

CITY OF AGENCY, 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	\$7.86407	\$150,786	\$0	\$150,786	
2026-27	\$4.68693	\$153,802	\$1,652	\$155,454	3.1%
2027-28	\$4.73728	\$157,047	\$1,670	\$158,717	2.1%
2028-29	\$4.59578	\$161,891	\$1,620	\$163,511	3.0%
2029-30	\$4.64177	\$165,146	\$1,636	\$166,782	2.0%
2030-31	\$4.50342	\$170,118	\$1,588	\$171,706	3.0%
2031-32	\$4.54544	\$173,306	\$1,602	\$174,909	1.9%
2032-33	\$4.41213	\$178,407	\$1,555	\$179,962	2.9%
2033-34	\$4.45059	\$181,530	\$1,569	\$183,099	1.7%
2034-35	\$4.32199	\$186,761	\$1,524	\$188,284	2.8%
2035-36	\$4.35725	\$189,819	\$1,536	\$191,355	1.6%

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	\$41,059,519	\$19,174,066	\$0	\$19,174,066
2026-27	\$34,971,053	\$33,167,547	\$0	\$33,167,547
2027-28	\$35,307,287	\$33,503,781	\$0	\$33,503,781
2028-29	\$37,382,031	\$35,578,525	\$0	\$35,578,525
2029-30	\$37,734,265	\$35,930,759	\$0	\$35,930,759
2030-31	\$39,931,316	\$38,127,810	\$0	\$38,127,810
2031-32	\$40,283,550	\$38,480,044	\$0	\$38,480,044
2032-33	\$42,591,588	\$40,788,082	\$0	\$40,788,082
2033-34	\$42,943,822	\$41,140,316	\$0	\$41,140,316
2034-35	\$45,367,736	\$43,564,230	\$0	\$43,564,230
2035-36	\$45,719,970	\$43,916,464	\$0	\$43,916,464

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.90%	-2.10%	87.80%	6.43%	0.00%	1.66%
2026-27	119.43%	-31.60%	87.83%	8.23%	0.00%	0.96%
2027-28	118.23%	-31.32%	86.91%	9.19%	0.00%	0.95%
2028-29	115.80%	-29.53%	86.27%	10.08%	0.00%	0.90%
2029-30	114.66%	-29.23%	85.43%	10.96%	0.00%	0.89%
2030-31	112.38%	-27.53%	84.85%	11.76%	0.00%	0.84%
2031-32	111.36%	-27.28%	84.08%	12.57%	0.00%	0.83%
2032-33	109.26%	-25.72%	83.54%	13.31%	0.00%	0.78%
2033-34	108.33%	-25.50%	82.83%	14.05%	0.00%	0.78%
2034-35	106.40%	-24.07%	82.32%	14.74%	0.00%	0.73%
2035-36	105.55%	-23.88%	81.67%	15.42%	0.00%	0.73%

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 AGENCY, 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	\$19,174,066	\$7.86407	\$150,786
2026-27	\$33,167,547	\$4.68693	\$155,454
2027-28	\$33,503,781	\$4.73728	\$158,717
2028-29	\$35,578,525	\$4.59578	\$163,511
2029-30	\$35,930,759	\$4.64177	\$166,782
2030-31	\$38,127,810	\$4.50342	\$171,706
2031-32	\$38,480,044	\$4.54544	\$174,909
2032-33	\$40,788,082	\$4.41213	\$179,962
2033-34	\$41,140,316	\$4.45059	\$183,099
2034-35	\$43,564,230	\$4.32199	\$188,284
2035-36	\$43,916,464	\$4.35725	\$191,355

CITY OF AGENCY, 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	\$19,174,066	\$7.86407	\$150,786
2026-27	\$19,488,652	\$7.86407	\$153,260
2027-28	\$20,064,992	\$7.78621	\$156,230
2028-29	\$20,886,205	\$7.78621	\$162,624
2029-30	\$21,482,016	\$7.78621	\$167,263
2030-31	\$22,355,711	\$7.78621	\$174,066
2031-32	\$22,971,954	\$7.78621	\$178,864
2032-33	\$23,900,801	\$7.78621	\$186,097
2033-34	\$24,538,618	\$7.78621	\$191,063
2034-35	\$25,525,467	\$7.78621	\$198,747
2035-36	\$26,185,924	\$7.78621	\$203,889

