

CITY OF BEAVER, 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	\$3.14616	\$13,608	\$0	\$13,608	
2026-27	\$2.44291	\$13,880	\$0	\$13,880	2.0%
2027-28	\$2.45555	\$13,949	\$0	\$13,949	0.5%
2028-29	\$2.39709	\$14,228	\$0	\$14,228	2.0%
2029-30	\$2.40908	\$14,299	\$0	\$14,299	0.5%
2030-31	\$2.35106	\$14,585	\$0	\$14,585	2.0%
2031-32	\$2.36282	\$14,658	\$0	\$14,658	0.5%
2032-33	\$2.30568	\$14,952	\$0	\$14,952	2.0%
2033-34	\$2.31721	\$15,026	\$0	\$15,026	0.5%
2034-35	\$2.26095	\$15,327	\$0	\$15,327	2.0%
2035-36	\$2.27225	\$15,403	\$0	\$15,403	0.5%

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	\$6,061,451	\$4,325,183	\$0	\$4,325,183
2026-27	\$6,154,056	\$5,681,707	\$0	\$5,681,707
2027-28	\$6,153,056	\$5,680,707	\$0	\$5,680,707
2028-29	\$6,407,989	\$5,935,640	\$0	\$5,935,640
2029-30	\$6,407,989	\$5,935,640	\$0	\$5,935,640
2030-31	\$6,676,105	\$6,203,756	\$0	\$6,203,756
2031-32	\$6,676,105	\$6,203,756	\$0	\$6,203,756
2032-33	\$6,956,989	\$6,484,640	\$0	\$6,484,640
2033-34	\$6,956,989	\$6,484,640	\$0	\$6,484,640
2034-35	\$7,251,254	\$6,778,905	\$0	\$6,778,905
2035-36	\$7,251,254	\$6,778,905	\$0	\$6,778,905

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	15.43%	-0.54%	14.88%	69.82%	0.00%	1.15%
2026-27	26.99%	-8.35%	18.64%	68.50%	0.00%	0.87%
2027-28	26.99%	-8.37%	18.62%	68.51%	0.00%	0.87%
2028-29	26.87%	-8.03%	18.84%	68.85%	0.00%	0.84%
2029-30	26.87%	-8.03%	18.84%	68.85%	0.00%	0.84%
2030-31	26.73%	-7.68%	19.05%	69.17%	0.00%	0.80%
2031-32	26.73%	-7.68%	19.05%	69.17%	0.00%	0.80%
2032-33	26.60%	-7.35%	19.25%	69.48%	0.00%	0.76%
2033-34	26.60%	-7.35%	19.25%	69.48%	0.00%	0.76%
2034-35	26.46%	-7.03%	19.43%	69.79%	0.00%	0.73%
2035-36	26.46%	-7.03%	19.43%	69.79%	0.00%	0.73%

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 BEAVER, 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	\$4,325,183	\$3.14616	\$13,608
2026-27	\$5,681,707	\$2.44291	\$13,880
2027-28	\$5,680,707	\$2.45555	\$13,949
2028-29	\$5,935,640	\$2.39709	\$14,228
2029-30	\$5,935,640	\$2.40908	\$14,299
2030-31	\$6,203,756	\$2.35106	\$14,585
2031-32	\$6,203,756	\$2.36282	\$14,658
2032-33	\$6,484,640	\$2.30568	\$14,952
2033-34	\$6,484,640	\$2.31721	\$15,026
2034-35	\$6,778,905	\$2.26095	\$15,327
2035-36	\$6,778,905	\$2.27225	\$15,403

CITY OF BEAVER, 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	\$4,325,183	\$3.14616	\$13,608
2026-27	\$4,687,326	\$3.05452	\$14,318
2027-28	\$4,701,713	\$3.05452	\$14,361
2028-29	\$4,891,234	\$3.05452	\$14,940
2029-30	\$4,906,374	\$3.05452	\$14,987
2030-31	\$5,105,418	\$3.05452	\$15,595
2031-32	\$5,121,348	\$3.05452	\$15,643
2032-33	\$5,330,392	\$3.05452	\$16,282
2033-34	\$5,347,155	\$3.05452	\$16,333
2034-35	\$5,566,704	\$3.05452	\$17,004
2035-36	\$5,584,342	\$3.05452	\$17,058

