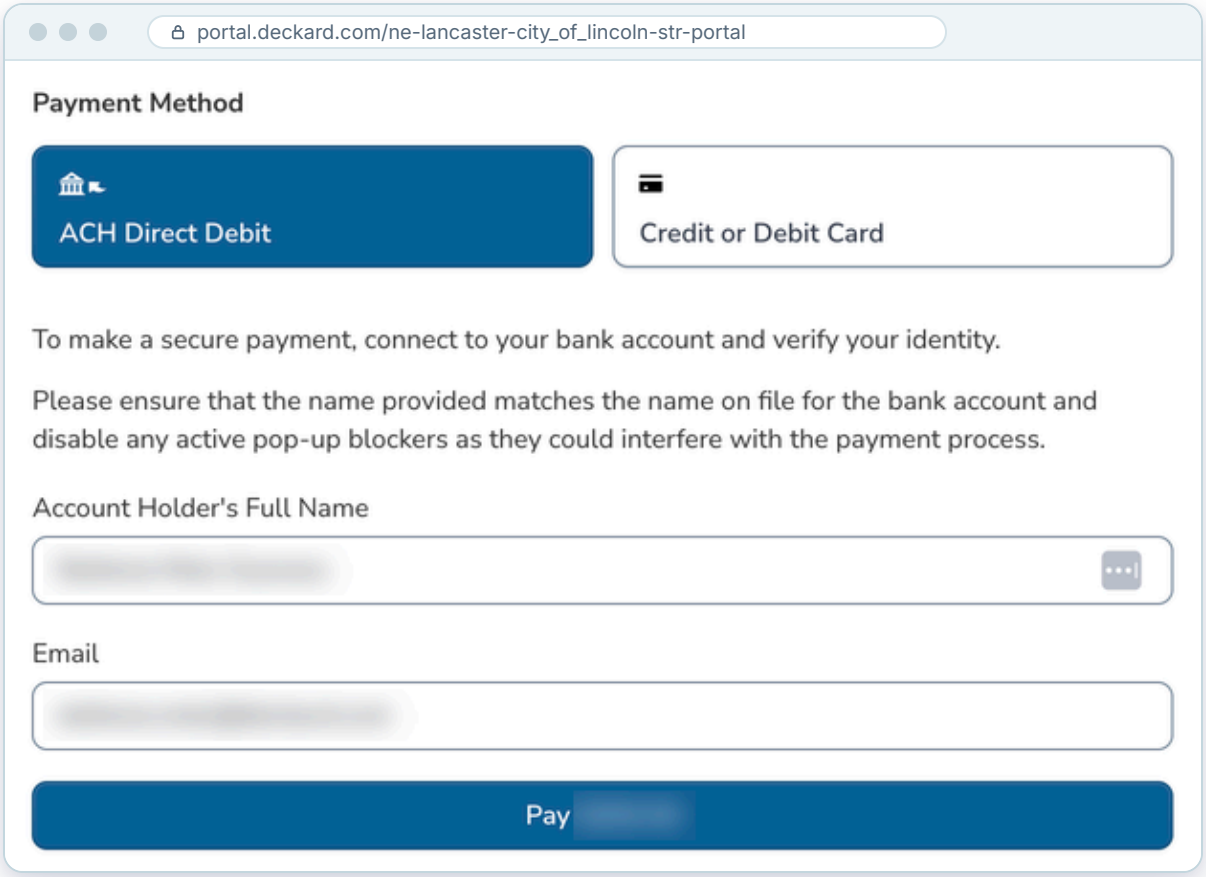
- Smoke alarms and carbon monoxide detection are present, working and maintained
- Street address numbers are plainly visible from the street
- No more than 2 persons per bedroom or sleeping area, 12 maximum
- Every sleeping area has two means of egress, unless sprinklered
- The property meets LMC Chapter 21: clean, safe and sanitary
- You are subject to the Occupation Tax and will remit it monthly

PART TWO · STEP 10

Pay & submit

10 Pay the application fee

The **Total Amount Due** shows the **$250.00** License Fee plus a processor fee. Choose **ACH Direct Debit** or **Credit or Debit Card**, complete the fields shown and select **Pay** to open the secure checkout. Paying by ACH? The **Account Holder's Full Name** must match the name on file for the bank account. The checkout opens in a pop-up window, so keep your pop-up blocker off (see page 03).



