

CITY OF ALTA VISTA, 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	\$8.48493	\$31,286	\$0	\$31,286	
2026-27	\$6.11738	\$31,911	\$0	\$31,911	2.0%
2027-28	\$6.15978	\$32,071	\$0	\$32,071	0.5%
2028-29	\$5.88804	\$32,712	\$0	\$32,712	2.0%
2029-30	\$5.91748	\$32,876	\$0	\$32,876	0.5%
2030-31	\$5.65522	\$33,534	\$0	\$33,534	2.0%
2031-32	\$5.68350	\$33,701	\$0	\$33,701	0.5%
2032-33	\$5.44010	\$34,375	\$0	\$34,375	2.0%
2033-34	\$5.46730	\$34,547	\$0	\$34,547	0.5%
2034-35	\$5.24065	\$35,238	\$0	\$35,238	2.0%
2035-36	\$5.26685	\$35,414	\$0	\$35,414	0.5%

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	\$8,708,550	\$3,687,215	\$0	\$3,687,215
2026-27	\$5,992,593	\$5,216,525	\$0	\$5,216,525
2027-28	\$5,982,593	\$5,206,525	\$0	\$5,206,525
2028-29	\$6,331,816	\$5,555,748	\$0	\$5,555,748
2029-30	\$6,331,816	\$5,555,748	\$0	\$5,555,748
2030-31	\$6,705,728	\$5,929,660	\$0	\$5,929,660
2031-32	\$6,705,728	\$5,929,660	\$0	\$5,929,660
2032-33	\$7,094,935	\$6,318,867	\$0	\$6,318,867
2033-34	\$7,094,935	\$6,318,867	\$0	\$6,318,867
2034-35	\$7,500,065	\$6,723,997	\$0	\$6,723,997
2035-36	\$7,500,065	\$6,723,997	\$0	\$6,723,997

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	96.50%	-4.08%	92.41%	7.39%	0.00%	0.20%
2026-27	156.74%	-69.21%	87.53%	12.33%	0.00%	0.14%
2027-28	157.04%	-69.54%	87.51%	12.35%	0.00%	0.14%
2028-29	153.06%	-65.35%	87.71%	12.16%	0.00%	0.13%
2029-30	153.06%	-65.35%	87.71%	12.16%	0.00%	0.13%
2030-31	149.14%	-61.23%	87.92%	11.96%	0.00%	0.12%
2031-32	149.14%	-61.23%	87.92%	11.96%	0.00%	0.12%
2032-33	145.56%	-57.45%	88.10%	11.78%	0.00%	0.12%
2033-34	145.56%	-57.45%	88.10%	11.78%	0.00%	0.12%
2034-35	142.26%	-53.99%	88.26%	11.63%	0.00%	0.11%
2035-36	142.26%	-53.99%	88.26%	11.63%	0.00%	0.11%

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 ALTA VISTA, 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	\$3,687,215	\$8.48493	\$31,286
2026-27	\$5,216,525	\$6.11738	\$31,911
2027-28	\$5,206,525	\$6.15978	\$32,071
2028-29	\$5,555,748	\$5.88804	\$32,712
2029-30	\$5,555,748	\$5.91748	\$32,876
2030-31	\$5,929,660	\$5.65522	\$33,534
2031-32	\$5,929,660	\$5.68350	\$33,701
2032-33	\$6,318,867	\$5.44010	\$34,375
2033-34	\$6,318,867	\$5.46730	\$34,547
2034-35	\$6,723,997	\$5.24065	\$35,238
2035-36	\$6,723,997	\$5.26685	\$35,414

## CITY OF ALTA VISTA, 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	\$3,687,215	\$8.48493	\$31,286
2026-27	\$3,711,668	\$8.48493	\$31,493
2027-28	\$3,788,388	\$8.48493	\$32,144
2028-29	\$3,912,436	\$8.10000	\$31,691
2029-30	\$3,993,168	\$8.10000	\$32,345
2030-31	\$4,123,667	\$8.10000	\$33,402
2031-32	\$4,208,610	\$8.10000	\$34,090
2032-33	\$4,345,891	\$8.10000	\$35,202
2033-34	\$4,435,281	\$8.10000	\$35,926
2034-35	\$4,579,703	\$8.10000	\$37,096
2035-36	\$4,673,759	\$8.10000	\$37,857