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	\$13,678,895	(\$3.17714)	\$2,194
2027-28	\$13,438,789	(\$3.04893)	\$2,487
2028-29	\$14,692,320	(\$3.19043)	\$887
2029-30	\$14,448,743	(\$3.14444)	-\$481
2030-31	\$15,772,098	(\$3.28279)	-\$2,361
2031-32	\$15,508,090	(\$3.24077)	-\$3,956
2032-33	\$16,887,281	(\$3.37408)	-\$6,134
2033-34	\$16,601,698	(\$3.33562)	-\$7,964
2034-35	\$18,038,763	(\$3.46422)	-\$10,462
2035-36	\$17,730,540	(\$3.42896)	-\$12,534

CITY OF AGENCY, 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	\$187	\$278	\$50,000	\$51,515	\$187	\$232	\$50,000	\$58,947	\$168	\$40	\$144	\$40	\$187	\$265
\$100,000	\$123,480	\$373	\$556	\$100,000	\$103,030	\$373	\$464	\$100,000	\$117,894	\$355	\$306	\$331	\$306	\$373	\$531
\$150,000	\$185,220	\$560	\$834	\$150,000	\$154,545	\$560	\$696	\$150,000	\$176,842	\$541	\$571	\$517	\$571	\$560	\$796
\$200,000	\$246,960	\$913	\$1,112	\$200,000	\$206,060	\$913	\$928	\$200,000	\$235,789	\$728	\$837	\$704	\$837	\$746	\$1,062
\$250,000	\$308,700	\$1,267	\$1,390	\$250,000	\$257,575	\$1,267	\$1,160	\$250,000	\$294,736	\$914	\$1,102	\$890	\$1,102	\$933	\$1,327
\$300,000	\$370,440	\$1,621	\$1,668	\$300,000	\$309,090	\$1,621	\$1,392	\$300,000	\$353,683	\$1,101	\$1,368	\$1,077	\$1,368	\$1,119	\$1,593
\$400,000	\$493,920	\$2,329	\$2,224	\$400,000	\$412,120	\$2,329	\$1,856	\$400,000	\$471,578	\$1,474	\$1,899	\$1,450	\$1,899	\$1,492	\$2,124
\$500,000	\$617,400	\$3,037	\$2,780	\$500,000	\$515,151	\$3,037	\$2,320	\$500,000	\$589,472	\$1,847	\$2,429	\$1,823	\$2,429	\$1,865	\$2,655
\$600,000	\$740,880	\$3,744	\$3,336	\$600,000	\$618,181	\$3,744	\$2,784	\$600,000	\$707,366	\$2,220	\$2,960	\$2,196	\$2,960	\$2,238	\$3,186
\$700,000	\$864,360	\$4,452	\$3,893	\$700,000	\$721,211	\$4,452	\$3,248	\$700,000	\$825,261	\$2,593	\$3,491	\$2,569	\$3,491	\$2,611	\$3,716
\$800,000	\$987,840	\$5,160	\$4,449	\$800,000	\$824,241	\$5,160	\$3,712	\$800,000	\$943,155	\$2,966	\$4,022	\$2,942	\$4,022	\$2,984	\$4,247
\$900,000	\$1,111,320	\$5,868	\$5,005	\$900,000	\$927,271	\$5,868	\$4,176	\$900,000	\$1,061,050	\$3,339	\$4,553	\$3,315	\$4,553	\$3,357	\$4,778
\$1,000,000	\$1,234,800	\$6,576	\$5,561	\$1,000,000	\$1,030,301	\$6,576	\$4,640	\$1,000,000	\$1,178,944	\$3,712	\$5,084	\$3,688	\$5,084	\$3,730	\$5,309
\$2,000,000	\$2,469,600	\$13,653	\$11,122	\$2,000,000	\$2,060,602	\$13,653	\$9,280	\$2,000,000	\$2,357,888	\$7,442	\$10,393	\$7,418	\$10,393	\$7,460	\$10,619
\$3,000,000	\$3,704,400	\$20,731	\$16,682	\$3,000,000	\$3,090,903	\$20,731	\$13,920	\$3,000,000	\$3,536,832	\$11,172	\$15,703	\$11,148	\$15,703	\$11,190	\$15,928