WHAT HAPPENS NEXT

AXXXXXX

Submitted

Your application appears on your dashboard as Submitted, with a temporary application number.

STRYY-00000

Approved

Once approved, you receive your permanent license number. YY is the year of your initial application.

1 year

Renew

Valid one year from the application date. Renew every year for $250; your number stays the same.

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PART THREE

03

Report & pay your tax

Every month, report the taxable receipts for each licensed property and pay the 4% Short-Term Rental Occupation Tax by the 25th.

01 Select Pay Tax

02 Choose your properties

03 Report your revenue

04 Confirm & sign

05 Pay the tax due

06 Keep your confirmation

PART THREE · BEFORE YOU REPORT

The occupation tax at a glance

4% Short-Term Rental Occupation Tax on your taxable receipts, remitted to the City of Lincoln every month through the portal.

When it's due

On or before the **25th of each month** for the previous month's taxable receipts. Payments are late starting the 26th, and the City does not move the due date for weekends or holidays.

Late payments

The Finance Director may assess a **10% penalty** on the delinquent tax, plus **1% interest per month** (or fraction of a month) from the due date.

What you report

Taxable receipts: what occupants pay for the use or possession of a short-term rental within the Lincoln city limits, less any allowable deductions. You also report the days available and occupied.

Exemptions & deductions

Stays of more than 30 consecutive days per guest, and consideration paid by a person not subject to Nebraska sales and use tax under the Nebraska Revenue Act of 1967. Select the applicable reason for any deduction you take.

A MONTHLY ROUTINE

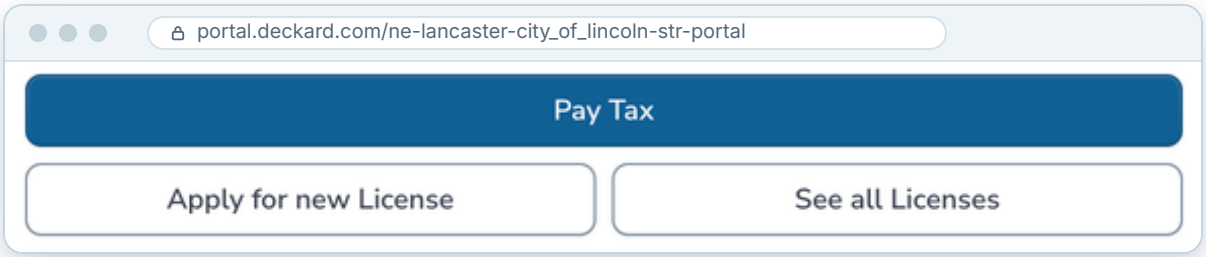
You acknowledged this tax when you signed your application. The steps on the next pages are the same every month: report, confirm and pay before the 25th.

