

CITY OF AURORA, 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	\$8.37000	\$34,426	\$0	\$34,426	
2026-27	\$5.13854	\$35,114	\$277	\$35,391	2.8%
2027-28	\$5.17926	\$35,568	\$279	\$35,848	1.3%
2028-29	\$5.01191	\$36,565	\$270	\$36,835	2.8%
2029-30	\$5.04897	\$37,047	\$272	\$37,319	1.3%
2030-31	\$4.88355	\$38,065	\$263	\$38,329	2.7%
2031-32	\$4.91734	\$38,535	\$265	\$38,800	1.2%
2032-33	\$4.75926	\$39,576	\$257	\$39,833	2.7%
2033-34	\$4.79013	\$40,034	\$258	\$40,293	1.2%
2034-35	\$4.63886	\$41,098	\$250	\$41,349	2.6%
2035-36	\$4.66833	\$41,555	\$252	\$41,807	1.1%

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	\$9,461,472	\$4,112,974	\$0	\$4,112,974
2026-27	\$7,957,719	\$6,887,422	\$0	\$6,887,422
2027-28	\$7,991,673	\$6,921,376	\$0	\$6,921,376
2028-29	\$8,419,773	\$7,349,476	\$0	\$7,349,476
2029-30	\$8,461,726	\$7,391,429	\$0	\$7,391,429
2030-31	\$8,918,873	\$7,848,576	\$0	\$7,848,576
2031-32	\$8,960,827	\$7,890,530	\$0	\$7,890,530
2032-33	\$9,439,911	\$8,369,614	\$0	\$8,369,614
2033-34	\$9,481,864	\$8,411,567	\$0	\$8,411,567
2034-35	\$9,983,814	\$8,913,517	\$0	\$8,913,517
2035-36	\$10,025,767	\$8,955,470	\$0	\$8,955,470

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	77.56%	-3.78%	73.78%	23.88%	0.00%	2.34%
2026-27	107.22%	-36.96%	70.26%	28.05%	0.00%	1.40%
2027-28	107.48%	-37.07%	70.41%	27.91%	0.00%	1.39%
2028-29	106.00%	-35.16%	70.83%	27.60%	0.00%	1.31%
2029-30	106.13%	-35.13%	71.00%	27.44%	0.00%	1.30%
2030-31	104.63%	-33.22%	71.41%	27.14%	0.00%	1.23%
2031-32	104.76%	-33.20%	71.56%	26.99%	0.00%	1.22%
2032-33	103.35%	-31.43%	71.93%	26.72%	0.00%	1.15%
2033-34	103.48%	-31.41%	72.07%	26.59%	0.00%	1.14%
2034-35	102.16%	-29.77%	72.40%	26.35%	0.00%	1.08%
2035-36	102.29%	-29.76%	72.53%	26.22%	0.00%	1.07%

**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 AURORA, 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	\$4,112,974	\$8.37000	\$34,426
2026-27	\$6,887,422	\$5.13854	\$35,391
2027-28	\$6,921,376	\$5.17926	\$35,848
2028-29	\$7,349,476	\$5.01191	\$36,835
2029-30	\$7,391,429	\$5.04897	\$37,319
2030-31	\$7,848,576	\$4.88355	\$38,329
2031-32	\$7,890,530	\$4.91734	\$38,800
2032-33	\$8,369,614	\$4.75926	\$39,833
2033-34	\$8,411,567	\$4.79013	\$40,293
2034-35	\$8,913,517	\$4.63886	\$41,349
2035-36	\$8,955,470	\$4.66833	\$41,807

CITY OF AURORA, 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	\$4,112,974	\$8.37000	\$34,426
2026-27	\$4,246,875	\$8.28713	\$35,194
2027-28	\$4,340,091	\$8.28713	\$35,967
2028-29	\$4,517,768	\$8.10000	\$36,594
2029-30	\$4,615,934	\$8.10000	\$37,389
2030-31	\$4,803,268	\$8.10000	\$38,906
2031-32	\$4,906,634	\$8.10000	\$39,744
2032-33	\$5,104,126	\$8.10000	\$41,343
2033-34	\$5,212,979	\$8.10000	\$42,225
2034-35	\$5,421,164	\$8.10000	\$43,911
2035-36	\$5,535,780	\$8.10000	\$44,840

