

CITY OF AVOCA, 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	\$8.77500	\$632,864	\$0	\$632,864	
2026-27	\$4.73891	\$645,521	\$9,407	\$654,928	3.5%
2027-28	\$4.80796	\$662,044	\$9,544	\$671,588	2.5%
2028-29	\$4.69897	\$685,020	\$9,327	\$694,347	3.4%
2029-30	\$4.76295	\$701,769	\$9,454	\$711,223	2.4%
2030-31	\$4.65219	\$725,448	\$9,235	\$734,682	3.3%
2031-32	\$4.71141	\$742,024	\$9,352	\$751,376	2.3%
2032-33	\$4.60172	\$766,404	\$9,134	\$775,538	3.2%
2033-34	\$4.65657	\$782,795	\$9,243	\$792,038	2.1%
2034-35	\$4.54807	\$807,879	\$9,028	\$816,906	3.1%
2035-36	\$4.59889	\$824,072	\$9,129	\$833,200	2.0%

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	\$155,655,007	\$72,121,231	\$7,749,681	\$79,870,912
2026-27	\$152,788,119	\$138,202,281	\$9,146,705	\$147,348,986
2027-28	\$154,501,808	\$139,682,439	\$9,380,236	\$149,062,675
2028-29	\$163,276,114	\$147,765,879	\$10,071,102	\$157,836,981
2029-30	\$165,067,803	\$149,324,037	\$10,304,633	\$159,628,670
2030-31	\$174,402,679	\$157,921,827	\$11,041,719	\$168,963,546
2031-32	\$176,194,369	\$159,479,986	\$11,275,250	\$170,755,236
2032-33	\$186,032,260	\$168,532,260	\$12,060,867	\$180,593,127
2033-34	\$187,823,949	\$170,090,418	\$12,294,398	\$182,384,816
2034-35	\$198,186,175	\$179,616,069	\$13,130,972	\$192,747,042
2035-36	\$199,977,864	\$181,174,228	\$13,364,503	\$194,538,731

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	70.95%	-1.51%	69.44%	27.92%	0.61%	1.98%
2026-27	89.68%	-14.20%	75.48%	22.75%	0.46%	1.07%
2027-28	89.94%	-14.38%	75.56%	22.69%	0.45%	1.06%
2028-29	89.56%	-13.90%	75.66%	22.69%	0.43%	1.00%
2029-30	89.75%	-14.01%	75.75%	22.62%	0.43%	0.99%
2030-31	89.32%	-13.48%	75.84%	22.62%	0.41%	0.94%
2031-32	89.51%	-13.59%	75.92%	22.55%	0.40%	0.93%
2032-33	89.09%	-13.08%	76.01%	22.55%	0.38%	0.88%
2033-34	89.26%	-13.19%	76.08%	22.50%	0.38%	0.87%
2034-35	88.84%	-12.69%	76.15%	22.51%	0.36%	0.82%
2035-36	89.01%	-12.80%	76.21%	22.45%	0.36%	0.81%

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 AVOCA, 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	\$72,121,231	\$8.77500	\$632,864
2026-27	\$138,202,281	\$4.73891	\$654,928
2027-28	\$139,682,439	\$4.80796	\$671,588
2028-29	\$147,765,879	\$4.69897	\$694,347
2029-30	\$149,324,037	\$4.76295	\$711,223
2030-31	\$157,921,827	\$4.65219	\$734,682
2031-32	\$159,479,986	\$4.71141	\$751,376
2032-33	\$168,532,260	\$4.60172	\$775,538
2033-34	\$170,090,418	\$4.65657	\$792,038
2034-35	\$179,616,069	\$4.54807	\$816,906
2035-36	\$181,174,228	\$4.59889	\$833,200

CITY OF AVOCA, 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	\$72,121,231	\$8.77500	\$632,864
2026-27	\$74,565,614	\$8.68812	\$647,835
2027-28	\$76,414,289	\$8.68812	\$663,896
2028-29	\$79,851,197	\$8.10000	\$646,795
2029-30	\$82,045,500	\$8.10000	\$664,569
2030-31	\$85,677,126	\$8.10000	\$693,985
2031-32	\$87,989,223	\$8.10000	\$712,713
2032-33	\$91,825,790	\$8.10000	\$743,789
2033-34	\$94,262,130	\$8.10000	\$763,523
2034-35	\$98,314,568	\$8.10000	\$796,348
2035-36	\$100,881,458	\$8.10000	\$817,140

