

CITY OF ARION, 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	\$8.12637	\$21,171	\$0	\$21,171	
2026-27	\$6.95094	\$21,594	\$116	\$21,710	2.5%
2027-28	\$6.99849	\$21,819	\$117	\$21,936	1.0%
2028-29	\$6.89319	\$22,375	\$115	\$22,490	2.5%
2029-30	\$6.93554	\$22,602	\$116	\$22,718	1.0%
2030-31	\$6.82484	\$23,172	\$114	\$23,286	2.5%
2031-32	\$6.86643	\$23,403	\$115	\$23,517	1.0%
2032-33	\$6.75498	\$23,988	\$113	\$24,101	2.5%
2033-34	\$6.79582	\$24,221	\$113	\$24,334	1.0%
2034-35	\$6.68380	\$24,821	\$112	\$24,933	2.5%
2035-36	\$6.72391	\$25,057	\$112	\$25,170	1.0%

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	\$4,642,144	\$2,605,212	\$0	\$2,605,212
2026-27	\$3,643,572	\$3,123,378	\$0	\$3,123,378
2027-28	\$3,654,561	\$3,134,367	\$0	\$3,134,367
2028-29	\$3,782,788	\$3,262,594	\$0	\$3,262,594
2029-30	\$3,795,777	\$3,275,583	\$0	\$3,275,583
2030-31	\$3,932,182	\$3,411,988	\$0	\$3,411,988
2031-32	\$3,945,171	\$3,424,977	\$0	\$3,424,977
2032-33	\$4,088,007	\$3,567,813	\$0	\$3,567,813
2033-34	\$4,100,995	\$3,580,801	\$0	\$3,580,801
2034-35	\$4,250,528	\$3,730,334	\$0	\$3,730,334
2035-36	\$4,263,517	\$3,743,323	\$0	\$3,743,323

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	42.08%	-2.30%	39.78%	4.92%	0.00%	1.52%
2026-27	81.19%	-42.35%	38.84%	9.69%	0.00%	1.26%
2027-28	81.44%	-42.38%	39.05%	9.66%	0.00%	1.26%
2028-29	81.88%	-40.89%	40.99%	9.74%	0.00%	1.21%
2029-30	82.06%	-40.84%	41.23%	9.70%	0.00%	1.21%
2030-31	82.42%	-39.31%	43.12%	9.78%	0.00%	1.16%
2031-32	82.60%	-39.27%	43.33%	9.74%	0.00%	1.15%
2032-33	82.93%	-37.79%	45.14%	9.82%	0.00%	1.11%
2033-34	83.10%	-37.76%	45.34%	9.79%	0.00%	1.10%
2034-35	83.40%	-36.34%	47.07%	9.86%	0.00%	1.06%
2035-36	83.56%	-36.31%	47.25%	9.83%	0.00%	1.05%

**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 ARION, 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	\$2,605,212	\$8.12637	\$21,171
2026-27	\$3,123,378	\$6.95094	\$21,710
2027-28	\$3,134,367	\$6.99849	\$21,936
2028-29	\$3,262,594	\$6.89319	\$22,490
2029-30	\$3,275,583	\$6.93554	\$22,718
2030-31	\$3,411,988	\$6.82484	\$23,286
2031-32	\$3,424,977	\$6.86643	\$23,517
2032-33	\$3,567,813	\$6.75498	\$24,101
2033-34	\$3,580,801	\$6.79582	\$24,334
2034-35	\$3,730,334	\$6.68380	\$24,933
2035-36	\$3,743,323	\$6.72391	\$25,170

CITY OF ARION, 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	\$2,605,212	\$8.12637	\$21,171
2026-27	\$2,628,917	\$8.12637	\$21,364
2027-28	\$2,660,118	\$8.12637	\$21,617
2028-29	\$2,708,596	\$8.10000	\$21,940
2029-30	\$2,741,452	\$8.10000	\$22,206
2030-31	\$2,792,601	\$8.10000	\$22,620
2031-32	\$2,827,196	\$8.10000	\$22,900
2032-33	\$2,881,155	\$8.10000	\$23,337
2033-34	\$2,917,584	\$8.10000	\$23,632
2034-35	\$2,974,503	\$8.10000	\$24,093
2035-36	\$3,012,859	\$8.10000	\$24,404