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	\$1,504,857	(\$2.36755)	\$418
2027-28	\$1,418,137	(\$2.32515)	-\$73
2028-29	\$1,643,312	(\$2.21196)	\$1,022
2029-30	\$1,562,579	(\$2.18252)	\$531
2030-31	\$1,805,994	(\$2.44478)	\$132
2031-32	\$1,721,050	(\$2.41650)	-\$389
2032-33	\$1,972,976	(\$2.65990)	-\$826
2033-34	\$1,883,586	(\$2.63270)	-\$1,379
2034-35	\$2,144,294	(\$2.85935)	-\$1,857
2035-36	\$2,050,238	(\$2.83315)	-\$2,443

CITY OF ALTA VISTA, 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	\$201	\$349	\$50,000	\$51,515	\$201	\$291	\$50,000	\$58,947	\$182	\$51	\$156	\$51	\$201	\$333
\$100,000	\$123,480	\$402	\$698	\$100,000	\$103,030	\$402	\$583	\$100,000	\$117,894	\$383	\$384	\$357	\$384	\$402	\$667
\$150,000	\$185,220	\$604	\$1,047	\$150,000	\$154,545	\$604	\$874	\$150,000	\$176,842	\$584	\$717	\$558	\$717	\$604	\$1,000
\$200,000	\$246,960	\$986	\$1,397	\$200,000	\$206,060	\$986	\$1,165	\$200,000	\$235,789	\$785	\$1,051	\$759	\$1,051	\$805	\$1,333
\$250,000	\$308,700	\$1,367	\$1,746	\$250,000	\$257,575	\$1,367	\$1,457	\$250,000	\$294,736	\$987	\$1,384	\$960	\$1,384	\$1,006	\$1,667
\$300,000	\$370,440	\$1,749	\$2,095	\$300,000	\$309,090	\$1,749	\$1,748	\$300,000	\$353,683	\$1,188	\$1,717	\$1,162	\$1,717	\$1,207	\$2,000
\$400,000	\$493,920	\$2,513	\$2,793	\$400,000	\$412,120	\$2,513	\$2,331	\$400,000	\$471,578	\$1,590	\$2,384	\$1,564	\$2,384	\$1,610	\$2,667
\$500,000	\$617,400	\$3,276	\$3,492	\$500,000	\$515,151	\$3,276	\$2,913	\$500,000	\$589,472	\$1,993	\$3,051	\$1,967	\$3,051	\$2,012	\$3,334
\$600,000	\$740,880	\$4,040	\$4,190	\$600,000	\$618,181	\$4,040	\$3,496	\$600,000	\$707,366	\$2,395	\$3,718	\$2,369	\$3,718	\$2,415	\$4,000
\$700,000	\$864,360	\$4,804	\$4,888	\$700,000	\$721,211	\$4,804	\$4,079	\$700,000	\$825,261	\$2,798	\$4,384	\$2,771	\$4,384	\$2,817	\$4,667
\$800,000	\$987,840	\$5,567	\$5,586	\$800,000	\$824,241	\$5,567	\$4,661	\$800,000	\$943,155	\$3,200	\$5,051	\$3,174	\$5,051	\$3,220	\$5,334
\$900,000	\$1,111,320	\$6,331	\$6,285	\$900,000	\$927,271	\$6,331	\$5,244	\$900,000	\$1,061,050	\$3,603	\$5,718	\$3,576	\$5,718	\$3,622	\$6,000
\$1,000,000	\$1,234,800	\$7,095	\$6,983	\$1,000,000	\$1,030,301	\$7,095	\$5,827	\$1,000,000	\$1,178,944	\$4,005	\$6,384	\$3,979	\$6,384	\$4,025	\$6,667
\$2,000,000	\$2,469,600	\$14,731	\$13,966	\$2,000,000	\$2,060,602	\$14,731	\$11,653	\$2,000,000	\$2,357,888	\$8,030	\$13,052	\$8,003	\$13,052	\$8,049	\$13,334
\$3,000,000	\$3,704,400	\$22,368	\$20,949	\$3,000,000	\$3,090,903	\$22,368	\$17,480	\$3,000,000	\$3,536,832	\$12,054	\$19,719	\$12,028	\$19,719	\$12,074	\$20,002