\$4,000,000	\$4,939,200	\$27,809	\$22,243	\$4,000,000	\$4,121,204	\$27,809	\$18,560	\$4,000,000	\$4,715,776	\$14,902	\$21,012	\$14,878	\$21,012	\$14,920	\$21,237
\$5,000,000	\$6,174,000	\$34,886	\$27,804	\$5,000,000	\$5,151,505	\$34,886	\$23,199	\$5,000,000	\$5,894,720	\$18,632	\$26,321	\$18,608	\$26,321	\$18,650	\$26,546
\$6,000,000	\$7,408,800	\$41,964	\$33,365	\$6,000,000	\$6,181,806	\$41,964	\$27,839	\$6,000,000	\$7,073,664	\$22,362	\$31,631	\$22,338	\$31,631	\$22,380	\$31,856
\$7,000,000	\$8,643,600	\$49,041	\$38,926	\$7,000,000	\$7,212,107	\$49,041	\$32,479	\$7,000,000	\$8,252,608	\$26,092	\$36,940	\$26,068	\$36,940	\$26,110	\$37,165
\$8,000,000	\$9,878,400	\$56,119	\$44,487	\$8,000,000	\$8,242,408	\$56,119	\$37,119	\$8,000,000	\$9,431,552	\$29,822	\$42,249	\$29,798	\$42,249	\$29,840	\$42,474
\$9,000,000	\$11,113,200	\$63,197	\$50,047	\$9,000,000	\$9,272,709	\$63,197	\$41,759	\$9,000,000	\$10,610,496	\$33,552	\$47,558	\$33,528	\$47,558	\$33,570	\$47,784
\$10,000,000	\$12,348,000	\$70,274	\$55,608	\$10,000,000	\$10,303,010	\$70,274	\$46,399	\$10,000,000	\$11,789,440	\$37,282	\$52,868	\$37,258	\$52,868	\$37,301	\$53,093
\$15,000,000	\$18,522,000	\$105,663	\$83,412	\$15,000,000	\$15,454,515	\$105,663	\$69,598	\$15,000,000	\$17,684,160	\$55,933	\$79,414	\$55,908	\$79,414	\$55,951	\$79,639
\$20,000,000	\$24,696,000	\$141,051	\$111,216	\$20,000,000	\$20,606,020	\$141,051	\$92,798	\$20,000,000	\$23,578,880	\$74,583	\$105,960	\$74,559	\$105,960	\$74,601	\$106,186
\$25,000,000	\$30,870,000	\$176,439	\$139,021	\$25,000,000	\$25,757,525	\$176,439	\$115,997	\$25,000,000	\$29,473,600	\$93,233	\$132,507	\$93,209	\$132,507	\$93,251	\$132,732
\$30,000,000	\$37,044,000	\$211,828	\$166,825	\$30,000,000	\$30,909,030	\$211,828	\$139,196	\$30,000,000	\$35,368,320	\$111,884	\$159,053	\$111,859	\$159,053	\$111,902	\$159,278
\$35,000,000	\$43,218,000	\$247,216	\$194,629	\$35,000,000	\$36,060,535	\$247,216	\$162,396	\$35,000,000	\$41,263,040	\$130,534	\$185,600	\$130,510	\$185,600	\$130,552	\$185,825
\$40,000,000	\$49,392,000	\$282,604	\$222,433	\$40,000,000	\$41,212,040	\$282,604	\$185,595	\$40,000,000	\$47,157,760	\$149,184	\$212,146	\$149,160	\$212,146	\$149,202	\$212,371
\$45,000,000	\$55,566,000	\$317,993	\$250,237	\$45,000,000	\$46,363,545	\$317,993	\$208,795	\$45,000,000	\$53,052,480	\$167,834	\$238,692	\$167,810	\$238,692	\$167,852	\$238,918
\$50,000,000	\$61,740,000	\$353,381	\$278,041	\$50,000,000	\$51,515,050	\$353,381	\$231,994	\$50,000,000	\$58,947,200	\$186,485	\$265,239	\$186,460	\$265,239	\$186,503	\$265,464