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	\$494,461	(\$1.17543)	\$347
2027-28	\$474,249	(\$1.12788)	\$319
2028-29	\$553,998	(\$1.20681)	\$550
2029-30	\$534,131	(\$1.16446)	\$512
2030-31	\$619,387	(\$1.27516)	\$666
2031-32	\$597,781	(\$1.23357)	\$617
2032-33	\$686,658	(\$1.34502)	\$763
2033-34	\$663,217	(\$1.30418)	\$702
2034-35	\$755,831	(\$1.41620)	\$839
2035-36	\$730,464	(\$1.37609)	\$766

CITY OF ARION, 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	\$193	\$421	\$50,000	\$51,515	\$193	\$352	\$50,000	\$58,947	\$174	\$61	\$149	\$61	\$193	\$402
\$100,000	\$123,480	\$385	\$843	\$100,000	\$103,030	\$385	\$703	\$100,000	\$117,894	\$367	\$463	\$342	\$463	\$385	\$805
\$150,000	\$185,220	\$578	\$1,264	\$150,000	\$154,545	\$578	\$1,055	\$150,000	\$176,842	\$559	\$866	\$534	\$866	\$578	\$1,207
\$200,000	\$246,960	\$944	\$1,685	\$200,000	\$206,060	\$944	\$1,406	\$200,000	\$235,789	\$752	\$1,268	\$727	\$1,268	\$771	\$1,609
\$250,000	\$308,700	\$1,310	\$2,107	\$250,000	\$257,575	\$1,310	\$1,758	\$250,000	\$294,736	\$945	\$1,670	\$920	\$1,670	\$964	\$2,012
\$300,000	\$370,440	\$1,675	\$2,528	\$300,000	\$309,090	\$1,675	\$2,109	\$300,000	\$353,683	\$1,138	\$2,073	\$1,113	\$2,073	\$1,156	\$2,414
\$400,000	\$493,920	\$2,407	\$3,371	\$400,000	\$412,120	\$2,407	\$2,813	\$400,000	\$471,578	\$1,523	\$2,877	\$1,498	\$2,877	\$1,542	\$3,218
\$500,000	\$617,400	\$3,138	\$4,214	\$500,000	\$515,151	\$3,138	\$3,516	\$500,000	\$589,472	\$1,909	\$3,682	\$1,883	\$3,682	\$1,927	\$4,023
\$600,000	\$740,880	\$3,869	\$5,056	\$600,000	\$618,181	\$3,869	\$4,219	\$600,000	\$707,366	\$2,294	\$4,486	\$2,269	\$4,486	\$2,313	\$4,828
\$700,000	\$864,360	\$4,601	\$5,899	\$700,000	\$721,211	\$4,601	\$4,922	\$700,000	\$825,261	\$2,679	\$5,291	\$2,654	\$5,291	\$2,698	\$5,632
\$800,000	\$987,840	\$5,332	\$6,742	\$800,000	\$824,241	\$5,332	\$5,625	\$800,000	\$943,155	\$3,065	\$6,096	\$3,040	\$6,096	\$3,084	\$6,437
\$900,000	\$1,111,320	\$6,063	\$7,585	\$900,000	\$927,271	\$6,063	\$6,328	\$900,000	\$1,061,050	\$3,450	\$6,900	\$3,425	\$6,900	\$3,469	\$7,241
\$1,000,000	\$1,234,800	\$6,795	\$8,427	\$1,000,000	\$1,030,301	\$6,795	\$7,032	\$1,000,000	\$1,178,944	\$3,836	\$7,705	\$3,811	\$7,705	\$3,854	\$8,046
\$2,000,000	\$2,469,600	\$14,109	\$16,855	\$2,000,000	\$2,060,602	\$14,109	\$14,063	\$2,000,000	\$2,357,888	\$7,690	\$15,751	\$7,665	\$15,751	\$7,709	\$16,092
\$3,000,000	\$3,704,400	\$21,422	\$25,282	\$3,000,000	\$3,090,903	\$21,422	\$21,095	\$3,000,000	\$3,536,832	\$11,545	\$23,797	\$11,520	\$23,797	\$11,563	\$24,138
