

CITY OF CENTER POINT, 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	\$8.01679	\$996,550	\$0	\$996,550	
2026-27	\$4.25084	\$1,016,481	\$30,931	\$1,047,412	5.1%
2027-28	\$4.36463	\$1,068,360	\$31,759	\$1,100,119	5.0%
2028-29	\$4.27896	\$1,122,123	\$31,135	\$1,153,258	4.8%
2029-30	\$4.38972	\$1,176,322	\$31,941	\$1,208,264	4.8%
2030-31	\$4.30034	\$1,232,430	\$31,291	\$1,263,721	4.6%
2031-32	\$4.40952	\$1,288,987	\$32,085	\$1,321,073	4.5%
2032-33	\$4.31815	\$1,347,495	\$31,421	\$1,378,915	4.4%
2033-34	\$4.41884	\$1,404,236	\$32,153	\$1,436,390	4.2%
2034-35	\$4.32594	\$1,465,118	\$31,477	\$1,496,595	4.2%
2035-36	\$4.41888	\$1,521,916	\$32,154	\$1,554,069	3.8%

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	\$261,066,673	\$124,307,889	\$4,202,880	\$128,510,769
2026-27	\$257,845,894	\$246,401,004	\$5,425,032	\$251,826,035
2027-28	\$263,856,994	\$252,053,201	\$5,783,935	\$257,837,135
2028-29	\$281,952,244	\$269,518,296	\$6,414,089	\$275,932,385
2029-30	\$288,041,344	\$275,248,493	\$6,772,992	\$282,021,485
2030-31	\$307,337,830	\$293,865,371	\$7,452,600	\$301,317,971
2031-32	\$313,426,930	\$299,595,568	\$7,811,503	\$307,407,071
2032-33	\$333,893,040	\$319,330,145	\$8,543,036	\$327,873,181
2033-34	\$339,982,140	\$325,060,342	\$8,901,939	\$333,962,281
2034-35	\$361,666,189	\$345,958,337	\$9,687,993	\$355,646,330
2035-36	\$367,755,289	\$351,688,534	\$10,046,896	\$361,735,430

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	84.31%	-1.07%	83.23%	15.87%	0.25%	0.64%
2026-27	101.63%	-14.74%	86.89%	12.15%	0.19%	0.33%
2027-28	101.96%	-15.04%	86.92%	12.13%	0.18%	0.32%
2028-29	101.61%	-14.63%	86.98%	12.15%	0.17%	0.30%
2029-30	101.88%	-14.87%	87.01%	12.13%	0.17%	0.29%
2030-31	101.48%	-14.42%	87.06%	12.14%	0.16%	0.27%
2031-32	101.73%	-14.64%	87.09%	12.12%	0.16%	0.27%
2032-33	101.32%	-14.19%	87.13%	12.14%	0.15%	0.25%
2033-34	101.55%	-14.40%	87.16%	12.12%	0.14%	0.25%
2034-35	101.13%	-13.94%	87.19%	12.14%	0.14%	0.23%
2035-36	101.35%	-14.14%	87.21%	12.12%	0.13%	0.23%

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 CENTER POINT, 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	\$124,307,889	\$8.01679	\$996,550
2026-27	\$246,401,004	\$4.25084	\$1,047,412
2027-28	\$252,053,201	\$4.36463	\$1,100,119
2028-29	\$269,518,296	\$4.27896	\$1,153,258
2029-30	\$275,248,493	\$4.38972	\$1,208,264
2030-31	\$293,865,371	\$4.30034	\$1,263,721
2031-32	\$299,595,568	\$4.40952	\$1,321,073
2032-33	\$319,330,145	\$4.31815	\$1,378,915
2033-34	\$325,060,342	\$4.41884	\$1,436,390
2034-35	\$345,958,337	\$4.32594	\$1,496,595
2035-36	\$351,688,534	\$4.41888	\$1,554,069

CITY OF CENTER POINT, 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	\$124,307,889	\$8.01679	\$996,550
2026-27	\$129,182,875	\$7.93741	\$1,025,378
2027-28	\$134,469,691	\$7.78178	\$1,046,413
2028-29	\$142,108,268	\$7.78178	\$1,105,855
2029-30	\$148,050,730	\$7.78178	\$1,152,098
2030-31	\$156,157,571	\$7.78178	\$1,215,183
2031-32	\$162,412,010	\$7.78178	\$1,263,854
2032-33	\$171,012,060	\$7.78178	\$1,330,778
2033-34	\$177,595,427	\$7.78178	\$1,382,008
2034-35	\$186,715,295	\$7.78178	\$1,452,977
2035-36	\$193,644,445	\$7.78178	\$1,506,898

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	\$117,218,129	(\$3.68657)	\$22,034
2027-28	\$117,583,509	(\$3.41715)	\$53,706
2028-29	\$127,410,028	(\$3.50282)	\$47,403
2029-30	\$127,197,763	(\$3.39206)	\$56,166
2030-31	\$137,707,800	(\$3.48144)	\$48,538
2031-32	\$137,183,558	(\$3.37226)	\$57,219
2032-33	\$148,318,085	(\$3.46363)	\$48,138
2033-34	\$147,464,915	(\$3.36294)	\$54,382
2034-35	\$159,243,042	(\$3.45584)	\$43,618
2035-36	\$158,044,089	(\$3.36290)	\$47,172

