

CITY OF BLUE GRASS, 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	\$797,489	\$0	\$797,489	
2026-27	\$4.21789	\$813,439	\$8,191	\$821,630	3.0%
2027-28	\$4.26036	\$827,669	\$8,273	\$835,942	1.7%
2028-29	\$4.16273	\$852,660	\$8,084	\$860,744	3.0%
2029-30	\$4.20219	\$867,094	\$8,160	\$875,255	1.7%
2030-31	\$4.10404	\$892,759	\$7,970	\$900,728	2.9%
2031-32	\$4.14068	\$906,987	\$8,041	\$915,028	1.6%
2032-33	\$4.04410	\$933,328	\$7,853	\$941,181	2.9%
2033-34	\$4.07813	\$947,346	\$7,919	\$955,265	1.5%
2034-35	\$3.98315	\$974,369	\$7,735	\$982,104	2.8%
2035-36	\$4.01477	\$988,172	\$7,796	\$995,968	1.4%

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	\$207,084,123	\$101,409,101	\$2,361,295	\$103,770,396
2026-27	\$202,225,258	\$194,796,455	\$2,646,250	\$197,442,706
2027-28	\$203,643,506	\$196,213,903	\$2,647,050	\$198,860,954
2028-29	\$214,336,618	\$206,773,903	\$2,780,163	\$209,554,066
2029-30	\$215,848,865	\$208,285,350	\$2,780,963	\$211,066,313
2030-31	\$227,176,888	\$219,473,565	\$2,920,771	\$222,394,336
2031-32	\$228,689,135	\$220,985,012	\$2,921,571	\$223,906,583
2032-33	\$240,580,450	\$232,729,489	\$3,068,410	\$235,797,898
2033-34	\$242,092,698	\$234,240,937	\$3,069,210	\$237,310,146
2034-35	\$254,570,621	\$246,564,639	\$3,223,430	\$249,788,069
2035-36	\$256,082,869	\$248,076,087	\$3,224,230	\$251,300,317

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.80%	-1.37%	78.43%	19.51%	1.27%	0.79%
2026-27	97.36%	-13.89%	83.48%	15.10%	0.88%	0.41%
2027-28	97.64%	-14.05%	83.59%	14.99%	0.87%	0.41%
2028-29	97.29%	-13.58%	83.71%	14.94%	0.83%	0.39%
2029-30	97.51%	-13.69%	83.82%	14.84%	0.83%	0.39%
2030-31	97.12%	-13.18%	83.94%	14.79%	0.79%	0.37%
2031-32	97.33%	-13.28%	84.04%	14.69%	0.79%	0.36%
2032-33	96.94%	-12.79%	84.14%	14.65%	0.76%	0.35%
2033-34	97.14%	-12.89%	84.24%	14.56%	0.75%	0.34%
2034-35	96.75%	-12.42%	84.33%	14.52%	0.72%	0.33%
2035-36	96.94%	-12.52%	84.42%	14.44%	0.72%	0.32%

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 BLUE GRASS, 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	\$101,409,101	\$7.86408	\$797,489
2026-27	\$194,796,455	\$4.21789	\$821,630
2027-28	\$196,213,903	\$4.26036	\$835,942
2028-29	\$206,773,903	\$4.16273	\$860,744
2029-30	\$208,285,350	\$4.20219	\$875,255
2030-31	\$219,473,565	\$4.10404	\$900,728
2031-32	\$220,985,012	\$4.14068	\$915,028
2032-33	\$232,729,489	\$4.04410	\$941,181
2033-34	\$234,240,937	\$4.07813	\$955,265
2034-35	\$246,564,639	\$3.98315	\$982,104
2035-36	\$248,076,087	\$4.01477	\$995,968

CITY OF BLUE GRASS, 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	\$101,409,101	\$7.86408	\$797,489
2026-27	\$104,221,614	\$7.78622	\$811,492
2027-28	\$106,887,213	\$7.78622	\$832,247
2028-29	\$111,340,569	\$7.78622	\$866,922
2029-30	\$114,148,954	\$7.78622	\$888,789
2030-31	\$118,850,166	\$7.78622	\$925,393
2031-32	\$121,807,711	\$7.78622	\$948,421
2032-33	\$126,769,725	\$7.78622	\$987,057
2033-34	\$129,884,632	\$7.78622	\$1,011,310
2034-35	\$135,121,314	\$7.78622	\$1,052,084
2035-36	\$138,401,526	\$7.78622	\$1,077,624

