

Nebraska Department of Revenue, Property Assessment Division
Tax Year 2026 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 - AMMONIA
235 HEARTLAND PIPELINE COMPANY
240 NuSTAR PIPELINE OPERATING PARTNERSHIP, LP - LIQUID
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
353 TRAILBLAZER CO2 PIPELINE LLC (NEW 2026)
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
460 NORTHWESTERN ENERGY Previously #450 NorthWestern Public Services
470 CHEYENNE LIGHT FUEL AND POWER COMPANY (NEW 2026)

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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 (Delete 2026)
880 PINPOINT WIRELESS, INC.
882 PINPOINT COMMUNICATIONS, INC.
885 USCOC OF GREATER IOWA, LLC (dba US CELLULAR) (Delete 2026)
890 USCOC OF NEBRASKA/KANSAS LLC (dba US CELLULAR) (Delete 2026)
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