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	\$2,640,547	(\$3.14859)	\$197
2027-28	\$2,581,285	(\$3.10787)	-\$119
2028-29	\$2,831,708	(\$3.08809)	\$241
2029-30	\$2,775,495	(\$3.05103)	-\$70
2030-31	\$3,045,308	(\$3.21645)	-\$578
2031-32	\$2,983,895	(\$3.18266)	-\$943
2032-33	\$3,265,488	(\$3.34074)	-\$1,510
2033-34	\$3,198,588	(\$3.30987)	-\$1,933
2034-35	\$3,492,353	(\$3.46114)	-\$2,563
2035-36	\$3,419,690	(\$3.43167)	-\$3,033

CITY OF AURORA, 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	\$199	\$302	\$50,000	\$51,515	\$199	\$252	\$50,000	\$58,947	\$179	\$44	\$153	\$44	\$199	\$288
\$100,000	\$123,480	\$397	\$603	\$100,000	\$103,030	\$397	\$503	\$100,000	\$117,894	\$378	\$332	\$352	\$332	\$397	\$576
\$150,000	\$185,220	\$596	\$905	\$150,000	\$154,545	\$596	\$755	\$150,000	\$176,842	\$576	\$619	\$550	\$619	\$596	\$864
\$200,000	\$246,960	\$972	\$1,206	\$200,000	\$206,060	\$972	\$1,006	\$200,000	\$235,789	\$775	\$907	\$749	\$907	\$794	\$1,151
\$250,000	\$308,700	\$1,349	\$1,508	\$250,000	\$257,575	\$1,349	\$1,258	\$250,000	\$294,736	\$973	\$1,195	\$947	\$1,195	\$993	\$1,439
\$300,000	\$370,440	\$1,725	\$1,809	\$300,000	\$309,090	\$1,725	\$1,509	\$300,000	\$353,683	\$1,172	\$1,483	\$1,146	\$1,483	\$1,191	\$1,727
\$400,000	\$493,920	\$2,479	\$2,412	\$400,000	\$412,120	\$2,479	\$2,013	\$400,000	\$471,578	\$1,569	\$2,059	\$1,543	\$2,059	\$1,588	\$2,303
\$500,000	\$617,400	\$3,232	\$3,015	\$500,000	\$515,151	\$3,232	\$2,516	\$500,000	\$589,472	\$1,966	\$2,635	\$1,940	\$2,635	\$1,985	\$2,879
\$600,000	\$740,880	\$3,985	\$3,618	\$600,000	\$618,181	\$3,985	\$3,019	\$600,000	\$707,366	\$2,363	\$3,210	\$2,337	\$3,210	\$2,382	\$3,454
\$700,000	\$864,360	\$4,739	\$4,221	\$700,000	\$721,211	\$4,739	\$3,522	\$700,000	\$825,261	\$2,760	\$3,786	\$2,734	\$3,786	\$2,779	\$4,030
\$800,000	\$987,840	\$5,492	\$4,824	\$800,000	\$824,241	\$5,492	\$4,025	\$800,000	\$943,155	\$3,157	\$4,362	\$3,131	\$4,362	\$3,176	\$4,606
\$900,000	\$1,111,320	\$6,245	\$5,427	\$900,000	\$927,271	\$6,245	\$4,528	\$900,000	\$1,061,050	\$3,554	\$4,938	\$3,528	\$4,938	\$3,573	\$5,182
\$1,000,000	\$1,234,800	\$6,999	\$6,030	\$1,000,000	\$1,030,301	\$6,999	\$5,032	\$1,000,000	\$1,178,944	\$3,951	\$5,513	\$3,925	\$5,513	\$3,970	\$5,757
\$2,000,000	\$2,469,600	\$14,532	\$12,060	\$2,000,000	\$2,060,602	\$14,532	\$10,063	\$2,000,000	\$2,357,888	\$7,921	\$11,271	\$7,895	\$11,271	\$7,940	\$11,515
\$3,000,000	\$3,704,400	\$22,065	\$18,091	\$3,000,000	\$3,090,903	\$22,065	\$15,095	\$3,000,000	\$3,536,832	\$11,891	\$17,028	\$11,865	\$17,028	\$11,910	\$17,272
