

CITY OF AREDALE, 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	\$7.86408	\$17,820	\$0	\$17,820	
2026-27	\$6.85128	\$18,177	\$7,956	\$26,133	46.6%
2027-28	\$6.99564	\$26,655	\$8,124	\$34,779	33.1%
2028-29	\$6.75837	\$35,475	\$7,848	\$43,323	24.6%
2029-30	\$6.89354	\$44,189	\$8,005	\$52,194	20.5%
2030-31	\$6.66927	\$53,238	\$7,745	\$60,983	16.8%
2031-32	\$6.80266	\$62,202	\$7,899	\$70,102	15.0%
2032-33	\$6.58881	\$71,504	\$7,651	\$79,155	12.9%
2033-34	\$6.72059	\$80,738	\$7,804	\$88,542	11.9%
2034-35	\$6.51378	\$90,313	\$7,564	\$97,877	10.5%
2035-36	\$6.64406	\$99,835	\$7,715	\$107,550	9.9%

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	\$4,299,987	\$2,266,063	\$0	\$2,266,063
2026-27	\$4,857,319	\$3,814,298	\$0	\$3,814,298
2027-28	\$6,014,549	\$4,971,528	\$0	\$4,971,528
2028-29	\$7,453,241	\$6,410,220	\$0	\$6,410,220
2029-30	\$8,614,471	\$7,571,450	\$0	\$7,571,450
2030-31	\$10,186,826	\$9,143,805	\$0	\$9,143,805
2031-32	\$11,348,056	\$10,305,035	\$0	\$10,305,035
2032-33	\$13,056,535	\$12,013,514	\$0	\$12,013,514
2033-34	\$14,217,765	\$13,174,744	\$0	\$13,174,744
2034-35	\$16,069,152	\$15,026,131	\$0	\$15,026,131
2035-36	\$17,230,382	\$16,187,361	\$0	\$16,187,361

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	25.61%	-1.57%	24.05%	72.91%	0.00%	3.05%
2026-27	34.97%	-37.30%	-2.33%	89.16%	0.00%	1.81%
2027-28	26.83%	-26.07%	0.75%	91.77%	0.00%	1.39%
2028-29	21.64%	-19.00%	2.64%	92.84%	0.00%	1.08%
2029-30	18.32%	-15.56%	2.76%	93.94%	0.00%	0.91%
2030-31	15.78%	-12.50%	3.28%	94.38%	0.00%	0.76%
2031-32	14.00%	-10.91%	3.09%	95.01%	0.00%	0.67%
2032-33	12.49%	-9.19%	3.30%	95.24%	0.00%	0.57%
2033-34	11.39%	-8.30%	3.08%	95.66%	0.00%	0.52%
2034-35	10.38%	-7.19%	3.19%	95.79%	0.00%	0.46%
2035-36	9.64%	-6.64%	3.00%	96.10%	0.00%	0.43%

**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 AREDALE, 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	\$2,266,063	\$7.86408	\$17,820
2026-27	\$3,814,298	\$6.85128	\$26,133
2027-28	\$4,971,528	\$6.99564	\$34,779
2028-29	\$6,410,220	\$6.75837	\$43,323
2029-30	\$7,571,450	\$6.89354	\$52,194
2030-31	\$9,143,805	\$6.66927	\$60,983
2031-32	\$10,305,035	\$6.80266	\$70,102
2032-33	\$12,013,514	\$6.58881	\$79,155
2033-34	\$13,174,744	\$6.72059	\$88,542
2034-35	\$15,026,131	\$6.51378	\$97,877
2035-36	\$16,187,361	\$6.64406	\$107,550

**CITY OF AREDALE, 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	\$2,266,063	\$7.86408	\$17,820
2026-27	\$3,422,336	\$7.63503	\$26,130
2027-28	\$4,394,208	\$7.41265	\$32,573
2028-29	\$5,559,766	\$7.41265	\$41,213
2029-30	\$6,532,292	\$7.41265	\$48,422
2030-31	\$7,804,137	\$7.41265	\$57,849
2031-32	\$8,777,350	\$7.41265	\$65,063
2032-33	\$10,160,798	\$7.41265	\$75,318
2033-34	\$11,134,736	\$7.41265	\$82,538
2034-35	\$12,635,368	\$7.41265	\$93,662
2035-36	\$13,610,068	\$7.41265	\$100,887