PART THREE · STEPS 01–02

Start & choose your properties

01 Select Pay Tax

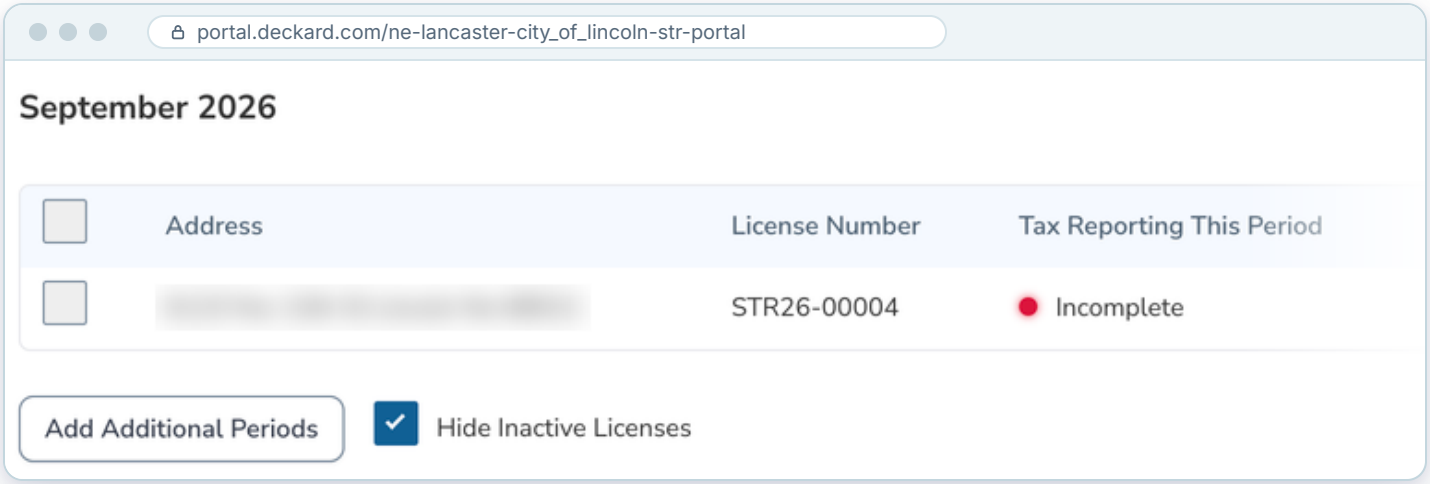
On your dashboard, your licenses are listed under **Active STR Licenses**. Select **Pay Tax** below the list.



02 Choose your properties

The portal lists your properties registered for tax reporting in the selected period, with each property's **License Number** and its **Tax Reporting This Period** status. Tick the box next to each property you want to report now and select **Continue**.

Need to report an earlier month as well? Select **Add Additional Periods**. Leave **Hide Inactive Licenses** ticked to see only active licenses.