\$4,000,000	\$4,939,200	\$29,598	\$24,121	\$4,000,000	\$4,121,204	\$29,598	\$20,126	\$4,000,000	\$4,715,776	\$15,861	\$22,786	\$15,835	\$22,786	\$15,880	\$23,030
\$5,000,000	\$6,174,000	\$37,131	\$30,151	\$5,000,000	\$5,151,505	\$37,131	\$25,158	\$5,000,000	\$5,894,720	\$19,831	\$28,543	\$19,805	\$28,543	\$19,850	\$28,787
\$6,000,000	\$7,408,800	\$44,664	\$36,181	\$6,000,000	\$6,181,806	\$44,664	\$30,189	\$6,000,000	\$7,073,664	\$23,801	\$34,300	\$23,775	\$34,300	\$23,820	\$34,545
\$7,000,000	\$8,643,600	\$52,197	\$42,211	\$7,000,000	\$7,212,107	\$52,197	\$35,221	\$7,000,000	\$8,252,608	\$27,771	\$40,058	\$27,745	\$40,058	\$27,790	\$40,302
\$8,000,000	\$9,878,400	\$59,730	\$48,242	\$8,000,000	\$8,242,408	\$59,730	\$40,252	\$8,000,000	\$9,431,552	\$31,741	\$45,815	\$31,715	\$45,815	\$31,760	\$46,059
\$9,000,000	\$11,113,200	\$67,263	\$54,272	\$9,000,000	\$9,272,709	\$67,263	\$45,284	\$9,000,000	\$10,610,496	\$35,711	\$51,573	\$35,685	\$51,573	\$35,730	\$51,817
\$10,000,000	\$12,348,000	\$74,796	\$60,302	\$10,000,000	\$10,303,010	\$74,796	\$50,315	\$10,000,000	\$11,789,440	\$39,681	\$57,330	\$39,655	\$57,330	\$39,700	\$57,574
\$15,000,000	\$18,522,000	\$112,461	\$90,453	\$15,000,000	\$15,454,515	\$112,461	\$75,473	\$15,000,000	\$17,684,160	\$59,531	\$86,117	\$59,505	\$86,117	\$59,550	\$86,361
\$20,000,000	\$24,696,000	\$150,126	\$120,604	\$20,000,000	\$20,606,020	\$150,126	\$100,631	\$20,000,000	\$23,578,880	\$79,381	\$114,904	\$79,355	\$114,904	\$79,400	\$115,149
\$25,000,000	\$30,870,000	\$187,791	\$150,755	\$25,000,000	\$25,757,525	\$187,791	\$125,788	\$25,000,000	\$29,473,600	\$99,231	\$143,692	\$99,206	\$143,692	\$99,251	\$143,936
\$30,000,000	\$37,044,000	\$225,456	\$180,906	\$30,000,000	\$30,909,030	\$225,456	\$150,946	\$30,000,000	\$35,368,320	\$119,081	\$172,479	\$119,056	\$172,479	\$119,101	\$172,723
\$35,000,000	\$43,218,000	\$263,121	\$211,057	\$35,000,000	\$36,060,535	\$263,121	\$176,103	\$35,000,000	\$41,263,040	\$138,932	\$201,266	\$138,906	\$201,266	\$138,951	\$201,510
\$40,000,000	\$49,392,000	\$300,786	\$241,208	\$40,000,000	\$41,212,040	\$300,786	\$201,261	\$40,000,000	\$47,157,760	\$158,782	\$230,053	\$158,756	\$230,053	\$158,801	\$230,297
\$45,000,000	\$55,566,000	\$338,451	\$271,359	\$45,000,000	\$46,363,545	\$338,451	\$226,419	\$45,000,000	\$53,052,480	\$178,632	\$258,840	\$178,606	\$258,840	\$178,651	\$259,084
\$50,000,000	\$61,740,000	\$376,116	\$301,510	\$50,000,000	\$51,515,050	\$376,116	\$251,576	\$50,000,000	\$58,947,200	\$198,482	\$287,627	\$198,456	\$287,627	\$198,501	\$287,872