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	\$90,574,841	(\$3.56833)	\$10,138
2027-28	\$89,326,690	(\$3.52586)	\$3,695
2028-29	\$95,433,333	(\$3.62349)	-\$6,178
2029-30	\$94,136,396	(\$3.58403)	-\$13,534
2030-31	\$100,623,399	(\$3.68218)	-\$24,665
2031-32	\$99,177,301	(\$3.64554)	-\$33,393
2032-33	\$105,959,763	(\$3.74212)	-\$45,875
2033-34	\$104,356,305	(\$3.70809)	-\$56,045
2034-35	\$111,443,325	(\$3.80307)	-\$69,980
2035-36	\$109,674,561	(\$3.77145)	-\$81,656

CITY OF BLUE GRASS, 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	\$253	\$50,000	\$51,515	\$187	\$211	\$50,000	\$58,947	\$168	\$37	\$144	\$37	\$187	\$242
\$100,000	\$123,480	\$373	\$507	\$100,000	\$103,030	\$373	\$423	\$100,000	\$117,894	\$355	\$279	\$331	\$279	\$373	\$484
\$150,000	\$185,220	\$560	\$760	\$150,000	\$154,545	\$560	\$634	\$150,000	\$176,842	\$541	\$521	\$517	\$521	\$560	\$726
\$200,000	\$246,960	\$913	\$1,014	\$200,000	\$206,060	\$913	\$846	\$200,000	\$235,789	\$728	\$762	\$704	\$762	\$746	\$968
\$250,000	\$308,700	\$1,267	\$1,267	\$250,000	\$257,575	\$1,267	\$1,057	\$250,000	\$294,736	\$914	\$1,004	\$890	\$1,004	\$933	\$1,210
\$300,000	\$370,440	\$1,621	\$1,520	\$300,000	\$309,090	\$1,621	\$1,269	\$300,000	\$353,683	\$1,101	\$1,246	\$1,077	\$1,246	\$1,119	\$1,452
\$400,000	\$493,920	\$2,329	\$2,027	\$400,000	\$412,120	\$2,329	\$1,691	\$400,000	\$471,578	\$1,474	\$1,730	\$1,450	\$1,730	\$1,492	\$1,935
\$500,000	\$617,400	\$3,037	\$2,534	\$500,000	\$515,151	\$3,037	\$2,114	\$500,000	\$589,472	\$1,847	\$2,214	\$1,823	\$2,214	\$1,865	\$2,419
\$600,000	\$740,880	\$3,744	\$3,041	\$600,000	\$618,181	\$3,744	\$2,537	\$600,000	\$707,366	\$2,220	\$2,698	\$2,196	\$2,698	\$2,238	\$2,903
\$700,000	\$864,360	\$4,452	\$3,547	\$700,000	\$721,211	\$4,452	\$2,960	\$700,000	\$825,261	\$2,593	\$3,182	\$2,569	\$3,182	\$2,611	\$3,387
\$800,000	\$987,840	\$5,160	\$4,054	\$800,000	\$824,241	\$5,160	\$3,383	\$800,000	\$943,155	\$2,966	\$3,666	\$2,942	\$3,666	\$2,984	\$3,871
\$900,000	\$1,111,320	\$5,868	\$4,561	\$900,000	\$927,271	\$5,868	\$3,806	\$900,000	\$1,061,050	\$3,339	\$4,149	\$3,315	\$4,149	\$3,357	\$4,355
\$1,000,000	\$1,234,800	\$6,576	\$5,068	\$1,000,000	\$1,030,301	\$6,576	\$4,228	\$1,000,000	\$1,178,944	\$3,712	\$4,633	\$3,688	\$4,633	\$3,730	\$4,838
\$2,000,000	\$2,469,600	\$13,653	\$10,135	\$2,000,000	\$2,060,602	\$13,653	\$8,457	\$2,000,000	\$2,357,888	\$7,442	\$9,472	\$7,418	\$9,472	\$7,460	\$9,677
\$3,000,000	\$3,704,400	\$20,731	\$15,203	\$3,000,000	\$3,090,903	\$20,731	\$12,685	\$3,000,000	\$3,536,832	\$11,172	\$14,310	\$11,148	\$14,310	\$11,190	\$14,515