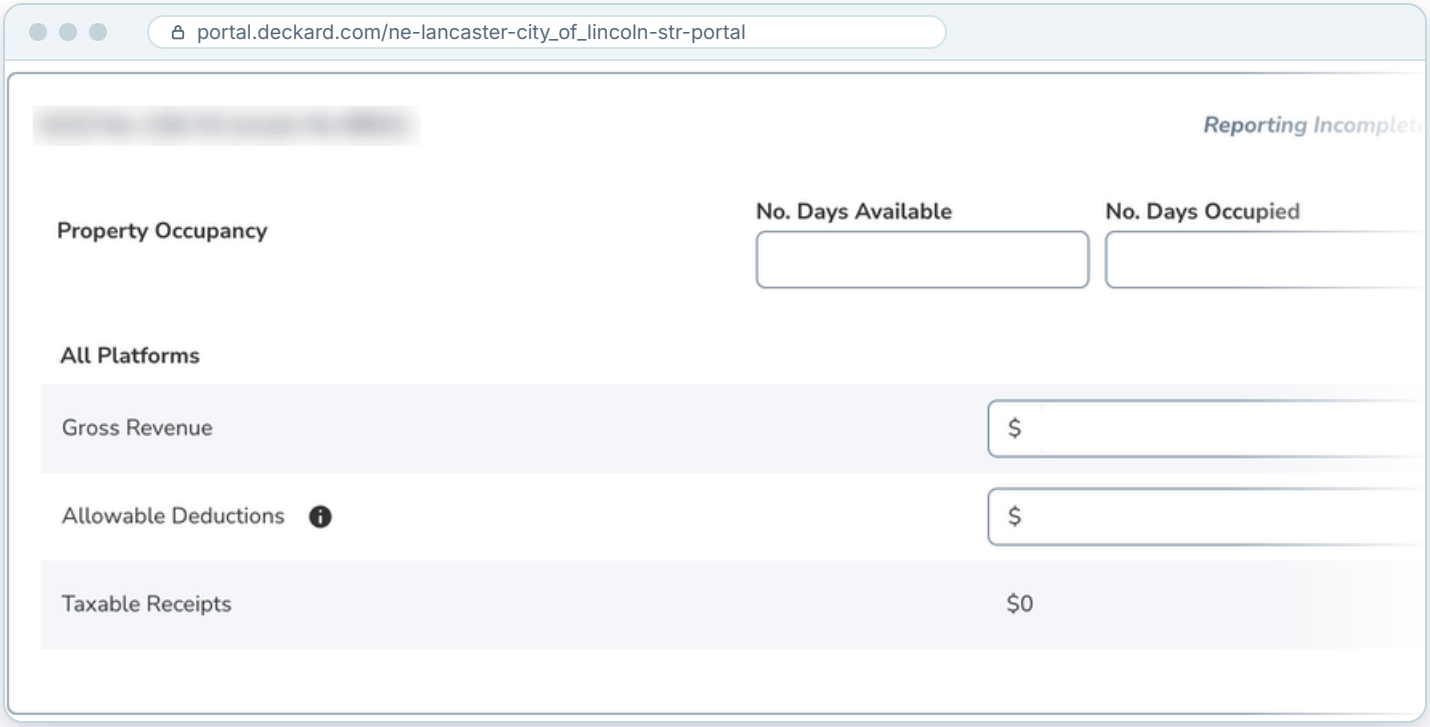


PART THREE · STEP 03

Report your revenue

03 Report your revenue

For each property and month, enter the figures below. The portal subtracts your deductions and shows the **Taxable Receipts** for you. Select **Continue** when every property is complete.



WHAT THE FORM ASKS

1. **No. Days Available**: the days the property was available to rent that month
2. **No. Days Occupied**: the days guests stayed
3. **Gross Revenue**: everything guests paid, across all platforms
4. **Allowable Deductions**: exempt amounts only (see page 18)
5. **Taxable Receipts**: calculated for you, Gross Revenue minus deductions

