

CITY OF ALLERTON, IOWA  
HSB 328 & SSB 1227  
Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$8.50500	\$108,991	\$0	\$108,991	
2026-27	\$6.17056	\$111,171	\$118	\$111,289	2.1%
2027-28	\$6.21007	\$111,845	\$118	\$111,964	0.6%
2028-29	\$6.08093	\$114,203	\$116	\$114,319	2.1%
2029-30	\$6.11271	\$114,890	\$117	\$115,007	0.6%
2030-31	\$5.97933	\$117,307	\$114	\$117,421	2.1%
2031-32	\$6.01052	\$118,008	\$115	\$118,123	0.6%
2032-33	\$5.88000	\$120,485	\$112	\$120,597	2.1%
2033-34	\$5.91062	\$121,200	\$113	\$121,313	0.6%
2034-35	\$5.78285	\$123,739	\$110	\$123,849	2.1%
2035-36	\$5.81291	\$124,468	\$111	\$124,579	0.6%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$23,889,289	\$12,814,984	\$0	\$12,814,984
2026-27	\$19,800,940	\$18,035,464	\$0	\$18,035,464
2027-28	\$19,794,838	\$18,029,362	\$0	\$18,029,362
2028-29	\$20,565,033	\$18,799,557	\$0	\$18,799,557
2029-30	\$20,579,858	\$18,814,382	\$0	\$18,814,382
2030-31	\$21,403,295	\$19,637,819	\$0	\$19,637,819
2031-32	\$21,418,119	\$19,652,643	\$0	\$19,652,643
2032-33	\$22,275,194	\$20,509,718	\$0	\$20,509,718
2033-34	\$22,290,018	\$20,524,542	\$0	\$20,524,542
2034-35	\$23,182,107	\$21,416,631	\$0	\$21,416,631
2035-36	\$23,196,931	\$21,431,455	\$0	\$21,431,455

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	56.04%	-1.97%	54.07%	5.34%	23.97%	2.58%
2026-27	91.61%	-32.90%	58.70%	8.81%	19.51%	1.83%
2027-28	91.74%	-33.05%	58.69%	8.82%	19.52%	1.83%
2028-29	91.61%	-31.83%	59.77%	8.88%	18.91%	1.76%
2029-30	91.64%	-31.83%	59.81%	8.87%	18.89%	1.75%
2030-31	91.40%	-30.51%	60.89%	8.92%	18.28%	1.68%
2031-32	91.43%	-30.51%	60.92%	8.92%	18.27%	1.68%
2032-33	91.21%	-29.26%	61.95%	8.97%	17.68%	1.61%
2033-34	91.23%	-29.26%	61.98%	8.96%	17.66%	1.61%
2034-35	91.02%	-28.06%	62.96%	9.02%	17.10%	1.54%
2035-36	91.05%	-28.06%	62.99%	9.01%	17.09%	1.54%

**NOTE:** Total Taxable Valuation will be lower than the Total Assessed valuation because:  
1) Ag Land and Ag Building values are excluded, and  
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF ALLERTON, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$12,814,984	\$8.50500	\$108,991
2026-27	\$18,035,464	\$6.17056	\$111,289
2027-28	\$18,029,362	\$6.21007	\$111,964
2028-29	\$18,799,557	\$6.08093	\$114,319
2029-30	\$18,814,382	\$6.11271	\$115,007
2030-31	\$19,637,819	\$5.97933	\$117,421
2031-32	\$19,652,643	\$6.01052	\$118,123
2032-33	\$20,509,718	\$5.88000	\$120,597
2033-34	\$20,524,542	\$5.91062	\$121,313
2034-35	\$21,416,631	\$5.78285	\$123,849
2035-36	\$21,431,455	\$5.81291	\$124,579

CITY OF ALLERTON, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$12,814,984	\$8.50500	\$108,991
2026-27	\$12,922,681	\$8.50500	\$109,907
2027-28	\$13,086,159	\$8.50500	\$111,298
2028-29	\$13,383,999	\$8.10000	\$108,410
2029-30	\$13,556,054	\$8.10000	\$109,804
2030-31	\$13,868,241	\$8.10000	\$112,333
2031-32	\$14,049,299	\$8.10000	\$113,799
2032-33	\$14,376,559	\$8.10000	\$116,450
2033-34	\$14,567,121	\$8.10000	\$117,994
2034-35	\$14,910,239	\$8.10000	\$120,773
2035-36	\$15,110,776	\$8.10000	\$122,397