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	\$391,962	(\$0.78375)	\$3
2027-28	\$577,321	(\$0.41701)	\$2,206
2028-29	\$850,454	(\$0.65428)	\$2,110
2029-30	\$1,039,158	(\$0.51911)	\$3,773
2030-31	\$1,339,667	(\$0.74338)	\$3,133
2031-32	\$1,527,684	(\$0.60999)	\$5,038
2032-33	\$1,852,716	(\$0.82384)	\$3,836
2033-34	\$2,040,008	(\$0.69206)	\$6,004
2034-35	\$2,390,763	(\$0.89887)	\$4,215
2035-36	\$2,577,293	(\$0.76859)	\$6,663

CITY OF AREDALE, 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	\$187	\$412	\$50,000	\$51,515	\$187	\$344	\$50,000	\$58,947	\$168	\$60	\$144	\$60	\$187	\$393
\$100,000	\$123,480	\$373	\$824	\$100,000	\$103,030	\$373	\$687	\$100,000	\$117,894	\$355	\$453	\$331	\$453	\$373	\$786
\$150,000	\$185,220	\$560	\$1,235	\$150,000	\$154,545	\$560	\$1,031	\$150,000	\$176,842	\$541	\$846	\$517	\$846	\$560	\$1,179
\$200,000	\$246,960	\$913	\$1,647	\$200,000	\$206,060	\$913	\$1,374	\$200,000	\$235,789	\$728	\$1,239	\$704	\$1,239	\$746	\$1,573
\$250,000	\$308,700	\$1,267	\$2,059	\$250,000	\$257,575	\$1,267	\$1,718	\$250,000	\$294,736	\$914	\$1,632	\$890	\$1,632	\$933	\$1,966
\$300,000	\$370,440	\$1,621	\$2,471	\$300,000	\$309,090	\$1,621	\$2,061	\$300,000	\$353,683	\$1,101	\$2,025	\$1,077	\$2,025	\$1,119	\$2,359
\$400,000	\$493,920	\$2,329	\$3,294	\$400,000	\$412,120	\$2,329	\$2,749	\$400,000	\$471,578	\$1,474	\$2,812	\$1,450	\$2,812	\$1,492	\$3,145
\$500,000	\$617,400	\$3,037	\$4,118	\$500,000	\$515,151	\$3,037	\$3,436	\$500,000	\$589,472	\$1,847	\$3,598	\$1,823	\$3,598	\$1,865	\$3,931
\$600,000	\$740,880	\$3,744	\$4,941	\$600,000	\$618,181	\$3,744	\$4,123	\$600,000	\$707,366	\$2,220	\$4,384	\$2,196	\$4,384	\$2,238	\$4,718
\$700,000	\$864,360	\$4,452	\$5,765	\$700,000	\$721,211	\$4,452	\$4,810	\$700,000	\$825,261	\$2,593	\$5,170	\$2,569	\$5,170	\$2,611	\$5,504
\$800,000	\$987,840	\$5,160	\$6,588	\$800,000	\$824,241	\$5,160	\$5,497	\$800,000	\$943,155	\$2,966	\$5,957	\$2,942	\$5,957	\$2,984	\$6,290
\$900,000	\$1,111,320	\$5,868	\$7,412	\$900,000	\$927,271	\$5,868	\$6,184	\$900,000	\$1,061,050	\$3,339	\$6,743	\$3,315	\$6,743	\$3,357	\$7,076
\$1,000,000	\$1,234,800	\$6,576	\$8,235	\$1,000,000	\$1,030,301	\$6,576	\$6,871	\$1,000,000	\$1,178,944	\$3,712	\$7,529	\$3,688	\$7,529	\$3,730	\$7,863
\$2,000,000	\$2,469,600	\$13,653	\$16,470	\$2,000,000	\$2,060,602	\$13,653	\$13,743	\$2,000,000	\$2,357,888	\$7,442	\$15,392	\$7,418	\$15,392	\$7,460	\$15,725
\$3,000,000	\$3,704,400	\$20,731	\$24,706	\$3,000,000	\$3,090,903	\$20,731	\$20,614	\$3,000,000	\$3,536,832	\$11,172	\$23,255	\$11,148	\$23,255	\$11,190	\$23,588