\$4,000,000	\$4,939,200	\$27,809	\$20,271	\$4,000,000	\$4,121,204	\$27,809	\$16,914	\$4,000,000	\$4,715,776	\$14,902	\$19,149	\$14,878	\$19,149	\$14,920	\$19,354
\$5,000,000	\$6,174,000	\$34,886	\$25,338	\$5,000,000	\$5,151,505	\$34,886	\$21,142	\$5,000,000	\$5,894,720	\$18,632	\$23,987	\$18,608	\$23,987	\$18,650	\$24,192
\$6,000,000	\$7,408,800	\$41,964	\$30,406	\$6,000,000	\$6,181,806	\$41,964	\$25,370	\$6,000,000	\$7,073,664	\$22,362	\$28,825	\$22,338	\$28,825	\$22,380	\$29,031
\$7,000,000	\$8,643,600	\$49,042	\$35,474	\$7,000,000	\$7,212,107	\$49,042	\$29,599	\$7,000,000	\$8,252,608	\$26,092	\$33,664	\$26,068	\$33,664	\$26,110	\$33,869
\$8,000,000	\$9,878,400	\$56,119	\$40,541	\$8,000,000	\$8,242,408	\$56,119	\$33,827	\$8,000,000	\$9,431,552	\$29,822	\$38,502	\$29,798	\$38,502	\$29,840	\$38,707
\$9,000,000	\$11,113,200	\$63,197	\$45,609	\$9,000,000	\$9,272,709	\$63,197	\$38,056	\$9,000,000	\$10,610,496	\$33,552	\$43,341	\$33,528	\$43,341	\$33,571	\$43,546
\$10,000,000	\$12,348,000	\$70,275	\$50,677	\$10,000,000	\$10,303,010	\$70,275	\$42,284	\$10,000,000	\$11,789,440	\$37,282	\$48,179	\$37,258	\$48,179	\$37,301	\$48,384
\$15,000,000	\$18,522,000	\$105,663	\$76,015	\$15,000,000	\$15,454,515	\$105,663	\$63,426	\$15,000,000	\$17,684,160	\$55,933	\$72,371	\$55,909	\$72,371	\$55,951	\$72,577
\$20,000,000	\$24,696,000	\$141,051	\$101,353	\$20,000,000	\$20,606,020	\$141,051	\$84,568	\$20,000,000	\$23,578,880	\$74,583	\$96,563	\$74,559	\$96,563	\$74,601	\$96,769
\$25,000,000	\$30,870,000	\$176,440	\$126,692	\$25,000,000	\$25,757,525	\$176,440	\$105,710	\$25,000,000	\$29,473,600	\$93,233	\$120,756	\$93,209	\$120,756	\$93,251	\$120,961
\$30,000,000	\$37,044,000	\$211,828	\$152,030	\$30,000,000	\$30,909,030	\$211,828	\$126,852	\$30,000,000	\$35,368,320	\$111,884	\$144,948	\$111,859	\$144,948	\$111,902	\$145,153
\$35,000,000	\$43,218,000	\$247,216	\$177,368	\$35,000,000	\$36,060,535	\$247,216	\$147,994	\$35,000,000	\$41,263,040	\$130,534	\$169,140	\$130,510	\$169,140	\$130,552	\$169,345
\$40,000,000	\$49,392,000	\$282,605	\$202,707	\$40,000,000	\$41,212,040	\$282,605	\$169,136	\$40,000,000	\$47,157,760	\$149,184	\$193,332	\$149,160	\$193,332	\$149,202	\$193,537
\$45,000,000	\$55,566,000	\$317,993	\$228,045	\$45,000,000	\$46,363,545	\$317,993	\$190,278	\$45,000,000	\$53,052,480	\$167,835	\$217,524	\$167,810	\$217,524	\$167,853	\$217,730
\$50,000,000	\$61,740,000	\$353,381	\$253,383	\$50,000,000	\$51,515,050	\$353,381	\$211,420	\$50,000,000	\$58,947,200	\$186,485	\$241,716	\$186,461	\$241,716	\$186,503	\$241,922