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	\$63,636,667	(\$3.94921)	\$7,093
2027-28	\$63,268,150	(\$3.88016)	\$7,691
2028-29	\$67,914,682	(\$3.40103)	\$47,553
2029-30	\$67,278,537	(\$3.33705)	\$46,654
2030-31	\$72,244,702	(\$3.44781)	\$40,698
2031-32	\$71,490,763	(\$3.38859)	\$38,663
2032-33	\$76,706,470	(\$3.49828)	\$31,749
2033-34	\$75,828,289	(\$3.44343)	\$28,515
2034-35	\$81,301,501	(\$3.55193)	\$20,558
2035-36	\$80,292,770	(\$3.50111)	\$16,061

CITY OF AVOCA, 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	\$208	\$287	\$50,000	\$51,515	\$208	\$240	\$50,000	\$58,947	\$188	\$42	\$161	\$42	\$208	\$274
\$100,000	\$123,480	\$416	\$574	\$100,000	\$103,030	\$416	\$479	\$100,000	\$117,894	\$396	\$316	\$369	\$316	\$416	\$548
\$150,000	\$185,220	\$624	\$862	\$150,000	\$154,545	\$624	\$719	\$150,000	\$176,842	\$604	\$590	\$577	\$590	\$624	\$823
\$200,000	\$246,960	\$1,019	\$1,149	\$200,000	\$206,060	\$1,019	\$959	\$200,000	\$235,789	\$812	\$864	\$785	\$864	\$832	\$1,097
\$250,000	\$308,700	\$1,414	\$1,436	\$250,000	\$257,575	\$1,414	\$1,198	\$250,000	\$294,736	\$1,020	\$1,139	\$993	\$1,139	\$1,041	\$1,371
\$300,000	\$370,440	\$1,809	\$1,723	\$300,000	\$309,090	\$1,809	\$1,438	\$300,000	\$353,683	\$1,228	\$1,413	\$1,201	\$1,413	\$1,249	\$1,645
\$400,000	\$493,920	\$2,599	\$2,298	\$400,000	\$412,120	\$2,599	\$1,917	\$400,000	\$471,578	\$1,645	\$1,961	\$1,618	\$1,961	\$1,665	\$2,194
\$500,000	\$617,400	\$3,388	\$2,872	\$500,000	\$515,151	\$3,388	\$2,397	\$500,000	\$589,472	\$2,061	\$2,510	\$2,034	\$2,510	\$2,081	\$2,742
\$600,000	\$740,880	\$4,178	\$3,447	\$600,000	\$618,181	\$4,178	\$2,876	\$600,000	\$707,366	\$2,477	\$3,058	\$2,450	\$3,058	\$2,497	\$3,291
\$700,000	\$864,360	\$4,968	\$4,021	\$700,000	\$721,211	\$4,968	\$3,355	\$700,000	\$825,261	\$2,893	\$3,607	\$2,866	\$3,607	\$2,913	\$3,839
\$800,000	\$987,840	\$5,758	\$4,596	\$800,000	\$824,241	\$5,758	\$3,835	\$800,000	\$943,155	\$3,310	\$4,155	\$3,282	\$4,155	\$3,330	\$4,388
\$900,000	\$1,111,320	\$6,547	\$5,170	\$900,000	\$927,271	\$6,547	\$4,314	\$900,000	\$1,061,050	\$3,726	\$4,704	\$3,699	\$4,704	\$3,746	\$4,936
\$1,000,000	\$1,234,800	\$7,337	\$5,745	\$1,000,000	\$1,030,301	\$7,337	\$4,793	\$1,000,000	\$1,178,944	\$4,142	\$5,252	\$4,115	\$5,252	\$4,162	\$5,485
\$2,000,000	\$2,469,600	\$15,235	\$11,489	\$2,000,000	\$2,060,602	\$15,235	\$9,586	\$2,000,000	\$2,357,888	\$8,304	\$10,737	\$8,277	\$10,737	\$8,324	\$10,969
\$3,000,000	\$3,704,400	\$23,132	\$17,234	\$3,000,000	\$3,090,903	\$23,132	\$14,379	\$3,000,000	\$3,536,832	\$12,466	\$16,221	\$12,439	\$16,221	\$12,486	\$16,454