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$5,112,783	(\$2.33444)	\$1,381
2027-28	\$4,943,203	(\$2.29493)	\$666
2028-29	\$5,415,558	(\$2.01907)	\$5,908
2029-30	\$5,258,328	(\$1.98729)	\$5,203
2030-31	\$5,769,578	(\$2.12067)	\$5,088
2031-32	\$5,603,344	(\$2.08948)	\$4,323
2032-33	\$6,133,159	(\$2.22000)	\$4,147
2033-34	\$5,957,421	(\$2.18938)	\$3,319
2034-35	\$6,506,392	(\$2.31715)	\$3,076
2035-36	\$6,320,679	(\$2.28709)	\$2,182

CITY OF ALLERTON, IOWA  
Estimated Tax Bill - ACFGL Portion ONLY  
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$202	\$369	\$50,000	\$51,515	\$202	\$308	\$50,000	\$58,947	\$182	\$53	\$156	\$53	\$202	\$352
\$100,000	\$123,480	\$403	\$738	\$100,000	\$103,030	\$403	\$616	\$100,000	\$117,894	\$384	\$406	\$358	\$406	\$403	\$705
\$150,000	\$185,220	\$605	\$1,107	\$150,000	\$154,545	\$605	\$924	\$150,000	\$176,842	\$586	\$758	\$559	\$758	\$605	\$1,057
\$200,000	\$246,960	\$988	\$1,477	\$200,000	\$206,060	\$988	\$1,232	\$200,000	\$235,789	\$787	\$1,111	\$761	\$1,111	\$807	\$1,410
\$250,000	\$308,700	\$1,371	\$1,846	\$250,000	\$257,575	\$1,371	\$1,540	\$250,000	\$294,736	\$989	\$1,463	\$963	\$1,463	\$1,009	\$1,762
\$300,000	\$370,440	\$1,753	\$2,215	\$300,000	\$309,090	\$1,753	\$1,848	\$300,000	\$353,683	\$1,191	\$1,816	\$1,164	\$1,816	\$1,210	\$2,115
\$400,000	\$493,920	\$2,519	\$2,953	\$400,000	\$412,120	\$2,519	\$2,464	\$400,000	\$471,578	\$1,594	\$2,521	\$1,568	\$2,521	\$1,614	\$2,820
\$500,000	\$617,400	\$3,284	\$3,692	\$500,000	\$515,151	\$3,284	\$3,080	\$500,000	\$589,472	\$1,997	\$3,226	\$1,971	\$3,226	\$2,017	\$3,525
\$600,000	\$740,880	\$4,050	\$4,430	\$600,000	\$618,181	\$4,050	\$3,696	\$600,000	\$707,366	\$2,401	\$3,931	\$2,375	\$3,931	\$2,420	\$4,230
\$700,000	\$864,360	\$4,815	\$5,168	\$700,000	\$721,211	\$4,815	\$4,312	\$700,000	\$825,261	\$2,804	\$4,636	\$2,778	\$4,636	\$2,824	\$4,935
\$800,000	\$987,840	\$5,581	\$5,907	\$800,000	\$824,241	\$5,581	\$4,928	\$800,000	\$943,155	\$3,208	\$5,340	\$3,181	\$5,340	\$3,227	\$5,639
\$900,000	\$1,111,320	\$6,346	\$6,645	\$900,000	\$927,271	\$6,346	\$5,544	\$900,000	\$1,061,050	\$3,611	\$6,045	\$3,585	\$6,045	\$3,631	\$6,344
\$1,000,000	\$1,234,800	\$7,111	\$7,383	\$1,000,000	\$1,030,301	\$7,111	\$6,161	\$1,000,000	\$1,178,944	\$4,014	\$6,750	\$3,988	\$6,750	\$4,034	\$7,049
\$2,000,000	\$2,469,600	\$14,766	\$14,767	\$2,000,000	\$2,060,602	\$14,766	\$12,321	\$2,000,000	\$2,357,888	\$8,049	\$13,800	\$8,022	\$13,800	\$8,068	\$14,099
\$3,000,000	\$3,704,400	\$22,420	\$22,150	\$3,000,000	\$3,090,903	\$22,420	\$18,482	\$3,000,000	\$3,536,832	\$12,083	\$20,849	\$12,056	\$20,849	\$12,102	\$21,148
