

Nebraska Department of Revenue, Property Assessment Division  
2025 2nd Half CAR LINE Tax Distribution in 2026  
Pursuant to Neb. Rev. Stat. 77-684, Car Line taxes distributed based on  
railroad taxes levied per 2025 Certificate of Taxes Levied Reports

As of : August 14, 2026

County Total : 18.45

County : 37 GOSPER

| Sub_Div Type        | Taxing Sub-Division Name  | Base_Sch | Unified/LC | Tax Rate   | Distribution<br>in Dollars |
|---------------------|---------------------------|----------|------------|------------|----------------------------|
| COUNTY              | GOSPER                    |          |            | 0.16008000 | 3.46                       |
| CITY OR VILLAGE     | ELWOOD                    |          |            | 0.45000000 | 0.38                       |
| CITY OR VILLAGE     | SMITHFIELD                |          |            | 0.31774800 | 0.16                       |
| FIRE DIST.          | BERTRAND                  |          |            | 0.03992800 | 0.26                       |
| FIRE DIST.          | GOSPER CNTY FIRE (ELWOOD) |          |            | 0.01500000 | 0.23                       |
| NAT. RESOURCE DIST. | TRI-BASIN                 |          |            | 0.02608900 | 0.56                       |
| MISC. DIST.         | AG SOCIETY                |          |            | 0.00599500 | 0.13                       |
| ED. SERV. UNIT      | ESU 11                    |          |            | 0.01185400 | 0.26                       |
| COMMUNITY COLLEGE   | CENTRAL                   |          |            | 0.02000000 | 0.43                       |
| SCHOOL              | EUSTIS-FARNAM 95          | 32-0095  |            | 0.74619700 | 1.70                       |
| SCHOOL              | ELWOOD 30                 | 37-0030  |            | 0.46095800 | 5.25                       |
| SCHOOL              | BERTRAND 54               | 69-0054  |            | 0.68610700 | 5.47                       |
| SCHOOL              | BERTRAND 54 BOND 2007     | 69-0054  |            | 0.01998500 | 0.16                       |