\$4,000,000	\$4,939,200	\$31,030	\$22,978	\$4,000,000	\$4,121,204	\$31,030	\$19,173	\$4,000,000	\$4,715,776	\$16,628	\$21,706	\$16,601	\$21,706	\$16,648	\$21,939
\$5,000,000	\$6,174,000	\$38,927	\$28,723	\$5,000,000	\$5,151,505	\$38,927	\$23,966	\$5,000,000	\$5,894,720	\$20,790	\$27,191	\$20,763	\$27,191	\$20,811	\$27,423
\$6,000,000	\$7,408,800	\$46,825	\$34,467	\$6,000,000	\$6,181,806	\$46,825	\$28,759	\$6,000,000	\$7,073,664	\$24,953	\$32,675	\$24,925	\$32,675	\$24,973	\$32,908
\$7,000,000	\$8,643,600	\$54,722	\$40,212	\$7,000,000	\$7,212,107	\$54,722	\$33,552	\$7,000,000	\$8,252,608	\$29,115	\$38,160	\$29,088	\$38,160	\$29,135	\$38,393
\$8,000,000	\$9,878,400	\$62,620	\$45,956	\$8,000,000	\$8,242,408	\$62,620	\$38,345	\$8,000,000	\$9,431,552	\$33,277	\$43,645	\$33,250	\$43,645	\$33,297	\$43,877
\$9,000,000	\$11,113,200	\$70,517	\$51,701	\$9,000,000	\$9,272,709	\$70,517	\$43,138	\$9,000,000	\$10,610,496	\$37,439	\$49,129	\$37,412	\$49,129	\$37,459	\$49,362
\$10,000,000	\$12,348,000	\$78,415	\$57,445	\$10,000,000	\$10,303,010	\$78,415	\$47,932	\$10,000,000	\$11,789,440	\$41,601	\$54,614	\$41,574	\$54,614	\$41,621	\$54,847
\$15,000,000	\$18,522,000	\$117,902	\$86,168	\$15,000,000	\$15,454,515	\$117,902	\$71,897	\$15,000,000	\$17,684,160	\$62,412	\$82,037	\$62,385	\$82,037	\$62,432	\$82,270
\$20,000,000	\$24,696,000	\$157,390	\$114,890	\$20,000,000	\$20,606,020	\$157,390	\$95,863	\$20,000,000	\$23,578,880	\$83,222	\$109,461	\$83,195	\$109,461	\$83,242	\$109,693
\$25,000,000	\$30,870,000	\$196,877	\$143,613	\$25,000,000	\$25,757,525	\$196,877	\$119,829	\$25,000,000	\$29,473,600	\$104,033	\$136,884	\$104,006	\$136,884	\$104,053	\$137,117
\$30,000,000	\$37,044,000	\$236,365	\$172,336	\$30,000,000	\$30,909,030	\$236,365	\$143,795	\$30,000,000	\$35,368,320	\$124,844	\$164,308	\$124,816	\$164,308	\$124,864	\$164,540
\$35,000,000	\$43,218,000	\$275,852	\$201,058	\$35,000,000	\$36,060,535	\$275,852	\$167,760	\$35,000,000	\$41,263,040	\$145,654	\$191,731	\$145,627	\$191,731	\$145,674	\$191,964
\$40,000,000	\$49,392,000	\$315,340	\$229,781	\$40,000,000	\$41,212,040	\$315,340	\$191,726	\$40,000,000	\$47,157,760	\$166,465	\$219,154	\$166,438	\$219,154	\$166,485	\$219,387
\$45,000,000	\$55,566,000	\$354,827	\$258,504	\$45,000,000	\$46,363,545	\$354,827	\$215,692	\$45,000,000	\$53,052,480	\$187,275	\$246,578	\$187,248	\$246,578	\$187,296	\$246,810
\$50,000,000	\$61,740,000	\$394,315	\$287,226	\$50,000,000	\$51,515,050	\$394,315	\$239,658	\$50,000,000	\$58,947,200	\$208,086	\$274,001	\$208,059	\$274,001	\$208,106	\$274,234

