
COUNTY LISTING FOR TAX YEAR 2026

#35 GARDEN COUNTY

COUNTY TAXABLE VALUE :	4,501,300	REAL EQUALIZED RATE:	0.9504
COUNTY EQUALIZED REAL VALUE VALUE :	445,382	PERSONAL PROPERTY EXEMPTION FACTOR:	1.0000
COUNTY ADJUSTED NET BOOK PERSONAL :	4,055,918		

Direct questions to Dept. of Revenue, Property Assessment Division

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
#35 GARDEN COUNTY

Certified as of: August 12, 2026

Report: ctyvalue

#270 Platte Pipe Line Company LLC

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
1582		1	COUNTY - GARDEN	1,005,613	97,903	907,710
1583	25-0025	127	SCH DIST CREEK VALLEY 25 (ESU 13)	1,005,613	97,903	907,710
1585	17-3902	310	FIRE DIST 3-LODGEPOLE	454,493	44,248	410,245
1586	35-7702	305	FIRE DIST OSHKOSH #2	551,120	53,655	497,465
1587		500	NORTH PLATTE NRD	1,005,613	97,903	907,710
1588		910	ESU 13	1,005,613	97,903	907,710
1589		600	WESTERN COMMUNITY COLLEGE	1,005,613	97,903	907,710
1590		1000	AIRPORT AUTHORITY-COUNTY	1,005,613	97,903	907,710
1591		800	AG SOCIETY	1,005,613	97,903	907,710
1592		720	LODGEPOLE CEMETERY DIST 5	454,493	44,248	410,245
352222		1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	1,005,613	97,903	907,710

Mail Tax Statements to :

Rosie Jasso
Property Tax Agent
Platte Pipe Line Company LLC
c/o Kroll, LLC, PO Box 2629
Addison, TX 75001

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
#35 GARDEN COUNTY

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#390 Black Hills Nebraska Gas LLC

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
6427		1	COUNTY - GARDEN	1,214,096	76,466	1,137,630
6428	35-0001	201	SCH DIST GARDEN CO HIGH 1 (ESU 13)	1,214,096	76,466	1,137,630
6430	35-7702	305	FIRE DIST OSHKOSH #2	1,010,938	63,671	947,267
6431	35-7706	300	FIRE DIST BLUE CREEK #1	18,147	1,143	17,004
6432		405	LEWELLEN, CITY OF	185,008	11,652	173,356
6433		400	OSHKOSH, CITY (IN FIRE 2)	674,526	42,483	632,043
6434		500	NORTH PLATTE NRD	1,214,096	76,466	1,137,630
6435		910	ESU 13	1,214,096	76,466	1,137,630
6436		600	WESTERN COMMUNITY COLLEGE	1,214,096	76,466	1,137,630
6437		1000	AIRPORT AUTHORITY-COUNTY	1,214,096	76,466	1,137,630
6438		800	AG SOCIETY	1,214,096	76,466	1,137,630
6441		710	ASH HOLLOW CEMETERY DIST 3	185,008	11,652	173,356
6440		705	CEMETERY DIST CENTRAL 2	692,675	43,626	649,049
6439		700	GARDEN/MORRILL CEMETERY DIST 1	336,410	21,188	315,222
352187		1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	1,214,096	76,466	1,137,630

Mail Tax Statements to :

Paula Brinker
Property Tax Manager
Black Hills Nebraska Gas LLC
P.O. Box 20,
Rapid City, SD 57709-0020

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
#35 GARDEN COUNTY

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Report: ctyvalue

#521 Consolidated Telephone Co.