\$4,000,000	\$4,939,200	\$30,004	\$27,932	\$4,000,000	\$4,121,204	\$30,004	\$23,306	\$4,000,000	\$4,715,776	\$16,079	\$26,386	\$16,052	\$26,386	\$16,098	\$26,669
\$5,000,000	\$6,174,000	\$37,640	\$34,915	\$5,000,000	\$5,151,505	\$37,640	\$29,133	\$5,000,000	\$5,894,720	\$20,103	\$33,053	\$20,077	\$33,053	\$20,123	\$33,336
\$6,000,000	\$7,408,800	\$45,277	\$41,898	\$6,000,000	\$6,181,806	\$45,277	\$34,959	\$6,000,000	\$7,073,664	\$24,128	\$39,720	\$24,102	\$39,720	\$24,147	\$40,003
\$7,000,000	\$8,643,600	\$52,913	\$48,881	\$7,000,000	\$7,212,107	\$52,913	\$40,786	\$7,000,000	\$8,252,608	\$28,152	\$46,388	\$28,126	\$46,388	\$28,172	\$46,670
\$8,000,000	\$9,878,400	\$60,550	\$55,865	\$8,000,000	\$8,242,408	\$60,550	\$46,613	\$8,000,000	\$9,431,552	\$32,177	\$53,055	\$32,151	\$53,055	\$32,196	\$53,338
\$9,000,000	\$11,113,200	\$68,186	\$62,848	\$9,000,000	\$9,272,709	\$68,186	\$52,439	\$9,000,000	\$10,610,496	\$36,201	\$59,722	\$36,175	\$59,722	\$36,221	\$60,005
\$10,000,000	\$12,348,000	\$75,823	\$69,831	\$10,000,000	\$10,303,010	\$75,823	\$58,266	\$10,000,000	\$11,789,440	\$40,226	\$66,389	\$40,200	\$66,389	\$40,245	\$66,672
\$15,000,000	\$18,522,000	\$114,005	\$104,746	\$15,000,000	\$15,454,515	\$114,005	\$87,399	\$15,000,000	\$17,684,160	\$60,349	\$99,725	\$60,322	\$99,725	\$60,368	\$100,008
\$20,000,000	\$24,696,000	\$152,187	\$139,661	\$20,000,000	\$20,606,020	\$152,187	\$116,532	\$20,000,000	\$23,578,880	\$80,471	\$133,061	\$80,445	\$133,061	\$80,491	\$133,344
\$25,000,000	\$30,870,000	\$190,369	\$174,577	\$25,000,000	\$25,757,525	\$190,369	\$145,664	\$25,000,000	\$29,473,600	\$100,594	\$166,397	\$100,568	\$166,397	\$100,613	\$166,680
\$30,000,000	\$37,044,000	\$228,551	\$209,492	\$30,000,000	\$30,909,030	\$228,551	\$174,797	\$30,000,000	\$35,368,320	\$120,717	\$199,733	\$120,690	\$199,733	\$120,736	\$200,016
\$35,000,000	\$43,218,000	\$266,734	\$244,407	\$35,000,000	\$36,060,535	\$266,734	\$203,930	\$35,000,000	\$41,263,040	\$140,839	\$233,069	\$140,813	\$233,069	\$140,859	\$233,352
\$40,000,000	\$49,392,000	\$304,916	\$279,323	\$40,000,000	\$41,212,040	\$304,916	\$233,063	\$40,000,000	\$47,157,760	\$160,962	\$266,405	\$160,936	\$266,405	\$160,982	\$266,688
\$45,000,000	\$55,566,000	\$343,098	\$314,238	\$45,000,000	\$46,363,545	\$343,098	\$262,196	\$45,000,000	\$53,052,480	\$181,085	\$299,741	\$181,059	\$299,741	\$181,104	\$300,023
\$50,000,000	\$61,740,000	\$381,280	\$349,153	\$50,000,000	\$51,515,050	\$381,280	\$291,329	\$50,000,000	\$58,947,200	\$201,207	\$333,077	\$201,181	\$333,077	\$201,227	\$333,359