CITY OF AVOCA, 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	\$79	38.02%	\$32	15.16%	(\$146)	(77.85%)	(\$119)	(74.13%)	\$66	31.78%
\$100,000	\$158	38.02%	\$63	15.16%	(\$80)	(20.24%)	(\$53)	(14.40%)	\$132	31.78%
\$150,000	\$237	38.02%	\$95	15.16%	(\$14)	(2.32%)	\$13	2.25%	\$198	31.78%
\$200,000	\$130	12.73%	(\$61)	(5.94%)	\$52	6.41%	\$79	10.08%	\$265	31.78%
\$250,000	\$22	1.56%	(\$216)	(15.26%)	\$118	11.59%	\$145	14.62%	\$331	31.78%
\$300,000	(\$86)	(4.73%)	(\$371)	(20.51%)	\$184	15.01%	\$211	17.60%	\$397	31.78%
\$400,000	(\$301)	(11.58%)	(\$681)	(26.22%)	\$317	19.25%	\$344	21.24%	\$529	31.78%
\$500,000	(\$516)	(15.23%)	(\$992)	(29.27%)	\$449	21.78%	\$476	23.40%	\$661	31.78%
\$600,000	(\$731)	(17.51%)	(\$1,302)	(31.17%)	\$581	23.46%	\$608	24.82%	\$794	31.78%
\$700,000	(\$947)	(19.06%)	(\$1,613)	(32.46%)	\$713	24.66%	\$740	25.83%	\$926	31.78%
\$800,000	(\$1,162)	(20.18%)	(\$1,923)	(33.40%)	\$846	25.55%	\$873	26.59%	\$1,058	31.78%
\$900,000	(\$1,377)	(21.04%)	(\$2,234)	(34.11%)	\$978	26.25%	\$1,005	27.17%	\$1,190	31.78%
\$1,000,000	(\$1,593)	(21.71%)	(\$2,544)	(34.67%)	\$1,110	26.80%	\$1,137	27.64%	\$1,323	31.78%
\$2,000,000	(\$3,746)	(24.59%)	(\$5,648)	(37.08%)	\$2,433	29.29%	\$2,460	29.72%	\$2,645	31.78%
\$3,000,000	(\$5,899)	(25.50%)	(\$8,753)	(37.84%)	\$3,755	30.12%	\$3,782	30.41%	\$3,968	31.78%
\$4,000,000	(\$8,052)	(25.95%)	(\$11,857)	(38.21%)	\$5,078	30.54%	\$5,105	30.75%	\$5,290	31.78%
\$5,000,000	(\$10,205)	(26.21%)	(\$14,961)	(38.43%)	\$6,400	30.78%	\$6,427	30.96%	\$6,613	31.78%
\$6,000,000	(\$12,358)	(26.39%)	(\$18,066)	(38.58%)	\$7,723	30.95%	\$7,750	31.09%	\$7,935	31.78%
\$7,000,000	(\$14,511)	(26.52%)	(\$21,170)	(38.69%)	\$9,045	31.07%	\$9,072	31.19%	\$9,258	31.78%
\$8,000,000	(\$16,663)	(26.61%)	(\$24,274)	(38.76%)	\$10,368	31.16%	\$10,395	31.26%	\$10,580	31.78%
\$9,000,000	(\$18,816)	(26.68%)	(\$27,379)	(38.83%)	\$11,691	31.23%	\$11,718	31.32%	\$11,903	31.78%
\$10,000,000	(\$20,969)	(26.74%)	(\$30,483)	(38.87%)	\$13,013	31.28%	\$13,040	31.37%	\$13,225	31.78%
\$15,000,000	(\$31,734)	(26.92%)	(\$46,005)	(39.02%)	\$19,626	31.45%	\$19,653	31.50%	\$19,838	31.78%
\$20,000,000	(\$42,499)	(27.00%)	(\$61,527)	(39.09%)	\$26,239	31.53%	\$26,266	31.57%	\$26,451	31.78%
\$25,000,000	(\$53,264)	(27.05%)	(\$77,048)	(39.14%)	\$32,851	31.58%	\$32,878	31.61%	\$33,064	31.78%
\$30,000,000	(\$64,029)	(27.09%)	(\$92,570)	(39.16%)	\$39,464	31.61%	\$39,491	31.64%	\$39,676	31.78%
\$35,000,000	(\$74,794)	(27.11%)	(\$108,092)	(39.18%)	\$46,077	31.63%	\$46,104	31.66%	\$46,289	31.78%
\$40,000,000	(\$85,559)	(27.13%)	(\$123,613)	(39.20%)	\$52,690	31.65%	\$52,717	31.67%	\$52,902	31.78%
\$45,000,000	(\$96,324)	(27.15%)	(\$139,135)	(39.21%)	\$59,302	31.67%	\$59,329	31.68%	\$59,515	31.78%
\$50,000,000	(\$107,088)	(27.16%)	(\$154,657)	(39.22%)	\$65,915	31.68%	\$65,942	31.69%	\$66,127	31.78%