

CITY OF AURELIA, 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	\$7.91539	\$288,155	\$0	\$288,155	
2026-27	\$4.95588	\$293,919	\$5,124	\$299,043	3.8%
2027-28	\$5.04228	\$302,969	\$5,214	\$308,182	3.1%
2028-29	\$4.90417	\$314,346	\$5,071	\$319,416	3.6%
2029-30	\$4.98328	\$323,560	\$5,153	\$328,713	2.9%
2030-31	\$4.84439	\$335,287	\$5,009	\$340,296	3.5%
2031-32	\$4.91676	\$344,384	\$5,084	\$349,468	2.7%
2032-33	\$4.78135	\$356,458	\$4,944	\$361,402	3.4%
2033-34	\$4.84766	\$365,432	\$5,012	\$370,445	2.5%
2034-35	\$4.71563	\$377,853	\$4,876	\$382,729	3.3%
2035-36	\$4.77648	\$386,701	\$4,939	\$391,640	2.3%

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	\$69,591,831	\$36,404,470	\$0	\$36,404,470
2026-27	\$60,978,456	\$60,341,051	\$0	\$60,341,051
2027-28	\$61,757,012	\$61,119,607	\$0	\$61,119,607
2028-29	\$65,768,994	\$65,131,589	\$0	\$65,131,589
2029-30	\$66,600,507	\$65,963,102	\$0	\$65,963,102
2030-31	\$70,882,813	\$70,245,408	\$0	\$70,245,408
2031-32	\$71,714,326	\$71,076,921	\$0	\$71,076,921
2032-33	\$76,223,082	\$75,585,677	\$0	\$75,585,677
2033-34	\$77,054,595	\$76,417,190	\$0	\$76,417,190
2034-35	\$81,799,270	\$81,161,865	\$0	\$81,161,865
2035-36	\$82,630,783	\$81,993,378	\$0	\$81,993,378

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.59%	-1.33%	72.26%	26.17%	0.51%	0.18%
2026-27	103.54%	-28.14%	75.40%	22.89%	0.52%	0.11%
2027-28	103.71%	-28.20%	75.51%	22.72%	0.60%	0.11%
2028-29	102.61%	-26.84%	75.78%	22.50%	0.64%	0.10%
2029-30	102.70%	-26.80%	75.90%	22.33%	0.71%	0.10%
2030-31	101.59%	-25.44%	76.16%	22.12%	0.74%	0.10%
2031-32	101.69%	-25.43%	76.26%	21.96%	0.81%	0.09%
2032-33	100.65%	-24.16%	76.49%	21.78%	0.83%	0.09%
2033-34	100.75%	-24.16%	76.59%	21.64%	0.89%	0.09%
2034-35	99.78%	-22.98%	76.79%	21.48%	0.90%	0.08%
2035-36	99.88%	-23.00%	76.88%	21.35%	0.96%	0.08%

**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 AURELIA, 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	\$36,404,470	\$7.91539	\$288,155
2026-27	\$60,341,051	\$4.95588	\$299,043
2027-28	\$61,119,607	\$5.04228	\$308,182
2028-29	\$65,131,589	\$4.90417	\$319,416
2029-30	\$65,963,102	\$4.98328	\$328,713
2030-31	\$70,245,408	\$4.84439	\$340,296
2031-32	\$71,076,921	\$4.91676	\$349,468
2032-33	\$75,585,677	\$4.78135	\$361,402
2033-34	\$76,417,190	\$4.84766	\$370,445
2034-35	\$81,161,865	\$4.71563	\$382,729
2035-36	\$81,993,378	\$4.77648	\$391,640

CITY OF AURELIA, 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	\$36,404,470	\$7.91539	\$288,155
2026-27	\$37,977,235	\$7.76018	\$294,710
2027-28	\$39,059,230	\$7.68335	\$300,106
2028-29	\$40,936,228	\$7.68335	\$314,527
2029-30	\$42,071,293	\$7.68335	\$323,248
2030-31	\$44,054,998	\$7.68335	\$338,490
2031-32	\$45,245,830	\$7.68335	\$347,640
2032-33	\$47,341,780	\$7.68335	\$363,743
2033-34	\$48,591,432	\$7.68335	\$373,345
2034-35	\$50,805,535	\$7.68335	\$390,357
2035-36	\$52,116,993	\$7.68335	\$400,433

