

CITY OF BOYDEN, 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	\$8.50500	\$217,780	\$0	\$217,780	
2026-27	\$4.74431	\$222,135	\$317	\$222,452	2.1%
2027-28	\$4.79541	\$223,565	\$321	\$223,885	0.6%
2028-29	\$4.69450	\$228,363	\$314	\$228,677	2.1%
2029-30	\$4.74228	\$229,820	\$317	\$230,137	0.6%
2030-31	\$4.64134	\$234,740	\$310	\$235,050	2.1%
2031-32	\$4.68766	\$236,225	\$313	\$236,539	0.6%
2032-33	\$4.58858	\$241,269	\$307	\$241,576	2.1%
2033-34	\$4.63350	\$242,784	\$310	\$243,094	0.6%
2034-35	\$4.53631	\$247,956	\$303	\$248,259	2.1%
2035-36	\$4.57989	\$249,500	\$306	\$249,807	0.6%

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	\$68,812,047	\$25,606,075	\$13,224,814	\$38,830,889
2026-27	\$65,522,593	\$46,888,254	\$17,705,872	\$64,594,126
2027-28	\$66,768,783	\$46,687,404	\$19,152,912	\$65,840,316
2028-29	\$71,125,347	\$48,711,635	\$21,485,245	\$70,196,880
2029-30	\$72,389,537	\$48,528,785	\$22,932,285	\$71,461,070
2030-31	\$77,024,750	\$50,642,696	\$25,453,588	\$76,096,283
2031-32	\$78,288,940	\$50,459,846	\$26,900,628	\$77,360,473
2032-33	\$83,196,048	\$52,647,234	\$29,620,347	\$82,267,581
2033-34	\$84,460,238	\$52,464,384	\$31,067,387	\$83,531,771
2034-35	\$89,650,979	\$54,727,068	\$33,995,444	\$88,722,512
2035-36	\$90,915,169	\$54,544,218	\$35,442,484	\$89,986,702

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	58.17%	-1.24%	56.93%	30.85%	11.53%	0.70%
2026-27	82.10%	-18.15%	63.95%	26.99%	8.22%	0.42%
2027-28	82.25%	-18.21%	64.03%	27.07%	8.07%	0.41%
2028-29	81.83%	-17.45%	64.38%	27.22%	7.64%	0.39%
2029-30	81.96%	-17.49%	64.47%	27.28%	7.51%	0.38%
2030-31	81.52%	-16.74%	64.78%	27.41%	7.12%	0.36%
2031-32	81.64%	-16.79%	64.85%	27.47%	7.00%	0.35%
2032-33	81.21%	-16.08%	65.13%	27.60%	6.65%	0.33%
2033-34	81.32%	-16.13%	65.19%	27.65%	6.55%	0.32%
2034-35	80.89%	-15.46%	65.43%	27.77%	6.23%	0.31%
2035-36	81.01%	-15.52%	65.48%	27.81%	6.14%	0.30%

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 BOYDEN, 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	\$25,606,075	\$8.50500	\$217,780
2026-27	\$46,888,254	\$4.74431	\$222,452
2027-28	\$46,687,404	\$4.79541	\$223,885
2028-29	\$48,711,635	\$4.69450	\$228,677
2029-30	\$48,528,785	\$4.74228	\$230,137
2030-31	\$50,642,696	\$4.64134	\$235,050
2031-32	\$50,459,846	\$4.68766	\$236,539
2032-33	\$52,647,234	\$4.58858	\$241,576
2033-34	\$52,464,384	\$4.63350	\$243,094
2034-35	\$54,727,068	\$4.53631	\$248,259
2035-36	\$54,544,218	\$4.57989	\$249,807

CITY OF BOYDEN, 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	\$25,606,075	\$8.50500	\$217,780
2026-27	\$24,796,927	\$8.50500	\$210,898
2027-28	\$23,205,983	\$8.50500	\$197,367
2028-29	\$23,141,654	\$8.10000	\$187,447
2029-30	\$23,051,412	\$8.10000	\$186,716
2030-31	\$22,938,106	\$8.10000	\$185,799
2031-32	\$22,904,272	\$8.10000	\$185,525
2032-33	\$22,739,783	\$8.10000	\$184,192
2033-34	\$22,765,429	\$8.10000	\$184,400
2034-35	\$22,547,522	\$8.10000	\$182,635
2035-36	\$22,635,686	\$8.10000	\$183,349