\$4,000,000	\$4,939,200	\$30,075	\$29,533	\$4,000,000	\$4,121,204	\$30,075	\$24,642	\$4,000,000	\$4,715,776	\$16,117	\$27,898	\$16,090	\$27,898	\$16,136	\$28,197
\$5,000,000	\$6,174,000	\$37,729	\$36,916	\$5,000,000	\$5,151,505	\$37,729	\$30,803	\$5,000,000	\$5,894,720	\$20,151	\$34,948	\$20,125	\$34,948	\$20,170	\$35,246
\$6,000,000	\$7,408,800	\$45,384	\$44,300	\$6,000,000	\$6,181,806	\$45,384	\$36,963	\$6,000,000	\$7,073,664	\$24,185	\$41,997	\$24,159	\$41,997	\$24,204	\$42,296
\$7,000,000	\$8,643,600	\$53,038	\$51,683	\$7,000,000	\$7,212,107	\$53,038	\$43,124	\$7,000,000	\$8,252,608	\$28,219	\$49,046	\$28,193	\$49,046	\$28,238	\$49,345
\$8,000,000	\$9,878,400	\$60,693	\$59,066	\$8,000,000	\$8,242,408	\$60,693	\$49,284	\$8,000,000	\$9,431,552	\$32,253	\$56,095	\$32,227	\$56,095	\$32,272	\$56,394
\$9,000,000	\$11,113,200	\$68,347	\$66,449	\$9,000,000	\$9,272,709	\$68,347	\$55,445	\$9,000,000	\$10,610,496	\$36,287	\$63,145	\$36,261	\$63,145	\$36,307	\$63,444
\$10,000,000	\$12,348,000	\$76,002	\$73,833	\$10,000,000	\$10,303,010	\$76,002	\$61,605	\$10,000,000	\$11,789,440	\$40,321	\$70,194	\$40,295	\$70,194	\$40,341	\$70,493
\$15,000,000	\$18,522,000	\$114,274	\$110,749	\$15,000,000	\$15,454,515	\$114,274	\$92,408	\$15,000,000	\$17,684,160	\$60,491	\$105,440	\$60,465	\$105,440	\$60,511	\$105,739
\$20,000,000	\$24,696,000	\$152,547	\$147,666	\$20,000,000	\$20,606,020	\$152,547	\$123,210	\$20,000,000	\$23,578,880	\$80,662	\$140,687	\$80,635	\$140,687	\$80,681	\$140,986
\$25,000,000	\$30,870,000	\$190,819	\$184,582	\$25,000,000	\$25,757,525	\$190,819	\$154,013	\$25,000,000	\$29,473,600	\$100,832	\$175,933	\$100,806	\$175,933	\$100,851	\$176,232
\$30,000,000	\$37,044,000	\$229,092	\$221,498	\$30,000,000	\$30,909,030	\$229,092	\$184,815	\$30,000,000	\$35,368,320	\$121,002	\$211,180	\$120,976	\$211,180	\$121,022	\$211,479
\$35,000,000	\$43,218,000	\$267,364	\$258,415	\$35,000,000	\$36,060,535	\$267,364	\$215,618	\$35,000,000	\$41,263,040	\$141,172	\$246,426	\$141,146	\$246,426	\$141,192	\$246,725
\$40,000,000	\$49,392,000	\$305,637	\$295,331	\$40,000,000	\$41,212,040	\$305,637	\$246,420	\$40,000,000	\$47,157,760	\$161,343	\$281,673	\$161,317	\$281,673	\$161,362	\$281,972
\$45,000,000	\$55,566,000	\$343,909	\$332,247	\$45,000,000	\$46,363,545	\$343,909	\$277,223	\$45,000,000	\$53,052,480	\$181,513	\$316,919	\$181,487	\$316,919	\$181,533	\$317,218
\$50,000,000	\$61,740,000	\$382,182	\$369,164	\$50,000,000	\$51,515,050	\$382,182	\$308,025	\$50,000,000	\$58,947,200	\$201,683	\$352,166	\$201,657	\$352,166	\$201,703	\$352,465