DEDUCTIONS

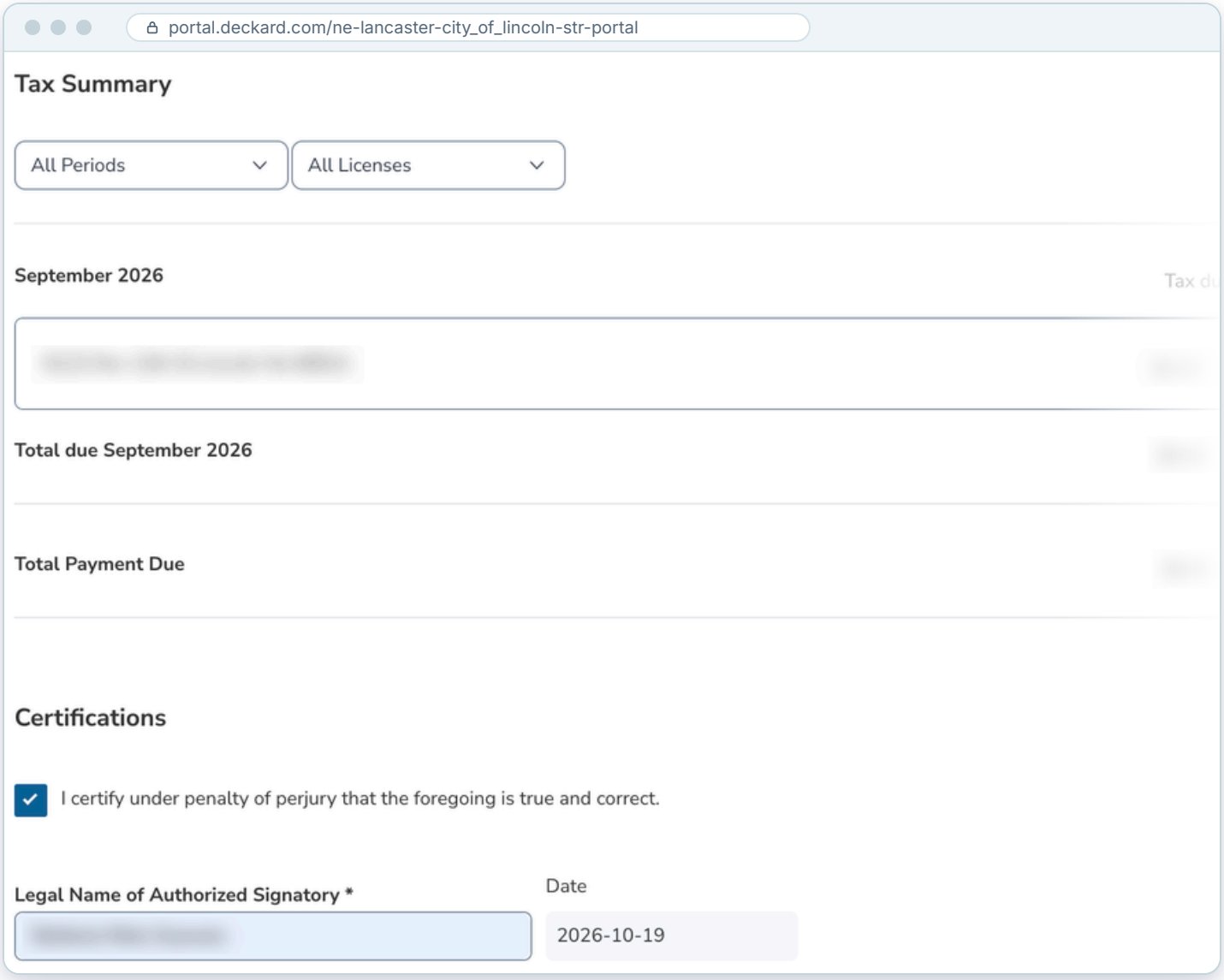
Deduct only exempt amounts: stays of more than 30 consecutive days per guest, or consideration paid by a person not subject to Nebraska sales and use tax. Select the applicable reason for any deduction you take.

PART THREE · STEP 04

Confirm & sign

04 Confirm & sign

The **Tax Summary** shows the tax due for each property, the total due for each month and the **Total Payment Due**. Use the **All Periods** and **All Licenses** filters to review it. Then tick **I certify under penalty of perjury that the foregoing is true and correct**, type your full legal name under **Legal Name of Authorized Signatory** and select **Continue**. The date fills in automatically.