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
237069		1	COUNTY - GARDEN	132,854	1,927	130,927
238872	35-0001	201	SCH DIST GARDEN CO HIGH 1 (ESU 13)	132,854	1,927	130,927
262292	35-7704	315	FIRE DIST RACKETT	50,139	727	49,412
262291	81-6103	320	FIRE DIST HEART OF THE HILLS	82,716	1,200	81,516
238877		500	NORTH PLATTE NRD	132,854	1,927	130,927
238881		910	ESU 13	132,854	1,927	130,927
238886		600	WESTERN COMMUNITY COLLEGE	132,854	1,927	130,927
238892		1000	AIRPORT AUTHORITY - COUNTY	132,854	1,927	130,927
238899		800	AG SOCIETY	132,854	1,927	130,927
352231		1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	132,854	1,927	130,927

Mail Tax Statements to :

Stephanie Kruse
Plant Accountant
Consolidated Telephone Co.
P.O. Box 6147,
Lincoln, NE 68506

#530 Dalton Telephone Company

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
9985		1	COUNTY - GARDEN	15,559	156	15,403
9986	25-0025	127	SCH DIST CREEK VALLEY 25 (OLD 4J) (ESU 13)	15,559	156	15,403
9987	17-3902	310	FIRE DIST 3-LODGEPOLE	13,894	139	13,755
9988	35-7702	305	FIRE DIST OSHKOSH #2	1,665	17	1,648
9989		500	NORTH PLATTE NRD	15,559	156	15,403
9990		910	ESU 13	15,559	156	15,403
9991		600	WESTERN COMMUNITY COLLEGE	15,559	156	15,403
9992		1000	AIRPORT AUTHORITY-COUNTY	15,559	156	15,403
9993		800	AG SOCIETY	15,559	156	15,403
9994		720	LODGEPOLE CEMETERY DIST 5	15,559	156	15,403
352214		1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	15,559	156	15,403

Mail Tax Statements to :

Deborah Crowder
Controller
Dalton Telephone Company
1791 O G Skinner Dr,
West Point, GA 31833

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
#35 GARDEN COUNTY

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Report: ctyvalue

#540 Glenwood Telecommunications Inc

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
353477		1	COUNTY - GARDEN	1,263	0	1,263
353478	35-7002	201	SCH DIST GARDEN CO HIGH 1	1,263	0	1,263
353479		405	LEWELLEN, CITY OF	1,263	0	1,263
353480		500	NORTH PLATTE NRD	1,263	0	1,263
353484		910	ESU 13	1,263	0	1,263
353481		600	WESTERN TECH COLLEGE	1,263	0	1,263
353485		1000	AIRPORT AUTHORITY	1,263	0	1,263
353483		800	AG SOCIETY	1,263	0	1,263
353482		710	ASH HOLLOW CEMETERY #3	1,263	0	1,263
353486		1005	GARDEN CNTY HLTH SVCS DIS	1,263	0	1,263

Mail Tax Statements to :

Sara Swanson
Controller
Glenwood Telecommunications Inc
P.O. Box 97,
Blue Hill, NE 68930

#630 United Telephone Company of the West

Key#	Basesch	Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
15997			1	COUNTY - GARDEN	1,095,457	72,697	1,022,760
15998	35-0001		201	SCH DIST GARDEN CO HIGH 1 (ESU 13)	1,095,457	72,697	1,022,760
16000	35-7702		305	FIRE DIST OSHKOSH #2	585,396	38,848	546,548
16001	35-7706		300	FIRE DIST BLUE CREEK #1	195,406	12,968	182,438
16002			405	LEWELLEN, CITY OF	314,655	20,881	293,774
16003			400	OSHKOSH, CITY (IN FIRE 2)	132,066	8,764	123,302
16004			500	NORTH PLATTE NRD	1,095,457	72,697	1,022,760
16005			910	ESU 13	1,095,457	72,697	1,022,760
16006			600	WESTERN COMMUNITY COLLEGE	1,095,457	72,697	1,022,760
16007			1000	AIRPORT AUTHORITY-COUNTY	1,095,457	72,697	1,022,760
16008			800	AG SOCIETY	1,095,457	72,697	1,022,760
16011			710	ASH HOLLOW CEMETERY DIST 3	449,913	29,857	420,056
16010			705	CEMETERY DIST CENTRAL 2	483,286	32,072	451,214
16009			700	GARDEN/MORRILL CEMETERY DIST 1	162,258	10,768	151,490
352207			1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	1,095,457	72,697	1,022,760