CITY OF BLUE GRASS, 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	\$67	35.86%	\$25	13.36%	(\$132)	(78.20%)	(\$107)	(74.53%)	\$55	29.71%
\$100,000	\$134	35.86%	\$50	13.36%	(\$76)	(21.49%)	(\$52)	(15.73%)	\$111	29.71%
\$150,000	\$201	35.86%	\$75	13.36%	(\$21)	(3.85%)	\$3	0.66%	\$166	29.71%
\$200,000	\$100	10.96%	(\$68)	(7.41%)	\$35	4.75%	\$59	8.36%	\$222	29.71%
\$250,000	(\$0)	(0.03%)	(\$210)	(16.58%)	\$90	9.84%	\$114	12.83%	\$277	29.71%
\$300,000	(\$101)	(6.22%)	(\$353)	(21.75%)	\$145	13.21%	\$170	15.76%	\$333	29.71%
\$400,000	(\$302)	(12.96%)	(\$638)	(27.38%)	\$256	17.38%	\$280	19.35%	\$443	29.71%
\$500,000	(\$503)	(16.56%)	(\$922)	(30.38%)	\$367	19.87%	\$391	21.47%	\$554	29.71%
\$600,000	(\$704)	(18.80%)	(\$1,207)	(32.25%)	\$478	21.53%	\$502	22.87%	\$665	29.71%
\$700,000	(\$905)	(20.32%)	(\$1,492)	(33.52%)	\$589	22.71%	\$613	23.86%	\$776	29.71%
\$800,000	(\$1,106)	(21.43%)	(\$1,777)	(34.44%)	\$700	23.59%	\$724	24.61%	\$887	29.71%
\$900,000	(\$1,307)	(22.27%)	(\$2,062)	(35.14%)	\$810	24.27%	\$835	25.18%	\$998	29.71%
\$1,000,000	(\$1,508)	(22.93%)	(\$2,347)	(35.69%)	\$921	24.82%	\$946	25.64%	\$1,108	29.71%
\$2,000,000	(\$3,518)	(25.77%)	(\$5,196)	(38.06%)	\$2,030	27.27%	\$2,054	27.69%	\$2,217	29.71%
\$3,000,000	(\$5,528)	(26.66%)	(\$8,046)	(38.81%)	\$3,138	28.09%	\$3,162	28.37%	\$3,325	29.71%
\$4,000,000	(\$7,538)	(27.11%)	(\$10,895)	(39.18%)	\$4,246	28.50%	\$4,271	28.70%	\$4,433	29.71%
\$5,000,000	(\$9,548)	(27.37%)	(\$13,744)	(39.40%)	\$5,355	28.74%	\$5,379	28.91%	\$5,542	29.71%
\$6,000,000	(\$11,558)	(27.54%)	(\$16,594)	(39.54%)	\$6,463	28.90%	\$6,487	29.04%	\$6,650	29.71%
\$7,000,000	(\$13,568)	(27.67%)	(\$19,443)	(39.65%)	\$7,572	29.02%	\$7,596	29.14%	\$7,759	29.71%
\$8,000,000	(\$15,578)	(27.76%)	(\$22,292)	(39.72%)	\$8,680	29.11%	\$8,704	29.21%	\$8,867	29.71%
\$9,000,000	(\$17,588)	(27.83%)	(\$25,141)	(39.78%)	\$9,788	29.17%	\$9,813	29.27%	\$9,975	29.71%
\$10,000,000	(\$19,598)	(27.89%)	(\$27,991)	(39.83%)	\$10,897	29.23%	\$10,921	29.31%	\$11,084	29.71%
\$15,000,000	(\$29,648)	(28.06%)	(\$42,237)	(39.97%)	\$16,439	29.39%	\$16,463	29.45%	\$16,626	29.71%
\$20,000,000	(\$39,698)	(28.14%)	(\$56,483)	(40.04%)	\$21,980	29.47%	\$22,005	29.51%	\$22,167	29.71%
\$25,000,000	(\$49,748)	(28.20%)	(\$70,730)	(40.09%)	\$27,522	29.52%	\$27,546	29.55%	\$27,709	29.71%
\$30,000,000	(\$59,798)	(28.23%)	(\$84,976)	(40.12%)	\$33,064	29.55%	\$33,088	29.58%	\$33,251	29.71%
\$35,000,000	(\$69,848)	(28.25%)	(\$99,222)	(40.14%)	\$38,606	29.58%	\$38,630	29.60%	\$38,793	29.71%
\$40,000,000	(\$79,898)	(28.27%)	(\$113,469)	(40.15%)	\$44,148	29.59%	\$44,172	29.61%	\$44,335	29.71%
\$45,000,000	(\$89,948)	(28.29%)	(\$127,715)	(40.16%)	\$49,690	29.61%	\$49,714	29.63%	\$49,877	29.71%
\$50,000,000	(\$99,998)	(28.30%)	(\$141,962)	(40.17%)	\$55,232	29.62%	\$55,256	29.63%	\$55,419	29.71%