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	\$994,381	(\$0.61161)	-\$438
2027-28	\$978,994	(\$0.59897)	-\$412
2028-29	\$1,044,405	(\$0.65743)	-\$712
2029-30	\$1,029,266	(\$0.64544)	-\$687
2030-31	\$1,098,338	(\$0.70346)	-\$1,009
2031-32	\$1,082,408	(\$0.69170)	-\$985
2032-33	\$1,154,248	(\$0.74884)	-\$1,330
2033-34	\$1,137,485	(\$0.73731)	-\$1,307
2034-35	\$1,212,202	(\$0.79357)	-\$1,677
2035-36	\$1,194,563	(\$0.78227)	-\$1,654

CITY OF BEAVER, 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	\$75	\$145	\$50,000	\$51,515	\$75	\$121	\$50,000	\$58,947	\$67	\$21	\$58	\$21	\$75	\$139
\$100,000	\$123,480	\$149	\$290	\$100,000	\$103,030	\$149	\$242	\$100,000	\$117,894	\$142	\$160	\$132	\$160	\$149	\$277
\$150,000	\$185,220	\$224	\$435	\$150,000	\$154,545	\$224	\$363	\$150,000	\$176,842	\$217	\$298	\$207	\$298	\$224	\$416
\$200,000	\$246,960	\$365	\$581	\$200,000	\$206,060	\$365	\$484	\$200,000	\$235,789	\$291	\$437	\$282	\$437	\$298	\$554
\$250,000	\$308,700	\$507	\$726	\$250,000	\$257,575	\$507	\$606	\$250,000	\$294,736	\$366	\$575	\$356	\$575	\$373	\$693
\$300,000	\$370,440	\$649	\$871	\$300,000	\$309,090	\$649	\$727	\$300,000	\$353,683	\$440	\$714	\$431	\$714	\$448	\$832
\$400,000	\$493,920	\$932	\$1,161	\$400,000	\$412,120	\$932	\$969	\$400,000	\$471,578	\$590	\$991	\$580	\$991	\$597	\$1,109
\$500,000	\$617,400	\$1,215	\$1,452	\$500,000	\$515,151	\$1,215	\$1,211	\$500,000	\$589,472	\$739	\$1,268	\$729	\$1,268	\$746	\$1,386
\$600,000	\$740,880	\$1,498	\$1,742	\$600,000	\$618,181	\$1,498	\$1,453	\$600,000	\$707,366	\$888	\$1,546	\$878	\$1,546	\$895	\$1,663
\$700,000	\$864,360	\$1,781	\$2,032	\$700,000	\$721,211	\$1,781	\$1,696	\$700,000	\$825,261	\$1,037	\$1,823	\$1,028	\$1,823	\$1,045	\$1,940
\$800,000	\$987,840	\$2,064	\$2,322	\$800,000	\$824,241	\$2,064	\$1,938	\$800,000	\$943,155	\$1,187	\$2,100	\$1,177	\$2,100	\$1,194	\$2,217
\$900,000	\$1,111,320	\$2,347	\$2,613	\$900,000	\$927,271	\$2,347	\$2,180	\$900,000	\$1,061,050	\$1,336	\$2,377	\$1,326	\$2,377	\$1,343	\$2,495
\$1,000,000	\$1,234,800	\$2,631	\$2,903	\$1,000,000	\$1,030,301	\$2,631	\$2,422	\$1,000,000	\$1,178,944	\$1,485	\$2,654	\$1,475	\$2,654	\$1,492	\$2,772
\$2,000,000	\$2,469,600	\$5,462	\$5,806	\$2,000,000	\$2,060,602	\$5,462	\$4,845	\$2,000,000	\$2,357,888	\$2,977	\$5,426	\$2,968	\$5,426	\$2,985	\$5,544
\$3,000,000	\$3,704,400	\$8,294	\$8,709	\$3,000,000	\$3,090,903	\$8,294	\$7,267	\$3,000,000	\$3,536,832	\$4,470	\$8,198	\$4,460	\$8,198	\$4,477	\$8,315