Mail Tax Statements to :

Jared Rubinoff
Sr. Manager Property Tax
United Telephone Company of the West
931 14th St.,
Denver, CO 80202

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
#35 GARDEN COUNTY

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Report: ctyvalue

#640 Qwest Corporation

Key#	Basesch	Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
17371			1	COUNTY - GARDEN	45,343	9,808	35,535
17372	25-0095		135	SCH DIST SOUTH PLATTE 95-DEUEL (ESU16)	577	125	452
251102	25-0095		137	SCH DIST SOUTH PLATTE 95 BOND	577	125	452
17373	35-0001		201	SCH DIST GARDEN CO HIGH 1 (ESU 13)	44,766	9,683	35,083
17376	35-7702		305	FIRE DIST OSHKOSH #2	4,779	1,034	3,745
17377	35-7706		300	FIRE DIST BLUE CREEK #1	2,035	440	1,595
17379	35-9999			FIRE DIST NO BALANCE (Crescent National Wildlife)	1,205	261	944
17380	81-6103		320	FIRE DIST HEART OF THE HILLS 5	37,323	8,073	29,250
17381			500	NORTH PLATTE NRD	45,343	9,808	35,535
17382			910	ESU 13	44,766	9,683	35,083
17385			905	ESU 16	577	125	452
17387			600	WESTERN COMMUNITY COLLEGE	45,343	9,808	35,535
17388			1000	AIRPORT AUTHORITY-COUNTY	45,343	9,808	35,535
17389			800	AG SOCIETY	45,343	9,808	35,535
17390			710	ASH HOLLOW CEMETERY DIST 3	2,035	440	1,595
352201			1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	45,343	9,808	35,535

Mail Tax Statements to :

Jared Rubinoff
Sr. Manager Property Tax
Qwest Corporation
Property Tax (NE), 931 14th St.
Denver, CO 80202

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
#35 GARDEN COUNTY

Certified as of: August 12, 2026

Report: ctyvalue

#720 MCI Communications Services LLC

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
348436		1	COUNTY - GARDEN	285	46	239
348437	35-0001	201	SCH DIST GARDEN CONTY 1 (ESU 13)	285	46	239
348438	35-7702	305	FIRE DIST GARDEN COUNTY RURAL (Inc OshKosh	285	46	239
348439		400	OSHKOSH, VILLAGE OF (In Rural FD)	285	46	239
348440		500	NORTH PLATTE NRD	285	46	239
348444		910	ESU 13	285	46	239
348441		600	WESTERN COM COLLEGE	285	46	239
348445		1000	COUNTY AIRPORT AUTHORITY	285	46	239
348443		800	AG SOCIETY	285	46	239
348442		705	CENTRAL CEMETERY 2	285	46	239
352196		1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	285	46	239

Mail Tax Statements to :

Gary Dreyer
Vice President
MCI Communications Services LLC
c/o Kroll LLC, P.O. Box 2749
Addison, TX 75001

#813 Cellco Partnership

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
234495		1	COUNTY - GARDEN	580,221	176,917	403,304
234719	35-0001	201	SCH DIST GARDEN CO HIGH 1 (ESU 13)	580,221	176,917	403,304
234954	35-7702	305	FIRE DIST OSHKOSH #2	580,221	176,917	403,304
235210		500	NORTH PLATTE NRD	580,221	176,917	403,304
235311		910	ESU 13	580,221	176,917	403,304
235415		600	WESTERN COMMUNITY COLLEGE	580,221	176,917	403,304
235463		1000	AIRPORT AUTHORITY-COUNTY	580,221	176,917	403,304
235524		800	AG SOCIETY	580,221	176,917	403,304
235574		705	CEMETERY DIST CENTRAL 2	580,221	176,917	403,304
352192		1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	580,221	176,917	403,304

Mail Tax Statements to :

John Severino
Consultant
Cellco Partnership
P.O Box 635,
Basking Ridge, NJ 07920

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
#35 GARDEN COUNTY

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Report: ctyvalue

#845 NE Colorado Cellular Inc.