\$4,000,000	\$4,939,200	\$28,736	\$33,709	\$4,000,000	\$4,121,204	\$28,736	\$28,127	\$4,000,000	\$4,715,776	\$15,399	\$31,843	\$15,374	\$31,843	\$15,418	\$32,184
\$5,000,000	\$6,174,000	\$36,050	\$42,137	\$5,000,000	\$5,151,505	\$36,050	\$35,158	\$5,000,000	\$5,894,720	\$19,254	\$39,889	\$19,229	\$39,889	\$19,272	\$40,231
\$6,000,000	\$7,408,800	\$43,364	\$50,564	\$6,000,000	\$6,181,806	\$43,364	\$42,190	\$6,000,000	\$7,073,664	\$23,108	\$47,935	\$23,083	\$47,935	\$23,127	\$48,277
\$7,000,000	\$8,643,600	\$50,677	\$58,991	\$7,000,000	\$7,212,107	\$50,677	\$49,221	\$7,000,000	\$8,252,608	\$26,963	\$55,981	\$26,938	\$55,981	\$26,981	\$56,323
\$8,000,000	\$9,878,400	\$57,991	\$67,418	\$8,000,000	\$8,242,408	\$57,991	\$56,253	\$8,000,000	\$9,431,552	\$30,817	\$64,028	\$30,792	\$64,028	\$30,836	\$64,369
\$9,000,000	\$11,113,200	\$65,305	\$75,846	\$9,000,000	\$9,272,709	\$65,305	\$63,285	\$9,000,000	\$10,610,496	\$34,672	\$72,074	\$34,646	\$72,074	\$34,690	\$72,415
\$10,000,000	\$12,348,000	\$72,618	\$84,273	\$10,000,000	\$10,303,010	\$72,618	\$70,316	\$10,000,000	\$11,789,440	\$38,526	\$80,120	\$38,501	\$80,120	\$38,545	\$80,461
\$15,000,000	\$18,522,000	\$109,187	\$126,410	\$15,000,000	\$15,454,515	\$109,187	\$105,475	\$15,000,000	\$17,684,160	\$57,798	\$120,350	\$57,773	\$120,350	\$57,817	\$120,692
\$20,000,000	\$24,696,000	\$145,756	\$168,546	\$20,000,000	\$20,606,020	\$145,756	\$140,633	\$20,000,000	\$23,578,880	\$77,071	\$160,581	\$77,046	\$160,581	\$77,089	\$160,922
\$25,000,000	\$30,870,000	\$182,324	\$210,683	\$25,000,000	\$25,757,525	\$182,324	\$175,791	\$25,000,000	\$29,473,600	\$96,343	\$200,811	\$96,318	\$200,811	\$96,362	\$201,153
\$30,000,000	\$37,044,000	\$218,893	\$252,819	\$30,000,000	\$30,909,030	\$218,893	\$210,949	\$30,000,000	\$35,368,320	\$115,615	\$241,042	\$115,590	\$241,042	\$115,634	\$241,383
\$35,000,000	\$43,218,000	\$255,462	\$294,956	\$35,000,000	\$36,060,535	\$255,462	\$246,107	\$35,000,000	\$41,263,040	\$134,888	\$281,272	\$134,863	\$281,272	\$134,906	\$281,614
\$40,000,000	\$49,392,000	\$292,030	\$337,092	\$40,000,000	\$41,212,040	\$292,030	\$281,266	\$40,000,000	\$47,157,760	\$154,160	\$321,503	\$154,135	\$321,503	\$154,179	\$321,844
\$45,000,000	\$55,566,000	\$328,599	\$379,229	\$45,000,000	\$46,363,545	\$328,599	\$316,424	\$45,000,000	\$53,052,480	\$173,432	\$361,733	\$173,407	\$361,733	\$173,451	\$362,075
\$50,000,000	\$61,740,000	\$365,168	\$421,366	\$50,000,000	\$51,515,050	\$365,168	\$351,582	\$50,000,000	\$58,947,200	\$192,705	\$401,964	\$192,680	\$401,964	\$192,723	\$402,305