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	\$22,363,816	(\$2.80430)	\$4,333
2027-28	\$22,060,377	(\$2.64107)	\$8,076
2028-29	\$24,195,361	(\$2.77918)	\$4,889
2029-30	\$23,891,809	(\$2.70007)	\$5,464
2030-31	\$26,190,410	(\$2.83896)	\$1,806
2031-32	\$25,831,091	(\$2.76659)	\$1,829
2032-33	\$28,243,897	(\$2.90200)	-\$2,342
2033-34	\$27,825,757	(\$2.83569)	-\$2,900
2034-35	\$30,356,330	(\$2.96772)	-\$7,627
2035-36	\$29,876,385	(\$2.90687)	-\$8,793

CITY OF AURELIA, 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	\$188	\$299	\$50,000	\$51,515	\$188	\$250	\$50,000	\$58,947	\$170	\$43	\$145	\$43	\$188	\$286
\$100,000	\$123,480	\$375	\$598	\$100,000	\$103,030	\$375	\$499	\$100,000	\$117,894	\$357	\$329	\$333	\$329	\$375	\$571
\$150,000	\$185,220	\$563	\$897	\$150,000	\$154,545	\$563	\$749	\$150,000	\$176,842	\$545	\$614	\$521	\$614	\$563	\$857
\$200,000	\$246,960	\$919	\$1,196	\$200,000	\$206,060	\$919	\$998	\$200,000	\$235,789	\$733	\$900	\$708	\$900	\$751	\$1,142
\$250,000	\$308,700	\$1,276	\$1,495	\$250,000	\$257,575	\$1,276	\$1,248	\$250,000	\$294,736	\$920	\$1,186	\$896	\$1,186	\$939	\$1,428
\$300,000	\$370,440	\$1,632	\$1,795	\$300,000	\$309,090	\$1,632	\$1,497	\$300,000	\$353,683	\$1,108	\$1,471	\$1,084	\$1,471	\$1,126	\$1,713
\$400,000	\$493,920	\$2,344	\$2,393	\$400,000	\$412,120	\$2,344	\$1,996	\$400,000	\$471,578	\$1,484	\$2,042	\$1,459	\$2,042	\$1,502	\$2,285
\$500,000	\$617,400	\$3,057	\$2,991	\$500,000	\$515,151	\$3,057	\$2,496	\$500,000	\$589,472	\$1,859	\$2,613	\$1,835	\$2,613	\$1,877	\$2,856
\$600,000	\$740,880	\$3,769	\$3,589	\$600,000	\$618,181	\$3,769	\$2,995	\$600,000	\$707,366	\$2,234	\$3,185	\$2,210	\$3,185	\$2,253	\$3,427
\$700,000	\$864,360	\$4,481	\$4,187	\$700,000	\$721,211	\$4,481	\$3,494	\$700,000	\$825,261	\$2,610	\$3,756	\$2,585	\$3,756	\$2,628	\$3,998
\$800,000	\$987,840	\$5,194	\$4,785	\$800,000	\$824,241	\$5,194	\$3,993	\$800,000	\$943,155	\$2,985	\$4,327	\$2,961	\$4,327	\$3,004	\$4,569
\$900,000	\$1,111,320	\$5,906	\$5,384	\$900,000	\$927,271	\$5,906	\$4,492	\$900,000	\$1,061,050	\$3,361	\$4,898	\$3,336	\$4,898	\$3,379	\$5,140
\$1,000,000	\$1,234,800	\$6,618	\$5,982	\$1,000,000	\$1,030,301	\$6,618	\$4,991	\$1,000,000	\$1,178,944	\$3,736	\$5,469	\$3,712	\$5,469	\$3,754	\$5,711
\$2,000,000	\$2,469,600	\$13,742	\$11,964	\$2,000,000	\$2,060,602	\$13,742	\$9,982	\$2,000,000	\$2,357,888	\$7,491	\$11,180	\$7,466	\$11,180	\$7,509	\$11,423
\$3,000,000	\$3,704,400	\$20,866	\$17,946	\$3,000,000	\$3,090,903	\$20,866	\$14,974	\$3,000,000	\$3,536,832	\$11,245	\$16,892	\$11,221	\$16,892	\$11,263	\$17,134