\$4,000,000	\$4,939,200	\$11,125	\$11,612	\$4,000,000	\$4,121,204	\$11,125	\$9,689	\$4,000,000	\$4,715,776	\$5,962	\$10,970	\$5,952	\$10,970	\$5,969	\$11,087
\$5,000,000	\$6,174,000	\$13,957	\$14,515	\$5,000,000	\$5,151,505	\$13,957	\$12,111	\$5,000,000	\$5,894,720	\$7,454	\$13,741	\$7,444	\$13,741	\$7,461	\$13,859
\$6,000,000	\$7,408,800	\$16,788	\$17,419	\$6,000,000	\$6,181,806	\$16,788	\$14,534	\$6,000,000	\$7,073,664	\$8,946	\$16,513	\$8,937	\$16,513	\$8,954	\$16,631
\$7,000,000	\$8,643,600	\$19,620	\$20,322	\$7,000,000	\$7,212,107	\$19,620	\$16,956	\$7,000,000	\$8,252,608	\$10,439	\$19,285	\$10,429	\$19,285	\$10,446	\$19,402
\$8,000,000	\$9,878,400	\$22,451	\$23,225	\$8,000,000	\$8,242,408	\$22,451	\$19,378	\$8,000,000	\$9,431,552	\$11,931	\$22,057	\$11,921	\$22,057	\$11,938	\$22,174
\$9,000,000	\$11,113,200	\$25,283	\$26,128	\$9,000,000	\$9,272,709	\$25,283	\$21,801	\$9,000,000	\$10,610,496	\$13,423	\$24,828	\$13,414	\$24,828	\$13,430	\$24,946
\$10,000,000	\$12,348,000	\$28,115	\$29,031	\$10,000,000	\$10,303,010	\$28,115	\$24,223	\$10,000,000	\$11,789,440	\$14,916	\$27,600	\$14,906	\$27,600	\$14,923	\$27,718
\$15,000,000	\$18,522,000	\$42,272	\$43,546	\$15,000,000	\$15,454,515	\$42,272	\$36,334	\$15,000,000	\$17,684,160	\$22,377	\$41,459	\$22,367	\$41,459	\$22,384	\$41,577
\$20,000,000	\$24,696,000	\$56,430	\$58,062	\$20,000,000	\$20,606,020	\$56,430	\$48,446	\$20,000,000	\$23,578,880	\$29,838	\$55,318	\$29,829	\$55,318	\$29,845	\$55,435
\$25,000,000	\$30,870,000	\$70,588	\$72,577	\$25,000,000	\$25,757,525	\$70,588	\$60,557	\$25,000,000	\$29,473,600	\$37,300	\$69,177	\$37,290	\$69,177	\$37,307	\$69,294
\$30,000,000	\$37,044,000	\$84,745	\$87,093	\$30,000,000	\$30,909,030	\$84,745	\$72,669	\$30,000,000	\$35,368,320	\$44,761	\$83,035	\$44,751	\$83,035	\$44,768	\$83,153
\$35,000,000	\$43,218,000	\$98,903	\$101,608	\$35,000,000	\$36,060,535	\$98,903	\$84,780	\$35,000,000	\$41,263,040	\$52,222	\$96,894	\$52,213	\$96,894	\$52,230	\$97,012
\$40,000,000	\$49,392,000	\$113,061	\$116,124	\$40,000,000	\$41,212,040	\$113,061	\$96,892	\$40,000,000	\$47,157,760	\$59,684	\$110,753	\$59,674	\$110,753	\$59,691	\$110,871
\$45,000,000	\$55,566,000	\$127,219	\$130,639	\$45,000,000	\$46,363,545	\$127,219	\$109,003	\$45,000,000	\$53,052,480	\$67,145	\$124,612	\$67,135	\$124,612	\$67,152	\$124,730
\$50,000,000	\$61,740,000	\$141,376	\$145,154	\$50,000,000	\$51,515,050	\$141,376	\$121,115	\$50,000,000	\$58,947,200	\$74,606	\$138,471	\$74,597	\$138,471	\$74,614	\$138,588