PART THREE · STEPS 05–06

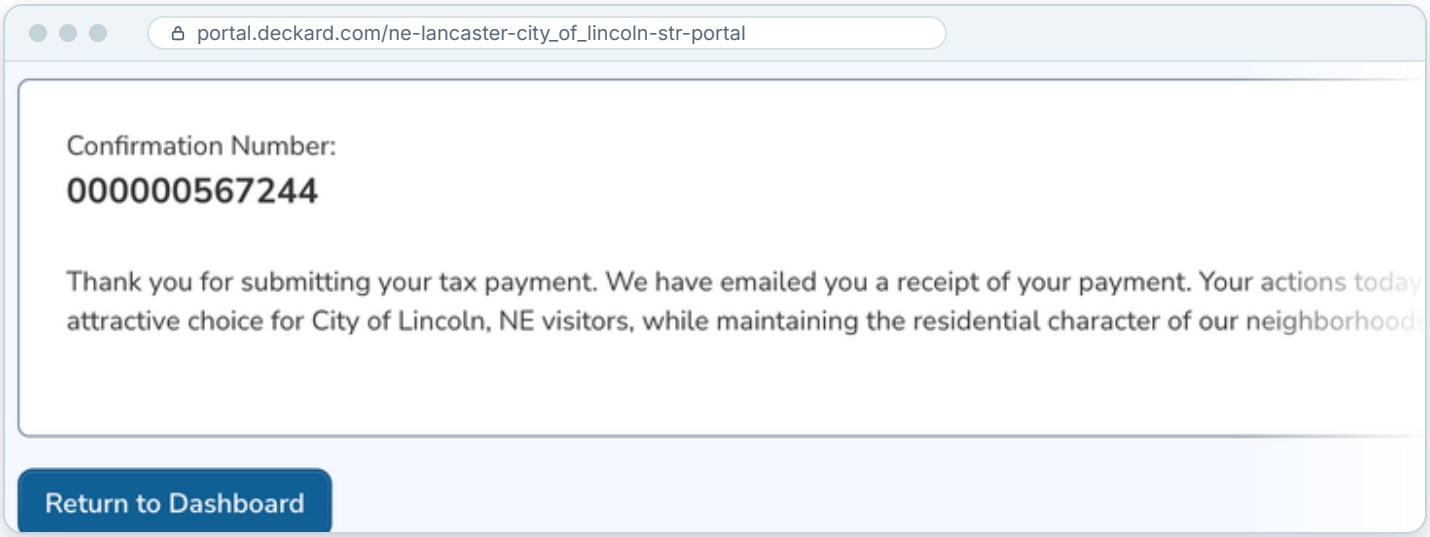
Pay & keep your confirmation

05 Pay the tax due

If tax is due, choose **ACH Direct Debit** or **Credit or Debit Card** and complete the secure checkout, the same way you paid your application fee in Part two, Step 10. Keep the pop-up blocker off: the checkout opens in a separate window.

06 Keep your confirmation

The portal shows your **Confirmation Number** and emails you a receipt of your payment. Select **Return to Dashboard** when you are done.



✓ **DONE FOR THIS MONTH**

Save the confirmation number with your emailed receipt. Next month, start again from **Pay Tax** on your dashboard.

EVERY YEAR: RENEW YOUR LICENSE

When to renew

Licenses are renewed annually. You can renew at any time after expiration, but your renewal date doesn't change: it stays one year from the previous expiration date. The City emails you a reminder before your due date.

What it costs

The renewal fee is **$250**, with no extra late fee. Your property details are pre-filled from your last application, so you only review and update them. Your license number stays the same.

QUICK REFERENCE

Key rules & fees

Fees

Application fee	**$250 one-time**
Processing fee	**Added at checkout**
Renewal	**$250 every year**
Late renewal fee	**None**

Occupation tax

Rate	**4% of taxable receipts**
Due	**25th of each month**
Late from	**The 26th**
Penalty	**10% + 1% per month**

Occupancy & safety

Guests	**2 per sleeping area, 12 max**
Smoke alarms	**All required locations**
CO detection	**Where required**
Egress	**2 from every sleeping area**

Your application

Find your property	**By address or Parcel ID**
Emergency contact	**At the rental within 45 min**
Tenant or manager	**Owner's signed letter**
License number	**STRYY-00000**

YOUR MONTHLY ROUTINE

Every month: Pay Tax → choose your properties → report your revenue → confirm & sign → pay. Due on or before the 25th for the previous month.

BROWSER

Paying in the portal? Use **Google Chrome** or another browser instead of Safari, and turn off the pop-up blocker so the secure checkout window can open.

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You are ready.

Create your account once, apply in one go, report your tax every month and renew every year. Keep this guide handy.

APPLY, PAY TAX & RENEW

City of Lincoln, NE STR License and Tax Portal

portal.deckard.com/ne-lancaster-city_of_lincoln-str-portal

LICENSE RULES

Lincoln Municipal Code Chapter 5.39

OCCUPATION TAX

Lincoln Municipal Code Chapter 3.28