CITY OF ARION, 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	\$229	118.64%	\$159	82.43%	(\$113)	(64.91%)	(\$88)	(59.01%)	\$210	108.75%
\$100,000	\$457	118.64%	\$318	82.43%	\$97	26.34%	\$122	35.61%	\$419	108.75%
\$150,000	\$686	118.64%	\$477	82.43%	\$306	54.73%	\$331	61.98%	\$629	108.75%
\$200,000	\$742	78.57%	\$462	49.00%	\$516	68.57%	\$541	74.38%	\$838	108.75%
\$250,000	\$797	60.88%	\$448	34.24%	\$725	76.76%	\$750	81.58%	\$1,048	108.75%
\$300,000	\$853	50.92%	\$434	25.92%	\$935	82.18%	\$960	86.28%	\$1,257	108.75%
\$400,000	\$964	40.07%	\$406	16.87%	\$1,354	88.91%	\$1,379	92.06%	\$1,677	108.75%
\$500,000	\$1,076	34.28%	\$378	12.04%	\$1,773	92.91%	\$1,798	95.48%	\$2,096	108.75%
\$600,000	\$1,187	30.68%	\$350	9.04%	\$2,192	95.57%	\$2,217	97.73%	\$2,515	108.75%
\$700,000	\$1,298	28.22%	\$321	6.99%	\$2,612	97.47%	\$2,637	99.33%	\$2,934	108.75%
\$800,000	\$1,410	26.44%	\$293	5.50%	\$3,031	98.89%	\$3,056	100.53%	\$3,353	108.75%
\$900,000	\$1,521	25.09%	\$265	4.37%	\$3,450	99.99%	\$3,475	101.45%	\$3,772	108.75%
\$1,000,000	\$1,632	24.03%	\$237	3.48%	\$3,869	100.87%	\$3,894	102.19%	\$4,192	108.75%
\$2,000,000	\$2,746	19.46%	(\$45)	(0.32%)	\$8,061	104.82%	\$8,086	105.49%	\$8,383	108.75%
\$3,000,000	\$3,860	18.02%	(\$327)	(1.53%)	\$12,252	106.13%	\$12,277	106.58%	\$12,575	108.75%
\$4,000,000	\$4,973	17.31%	(\$609)	(2.12%)	\$16,444	106.78%	\$16,469	107.12%	\$16,767	108.75%
\$5,000,000	\$6,087	16.88%	(\$892)	(2.47%)	\$20,636	107.18%	\$20,661	107.45%	\$20,958	108.75%
\$6,000,000	\$7,200	16.60%	(\$1,174)	(2.71%)	\$24,827	107.44%	\$24,852	107.66%	\$25,150	108.75%
\$7,000,000	\$8,314	16.41%	(\$1,456)	(2.87%)	\$29,019	107.63%	\$29,044	107.82%	\$29,341	108.75%
\$8,000,000	\$9,428	16.26%	(\$1,738)	(3.00%)	\$33,211	107.77%	\$33,236	107.94%	\$33,533	108.75%
\$9,000,000	\$10,541	16.14%	(\$2,020)	(3.09%)	\$37,402	107.88%	\$37,427	108.03%	\$37,725	108.75%
\$10,000,000	\$11,655	16.05%	(\$2,302)	(3.17%)	\$41,594	107.96%	\$41,619	108.10%	\$41,916	108.75%
\$15,000,000	\$17,223	15.77%	(\$3,713)	(3.40%)	\$62,552	108.22%	\$62,577	108.31%	\$62,875	108.75%
\$20,000,000	\$22,790	15.64%	(\$5,123)	(3.51%)	\$83,510	108.36%	\$83,535	108.42%	\$83,833	108.75%
\$25,000,000	\$28,358	15.55%	(\$6,533)	(3.58%)	\$104,468	108.43%	\$104,493	108.49%	\$104,791	108.75%
\$30,000,000	\$33,926	15.50%	(\$7,944)	(3.63%)	\$125,427	108.49%	\$125,452	108.53%	\$125,749	108.75%
\$35,000,000	\$39,494	15.46%	(\$9,354)	(3.66%)	\$146,385	108.52%	\$146,410	108.56%	\$146,707	108.75%
\$40,000,000	\$45,062	15.43%	(\$10,765)	(3.69%)	\$167,343	108.55%	\$167,368	108.59%	\$167,665	108.75%
\$45,000,000	\$50,630	15.41%	(\$12,175)	(3.71%)	\$188,301	108.57%	\$188,326	108.60%	\$188,624	108.75%
\$50,000,000	\$56,198	15.39%	(\$13,586)	(3.72%)	\$209,259	108.59%	\$209,284	108.62%	\$209,582	108.75%