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	\$22,091,327	(\$3.76069)	\$11,555
2027-28	\$23,481,421	(\$3.70959)	\$26,518
2028-29	\$25,569,981	(\$3.40550)	\$41,229
2029-30	\$25,477,372	(\$3.35772)	\$43,421
2030-31	\$27,704,589	(\$3.45866)	\$49,251
2031-32	\$27,555,573	(\$3.41234)	\$51,014
2032-33	\$29,907,452	(\$3.51142)	\$57,384
2033-34	\$29,698,955	(\$3.46650)	\$58,694
2034-35	\$32,179,546	(\$3.56369)	\$65,624
2035-36	\$31,908,532	(\$3.52011)	\$66,457

CITY OF BOYDEN, 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	\$202	\$287	\$50,000	\$51,515	\$202	\$239	\$50,000	\$58,947	\$182	\$42	\$156	\$42	\$202	\$274
\$100,000	\$123,480	\$403	\$573	\$100,000	\$103,030	\$403	\$478	\$100,000	\$117,894	\$384	\$315	\$358	\$315	\$403	\$547
\$150,000	\$185,220	\$605	\$860	\$150,000	\$154,545	\$605	\$717	\$150,000	\$176,842	\$586	\$589	\$559	\$589	\$605	\$821
\$200,000	\$246,960	\$988	\$1,146	\$200,000	\$206,060	\$988	\$956	\$200,000	\$235,789	\$787	\$862	\$761	\$862	\$807	\$1,094
\$250,000	\$308,700	\$1,371	\$1,433	\$250,000	\$257,575	\$1,371	\$1,195	\$250,000	\$294,736	\$989	\$1,136	\$963	\$1,136	\$1,009	\$1,368
\$300,000	\$370,440	\$1,753	\$1,719	\$300,000	\$309,090	\$1,753	\$1,435	\$300,000	\$353,683	\$1,191	\$1,409	\$1,164	\$1,409	\$1,210	\$1,642
\$400,000	\$493,920	\$2,519	\$2,292	\$400,000	\$412,120	\$2,519	\$1,913	\$400,000	\$471,578	\$1,594	\$1,957	\$1,568	\$1,957	\$1,614	\$2,189
\$500,000	\$617,400	\$3,284	\$2,866	\$500,000	\$515,151	\$3,284	\$2,391	\$500,000	\$589,472	\$1,997	\$2,504	\$1,971	\$2,504	\$2,017	\$2,736
\$600,000	\$740,880	\$4,050	\$3,439	\$600,000	\$618,181	\$4,050	\$2,869	\$600,000	\$707,366	\$2,401	\$3,051	\$2,375	\$3,051	\$2,420	\$3,283
\$700,000	\$864,360	\$4,815	\$4,012	\$700,000	\$721,211	\$4,815	\$3,347	\$700,000	\$825,261	\$2,804	\$3,598	\$2,778	\$3,598	\$2,824	\$3,830
\$800,000	\$987,840	\$5,581	\$4,585	\$800,000	\$824,241	\$5,581	\$3,826	\$800,000	\$943,155	\$3,208	\$4,145	\$3,181	\$4,145	\$3,227	\$4,378
\$900,000	\$1,111,320	\$6,346	\$5,158	\$900,000	\$927,271	\$6,346	\$4,304	\$900,000	\$1,061,050	\$3,611	\$4,693	\$3,585	\$4,693	\$3,631	\$4,925
\$1,000,000	\$1,234,800	\$7,111	\$5,731	\$1,000,000	\$1,030,301	\$7,111	\$4,782	\$1,000,000	\$1,178,944	\$4,014	\$5,240	\$3,988	\$5,240	\$4,034	\$5,472
\$2,000,000	\$2,469,600	\$14,766	\$11,462	\$2,000,000	\$2,060,602	\$14,766	\$9,564	\$2,000,000	\$2,357,888	\$8,049	\$10,712	\$8,022	\$10,712	\$8,068	\$10,944
\$3,000,000	\$3,704,400	\$22,420	\$17,193	\$3,000,000	\$3,090,903	\$22,420	\$14,346	\$3,000,000	\$3,536,832	\$12,083	\$16,184	\$12,056	\$16,184	\$12,102	\$16,416