Key#	Basesch	Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
	25031		1	COUNTY - GARDEN	226,958	0	226,958
	344245	25-0025	127	SCH DIST CREEK VALLEY 25 (ESU 13)	15,002	0	15,002
	25032	35-0001	201	SCH DIST GARDEN CO HIGH 1 (ESU 13)	211,956	0	211,956
	25034	35-7702	305	FIRE DIST OSHKOSH 2	125,182	0	125,182
	25035	35-7706	300	FIRE DIST BLUE CREEK #1	101,776	0	101,776
	25036		500	NORTH PLATTE NRD	226,958	0	226,958
	25037		910	ESU 13	226,958	0	226,958
	25038		600	WESTERN COMMUNITY COLLEGE	226,958	0	226,958
	25039		1000	AIRPORT AUTHORITY - COUNTY	226,958	0	226,958
	25040		800	AG SOCIETY	226,958	0	226,958
	25041		710	ASH HOLLOW CEMETERY DIST 3	101,776	0	101,776
	238914		705	CEMETERY DIST CENTRAL 2	110,181	0	110,181
	352189		1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	226,958	0	226,958
	25042			**CONSOLIDATED** CMPY REPORTS	0	0	0
	25043			TX DIST.....SCH....FIRE	0	0	0
	343103			10.....25.....OSHKOSH 2	15,002	0	15,002
	25044	35-0010	1248399	227.....1.....OSHKOSH 2	50,489	0	50,489
	25045	35-0010	1248398	223.....1.....OSHKOSH 2	59,692	0	59,692
	34230	35-0010		207.....1.....BLUE CREEK 1....	101,776	0	101,776

Mail Tax Statements to :

Michael Felicissimo
President
NE Colorado Cellular Inc.
1224 West Platte Avenue,
Fort Morgan, CO 80701

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
#35 GARDEN COUNTY

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Report: ctyvalue

#855 T-Mobile Central LLC

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
350671		1	COUNTY - GARDEN	183,651	9,462	174,189
350672	35-0001	201	SCH DIST GARDEN CO HIGH 1 (ESU 13)	183,651	9,462	174,189
350674	35-7702	305	FIRE DIST GARDEN CO 2	106,338	5,479	100,859
350673	35-7706	300	FIRE DIST BLUE CREEK 1	77,313	3,983	73,330
350675		500	NORTH PLATTE NRD	183,651	9,462	174,189
350680		910	ESU 13	183,651	9,462	174,189
350676		600	WESTERN COMM COLLEGE	183,651	9,462	174,189
350681		1000	COUNTY AIRPORT AUTHORITY	183,651	9,462	174,189
350679		800	AG SOCIETY	183,651	9,462	174,189
350677		705	CENTRAL CEMETERY 2	106,338	5,479	100,859
350678		710	ASH HOLLOW CEMETERY 3	77,313	3,983	73,330
352241		1005	GARDEN CO HEALTH SERVICES DIST (Co Total)	183,651	9,462	174,189

Mail Tax Statements to :

Suli Deng
Tax Manager
T-Mobile Central LLC
P.O. Box 85021,
Bellevue, WA 98015-8521

Company#	Company_Name	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
270	Platte Pipe Line Company LLC	1,005,613	97,903	907,710
390	Black Hills Nebraska Gas LLC	1,214,096	76,466	1,137,630
521	Consolidated Telephone Co.	132,854	1,927	130,927
530	Dalton Telephone Company	15,559	156	15,403
540	Glenwood Telecommunications Inc	1,263	0	1,263
630	United Telephone Company of the West	1,095,457	72,697	1,022,760
640	Qwest Corporation	45,343	9,808	35,535
720	MCI Communications Services LLC	285	46	239
813	Cellco Partnership	580,221	176,917	403,304
845	NE Colorado Cellular Inc.	226,958	0	226,958
855	T-Mobile Central LLC	183,651	9,462	174,189
TOTAL		4,501,300	445,382	4,055,918