

**Nebraska Department of Revenue, Property Assessment Division**  
**Tax Year 2025 Centrally Assessed Railroad Companies and Public Service Entities**

Authorized by Neb. Rev. Stat. §§ [77-601](#), [77-604](#), [77-801](#), and [77-801.01\(3\)](#)

**Company Number & Company Name by Industry Type**

**Railroad Companies:**

103 NEBRASKA NORTHWESTERN RAILROAD  
104 CHICAGO, CENTRAL, & PACIFIC RAILROAD  
105 RAPID CITY, PIERRE, & EASTERN RAILROAD  
106 UNION PACIFIC RAILROAD  
107 BNSF RAILWAY  
108 NEBRASKA CENTRAL RAILROAD  
109 OMAHA, LINCOLN & BEATRICE RAILWAY  
112 NEBR., KANSAS, & COLORADO RAILWAY

**Fluid/Product Pipelines:**

205 SOUTH BOW (USA) LP (FKA TRANSCANADA KEYSTONE PIPELINE, LP)  
220 ONEOK PARTNERS, L.P.  
230 NuSTAR PIPELINE OPERATING PARTNERSHIP, LP  
235 HEARTLAND PIPELINE COMPANY  
240 NuSTAR PIPELINE OPERATING PARTNERSHIP, LP  
252 FRONTIER PIPELINE LLC  
255 PLAINS MIDCON LLC  
260 MID AMERICA PIPELINE COMPANY LLC  
270 PLATTE PIPELINE COMPANY, LLC  
275 JAYHAWK PIPELINE LLC  
280 TALLGRASS PONY EXPRESS PIPELINE, LLC  
290 MAGELLAN PIPELINE

**Gas Pipelines:**

300 ANR PIPELINE COMPANY  
310 TALLGRASS INTERSTATE GAS TRANSMISSION, LLC  
330 NATURAL GAS PIPELINE OF AMERICA  
340 NORTHERN NATURAL GAS COMPANY  
350 TRAILBLAZER PIPELINE COMPANY, LLC  
355 ROCKIES EXPRESS PIPELINE, LLC  
360 SOUTHERN STAR CENTRAL GAS PIPELINE, INC.  
370 ENERGY CENTER OMAHA HOLDINGS LLC fka NRG ENERGY  
390 BLACK HILLS NEBRASKA GAS, LLC

**Utility/Gas Distribution Companies:**

400 BLACK HILLS POWER, INC.  
430 MIDAMERICAN ENERGY COMPANY  
450 NORTHWESTERN CORPORATION (Now #460 NorthWestern Energy)  
460 NORTHWESTERN ENERGY Previously #450 NorthWestern Public Services

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**Small Telephone Companies:**

500 ARAPAHOE TELEPHONE COMPANY  
503 ARLINGTON TELEPHONE COMPANY  
506 BENKELMAN TELEPHONE CO., INC  
509 THE BLAIR TELEPHONE COMPANY  
512 CAMBRIDGE TELEPHONE CO  
518 CONSOLIDATED TELCO INC.  
519 CONSOLIDATED LONG-DISTANCE dba CONSOLIDATED CONNECT  
520 CONSOLIDATED TELECOM INC.  
521 CONSOLIDATED TELEPHONE COMPANY  
524 COZAD TELEPHONE COMPANY  
527 THE CURTIS TELEPHONE COMPANY  
530 DALTON TELEPHONE COMPANY  
533 DILLER TELEPHONE COMPANY  
536 EASTERN NEBRASKA TELEPHONE COMPANY  
538 ELSIE TELEPHONE COMPANY, INC.  
540 GLENWOOD TELECOMMUNICATIONS, INC  
542 HAMILTON TELEPHONE COMPANY  
543 HAMILTON LONG DISTANCE COMPANY  
545 HARTINGTON TELECOMMUNICATIONS CO., INC.  
548 HARTMAN TELEPHONE EXCHANGES, INC.  
557 HOOPER TELEPHONE COMPANY  
560 K & M TELEPHONE COMPANY, INC.  
563 GLENWOOD NETWORK SERVICES, INC.  
566 THE NEBRASKA CENTRAL TELEPHONE CO  
571 PBN, LLC  
572 PIERCE TELEPHONE COMPANY, INC  
575 PLAINVIEW TELEPHONE COMPANY  
578 ROCK COUNTY TELEPHONE COMPANY  
580 SODTOWN COMMUNICATIONS, INC.  
581 SOUTHEAST NEBRASKA COMMUNICATIONS, INC.  
584 STANTON TELECOM, INC.  
587 WAUNETA TELEPHONE COMPANY

**Large Telephone Companies:**

600 GREAT PLAINS COMMUNICATIONS  
605 ALLO COMMUNICATIONS LLC  
610 CITIZENS TELECOMMUNICATIONS COMPANY OF NEBRASKA  
620 WINDSTREAM NEBRASKA, INC.  
630 UNITED TELEPHONE CO OF THE WEST  
640 QWEST CORPORATION  
650 WINDSTREAM HOLDING OF THE MIDWEST, INC. dba CLEC OMAHA  
655 WINDSTREAM HOLDING OF THE MIDWEST, INC. dba GI CLEC  
660 COX NEBRASKA TELCOM, LLC

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**Large Telephone Companies (continue):**

670 HUNTEL CABLEVISION INC. dba AMERICAN BROADBAND NEB COM INC  
675 NEBRASKA TECHNOLOGY & TELECOMM. INC.  
680 SPECTRUM ADVANCED SERVICES  
690 TIME WARNER CABLE BUSINESS LLC  
695 COMCAST BUSINESS COMMUNICATIONS LLC

**Long Distance Telephone Companies:**

705 AT&T COMMUNICATIONS  
710 MCI METRO ACCESS TRANSMISSION SERVICE CORP  
720 MCI COMMUNICATIONS SERVICES INC.  
730 CENTURYLINK COMMUNICATIONS, LLC  
780 McLeodUSA TELECOMMUNICATIONS SERVICES, INC.

**Cellular/Wireless Telecommunication Companies:**

813 CELLCO PARTNERSHIP dba VERIZON WIRELESS  
829 RSA 1 LIMITED PARTNERSHIP dba CHAT MOBILITY  
840 AT&T MOBILITY LLC  
845 NE COLORADO CELLULAR INC. dba VIAERO WIRELESS  
855 T-MOBILE CENTRAL LLC  
860 UBIQUITY NEBRASKA, LLC  
870 NYECOM TELESERVICES, INC  
875 DISH WIRELESS, LLC  
880 PINPOINT WIRELESS, INC.  
882 PINPOINT COMMUNICATIONS, INC.  
885 USCOC OF GREATER IOWA, LLC (dba US CELLULAR)  
890 USCOC OF NEBRASKA/KANSAS LLC (dba US CELLULAR)  
895 KING STREET WIRELESS, LP  
897 LONG LINES SIOUXLAND, LLC

**Fiber-Optic Telecommunication Companies:**

900 NEBCON PARTNERSHIP  
905 MOBIUS COMMUNICATIONS COMPANY  
910 WINDSTREAM KDL INC.  
920 WINDSTREAM NETWORK SERVICES of NEB.  
970 ZAYO GROUP LLC