

CITY OF AMES, 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	\$6.21704	\$22,733,661	\$0	\$22,733,661	
2026-27	\$3.42174	\$23,188,335	\$246,390	\$23,434,725	3.1%
2027-28	\$3.45810	\$23,648,730	\$249,008	\$23,897,739	2.0%
2028-29	\$3.38477	\$24,375,708	\$243,728	\$24,619,436	3.0%
2029-30	\$3.41861	\$24,834,289	\$246,165	\$25,080,454	1.9%
2030-31	\$3.34530	\$25,582,054	\$240,886	\$25,822,940	3.0%
2031-32	\$3.37680	\$26,035,191	\$243,154	\$26,278,345	1.8%
2032-33	\$3.30408	\$26,803,887	\$237,918	\$27,041,805	2.9%
2033-34	\$3.33341	\$27,251,346	\$240,030	\$27,491,376	1.7%
2034-35	\$3.26135	\$28,041,166	\$234,841	\$28,276,007	2.9%
2035-36	\$3.28866	\$28,482,689	\$236,808	\$28,719,496	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	\$6,636,609,831	\$3,656,669,644	\$22,973,002	\$3,679,642,646
2026-27	\$6,921,100,548	\$6,848,779,709	\$37,564,162	\$6,886,343,871
2027-28	\$6,988,893,818	\$6,910,655,779	\$43,481,362	\$6,954,137,141
2028-29	\$7,359,625,460	\$7,273,592,012	\$51,276,770	\$7,324,868,783
2029-30	\$7,428,398,360	\$7,336,447,712	\$57,193,970	\$7,393,641,683
2030-31	\$7,819,601,910	\$7,719,170,224	\$65,675,009	\$7,784,845,233
2031-32	\$7,888,374,810	\$7,782,025,924	\$71,592,209	\$7,853,618,133
2032-33	\$8,299,917,214	\$8,184,367,377	\$80,793,159	\$8,265,160,537
2033-34	\$8,368,690,114	\$8,247,223,077	\$86,710,359	\$8,333,933,437
2034-35	\$8,801,455,248	\$8,670,031,354	\$96,667,217	\$8,766,698,571
2035-36	\$8,870,228,148	\$8,732,887,054	\$102,584,417	\$8,835,471,471

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	66.89%	-0.58%	66.31%	28.33%	4.80%	0.22%
2026-27	82.73%	-6.31%	76.43%	20.23%	2.95%	0.12%
2027-28	82.52%	-6.39%	76.13%	20.52%	2.97%	0.12%
2028-29	82.04%	-6.20%	75.83%	20.91%	2.89%	0.11%
2029-30	81.83%	-6.27%	75.56%	21.17%	2.90%	0.11%
2030-31	81.36%	-6.07%	75.28%	21.55%	2.82%	0.10%
2031-32	81.17%	-6.14%	75.03%	21.79%	2.84%	0.10%
2032-33	80.71%	-5.94%	74.77%	22.15%	2.76%	0.10%
2033-34	80.54%	-6.00%	74.54%	22.37%	2.77%	0.10%
2034-35	80.09%	-5.81%	74.29%	22.71%	2.70%	0.09%
2035-36	79.94%	-5.87%	74.07%	22.91%	2.71%	0.09%

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 AMES, 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	\$3,656,669,644	\$6.21704	\$22,733,661
2026-27	\$6,848,779,709	\$3.42174	\$23,434,725
2027-28	\$6,910,655,779	\$3.45810	\$23,897,739
2028-29	\$7,273,592,012	\$3.38477	\$24,619,436
2029-30	\$7,336,447,712	\$3.41861	\$25,080,454
2030-31	\$7,719,170,224	\$3.34530	\$25,822,940
2031-32	\$7,782,025,924	\$3.37680	\$26,278,345
2032-33	\$8,184,367,377	\$3.30408	\$27,041,805
2033-34	\$8,247,223,077	\$3.33341	\$27,491,376
2034-35	\$8,670,031,354	\$3.26135	\$28,276,007
2035-36	\$8,732,887,054	\$3.28866	\$28,719,496

CITY OF AMES, 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	\$3,656,669,644	\$6.21704	\$22,733,661
2026-27	\$3,818,686,048	\$6.09514	\$23,275,416
2027-28	\$3,910,224,968	\$6.09514	\$23,833,358
2028-29	\$4,091,624,374	\$6.09514	\$24,939,012
2029-30	\$4,192,889,393	\$6.09514	\$25,556,236
2030-31	\$4,384,945,194	\$6.09514	\$26,726,843
2031-32	\$4,490,210,697	\$6.09514	\$27,368,451
2032-33	\$4,693,466,437	\$6.09514	\$28,607,322
2033-34	\$4,802,953,107	\$6.09514	\$29,274,658
2034-35	\$5,017,987,323	\$6.09514	\$30,585,321
2035-36	\$5,131,907,357	\$6.09514	\$31,279,680