CITY OF AGENCY, 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	\$92	49.08%	\$45	24.39%	(\$128)	(76.07%)	(\$104)	(72.05%)	\$79	42.34%
\$100,000	\$183	49.08%	\$91	24.39%	(\$49)	(13.85%)	(\$25)	(7.53%)	\$158	42.34%
\$150,000	\$275	49.08%	\$136	24.39%	\$30	5.50%	\$54	10.45%	\$237	42.34%
\$200,000	\$199	21.76%	\$15	1.60%	\$109	14.94%	\$133	18.90%	\$316	42.34%
\$250,000	\$123	9.70%	(\$107)	(8.47%)	\$188	20.53%	\$212	23.81%	\$395	42.34%
\$300,000	\$47	2.90%	(\$229)	(14.14%)	\$267	24.22%	\$291	27.02%	\$474	42.34%
\$400,000	(\$105)	(4.49%)	(\$473)	(20.31%)	\$425	28.81%	\$449	30.96%	\$632	42.34%
\$500,000	(\$256)	(8.44%)	(\$717)	(23.60%)	\$583	31.54%	\$607	33.29%	\$790	42.34%
\$600,000	(\$408)	(10.90%)	(\$961)	(25.65%)	\$740	33.35%	\$765	34.83%	\$948	42.34%
\$700,000	(\$560)	(12.57%)	(\$1,204)	(27.05%)	\$898	34.65%	\$923	35.92%	\$1,105	42.34%
\$800,000	(\$711)	(13.79%)	(\$1,448)	(28.06%)	\$1,056	35.61%	\$1,081	36.73%	\$1,263	42.34%
\$900,000	(\$863)	(14.71%)	(\$1,692)	(28.83%)	\$1,214	36.37%	\$1,238	37.36%	\$1,421	42.34%
\$1,000,000	(\$1,015)	(15.43%)	(\$1,936)	(29.44%)	\$1,372	36.97%	\$1,396	37.87%	\$1,579	42.34%
\$2,000,000	(\$2,532)	(18.54%)	(\$4,373)	(32.03%)	\$2,951	39.66%	\$2,976	40.11%	\$3,158	42.34%
\$3,000,000	(\$4,048)	(19.53%)	(\$6,811)	(32.86%)	\$4,531	40.55%	\$4,555	40.86%	\$4,738	42.34%
\$4,000,000	(\$5,565)	(20.01%)	(\$9,249)	(33.26%)	\$6,110	41.00%	\$6,134	41.23%	\$6,317	42.34%
\$5,000,000	(\$7,082)	(20.30%)	(\$11,687)	(33.50%)	\$7,689	41.27%	\$7,713	41.45%	\$7,896	42.34%
\$6,000,000	(\$8,599)	(20.49%)	(\$14,125)	(33.66%)	\$9,268	41.45%	\$9,293	41.60%	\$9,475	42.34%
\$7,000,000	(\$10,116)	(20.63%)	(\$16,562)	(33.77%)	\$10,848	41.57%	\$10,872	41.71%	\$11,055	42.34%
\$8,000,000	(\$11,633)	(20.73%)	(\$19,000)	(33.86%)	\$12,427	41.67%	\$12,451	41.78%	\$12,634	42.34%
\$9,000,000	(\$13,149)	(20.81%)	(\$21,438)	(33.92%)	\$14,006	41.74%	\$14,030	41.85%	\$14,213	42.34%
\$10,000,000	(\$14,666)	(20.87%)	(\$23,876)	(33.97%)	\$15,585	41.80%	\$15,609	41.90%	\$15,792	42.34%
\$15,000,000	(\$22,250)	(21.06%)	(\$36,065)	(34.13%)	\$23,481	41.98%	\$23,506	42.04%	\$23,688	42.34%
\$20,000,000	(\$29,835)	(21.15%)	(\$48,254)	(34.21%)	\$31,377	42.07%	\$31,402	42.12%	\$31,585	42.34%
\$25,000,000	(\$37,419)	(21.21%)	(\$60,442)	(34.26%)	\$39,274	42.12%	\$39,298	42.16%	\$39,481	42.34%
\$30,000,000	(\$45,003)	(21.25%)	(\$72,631)	(34.29%)	\$47,170	42.16%	\$47,194	42.19%	\$47,377	42.34%
\$35,000,000	(\$52,587)	(21.27%)	(\$84,820)	(34.31%)	\$55,066	42.19%	\$55,090	42.21%	\$55,273	42.34%
\$40,000,000	(\$60,171)	(21.29%)	(\$97,009)	(34.33%)	\$62,962	42.20%	\$62,986	42.23%	\$63,169	42.34%
\$45,000,000	(\$67,756)	(21.31%)	(\$109,198)	(34.34%)	\$70,858	42.22%	\$70,882	42.24%	\$71,065	42.34%
\$50,000,000	(\$75,340)	(21.32%)	(\$121,387)	(34.35%)	\$78,754	42.23%	\$78,778	42.25%	\$78,961	42.34%