CITY OF            AURORA, 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	\$103	51.89%	\$53	26.74%	(\$136)	(75.62%)	(\$110)	(71.52%)	\$89	45.02%
\$100,000	\$206	51.89%	\$106	26.74%	(\$46)	(12.23%)	(\$20)	(5.79%)	\$179	45.02%
\$150,000	\$309	51.89%	\$159	26.74%	\$43	7.49%	\$69	12.53%	\$268	45.02%
\$200,000	\$234	24.06%	\$34	3.51%	\$133	17.11%	\$158	21.14%	\$357	45.02%
\$250,000	\$159	11.77%	(\$91)	(6.74%)	\$222	22.80%	\$248	26.15%	\$447	45.02%
\$300,000	\$84	4.85%	(\$216)	(12.52%)	\$311	26.57%	\$337	29.42%	\$536	45.02%
\$400,000	(\$67)	(2.69%)	(\$466)	(18.81%)	\$490	31.24%	\$516	33.43%	\$715	45.02%
\$500,000	(\$217)	(6.71%)	(\$716)	(22.16%)	\$669	34.02%	\$695	35.80%	\$894	45.02%
\$600,000	(\$367)	(9.21%)	(\$966)	(24.25%)	\$848	35.87%	\$873	37.37%	\$1,072	45.02%
\$700,000	(\$518)	(10.92%)	(\$1,217)	(25.67%)	\$1,026	37.19%	\$1,052	38.48%	\$1,251	45.02%
\$800,000	(\$668)	(12.16%)	(\$1,467)	(26.71%)	\$1,205	38.17%	\$1,231	39.31%	\$1,430	45.02%
\$900,000	(\$818)	(13.10%)	(\$1,717)	(27.49%)	\$1,384	38.94%	\$1,410	39.95%	\$1,609	45.02%
\$1,000,000	(\$968)	(13.84%)	(\$1,967)	(28.11%)	\$1,562	39.55%	\$1,588	40.47%	\$1,787	45.02%
\$2,000,000	(\$2,471)	(17.01%)	(\$4,469)	(30.75%)	\$3,350	42.29%	\$3,376	42.76%	\$3,575	45.02%
\$3,000,000	(\$3,974)	(18.01%)	(\$6,970)	(31.59%)	\$5,137	43.20%	\$5,163	43.52%	\$5,362	45.02%
\$4,000,000	(\$5,477)	(18.50%)	(\$9,471)	(32.00%)	\$6,925	43.66%	\$6,951	43.89%	\$7,150	45.02%
\$5,000,000	(\$6,980)	(18.80%)	(\$11,973)	(32.25%)	\$8,712	43.93%	\$8,738	44.12%	\$8,937	45.02%
\$6,000,000	(\$8,482)	(18.99%)	(\$14,474)	(32.41%)	\$10,500	44.11%	\$10,525	44.27%	\$10,724	45.02%
\$7,000,000	(\$9,985)	(19.13%)	(\$16,976)	(32.52%)	\$12,287	44.24%	\$12,313	44.38%	\$12,512	45.02%
\$8,000,000	(\$11,488)	(19.23%)	(\$19,477)	(32.61%)	\$14,074	44.34%	\$14,100	44.46%	\$14,299	45.02%
\$9,000,000	(\$12,991)	(19.31%)	(\$21,979)	(32.68%)	\$15,862	44.42%	\$15,888	44.52%	\$16,087	45.02%
\$10,000,000	(\$14,493)	(19.38%)	(\$24,480)	(32.73%)	\$17,649	44.48%	\$17,675	44.57%	\$17,874	45.02%
\$15,000,000	(\$22,007)	(19.57%)	(\$36,988)	(32.89%)	\$26,586	44.66%	\$26,612	44.72%	\$26,811	45.02%
\$20,000,000	(\$29,521)	(19.66%)	(\$49,495)	(32.97%)	\$35,523	44.75%	\$35,549	44.80%	\$35,748	45.02%
\$25,000,000	(\$37,035)	(19.72%)	(\$62,002)	(33.02%)	\$44,460	44.80%	\$44,486	44.84%	\$44,685	45.02%
\$30,000,000	(\$44,549)	(19.76%)	(\$74,510)	(33.05%)	\$53,397	44.84%	\$53,423	44.87%	\$53,622	45.02%
\$35,000,000	(\$52,063)	(19.79%)	(\$87,017)	(33.07%)	\$62,334	44.87%	\$62,360	44.89%	\$62,559	45.02%
\$40,000,000	(\$59,577)	(19.81%)	(\$99,524)	(33.09%)	\$71,271	44.89%	\$71,297	44.91%	\$71,496	45.02%
\$45,000,000	(\$67,091)	(19.82%)	(\$112,032)	(33.10%)	\$80,208	44.90%	\$80,234	44.92%	\$80,433	45.02%
\$50,000,000	(\$74,605)	(19.84%)	(\$124,539)	(33.11%)	\$89,145	44.91%	\$89,171	44.93%	\$89,370	45.02%