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	\$3,030,093,661	(\$2.67340)	\$159,309
2027-28	\$3,000,430,811	(\$2.63704)	\$64,381
2028-29	\$3,181,967,638	(\$2.71037)	-\$319,576
2029-30	\$3,143,558,319	(\$2.67653)	-\$475,783
2030-31	\$3,334,225,030	(\$2.74984)	-\$903,903
2031-32	\$3,291,815,227	(\$2.71834)	-\$1,090,105
2032-33	\$3,490,900,941	(\$2.79106)	-\$1,565,518
2033-34	\$3,444,269,970	(\$2.76173)	-\$1,783,283
2034-35	\$3,652,044,031	(\$2.83379)	-\$2,309,315
2035-36	\$3,600,979,696	(\$2.80648)	-\$2,560,183

CITY OF AMES, 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	\$147	\$207	\$50,000	\$51,515	\$147	\$172	\$50,000	\$58,947	\$133	\$30	\$114	\$30	\$147	\$197
\$100,000	\$123,480	\$295	\$413	\$100,000	\$103,030	\$295	\$345	\$100,000	\$117,894	\$281	\$227	\$261	\$227	\$295	\$394
\$150,000	\$185,220	\$442	\$620	\$150,000	\$154,545	\$442	\$517	\$150,000	\$176,842	\$428	\$424	\$409	\$424	\$442	\$592
\$200,000	\$246,960	\$722	\$826	\$200,000	\$206,060	\$722	\$689	\$200,000	\$235,789	\$575	\$622	\$556	\$622	\$590	\$789
\$250,000	\$308,700	\$1,002	\$1,033	\$250,000	\$257,575	\$1,002	\$862	\$250,000	\$294,736	\$723	\$819	\$704	\$819	\$737	\$986
\$300,000	\$370,440	\$1,282	\$1,239	\$300,000	\$309,090	\$1,282	\$1,034	\$300,000	\$353,683	\$870	\$1,016	\$851	\$1,016	\$885	\$1,183
\$400,000	\$493,920	\$1,841	\$1,652	\$400,000	\$412,120	\$1,841	\$1,379	\$400,000	\$471,578	\$1,165	\$1,410	\$1,146	\$1,410	\$1,180	\$1,578
\$500,000	\$617,400	\$2,401	\$2,065	\$500,000	\$515,151	\$2,401	\$1,723	\$500,000	\$589,472	\$1,460	\$1,805	\$1,441	\$1,805	\$1,474	\$1,972
\$600,000	\$740,880	\$2,960	\$2,478	\$600,000	\$618,181	\$2,960	\$2,068	\$600,000	\$707,366	\$1,755	\$2,199	\$1,736	\$2,199	\$1,769	\$2,366
\$700,000	\$864,360	\$3,520	\$2,892	\$700,000	\$721,211	\$3,520	\$2,413	\$700,000	\$825,261	\$2,050	\$2,593	\$2,031	\$2,593	\$2,064	\$2,761
\$800,000	\$987,840	\$4,079	\$3,305	\$800,000	\$824,241	\$4,079	\$2,757	\$800,000	\$943,155	\$2,345	\$2,988	\$2,326	\$2,988	\$2,359	\$3,155
\$900,000	\$1,111,320	\$4,639	\$3,718	\$900,000	\$927,271	\$4,639	\$3,102	\$900,000	\$1,061,050	\$2,640	\$3,382	\$2,620	\$3,382	\$2,654	\$3,550
\$1,000,000	\$1,234,800	\$5,198	\$4,131	\$1,000,000	\$1,030,301	\$5,198	\$3,447	\$1,000,000	\$1,178,944	\$2,935	\$3,777	\$2,915	\$3,777	\$2,949	\$3,944
\$2,000,000	\$2,469,600	\$10,794	\$8,262	\$2,000,000	\$2,060,602	\$10,794	\$6,893	\$2,000,000	\$2,357,888	\$5,883	\$7,721	\$5,864	\$7,721	\$5,898	\$7,888
\$3,000,000	\$3,704,400	\$16,389	\$12,392	\$3,000,000	\$3,090,903	\$16,389	\$10,340	\$3,000,000	\$3,536,832	\$8,832	\$11,664	\$8,813	\$11,664	\$8,847	\$11,832
