

CITY OF ARTHUR, 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	\$8.64000	\$30,718	\$0	\$30,718	
2026-27	\$5.92999	\$31,333	\$0	\$31,333	2.0%
2027-28	\$5.97434	\$31,489	\$0	\$31,489	0.5%
2028-29	\$5.75047	\$32,119	\$0	\$32,119	2.0%
2029-30	\$5.77922	\$32,280	\$0	\$32,280	0.5%
2030-31	\$5.55509	\$32,925	\$0	\$32,925	2.0%
2031-32	\$5.58287	\$33,090	\$0	\$33,090	0.5%
2032-33	\$5.37185	\$33,752	\$0	\$33,752	2.0%
2033-34	\$5.39871	\$33,921	\$0	\$33,921	0.5%
2034-35	\$5.19959	\$34,599	\$0	\$34,599	2.0%
2035-36	\$5.22559	\$34,772	\$0	\$34,772	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	\$7,546,378	\$3,555,373	\$0	\$3,555,373
2026-27	\$5,615,753	\$5,283,785	\$0	\$5,283,785
2027-28	\$5,602,753	\$5,270,785	\$0	\$5,270,785
2028-29	\$5,917,465	\$5,585,497	\$0	\$5,585,497
2029-30	\$5,917,465	\$5,585,497	\$0	\$5,585,497
2030-31	\$6,259,037	\$5,927,069	\$0	\$5,927,069
2031-32	\$6,259,037	\$5,927,069	\$0	\$5,927,069
2032-33	\$6,615,060	\$6,283,092	\$0	\$6,283,092
2033-34	\$6,615,060	\$6,283,092	\$0	\$6,283,092
2034-35	\$6,986,152	\$6,654,184	\$0	\$6,654,184
2035-36	\$6,986,152	\$6,654,184	\$0	\$6,654,184

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	77.30%	-4.75%	72.55%	21.04%	0.00%	2.39%
2026-27	119.53%	-52.65%	66.88%	28.42%	0.00%	1.61%
2027-28	119.83%	-53.03%	66.80%	28.49%	0.00%	1.61%
2028-29	117.60%	-50.27%	67.32%	28.23%	0.00%	1.52%
2029-30	117.60%	-50.27%	67.32%	28.23%	0.00%	1.52%
2030-31	115.25%	-47.38%	67.88%	27.93%	0.00%	1.43%
2031-32	115.25%	-47.38%	67.88%	27.93%	0.00%	1.43%
2032-33	113.07%	-44.69%	68.38%	27.67%	0.00%	1.35%
2033-34	113.07%	-44.69%	68.38%	27.67%	0.00%	1.35%
2034-35	111.04%	-42.20%	68.84%	27.43%	0.00%	1.27%
2035-36	111.04%	-42.20%	68.84%	27.43%	0.00%	1.27%

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 ARTHUR, 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	\$3,555,373	\$8.64000	\$30,718
2026-27	\$5,283,785	\$5.92999	\$31,333
2027-28	\$5,270,785	\$5.97434	\$31,489
2028-29	\$5,585,497	\$5.75047	\$32,119
2029-30	\$5,585,497	\$5.77922	\$32,280
2030-31	\$5,927,069	\$5.55509	\$32,925
2031-32	\$5,927,069	\$5.58287	\$33,090
2032-33	\$6,283,092	\$5.37185	\$33,752
2033-34	\$6,283,092	\$5.39871	\$33,921
2034-35	\$6,654,184	\$5.19959	\$34,599
2035-36	\$6,654,184	\$5.22559	\$34,772

CITY OF ARTHUR, 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	\$3,555,373	\$8.64000	\$30,718
2026-27	\$3,642,754	\$8.64000	\$31,473
2027-28	\$3,702,015	\$8.64000	\$31,985
2028-29	\$3,827,938	\$8.10000	\$31,006
2029-30	\$3,890,299	\$8.10000	\$31,511
2030-31	\$4,022,710	\$8.10000	\$32,584
2031-32	\$4,088,323	\$8.10000	\$33,115
2032-33	\$4,227,554	\$8.10000	\$34,243
2033-34	\$4,296,601	\$8.10000	\$34,802
2034-35	\$4,443,007	\$8.10000	\$35,988
2035-36	\$4,515,659	\$8.10000	\$36,577