\$4,000,000	\$4,939,200	\$30,075	\$22,925	\$4,000,000	\$4,121,204	\$30,075	\$19,128	\$4,000,000	\$4,715,776	\$16,117	\$21,655	\$16,090	\$21,655	\$16,136	\$21,888
\$5,000,000	\$6,174,000	\$37,729	\$28,656	\$5,000,000	\$5,151,505	\$37,729	\$23,910	\$5,000,000	\$5,894,720	\$20,151	\$27,127	\$20,125	\$27,127	\$20,170	\$27,359
\$6,000,000	\$7,408,800	\$45,384	\$34,387	\$6,000,000	\$6,181,806	\$45,384	\$28,692	\$6,000,000	\$7,073,664	\$24,185	\$32,599	\$24,159	\$32,599	\$24,204	\$32,831
\$7,000,000	\$8,643,600	\$53,038	\$40,118	\$7,000,000	\$7,212,107	\$53,038	\$33,474	\$7,000,000	\$8,252,608	\$28,219	\$38,071	\$28,193	\$38,071	\$28,238	\$38,303
\$8,000,000	\$9,878,400	\$60,693	\$45,849	\$8,000,000	\$8,242,408	\$60,693	\$38,256	\$8,000,000	\$9,431,552	\$32,253	\$43,543	\$32,227	\$43,543	\$32,272	\$43,775
\$9,000,000	\$11,113,200	\$68,347	\$51,580	\$9,000,000	\$9,272,709	\$68,347	\$43,038	\$9,000,000	\$10,610,496	\$36,287	\$49,015	\$36,261	\$49,015	\$36,307	\$49,247
\$10,000,000	\$12,348,000	\$76,002	\$57,311	\$10,000,000	\$10,303,010	\$76,002	\$47,820	\$10,000,000	\$11,789,440	\$40,321	\$54,487	\$40,295	\$54,487	\$40,341	\$54,719
\$15,000,000	\$18,522,000	\$114,274	\$85,967	\$15,000,000	\$15,454,515	\$114,274	\$71,730	\$15,000,000	\$17,684,160	\$60,491	\$81,846	\$60,465	\$81,846	\$60,511	\$82,078
\$20,000,000	\$24,696,000	\$152,547	\$114,623	\$20,000,000	\$20,606,020	\$152,547	\$95,640	\$20,000,000	\$23,578,880	\$80,662	\$109,206	\$80,635	\$109,206	\$80,681	\$109,438
\$25,000,000	\$30,870,000	\$190,819	\$143,278	\$25,000,000	\$25,757,525	\$190,819	\$119,549	\$25,000,000	\$29,473,600	\$100,832	\$136,565	\$100,806	\$136,565	\$100,851	\$136,797
\$30,000,000	\$37,044,000	\$229,092	\$171,934	\$30,000,000	\$30,909,030	\$229,092	\$143,459	\$30,000,000	\$35,368,320	\$121,002	\$163,924	\$120,976	\$163,924	\$121,022	\$164,156
\$35,000,000	\$43,218,000	\$267,364	\$200,589	\$35,000,000	\$36,060,535	\$267,364	\$167,369	\$35,000,000	\$41,263,040	\$141,172	\$191,284	\$141,146	\$191,284	\$141,192	\$191,516
\$40,000,000	\$49,392,000	\$305,637	\$229,245	\$40,000,000	\$41,212,040	\$305,637	\$191,279	\$40,000,000	\$47,157,760	\$161,343	\$218,643	\$161,317	\$218,643	\$161,362	\$218,875
\$45,000,000	\$55,566,000	\$343,909	\$257,901	\$45,000,000	\$46,363,545	\$343,909	\$215,189	\$45,000,000	\$53,052,480	\$181,513	\$246,003	\$181,487	\$246,003	\$181,533	\$246,235
\$50,000,000	\$61,740,000	\$382,182	\$286,556	\$50,000,000	\$51,515,050	\$382,182	\$239,099	\$50,000,000	\$58,947,200	\$201,683	\$273,362	\$201,657	\$273,362	\$201,703	\$273,594