\$4,000,000	\$4,939,200	\$21,984	\$16,523	\$4,000,000	\$4,121,204	\$21,984	\$13,787	\$4,000,000	\$4,715,776	\$11,781	\$15,608	\$11,762	\$15,608	\$11,795	\$15,776
\$5,000,000	\$6,174,000	\$27,580	\$20,654	\$5,000,000	\$5,151,505	\$27,580	\$17,233	\$5,000,000	\$5,894,720	\$14,730	\$19,552	\$14,711	\$19,552	\$14,744	\$19,720
\$6,000,000	\$7,408,800	\$33,175	\$24,785	\$6,000,000	\$6,181,806	\$33,175	\$20,680	\$6,000,000	\$7,073,664	\$17,679	\$23,496	\$17,660	\$23,496	\$17,693	\$23,664
\$7,000,000	\$8,643,600	\$38,770	\$28,915	\$7,000,000	\$7,212,107	\$38,770	\$24,127	\$7,000,000	\$8,252,608	\$20,628	\$27,440	\$20,608	\$27,440	\$20,642	\$27,607
\$8,000,000	\$9,878,400	\$44,366	\$33,046	\$8,000,000	\$8,242,408	\$44,366	\$27,573	\$8,000,000	\$9,431,552	\$23,576	\$31,384	\$23,557	\$31,384	\$23,591	\$31,551
\$9,000,000	\$11,113,200	\$49,961	\$37,177	\$9,000,000	\$9,272,709	\$49,961	\$31,020	\$9,000,000	\$10,610,496	\$26,525	\$35,328	\$26,506	\$35,328	\$26,540	\$35,495
\$10,000,000	\$12,348,000	\$55,556	\$41,308	\$10,000,000	\$10,303,010	\$55,556	\$34,467	\$10,000,000	\$11,789,440	\$29,474	\$39,272	\$29,455	\$39,272	\$29,488	\$39,439
\$15,000,000	\$18,522,000	\$83,533	\$61,962	\$15,000,000	\$15,454,515	\$83,533	\$51,700	\$15,000,000	\$17,684,160	\$44,218	\$58,992	\$44,199	\$58,992	\$44,233	\$59,159
\$20,000,000	\$24,696,000	\$111,510	\$82,616	\$20,000,000	\$20,606,020	\$111,510	\$68,933	\$20,000,000	\$23,578,880	\$58,963	\$78,711	\$58,943	\$78,711	\$58,977	\$78,878
\$25,000,000	\$30,870,000	\$139,486	\$103,269	\$25,000,000	\$25,757,525	\$139,486	\$86,167	\$25,000,000	\$29,473,600	\$73,707	\$98,431	\$73,688	\$98,431	\$73,721	\$98,598
\$30,000,000	\$37,044,000	\$167,463	\$123,923	\$30,000,000	\$30,909,030	\$167,463	\$103,400	\$30,000,000	\$35,368,320	\$88,451	\$118,150	\$88,432	\$118,150	\$88,465	\$118,318
\$35,000,000	\$43,218,000	\$195,440	\$144,577	\$35,000,000	\$36,060,535	\$195,440	\$120,633	\$35,000,000	\$41,263,040	\$103,195	\$137,870	\$103,176	\$137,870	\$103,209	\$138,037
\$40,000,000	\$49,392,000	\$223,416	\$165,231	\$40,000,000	\$41,212,040	\$223,416	\$137,867	\$40,000,000	\$47,157,760	\$117,939	\$157,590	\$117,920	\$157,590	\$117,954	\$157,757
\$45,000,000	\$55,566,000	\$251,393	\$185,885	\$45,000,000	\$46,363,545	\$251,393	\$155,100	\$45,000,000	\$53,052,480	\$132,684	\$177,309	\$132,664	\$177,309	\$132,698	\$177,476
\$50,000,000	\$61,740,000	\$279,370	\$206,539	\$50,000,000	\$51,515,050	\$279,370	\$172,333	\$50,000,000	\$58,947,200	\$147,428	\$197,029	\$147,409	\$197,029	\$147,442	\$197,196