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	\$1,641,030	(\$2.71001)	-\$141
2027-28	\$1,568,770	(\$2.66566)	-\$496
2028-29	\$1,757,559	(\$2.34953)	\$1,113
2029-30	\$1,695,199	(\$2.32078)	\$768
2030-31	\$1,904,359	(\$2.54491)	\$341
2031-32	\$1,838,746	(\$2.51713)	-\$25
2032-33	\$2,055,539	(\$2.72815)	-\$491
2033-34	\$1,986,491	(\$2.70129)	-\$882
2034-35	\$2,211,177	(\$2.90041)	-\$1,389
2035-36	\$2,138,525	(\$2.87441)	-\$1,805

CITY OF ARTHUR, 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	\$205	\$343	\$50,000	\$51,515	\$205	\$286	\$50,000	\$58,947	\$185	\$50	\$158	\$50	\$205	\$327
\$100,000	\$123,480	\$410	\$686	\$100,000	\$103,030	\$410	\$572	\$100,000	\$117,894	\$390	\$377	\$363	\$377	\$410	\$655
\$150,000	\$185,220	\$615	\$1,029	\$150,000	\$154,545	\$615	\$859	\$150,000	\$176,842	\$595	\$705	\$568	\$705	\$615	\$982
\$200,000	\$246,960	\$1,004	\$1,372	\$200,000	\$206,060	\$1,004	\$1,145	\$200,000	\$235,789	\$800	\$1,032	\$773	\$1,032	\$820	\$1,310
\$250,000	\$308,700	\$1,392	\$1,715	\$250,000	\$257,575	\$1,392	\$1,431	\$250,000	\$294,736	\$1,005	\$1,360	\$978	\$1,360	\$1,025	\$1,637
\$300,000	\$370,440	\$1,781	\$2,058	\$300,000	\$309,090	\$1,781	\$1,717	\$300,000	\$353,683	\$1,210	\$1,687	\$1,183	\$1,687	\$1,229	\$1,965
\$400,000	\$493,920	\$2,559	\$2,744	\$400,000	\$412,120	\$2,559	\$2,289	\$400,000	\$471,578	\$1,619	\$2,342	\$1,593	\$2,342	\$1,639	\$2,620
\$500,000	\$617,400	\$3,336	\$3,430	\$500,000	\$515,151	\$3,336	\$2,862	\$500,000	\$589,472	\$2,029	\$2,997	\$2,003	\$2,997	\$2,049	\$3,275
\$600,000	\$740,880	\$4,114	\$4,116	\$600,000	\$618,181	\$4,114	\$3,434	\$600,000	\$707,366	\$2,439	\$3,652	\$2,412	\$3,652	\$2,459	\$3,929
\$700,000	\$864,360	\$4,892	\$4,802	\$700,000	\$721,211	\$4,892	\$4,006	\$700,000	\$825,261	\$2,849	\$4,307	\$2,822	\$4,307	\$2,869	\$4,584
\$800,000	\$987,840	\$5,669	\$5,488	\$800,000	\$824,241	\$5,669	\$4,579	\$800,000	\$943,155	\$3,259	\$4,962	\$3,232	\$4,962	\$3,278	\$5,239
\$900,000	\$1,111,320	\$6,447	\$6,173	\$900,000	\$927,271	\$6,447	\$5,151	\$900,000	\$1,061,050	\$3,668	\$5,616	\$3,642	\$5,616	\$3,688	\$5,894
\$1,000,000	\$1,234,800	\$7,224	\$6,859	\$1,000,000	\$1,030,301	\$7,224	\$5,723	\$1,000,000	\$1,178,944	\$4,078	\$6,271	\$4,052	\$6,271	\$4,098	\$6,549
\$2,000,000	\$2,469,600	\$15,000	\$13,719	\$2,000,000	\$2,060,602	\$15,000	\$11,447	\$2,000,000	\$2,357,888	\$8,176	\$12,821	\$8,150	\$12,821	\$8,196	\$13,098
\$3,000,000	\$3,704,400	\$22,776	\$20,578	\$3,000,000	\$3,090,903	\$22,776	\$17,170	\$3,000,000	\$3,536,832	\$12,274	\$19,370	\$12,248	\$19,370	\$12,294	\$19,647