\$4,000,000	\$4,939,200	\$27,990	\$23,927	\$4,000,000	\$4,121,204	\$27,990	\$19,965	\$4,000,000	\$4,715,776	\$14,999	\$22,603	\$14,975	\$22,603	\$15,018	\$22,845
\$5,000,000	\$6,174,000	\$35,114	\$29,909	\$5,000,000	\$5,151,505	\$35,114	\$24,956	\$5,000,000	\$5,894,720	\$18,754	\$28,314	\$18,729	\$28,314	\$18,772	\$28,556
\$6,000,000	\$7,408,800	\$42,238	\$35,891	\$6,000,000	\$6,181,806	\$42,238	\$29,947	\$6,000,000	\$7,073,664	\$22,508	\$34,025	\$22,484	\$34,025	\$22,526	\$34,268
\$7,000,000	\$8,643,600	\$49,362	\$41,873	\$7,000,000	\$7,212,107	\$49,362	\$34,938	\$7,000,000	\$8,252,608	\$26,263	\$39,737	\$26,238	\$39,737	\$26,281	\$39,979
\$8,000,000	\$9,878,400	\$56,485	\$47,855	\$8,000,000	\$8,242,408	\$56,485	\$39,929	\$8,000,000	\$9,431,552	\$30,017	\$45,448	\$29,993	\$45,448	\$30,035	\$45,690
\$9,000,000	\$11,113,200	\$63,609	\$53,837	\$9,000,000	\$9,272,709	\$63,609	\$44,921	\$9,000,000	\$10,610,496	\$33,771	\$51,159	\$33,747	\$51,159	\$33,790	\$51,401
\$10,000,000	\$12,348,000	\$70,733	\$59,819	\$10,000,000	\$10,303,010	\$70,733	\$49,912	\$10,000,000	\$11,789,440	\$37,526	\$56,870	\$37,501	\$56,870	\$37,544	\$57,113
\$15,000,000	\$18,522,000	\$106,352	\$89,728	\$15,000,000	\$15,454,515	\$106,352	\$74,868	\$15,000,000	\$17,684,160	\$56,298	\$85,427	\$56,273	\$85,427	\$56,316	\$85,669
\$20,000,000	\$24,696,000	\$141,972	\$119,637	\$20,000,000	\$20,606,020	\$141,972	\$99,824	\$20,000,000	\$23,578,880	\$75,070	\$113,983	\$75,045	\$113,983	\$75,088	\$114,225
\$25,000,000	\$30,870,000	\$177,591	\$149,546	\$25,000,000	\$25,757,525	\$177,591	\$124,779	\$25,000,000	\$29,473,600	\$93,842	\$142,539	\$93,817	\$142,539	\$93,860	\$142,782
\$30,000,000	\$37,044,000	\$213,210	\$179,456	\$30,000,000	\$30,909,030	\$213,210	\$149,735	\$30,000,000	\$35,368,320	\$112,614	\$171,096	\$112,589	\$171,096	\$112,632	\$171,338
\$35,000,000	\$43,218,000	\$248,829	\$209,365	\$35,000,000	\$36,060,535	\$248,829	\$174,691	\$35,000,000	\$41,263,040	\$131,386	\$199,652	\$131,361	\$199,652	\$131,404	\$199,894
\$40,000,000	\$49,392,000	\$284,448	\$239,274	\$40,000,000	\$41,212,040	\$284,448	\$199,647	\$40,000,000	\$47,157,760	\$150,158	\$228,208	\$150,133	\$228,208	\$150,176	\$228,451
\$45,000,000	\$55,566,000	\$320,068	\$269,183	\$45,000,000	\$46,363,545	\$320,068	\$224,603	\$45,000,000	\$53,052,480	\$168,930	\$256,765	\$168,905	\$256,765	\$168,948	\$257,007
\$50,000,000	\$61,740,000	\$355,687	\$299,093	\$50,000,000	\$51,515,050	\$355,687	\$249,559	\$50,000,000	\$58,947,200	\$187,702	\$285,321	\$187,677	\$285,321	\$187,720	\$285,563

