
COUNTY LISTING FOR TAX YEAR 2026

#92 WHEELER COUNTY

COUNTY TAXABLE VALUE : 1,722,780

REAL EQUALIZED RATE: 0.9504

COUNTY EQUALIZED REAL VALUE VALUE : 165,362

PERSONAL PROPERTY EXEMPTION FACTOR: 1.0000

COUNTY ADJUSTED NET BOOK PERSONAL : 1,557,418

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
#92 WHEELER COUNTY

Certified as of: August 12, 2026

Report: ctyvalue

#560 K & M Telephone Company Inc.

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
10731		100	COUNTY - WHEELER	12,407	307	12,100
10732	92-0045	6100	SCH DIST WHEELER CENTRAL 45 (ESU 8)	12,407	307	12,100
10733	45-3602	7701	FIRE DIST CHAMBERS 6	12,407	307	12,100
10734		7301	UPPER ELKHORN NRD	12,407	307	12,100
10735		6900	ESU 8	12,407	307	12,100
10736		7100	NORTHEAST COMMUNITY COLLEGE	12,407	307	12,100
10737		9200	AG SOCIETY	12,407	307	12,100

Mail Tax Statements to :

Tom Magnuson
General Manager
K & M Telephone Company Inc.
101 S Victoria Street,
Chambers, NE 68725

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
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Report: ctyvalue

#566 The Nebraska Central Telephone Co.

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
11189		100	COUNTY - WHEELER	477,522	13,546	463,976
11190	92-0045	6100	SCH DIST WHEELER CENTRAL 45 (ESU 8)	477,522	13,546	463,976
11191	92-8401	7704	FIRE DIST WHEELER COUNTY	477,522	13,546	463,976
11192		8600	ERICSON, VILLAGE OF (IN RURAL FD)	115,922	3,288	112,634
11193		7300	LOWER LOUP NRD	477,522	13,546	463,976
11194		6900	ESU 8	477,522	13,546	463,976
11195		7100	NORTHEAST COMMUNITY COLLEGE	477,522	13,546	463,976
11196		9200	AG SOCIETY	477,522	13,546	463,976

Mail Tax Statements to :

Phil Erb
Tax & Compliance
The Nebraska Central Telephone Co.
1006 12th St,
Aurora, NE 68818

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION
RE-CERTIFIED DISTRIBUTION OF PUBLIC SERVICE ENTITY VALUE
TAX YEAR 2026
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Report: ctyvalue

#600 Great Plains Communications LLC

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
233047		100	COUNTY - WHEELER	966,998	88,954	878,044
233048	02-0018	6100	SCH DIST WHEELER CENTRAL 45 (ESU 8)	156,550	14,401	142,149
233049	02-0115	6102	SCH DIST SUMMERLAND 115 (SD 29) (ESU 8)	24,085	2,216	21,869
262824	02-0115	6202	SCH DIST SUMMERLAND 115 BOND 2020	24,085	2,216	21,869
233722	92-0045	6100	SCH DIST WHEELER CENTRAL 45 (ESU 8)	786,364	72,338	714,026
233051	39-6203	7703	FIRE DIST SPALDING	529,863	48,742	481,121
233724	45-3603	7702	FIRE DIST EWING	24,085	2,216	21,869
233053	92-8401	7704	FIRE DIST WHEELER	413,051	37,997	375,054
233726		7300	LOWER LOUP NRD	942,914	86,739	856,175
233055		7301	UPPER ELKHORN NRD	24,085	2,216	21,869
233728		6900	ESU 8	966,998	88,954	878,044
233057		7100	NORTHEAST COMMUNITY COLLEGE	966,998	88,954	878,044
233058		9200	AG SOCIETY	966,998	88,954	878,044

Mail Tax Statements to :

Kristen Philips
Director of Accounting
Great Plains Communications LLC
P.O. Box 500,
Blair, NE 68008

#813 Cellco Partnership

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
234536		100	COUNTY - WHEELER	197,139	60,110	137,029
234858	92-0045	6100	SCH DIST WHEELER CENTRAL 45 (ESU 8)	197,139	60,110	137,029
235034	92-8401	7704	FIRE DIST WHEELER	197,139	60,110	137,029
235254		7300	LOWER LOUP NRD	197,139	60,110	137,029
235359		6900	ESU 8	197,139	60,110	137,029
235458		7100	NORTHEAST COMMUNITY COLLEGE	197,139	60,110	137,029
235562		9200	AG SOCIETY	197,139	60,110	137,029

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
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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
25437		100	COUNTY - WHEELER	21,254	0	21,254
25438	92-0045	6100	SCH DIST WHEELER CENTRAL 45 (ESU 8)	21,254	0	21,254
25439	92-8401	7704	FIRE DIST WHEELER	21,254	0	21,254
25440		7300	LOWER LOUP NRD	21,254	0	21,254
25441		6900	ESU 8	21,254	0	21,254
25442		7100	NORTHEAST COMMUNITY COLLEGE	21,254	0	21,254
25443		9200	AG SOCIETY	21,254	0	21,254

Mail Tax Statements to :

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

#855 T-Mobile Central LLC

Key#	Basesch Unifsch	Cntyfund#	Sub-Division	TOTAL TAXABLE VALUE	EQUALIZED REAL VALUE	ADJUSTED NET BOOK PERSONAL
350973		100	COUNTY - WHEELER	47,460	2,445	45,015
350974	92-0045	6100	SCH DIST WHEELER CENTRAL 45 (ESU 8)	47,460	2,445	45,015
350978	92-8401	7704	FIRE DIST WHEELER	47,460	2,445	45,015
350977		7300	LOWER LOUP NRD	47,460	2,445	45,015
350975		6900	ESU #8	47,460	2,445	45,015
350976		7100	NORTHEAST COMM COLLEGE	47,460	2,445	45,015
350979		9200	AG SOCIETY	47,460	2,445	45,015

Mail Tax Statements to :

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

Company#	Company_Name	TOTAL	EQUALIZED	ADJUSTED
		TAXABLE VALUE	REAL VALUE	NET BOOK PERSONAL
560	K & M Telephone Company Inc.	12,407	307	12,100
566	The Nebraska Central Telephone Co.	477,522	13,546	463,976
600	Great Plains Communications LLC	966,998	88,954	878,044
813	Cellco Partnership	197,139	60,110	137,029
845	NE Colorado Cellular Inc.	21,254	0	21,254
855	T-Mobile Central LLC	47,460	2,445	45,015
TOTAL		1,722,780	165,362	1,557,418