\$4,000,000	\$4,939,200	\$27,809	\$32,941	\$4,000,000	\$4,121,204	\$27,809	\$27,485	\$4,000,000	\$4,715,776	\$14,902	\$31,117	\$14,878	\$31,117	\$14,920	\$31,451
\$5,000,000	\$6,174,000	\$34,886	\$41,176	\$5,000,000	\$5,151,505	\$34,886	\$34,357	\$5,000,000	\$5,894,720	\$18,632	\$38,980	\$18,608	\$38,980	\$18,650	\$39,313
\$6,000,000	\$7,408,800	\$41,964	\$49,411	\$6,000,000	\$6,181,806	\$41,964	\$41,228	\$6,000,000	\$7,073,664	\$22,362	\$46,843	\$22,338	\$46,843	\$22,380	\$47,176
\$7,000,000	\$8,643,600	\$49,042	\$57,647	\$7,000,000	\$7,212,107	\$49,042	\$48,099	\$7,000,000	\$8,252,608	\$26,092	\$54,705	\$26,068	\$54,705	\$26,110	\$55,039
\$8,000,000	\$9,878,400	\$56,119	\$65,882	\$8,000,000	\$8,242,408	\$56,119	\$54,971	\$8,000,000	\$9,431,552	\$29,822	\$62,568	\$29,798	\$62,568	\$29,840	\$62,902
\$9,000,000	\$11,113,200	\$63,197	\$74,117	\$9,000,000	\$9,272,709	\$63,197	\$61,842	\$9,000,000	\$10,610,496	\$33,552	\$70,431	\$33,528	\$70,431	\$33,571	\$70,764
\$10,000,000	\$12,348,000	\$70,275	\$82,352	\$10,000,000	\$10,303,010	\$70,275	\$68,714	\$10,000,000	\$11,789,440	\$37,282	\$78,293	\$37,258	\$78,293	\$37,301	\$78,627
\$15,000,000	\$18,522,000	\$105,663	\$123,528	\$15,000,000	\$15,454,515	\$105,663	\$103,070	\$15,000,000	\$17,684,160	\$55,933	\$117,607	\$55,909	\$117,607	\$55,951	\$117,940
\$20,000,000	\$24,696,000	\$141,051	\$164,704	\$20,000,000	\$20,606,020	\$141,051	\$137,427	\$20,000,000	\$23,578,880	\$74,583	\$156,920	\$74,559	\$156,920	\$74,601	\$157,254
\$25,000,000	\$30,870,000	\$176,440	\$205,880	\$25,000,000	\$25,757,525	\$176,440	\$171,784	\$25,000,000	\$29,473,600	\$93,233	\$196,234	\$93,209	\$196,234	\$93,251	\$196,567
\$30,000,000	\$37,044,000	\$211,828	\$247,056	\$30,000,000	\$30,909,030	\$211,828	\$206,141	\$30,000,000	\$35,368,320	\$111,884	\$235,547	\$111,859	\$235,547	\$111,902	\$235,881
\$35,000,000	\$43,218,000	\$247,216	\$288,233	\$35,000,000	\$36,060,535	\$247,216	\$240,497	\$35,000,000	\$41,263,040	\$130,534	\$274,861	\$130,510	\$274,861	\$130,552	\$275,194
\$40,000,000	\$49,392,000	\$282,605	\$329,409	\$40,000,000	\$41,212,040	\$282,605	\$274,854	\$40,000,000	\$47,157,760	\$149,184	\$314,174	\$149,160	\$314,174	\$149,202	\$314,508
\$45,000,000	\$55,566,000	\$317,993	\$370,585	\$45,000,000	\$46,363,545	\$317,993	\$309,211	\$45,000,000	\$53,052,480	\$167,835	\$353,488	\$167,810	\$353,488	\$167,853	\$353,821
\$50,000,000	\$61,740,000	\$353,381	\$411,761	\$50,000,000	\$51,515,050	\$353,381	\$343,568	\$50,000,000	\$58,947,200	\$186,485	\$392,801	\$186,461	\$392,801	\$186,503	\$393,135