CITY OF BEAVER, 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	\$71	94.54%	\$47	62.32%	(\$46)	(68.78%)	(\$37)	(63.53%)	\$64	85.74%
\$100,000	\$141	94.54%	\$93	62.32%	\$18	12.42%	\$27	20.66%	\$128	85.74%
\$150,000	\$212	94.54%	\$140	62.32%	\$82	37.68%	\$91	44.13%	\$192	85.74%
\$200,000	\$215	58.89%	\$119	32.58%	\$146	49.99%	\$155	55.16%	\$256	85.74%
\$250,000	\$219	43.15%	\$99	19.44%	\$210	57.28%	\$219	61.57%	\$320	85.74%
\$300,000	\$222	34.28%	\$78	12.04%	\$274	62.10%	\$283	65.75%	\$384	85.74%
\$400,000	\$230	24.63%	\$37	3.99%	\$401	68.09%	\$411	70.90%	\$512	85.74%
\$500,000	\$237	19.48%	(\$4)	(0.31%)	\$529	71.65%	\$539	73.93%	\$640	85.74%
\$600,000	\$244	16.28%	(\$45)	(2.98%)	\$657	74.02%	\$667	75.94%	\$768	85.74%
\$700,000	\$251	14.09%	(\$86)	(4.80%)	\$785	75.71%	\$795	77.36%	\$896	85.74%
\$800,000	\$258	12.50%	(\$127)	(6.13%)	\$913	76.97%	\$923	78.43%	\$1,024	85.74%
\$900,000	\$265	11.30%	(\$167)	(7.13%)	\$1,041	77.95%	\$1,051	79.25%	\$1,152	85.74%
\$1,000,000	\$272	10.36%	(\$208)	(7.92%)	\$1,169	78.73%	\$1,179	79.91%	\$1,279	85.74%
\$2,000,000	\$344	6.30%	(\$618)	(11.31%)	\$2,449	82.24%	\$2,458	82.84%	\$2,559	85.74%
\$3,000,000	\$416	5.01%	(\$1,027)	(12.38%)	\$3,728	83.41%	\$3,738	83.81%	\$3,838	85.74%
\$4,000,000	\$487	4.38%	(\$1,436)	(12.91%)	\$5,008	83.99%	\$5,017	84.29%	\$5,118	85.74%
\$5,000,000	\$559	4.00%	(\$1,845)	(13.22%)	\$6,287	84.34%	\$6,297	84.58%	\$6,397	85.74%
\$6,000,000	\$630	3.75%	(\$2,255)	(13.43%)	\$7,567	84.58%	\$7,576	84.78%	\$7,677	85.74%
\$7,000,000	\$702	3.58%	(\$2,664)	(13.58%)	\$8,846	84.74%	\$8,856	84.92%	\$8,956	85.74%
\$8,000,000	\$773	3.44%	(\$3,073)	(13.69%)	\$10,126	84.87%	\$10,135	85.02%	\$10,236	85.74%
\$9,000,000	\$845	3.34%	(\$3,482)	(13.77%)	\$11,405	84.97%	\$11,415	85.10%	\$11,515	85.74%
\$10,000,000	\$916	3.26%	(\$3,892)	(13.84%)	\$12,685	85.04%	\$12,694	85.16%	\$12,795	85.74%
\$15,000,000	\$1,274	3.01%	(\$5,938)	(14.05%)	\$19,082	85.28%	\$19,092	85.36%	\$19,192	85.74%
\$20,000,000	\$1,632	2.89%	(\$7,984)	(14.15%)	\$25,480	85.39%	\$25,489	85.45%	\$25,590	85.74%
\$25,000,000	\$1,990	2.82%	(\$10,030)	(14.21%)	\$31,877	85.46%	\$31,887	85.51%	\$31,987	85.74%
\$30,000,000	\$2,347	2.77%	(\$12,076)	(14.25%)	\$38,275	85.51%	\$38,284	85.55%	\$38,385	85.74%
\$35,000,000	\$2,705	2.73%	(\$14,123)	(14.28%)	\$44,672	85.54%	\$44,682	85.58%	\$44,782	85.74%
\$40,000,000	\$3,063	2.71%	(\$16,169)	(14.30%)	\$51,069	85.57%	\$51,079	85.60%	\$51,180	85.74%
\$45,000,000	\$3,420	2.69%	(\$18,215)	(14.32%)	\$57,467	85.59%	\$57,477	85.61%	\$57,577	85.74%
\$50,000,000	\$3,778	2.67%	(\$20,261)	(14.33%)	\$63,864	85.60%	\$63,874	85.63%	\$63,975	85.74%