\$4,000,000	\$4,939,200	\$30,552	\$27,438	\$4,000,000	\$4,121,204	\$30,552	\$22,894	\$4,000,000	\$4,715,776	\$16,372	\$25,919	\$16,346	\$25,919	\$16,392	\$26,197
\$5,000,000	\$6,174,000	\$38,328	\$34,297	\$5,000,000	\$5,151,505	\$38,328	\$28,617	\$5,000,000	\$5,894,720	\$20,471	\$32,468	\$20,444	\$32,468	\$20,490	\$32,746
\$6,000,000	\$7,408,800	\$46,104	\$41,157	\$6,000,000	\$6,181,806	\$46,104	\$34,340	\$6,000,000	\$7,073,664	\$24,569	\$39,017	\$24,542	\$39,017	\$24,589	\$39,295
\$7,000,000	\$8,643,600	\$53,880	\$48,016	\$7,000,000	\$7,212,107	\$53,880	\$40,064	\$7,000,000	\$8,252,608	\$28,667	\$45,566	\$28,640	\$45,566	\$28,687	\$45,844
\$8,000,000	\$9,878,400	\$61,656	\$54,875	\$8,000,000	\$8,242,408	\$61,656	\$45,787	\$8,000,000	\$9,431,552	\$32,765	\$52,115	\$32,738	\$52,115	\$32,785	\$52,393
\$9,000,000	\$11,113,200	\$69,432	\$61,735	\$9,000,000	\$9,272,709	\$69,432	\$51,511	\$9,000,000	\$10,610,496	\$36,863	\$58,665	\$36,836	\$58,665	\$36,883	\$58,942
\$10,000,000	\$12,348,000	\$77,208	\$68,594	\$10,000,000	\$10,303,010	\$77,208	\$57,234	\$10,000,000	\$11,789,440	\$40,961	\$65,214	\$40,934	\$65,214	\$40,981	\$65,491
\$15,000,000	\$18,522,000	\$116,088	\$102,891	\$15,000,000	\$15,454,515	\$116,088	\$85,851	\$15,000,000	\$17,684,160	\$61,451	\$97,959	\$61,425	\$97,959	\$61,471	\$98,237
\$20,000,000	\$24,696,000	\$154,968	\$137,189	\$20,000,000	\$20,606,020	\$154,968	\$114,468	\$20,000,000	\$23,578,880	\$81,942	\$130,705	\$81,915	\$130,705	\$81,962	\$130,983
\$25,000,000	\$30,870,000	\$193,848	\$171,486	\$25,000,000	\$25,757,525	\$193,848	\$143,085	\$25,000,000	\$29,473,600	\$102,432	\$163,451	\$102,406	\$163,451	\$102,452	\$163,729
\$30,000,000	\$37,044,000	\$232,728	\$205,783	\$30,000,000	\$30,909,030	\$232,728	\$171,702	\$30,000,000	\$35,368,320	\$122,923	\$196,196	\$122,896	\$196,196	\$122,943	\$196,474
\$35,000,000	\$43,218,000	\$271,608	\$240,080	\$35,000,000	\$36,060,535	\$271,608	\$200,320	\$35,000,000	\$41,263,040	\$143,413	\$228,942	\$143,387	\$228,942	\$143,433	\$229,220
\$40,000,000	\$49,392,000	\$310,488	\$274,377	\$40,000,000	\$41,212,040	\$310,488	\$228,937	\$40,000,000	\$47,157,760	\$163,904	\$261,688	\$163,877	\$261,688	\$163,924	\$261,966
\$45,000,000	\$55,566,000	\$349,368	\$308,674	\$45,000,000	\$46,363,545	\$349,368	\$257,554	\$45,000,000	\$53,052,480	\$184,394	\$294,434	\$184,368	\$294,434	\$184,414	\$294,711
\$50,000,000	\$61,740,000	\$388,248	\$342,971	\$50,000,000	\$51,515,050	\$388,248	\$286,171	\$50,000,000	\$58,947,200	\$204,885	\$327,179	\$204,858	\$327,179	\$204,905	\$327,457