CITY OF BOYDEN, 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	\$85	42.07%	\$37	18.54%	(\$141)	(77.20%)	(\$114)	(73.37%)	\$72	35.64%
\$100,000	\$170	42.07%	\$75	18.54%	(\$69)	(17.90%)	(\$42)	(11.88%)	\$144	35.64%
\$150,000	\$255	42.07%	\$112	18.54%	\$3	0.54%	\$29	5.26%	\$216	35.64%
\$200,000	\$158	16.03%	(\$31)	(3.18%)	\$75	9.53%	\$101	13.31%	\$288	35.64%
\$250,000	\$62	4.54%	(\$175)	(12.77%)	\$147	14.86%	\$173	17.99%	\$359	35.64%
\$300,000	(\$34)	(1.94%)	(\$319)	(18.18%)	\$219	18.38%	\$245	21.05%	\$431	35.64%
\$400,000	(\$226)	(8.98%)	(\$606)	(24.06%)	\$363	22.75%	\$389	24.80%	\$575	35.64%
\$500,000	(\$419)	(12.75%)	(\$893)	(27.20%)	\$506	25.35%	\$533	27.02%	\$719	35.64%
\$600,000	(\$611)	(15.09%)	(\$1,180)	(29.15%)	\$650	27.08%	\$676	28.48%	\$863	35.64%
\$700,000	(\$803)	(16.68%)	(\$1,468)	(30.48%)	\$794	28.31%	\$820	29.52%	\$1,006	35.64%
\$800,000	(\$996)	(17.84%)	(\$1,755)	(31.45%)	\$938	29.23%	\$964	30.30%	\$1,150	35.64%
\$900,000	(\$1,188)	(18.72%)	(\$2,042)	(32.18%)	\$1,082	29.95%	\$1,108	30.90%	\$1,294	35.64%
\$1,000,000	(\$1,380)	(19.41%)	(\$2,329)	(32.76%)	\$1,225	30.52%	\$1,252	31.38%	\$1,438	35.64%
\$2,000,000	(\$3,304)	(22.37%)	(\$5,202)	(35.23%)	\$2,663	33.09%	\$2,689	33.52%	\$2,876	35.64%
\$3,000,000	(\$5,227)	(23.31%)	(\$8,075)	(36.01%)	\$4,101	33.94%	\$4,127	34.23%	\$4,313	35.64%
\$4,000,000	(\$7,150)	(23.78%)	(\$10,947)	(36.40%)	\$5,539	34.37%	\$5,565	34.59%	\$5,751	35.64%
\$5,000,000	(\$9,074)	(24.05%)	(\$13,820)	(36.63%)	\$6,977	34.62%	\$7,003	34.80%	\$7,189	35.64%
\$6,000,000	(\$10,997)	(24.23%)	(\$16,692)	(36.78%)	\$8,414	34.79%	\$8,441	34.94%	\$8,627	35.64%
\$7,000,000	(\$12,921)	(24.36%)	(\$19,565)	(36.89%)	\$9,852	34.91%	\$9,878	35.04%	\$10,065	35.64%
\$8,000,000	(\$14,844)	(24.46%)	(\$22,437)	(36.97%)	\$11,290	35.00%	\$11,316	35.11%	\$11,503	35.64%
\$9,000,000	(\$16,767)	(24.53%)	(\$25,310)	(37.03%)	\$12,728	35.08%	\$12,754	35.17%	\$12,940	35.64%
\$10,000,000	(\$18,691)	(24.59%)	(\$28,182)	(37.08%)	\$14,166	35.13%	\$14,192	35.22%	\$14,378	35.64%
\$15,000,000	(\$28,308)	(24.77%)	(\$42,545)	(37.23%)	\$21,355	35.30%	\$21,381	35.36%	\$21,567	35.64%
\$20,000,000	(\$37,924)	(24.86%)	(\$56,907)	(37.30%)	\$28,544	35.39%	\$28,570	35.43%	\$28,756	35.64%
\$25,000,000	(\$47,541)	(24.91%)	(\$71,270)	(37.35%)	\$35,733	35.44%	\$35,759	35.47%	\$35,946	35.64%
\$30,000,000	(\$57,158)	(24.95%)	(\$85,633)	(37.38%)	\$42,922	35.47%	\$42,948	35.50%	\$43,135	35.64%
\$35,000,000	(\$66,775)	(24.98%)	(\$99,995)	(37.40%)	\$50,111	35.50%	\$50,138	35.52%	\$50,324	35.64%
\$40,000,000	(\$76,392)	(24.99%)	(\$114,358)	(37.42%)	\$57,300	35.51%	\$57,327	35.54%	\$57,513	35.64%
\$45,000,000	(\$86,009)	(25.01%)	(\$128,720)	(37.43%)	\$64,490	35.53%	\$64,516	35.55%	\$64,702	35.64%
\$50,000,000	(\$95,626)	(25.02%)	(\$143,083)	(37.44%)	\$71,679	35.54%	\$71,705	35.56%	\$71,891	35.64%