CITY OF           AURELIA, 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	\$111	59.33%	\$62	32.94%	(\$126)	(74.43%)	(\$102)	(70.13%)	\$98	52.12%
\$100,000	\$223	59.33%	\$124	32.94%	(\$28)	(7.93%)	(\$4)	(1.18%)	\$196	52.12%
\$150,000	\$334	59.33%	\$186	32.94%	\$70	12.76%	\$94	18.04%	\$294	52.12%
\$200,000	\$277	30.13%	\$79	8.58%	\$167	22.84%	\$192	27.08%	\$391	52.12%
\$250,000	\$220	17.24%	(\$28)	(2.18%)	\$265	28.81%	\$290	32.32%	\$489	52.12%
\$300,000	\$163	9.98%	(\$134)	(8.24%)	\$363	32.76%	\$387	35.75%	\$587	52.12%
\$400,000	\$49	2.07%	(\$348)	(14.83%)	\$559	37.66%	\$583	39.96%	\$783	52.12%
\$500,000	(\$66)	(2.15%)	(\$561)	(18.35%)	\$754	40.58%	\$779	42.45%	\$978	52.12%
\$600,000	(\$180)	(4.77%)	(\$774)	(20.54%)	\$950	42.52%	\$975	44.10%	\$1,174	52.12%
\$700,000	(\$294)	(6.56%)	(\$987)	(22.04%)	\$1,146	43.90%	\$1,170	45.26%	\$1,370	52.12%
\$800,000	(\$408)	(7.86%)	(\$1,201)	(23.12%)	\$1,341	44.94%	\$1,366	46.13%	\$1,565	52.12%
\$900,000	(\$522)	(8.84%)	(\$1,414)	(23.94%)	\$1,537	45.74%	\$1,562	46.81%	\$1,761	52.12%
\$1,000,000	(\$637)	(9.62%)	(\$1,627)	(24.59%)	\$1,733	46.38%	\$1,757	47.34%	\$1,957	52.12%
\$2,000,000	(\$1,779)	(12.94%)	(\$3,760)	(27.36%)	\$3,690	49.26%	\$3,714	49.75%	\$3,914	52.12%
\$3,000,000	(\$2,921)	(14.00%)	(\$5,893)	(28.24%)	\$5,647	50.21%	\$5,671	50.54%	\$5,871	52.12%
\$4,000,000	(\$4,063)	(14.51%)	(\$8,025)	(28.67%)	\$7,603	50.69%	\$7,628	50.94%	\$7,827	52.12%
\$5,000,000	(\$5,205)	(14.82%)	(\$10,158)	(28.93%)	\$9,560	50.98%	\$9,585	51.17%	\$9,784	52.12%
\$6,000,000	(\$6,347)	(15.03%)	(\$12,291)	(29.10%)	\$11,517	51.17%	\$11,542	51.33%	\$11,741	52.12%
\$7,000,000	(\$7,489)	(15.17%)	(\$14,423)	(29.22%)	\$13,474	51.31%	\$13,498	51.45%	\$13,698	52.12%
\$8,000,000	(\$8,631)	(15.28%)	(\$16,556)	(29.31%)	\$15,431	51.41%	\$15,455	51.53%	\$15,655	52.12%
\$9,000,000	(\$9,773)	(15.36%)	(\$18,689)	(29.38%)	\$17,388	51.49%	\$17,412	51.60%	\$17,612	52.12%
\$10,000,000	(\$10,915)	(15.43%)	(\$20,821)	(29.44%)	\$19,345	51.55%	\$19,369	51.65%	\$19,569	52.12%
\$15,000,000	(\$16,625)	(15.63%)	(\$31,485)	(29.60%)	\$29,129	51.74%	\$29,153	51.81%	\$29,353	52.12%
\$20,000,000	(\$22,334)	(15.73%)	(\$42,148)	(29.69%)	\$38,913	51.84%	\$38,938	51.89%	\$39,137	52.12%
\$25,000,000	(\$28,044)	(15.79%)	(\$52,811)	(29.74%)	\$48,698	51.89%	\$48,722	51.93%	\$48,922	52.12%
\$30,000,000	(\$33,754)	(15.83%)	(\$63,475)	(29.77%)	\$58,482	51.93%	\$58,506	51.96%	\$58,706	52.12%
\$35,000,000	(\$39,464)	(15.86%)	(\$74,138)	(29.79%)	\$68,266	51.96%	\$68,291	51.99%	\$68,490	52.12%
\$40,000,000	(\$45,174)	(15.88%)	(\$84,801)	(29.81%)	\$78,051	51.98%	\$78,075	52.00%	\$78,275	52.12%
\$45,000,000	(\$50,884)	(15.90%)	(\$95,465)	(29.83%)	\$87,835	52.00%	\$87,860	52.02%	\$88,059	52.12%
\$50,000,000	(\$56,594)	(15.91%)	(\$106,128)	(29.84%)	\$97,620	52.01%	\$97,644	52.03%	\$97,844	52.12%