CITY OF ALLERTON, IOWA  
Estimated Tax Bill - ACFGL Portion ONLY  
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$167	83.02%	\$106	52.71%	(\$129)	(70.63%)	(\$102)	(65.69%)	\$151	74.74%
\$100,000	\$335	83.02%	\$213	52.71%	\$22	5.76%	\$48	13.52%	\$302	74.74%
\$150,000	\$502	83.02%	\$319	52.71%	\$173	29.53%	\$199	35.60%	\$452	74.74%
\$200,000	\$489	49.48%	\$244	24.73%	\$324	41.11%	\$350	45.97%	\$603	74.74%
\$250,000	\$475	34.68%	\$170	12.37%	\$474	47.97%	\$501	52.00%	\$754	74.74%
\$300,000	\$462	26.33%	\$95	5.41%	\$625	52.51%	\$651	55.94%	\$905	74.74%
\$400,000	\$435	17.25%	(\$55)	(2.16%)	\$927	58.13%	\$953	60.78%	\$1,206	74.74%
\$500,000	\$407	12.41%	(\$204)	(6.21%)	\$1,228	61.49%	\$1,254	63.64%	\$1,508	74.74%
\$600,000	\$380	9.39%	(\$353)	(8.72%)	\$1,530	63.72%	\$1,556	65.52%	\$1,809	74.74%
\$700,000	\$353	7.34%	(\$503)	(10.44%)	\$1,831	65.30%	\$1,857	66.86%	\$2,111	74.74%
\$800,000	\$326	5.84%	(\$652)	(11.69%)	\$2,133	66.49%	\$2,159	67.86%	\$2,412	74.74%
\$900,000	\$299	4.71%	(\$802)	(12.63%)	\$2,434	67.41%	\$2,461	68.64%	\$2,714	74.74%
\$1,000,000	\$272	3.82%	(\$951)	(13.37%)	\$2,736	68.15%	\$2,762	69.25%	\$3,015	74.74%
\$2,000,000	\$1	0.00%	(\$2,445)	(16.56%)	\$5,751	71.45%	\$5,777	72.02%	\$6,030	74.74%
\$3,000,000	(\$271)	(1.21%)	(\$3,939)	(17.57%)	\$8,766	72.55%	\$8,793	72.93%	\$9,046	74.74%
\$4,000,000	(\$542)	(1.80%)	(\$5,433)	(18.06%)	\$11,782	73.10%	\$11,808	73.38%	\$12,061	74.74%
\$5,000,000	(\$813)	(2.15%)	(\$6,927)	(18.36%)	\$14,797	73.43%	\$14,823	73.66%	\$15,076	74.74%
\$6,000,000	(\$1,084)	(2.39%)	(\$8,421)	(18.55%)	\$17,812	73.65%	\$17,838	73.84%	\$18,091	74.74%
\$7,000,000	(\$1,355)	(2.56%)	(\$9,915)	(18.69%)	\$20,827	73.81%	\$20,853	73.97%	\$21,107	74.74%
\$8,000,000	(\$1,627)	(2.68%)	(\$11,409)	(18.80%)	\$23,842	73.92%	\$23,869	74.07%	\$24,122	74.74%
\$9,000,000	(\$1,898)	(2.78%)	(\$12,903)	(18.88%)	\$26,858	74.01%	\$26,884	74.14%	\$27,137	74.74%
\$10,000,000	(\$2,169)	(2.85%)	(\$14,397)	(18.94%)	\$29,873	74.09%	\$29,899	74.20%	\$30,152	74.74%
\$15,000,000	(\$3,525)	(3.08%)	(\$21,867)	(19.14%)	\$44,949	74.31%	\$44,975	74.38%	\$45,229	74.74%
\$20,000,000	(\$4,881)	(3.20%)	(\$29,337)	(19.23%)	\$60,025	74.42%	\$60,052	74.47%	\$60,305	74.74%
\$25,000,000	(\$6,238)	(3.27%)	(\$36,807)	(19.29%)	\$75,102	74.48%	\$75,128	74.53%	\$75,381	74.74%
\$30,000,000	(\$7,594)	(3.31%)	(\$44,277)	(19.33%)	\$90,178	74.53%	\$90,204	74.56%	\$90,457	74.74%
\$35,000,000	(\$8,950)	(3.35%)	(\$51,747)	(19.35%)	\$105,254	74.56%	\$105,280	74.59%	\$105,533	74.74%
\$40,000,000	(\$10,306)	(3.37%)	(\$59,217)	(19.37%)	\$120,330	74.58%	\$120,356	74.61%	\$120,610	74.74%
\$45,000,000	(\$11,662)	(3.39%)	(\$66,686)	(19.39%)	\$135,406	74.60%	\$135,433	74.62%	\$135,686	74.74%
\$50,000,000	(\$13,018)	(3.41%)	(\$74,156)	(19.40%)	\$150,482	74.61%	\$150,509	74.64%	\$150,762	74.74%