CITY OF            ALTA VISTA, 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	\$148	73.51%	\$90	44.78%	(\$131)	(72.15%)	(\$105)	(67.47%)	\$132	65.66%
\$100,000	\$296	73.51%	\$180	44.78%	\$1	0.27%	\$27	7.62%	\$264	65.66%
\$150,000	\$444	73.51%	\$270	44.78%	\$133	22.79%	\$159	28.55%	\$396	65.66%
\$200,000	\$411	41.72%	\$180	18.25%	\$265	33.78%	\$291	38.39%	\$529	65.66%
\$250,000	\$378	27.68%	\$89	6.53%	\$397	40.28%	\$424	44.10%	\$661	65.66%
\$300,000	\$346	19.77%	(\$1)	(0.07%)	\$530	44.58%	\$556	47.84%	\$793	65.66%
\$400,000	\$280	11.16%	(\$182)	(7.25%)	\$794	49.92%	\$820	52.42%	\$1,057	65.66%
\$500,000	\$215	6.57%	(\$363)	(11.08%)	\$1,058	53.10%	\$1,084	55.13%	\$1,321	65.66%
\$600,000	\$150	3.71%	(\$544)	(13.47%)	\$1,322	55.21%	\$1,349	56.92%	\$1,586	65.66%
\$700,000	\$84	1.76%	(\$725)	(15.09%)	\$1,587	56.71%	\$1,613	58.19%	\$1,850	65.66%
\$800,000	\$19	0.34%	(\$906)	(16.28%)	\$1,851	57.84%	\$1,877	59.14%	\$2,114	65.66%
\$900,000	(\$46)	(0.73%)	(\$1,087)	(17.17%)	\$2,115	58.71%	\$2,141	59.87%	\$2,378	65.66%
\$1,000,000	(\$112)	(1.57%)	(\$1,268)	(17.87%)	\$2,379	59.41%	\$2,406	60.46%	\$2,643	65.66%
\$2,000,000	(\$765)	(5.19%)	(\$3,078)	(20.89%)	\$5,022	62.54%	\$5,048	63.08%	\$5,285	65.66%
\$3,000,000	(\$1,418)	(6.34%)	(\$4,888)	(21.85%)	\$7,665	63.59%	\$7,691	63.94%	\$7,928	65.66%
\$4,000,000	(\$2,072)	(6.90%)	(\$6,698)	(22.32%)	\$10,307	64.11%	\$10,334	64.37%	\$10,571	65.66%
\$5,000,000	(\$2,725)	(7.24%)	(\$8,508)	(22.60%)	\$12,950	64.42%	\$12,976	64.63%	\$13,213	65.66%
\$6,000,000	(\$3,378)	(7.46%)	(\$10,317)	(22.79%)	\$15,593	64.63%	\$15,619	64.80%	\$15,856	65.66%
\$7,000,000	(\$4,032)	(7.62%)	(\$12,127)	(22.92%)	\$18,235	64.77%	\$18,261	64.93%	\$18,499	65.66%
\$8,000,000	(\$4,685)	(7.74%)	(\$13,937)	(23.02%)	\$20,878	64.89%	\$20,904	65.02%	\$21,141	65.66%
\$9,000,000	(\$5,339)	(7.83%)	(\$15,747)	(23.09%)	\$23,521	64.97%	\$23,547	65.09%	\$23,784	65.66%
\$10,000,000	(\$5,992)	(7.90%)	(\$17,557)	(23.16%)	\$26,163	65.04%	\$26,189	65.15%	\$26,426	65.66%
\$15,000,000	(\$9,259)	(8.12%)	(\$26,606)	(23.34%)	\$39,377	65.25%	\$39,403	65.32%	\$39,640	65.66%
\$20,000,000	(\$12,526)	(8.23%)	(\$35,655)	(23.43%)	\$52,590	65.35%	\$52,616	65.41%	\$52,853	65.66%
\$25,000,000	(\$15,792)	(8.30%)	(\$44,705)	(23.48%)	\$65,803	65.41%	\$65,829	65.46%	\$66,066	65.66%
\$30,000,000	(\$19,059)	(8.34%)	(\$53,754)	(23.52%)	\$79,016	65.46%	\$79,042	65.49%	\$79,279	65.66%
\$35,000,000	(\$22,326)	(8.37%)	(\$62,803)	(23.55%)	\$92,229	65.49%	\$92,256	65.52%	\$92,493	65.66%
\$40,000,000	(\$25,593)	(8.39%)	(\$71,853)	(23.56%)	\$105,443	65.51%	\$105,469	65.53%	\$105,706	65.66%
\$45,000,000	(\$28,860)	(8.41%)	(\$80,902)	(23.58%)	\$118,656	65.53%	\$118,682	65.55%	\$118,919	65.66%
\$50,000,000	(\$32,127)	(8.43%)	(\$89,951)	(23.59%)	\$131,869	65.54%	\$131,895	65.56%	\$132,132	65.66%