CITY OF ARTHUR, 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	\$138	67.38%	\$81	39.66%	(\$135)	(73.14%)	(\$109)	(68.62%)	\$123	59.81%
\$100,000	\$276	67.38%	\$163	39.66%	(\$13)	(3.28%)	\$14	3.82%	\$245	59.81%
\$150,000	\$414	67.38%	\$244	39.66%	\$110	18.46%	\$136	24.01%	\$368	59.81%
\$200,000	\$368	36.71%	\$141	14.07%	\$232	29.05%	\$259	33.50%	\$490	59.81%
\$250,000	\$323	23.17%	\$39	2.77%	\$355	35.32%	\$382	39.01%	\$613	59.81%
\$300,000	\$277	15.54%	(\$64)	(3.60%)	\$477	39.47%	\$504	42.61%	\$735	59.81%
\$400,000	\$185	7.23%	(\$269)	(10.53%)	\$723	44.62%	\$749	47.04%	\$980	59.81%
\$500,000	\$93	2.80%	(\$475)	(14.23%)	\$968	47.69%	\$994	49.65%	\$1,226	59.81%
\$600,000	\$2	0.04%	(\$680)	(16.53%)	\$1,213	49.72%	\$1,239	51.38%	\$1,471	59.81%
\$700,000	(\$90)	(1.84%)	(\$885)	(18.10%)	\$1,458	51.17%	\$1,484	52.60%	\$1,716	59.81%
\$800,000	(\$182)	(3.20%)	(\$1,090)	(19.23%)	\$1,703	52.26%	\$1,730	53.52%	\$1,961	59.81%
\$900,000	(\$273)	(4.24%)	(\$1,296)	(20.10%)	\$1,948	53.10%	\$1,975	54.22%	\$2,206	59.81%
\$1,000,000	(\$365)	(5.05%)	(\$1,501)	(20.78%)	\$2,193	53.78%	\$2,220	54.79%	\$2,451	59.81%
\$2,000,000	(\$1,281)	(8.54%)	(\$3,553)	(23.69%)	\$4,644	56.80%	\$4,671	57.31%	\$4,902	59.81%
\$3,000,000	(\$2,198)	(9.65%)	(\$5,606)	(24.61%)	\$7,095	57.81%	\$7,122	58.15%	\$7,353	59.81%
\$4,000,000	(\$3,115)	(10.19%)	(\$7,659)	(25.07%)	\$9,546	58.31%	\$9,573	58.57%	\$9,804	59.81%
\$5,000,000	(\$4,031)	(10.52%)	(\$9,711)	(25.34%)	\$11,997	58.61%	\$12,024	58.81%	\$12,255	59.81%
\$6,000,000	(\$4,948)	(10.73%)	(\$11,764)	(25.52%)	\$14,448	58.81%	\$14,475	58.98%	\$14,706	59.81%
\$7,000,000	(\$5,864)	(10.88%)	(\$13,816)	(25.64%)	\$16,899	58.95%	\$16,926	59.10%	\$17,157	59.81%
\$8,000,000	(\$6,781)	(11.00%)	(\$15,869)	(25.74%)	\$19,351	59.06%	\$19,377	59.19%	\$19,608	59.81%
\$9,000,000	(\$7,697)	(11.09%)	(\$17,922)	(25.81%)	\$21,802	59.14%	\$21,828	59.26%	\$22,059	59.81%
\$10,000,000	(\$8,614)	(11.16%)	(\$19,974)	(25.87%)	\$24,253	59.21%	\$24,279	59.31%	\$24,510	59.81%
\$15,000,000	(\$13,197)	(11.37%)	(\$30,237)	(26.05%)	\$36,508	59.41%	\$36,535	59.48%	\$36,766	59.81%
\$20,000,000	(\$17,780)	(11.47%)	(\$40,500)	(26.13%)	\$48,763	59.51%	\$48,790	59.56%	\$49,021	59.81%
\$25,000,000	(\$22,363)	(11.54%)	(\$50,763)	(26.19%)	\$61,018	59.57%	\$61,045	59.61%	\$61,276	59.81%
\$30,000,000	(\$26,946)	(11.58%)	(\$61,026)	(26.22%)	\$73,274	59.61%	\$73,300	59.64%	\$73,531	59.81%
\$35,000,000	(\$31,528)	(11.61%)	(\$71,289)	(26.25%)	\$85,529	59.64%	\$85,556	59.67%	\$85,787	59.81%
\$40,000,000	(\$36,111)	(11.63%)	(\$81,552)	(26.27%)	\$97,784	59.66%	\$97,811	59.69%	\$98,042	59.81%
\$45,000,000	(\$40,694)	(11.65%)	(\$91,815)	(26.28%)	\$110,039	59.68%	\$110,066	59.70%	\$110,297	59.81%
\$50,000,000	(\$45,277)	(11.66%)	(\$102,078)	(26.29%)	\$122,295	59.69%	\$122,321	59.71%	\$122,552	59.81%