CITY OF AMES, 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	\$59	40.08%	\$25	16.88%	(\$103)	(77.52%)	(\$84)	(73.74%)	\$50	33.74%
\$100,000	\$118	40.08%	\$50	16.88%	(\$53)	(19.05%)	(\$34)	(13.12%)	\$100	33.74%
\$150,000	\$177	40.08%	\$75	16.88%	(\$4)	(0.86%)	\$15	3.78%	\$149	33.74%
\$200,000	\$104	14.41%	(\$33)	(4.54%)	\$46	8.00%	\$65	11.72%	\$199	33.74%
\$250,000	\$31	3.08%	(\$140)	(13.99%)	\$96	13.25%	\$115	16.34%	\$249	33.74%
\$300,000	(\$42)	(3.31%)	(\$248)	(19.32%)	\$146	16.72%	\$165	19.35%	\$299	33.74%
\$400,000	(\$189)	(10.26%)	(\$462)	(25.12%)	\$245	21.03%	\$264	23.06%	\$398	33.74%
\$500,000	(\$335)	(13.97%)	(\$677)	(28.22%)	\$345	23.60%	\$364	25.24%	\$498	33.74%
\$600,000	(\$482)	(16.27%)	(\$892)	(30.14%)	\$444	25.30%	\$463	26.69%	\$597	33.74%
\$700,000	(\$628)	(17.85%)	(\$1,107)	(31.45%)	\$544	26.52%	\$563	27.71%	\$697	33.74%
\$800,000	(\$775)	(18.99%)	(\$1,322)	(32.41%)	\$643	27.43%	\$662	28.48%	\$796	33.74%
\$900,000	(\$921)	(19.86%)	(\$1,537)	(33.13%)	\$743	28.13%	\$762	29.07%	\$896	33.74%
\$1,000,000	(\$1,068)	(20.54%)	(\$1,752)	(33.70%)	\$842	28.70%	\$861	29.54%	\$995	33.74%
\$2,000,000	(\$2,532)	(23.46%)	(\$3,900)	(36.14%)	\$1,837	31.23%	\$1,856	31.66%	\$1,990	33.74%
\$3,000,000	(\$3,997)	(24.39%)	(\$6,049)	(36.91%)	\$2,832	32.07%	\$2,851	32.35%	\$2,985	33.74%
\$4,000,000	(\$5,461)	(24.84%)	(\$8,198)	(37.29%)	\$3,827	32.49%	\$3,847	32.70%	\$3,980	33.74%
\$5,000,000	(\$6,926)	(25.11%)	(\$10,346)	(37.51%)	\$4,822	32.74%	\$4,842	32.91%	\$4,975	33.74%
\$6,000,000	(\$8,390)	(25.29%)	(\$12,495)	(37.66%)	\$5,818	32.91%	\$5,837	33.05%	\$5,970	33.74%
\$7,000,000	(\$9,855)	(25.42%)	(\$14,644)	(37.77%)	\$6,813	33.03%	\$6,832	33.15%	\$6,966	33.74%
\$8,000,000	(\$11,320)	(25.51%)	(\$16,792)	(37.85%)	\$7,808	33.12%	\$7,827	33.22%	\$7,961	33.74%
\$9,000,000	(\$12,784)	(25.59%)	(\$18,941)	(37.91%)	\$8,803	33.19%	\$8,822	33.28%	\$8,956	33.74%
\$10,000,000	(\$14,249)	(25.65%)	(\$21,090)	(37.96%)	\$9,798	33.24%	\$9,817	33.33%	\$9,951	33.74%
\$15,000,000	(\$21,571)	(25.82%)	(\$31,833)	(38.11%)	\$14,773	33.41%	\$14,792	33.47%	\$14,926	33.74%
\$20,000,000	(\$28,894)	(25.91%)	(\$42,576)	(38.18%)	\$19,749	33.49%	\$19,768	33.54%	\$19,902	33.74%
\$25,000,000	(\$36,217)	(25.96%)	(\$53,320)	(38.23%)	\$24,724	33.54%	\$24,743	33.58%	\$24,877	33.74%
\$30,000,000	(\$43,540)	(26.00%)	(\$64,063)	(38.26%)	\$29,699	33.58%	\$29,719	33.61%	\$29,852	33.74%
\$35,000,000	(\$50,863)	(26.02%)	(\$74,806)	(38.28%)	\$34,675	33.60%	\$34,694	33.63%	\$34,828	33.74%
\$40,000,000	(\$58,185)	(26.04%)	(\$85,550)	(38.29%)	\$39,650	33.62%	\$39,669	33.64%	\$39,803	33.74%
\$45,000,000	(\$65,508)	(26.06%)	(\$96,293)	(38.30%)	\$44,626	33.63%	\$44,645	33.65%	\$44,779	33.74%
\$50,000,000	(\$72,831)	(26.07%)	(\$107,037)	(38.31%)	\$49,601	33.64%	\$49,620	33.66%	\$49,754	33.74%