CITY OF           AREDALE, 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	\$225	120.78%	\$157	84.22%	(\$109)	(64.57%)	(\$84)	(58.61%)	\$207	110.79%
\$100,000	\$451	120.78%	\$314	84.22%	\$98	27.58%	\$122	36.94%	\$413	110.79%
\$150,000	\$676	120.78%	\$471	84.22%	\$305	56.25%	\$329	63.57%	\$620	110.79%
\$200,000	\$734	80.32%	\$461	50.46%	\$511	70.22%	\$535	76.09%	\$827	110.79%
\$250,000	\$792	62.46%	\$451	35.55%	\$718	78.50%	\$742	83.36%	\$1,033	110.79%
\$300,000	\$849	52.39%	\$440	27.16%	\$924	83.97%	\$949	88.11%	\$1,240	110.79%
\$400,000	\$965	41.44%	\$420	18.02%	\$1,338	90.76%	\$1,362	93.95%	\$1,653	110.79%
\$500,000	\$1,081	35.60%	\$399	13.14%	\$1,751	94.80%	\$1,775	97.39%	\$2,066	110.79%
\$600,000	\$1,197	31.96%	\$378	10.10%	\$2,164	97.49%	\$2,188	99.67%	\$2,480	110.79%
\$700,000	\$1,312	29.48%	\$358	8.03%	\$2,577	99.40%	\$2,602	101.29%	\$2,893	110.79%
\$800,000	\$1,428	27.68%	\$337	6.53%	\$2,991	100.84%	\$3,015	102.49%	\$3,306	110.79%
\$900,000	\$1,544	26.31%	\$316	5.39%	\$3,404	101.95%	\$3,428	103.43%	\$3,719	110.79%
\$1,000,000	\$1,660	25.24%	\$296	4.50%	\$3,817	102.84%	\$3,842	104.17%	\$4,133	110.79%
\$2,000,000	\$2,817	20.63%	\$90	0.66%	\$7,950	106.82%	\$7,974	107.50%	\$8,265	110.79%
\$3,000,000	\$3,975	19.17%	(\$117)	(0.56%)	\$12,083	108.15%	\$12,107	108.60%	\$12,398	110.79%
\$4,000,000	\$5,132	18.46%	(\$323)	(1.16%)	\$16,215	108.81%	\$16,239	109.15%	\$16,531	110.79%
\$5,000,000	\$6,290	18.03%	(\$529)	(1.52%)	\$20,348	109.21%	\$20,372	109.48%	\$20,663	110.79%
\$6,000,000	\$7,447	17.75%	(\$736)	(1.75%)	\$24,480	109.47%	\$24,505	109.70%	\$24,796	110.79%
\$7,000,000	\$8,605	17.55%	(\$942)	(1.92%)	\$28,613	109.66%	\$28,637	109.86%	\$28,928	110.79%
\$8,000,000	\$9,762	17.40%	(\$1,148)	(2.05%)	\$32,746	109.80%	\$32,770	109.97%	\$33,061	110.79%
\$9,000,000	\$10,920	17.28%	(\$1,355)	(2.14%)	\$36,878	109.91%	\$36,903	110.06%	\$37,194	110.79%
\$10,000,000	\$12,078	17.19%	(\$1,561)	(2.22%)	\$41,011	110.00%	\$41,035	110.14%	\$41,326	110.79%
\$15,000,000	\$17,865	16.91%	(\$2,593)	(2.45%)	\$61,674	110.26%	\$61,698	110.36%	\$61,990	110.79%
\$20,000,000	\$23,653	16.77%	(\$3,624)	(2.57%)	\$82,337	110.40%	\$82,362	110.47%	\$82,653	110.79%
\$25,000,000	\$29,441	16.69%	(\$4,656)	(2.64%)	\$103,001	110.48%	\$103,025	110.53%	\$103,316	110.79%
\$30,000,000	\$35,228	16.63%	(\$5,687)	(2.68%)	\$123,664	110.53%	\$123,688	110.57%	\$123,979	110.79%
\$35,000,000	\$41,016	16.59%	(\$6,719)	(2.72%)	\$144,327	110.57%	\$144,351	110.61%	\$144,642	110.79%
\$40,000,000	\$46,804	16.56%	(\$7,750)	(2.74%)	\$164,990	110.59%	\$165,014	110.63%	\$165,306	110.79%
\$45,000,000	\$52,592	16.54%	(\$8,782)	(2.76%)	\$185,653	110.62%	\$185,678	110.65%	\$185,969	110.79%
\$50,000,000	\$58,379	16.52%	(\$9,814)	(2.78%)	\$206,317	110.63%	\$206,341	110.66%	\$206,632	110.79%