CITY OF CENTER POINT, 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	\$190	\$266	\$50,000	\$51,515	\$190	\$222	\$50,000	\$58,947	\$172	\$38	\$147	\$38	\$190	\$253
\$100,000	\$123,480	\$380	\$531	\$100,000	\$103,030	\$380	\$443	\$100,000	\$117,894	\$362	\$292	\$337	\$292	\$380	\$507
\$150,000	\$185,220	\$570	\$797	\$150,000	\$154,545	\$570	\$665	\$150,000	\$176,842	\$552	\$545	\$527	\$545	\$570	\$760
\$200,000	\$246,960	\$931	\$1,062	\$200,000	\$206,060	\$931	\$886	\$200,000	\$235,789	\$742	\$799	\$717	\$799	\$760	\$1,014
\$250,000	\$308,700	\$1,292	\$1,328	\$250,000	\$257,575	\$1,292	\$1,108	\$250,000	\$294,736	\$932	\$1,052	\$907	\$1,052	\$951	\$1,267
\$300,000	\$370,440	\$1,653	\$1,593	\$300,000	\$309,090	\$1,653	\$1,329	\$300,000	\$353,683	\$1,122	\$1,306	\$1,098	\$1,306	\$1,141	\$1,521
\$400,000	\$493,920	\$2,374	\$2,124	\$400,000	\$412,120	\$2,374	\$1,772	\$400,000	\$471,578	\$1,503	\$1,813	\$1,478	\$1,813	\$1,521	\$2,028
\$500,000	\$617,400	\$3,096	\$2,655	\$500,000	\$515,151	\$3,096	\$2,215	\$500,000	\$589,472	\$1,883	\$2,320	\$1,858	\$2,320	\$1,901	\$2,535
\$600,000	\$740,880	\$3,817	\$3,186	\$600,000	\$618,181	\$3,817	\$2,658	\$600,000	\$707,366	\$2,263	\$2,827	\$2,238	\$2,827	\$2,281	\$3,042
\$700,000	\$864,360	\$4,539	\$3,717	\$700,000	\$721,211	\$4,539	\$3,101	\$700,000	\$825,261	\$2,643	\$3,334	\$2,619	\$3,334	\$2,662	\$3,549
\$800,000	\$987,840	\$5,260	\$4,248	\$800,000	\$824,241	\$5,260	\$3,545	\$800,000	\$943,155	\$3,024	\$3,841	\$2,999	\$3,841	\$3,042	\$4,056
\$900,000	\$1,111,320	\$5,982	\$4,779	\$900,000	\$927,271	\$5,982	\$3,988	\$900,000	\$1,061,050	\$3,404	\$4,348	\$3,379	\$4,348	\$3,422	\$4,563
\$1,000,000	\$1,234,800	\$6,703	\$5,310	\$1,000,000	\$1,030,301	\$6,703	\$4,431	\$1,000,000	\$1,178,944	\$3,784	\$4,855	\$3,759	\$4,855	\$3,802	\$5,070
\$2,000,000	\$2,469,600	\$13,918	\$10,620	\$2,000,000	\$2,060,602	\$13,918	\$8,861	\$2,000,000	\$2,357,888	\$7,587	\$9,925	\$7,562	\$9,925	\$7,605	\$10,140
\$3,000,000	\$3,704,400	\$21,133	\$15,930	\$3,000,000	\$3,090,903	\$21,133	\$13,292	\$3,000,000	\$3,536,832	\$11,389	\$14,995	\$11,364	\$14,995	\$11,407	\$15,210
\$4,000,000	\$4,939,200	\$28,349	\$21,240	\$4,000,000	\$4,121,204	\$28,349	\$17,723	\$4,000,000	\$4,715,776	\$15,192	\$20,064	\$15,167	\$20,064	\$15,210	\$20,279
\$5,000,000	\$6,174,000	\$35,564	\$26,550	\$5,000,000	\$5,151,505	\$35,564	\$22,153	\$5,000,000	\$5,894,720	\$18,994	\$25,134	\$18,969	\$25,134	\$19,012	\$25,349
\$6,000,000	\$7,408,800	\$42,779	\$31,860	\$6,000,000	\$6,181,806	\$42,779	\$26,584	\$6,000,000	\$7,073,664	\$22,796	\$30,204	\$22,772	\$30,204	\$22,815	\$30,419
\$7,000,000	\$8,643,600	\$49,994	\$37,170	\$7,000,000	\$7,212,107	\$49,994	\$31,015	\$7,000,000	\$8,252,608	\$26,599	\$35,274	\$26,574	\$35,274	\$26,617	\$35,489
\$8,000,000	\$9,878,400	\$57,209	\$42,480	\$8,000,000	\$8,242,408	\$57,209	\$35,445	\$8,000,000	\$9,431,552	\$30,401	\$40,344	\$30,377	\$40,344	\$30,420	\$40,559
\$9,000,000	\$11,113,200	\$64,424	\$47,791	\$9,000,000	\$9,272,709	\$64,424	\$39,876	\$9,000,000	\$10,610,496	\$34,204	\$45,414	\$34,179	\$45,414	\$34,222	\$45,629
\$10,000,000	\$12,348,000	\$71,639	\$53,101	\$10,000,000	\$10,303,010	\$71,639	\$44,306	\$10,000,000	\$11,789,440	\$38,006	\$50,484	\$37,982	\$50,484	\$38,025	\$50,699
\$15,000,000	\$18,522,000	\$107,715	\$79,651	\$15,000,000	\$15,454,515	\$107,715	\$66,460	\$15,000,000	\$17,684,160	\$57,019	\$75,833	\$56,994	\$75,833	\$57,037	\$76,048
\$20,000,000	\$24,696,000	\$143,790	\$106,201	\$20,000,000	\$20,606,020	\$143,790	\$88,613	\$20,000,000	\$23,578,880	\$76,031	\$101,182	\$76,007	\$101,182	\$76,050	\$101,397
\$25,000,000	\$30,870,000	\$179,866	\$132,751	\$25,000,000	\$25,757,525	\$179,866	\$110,766	\$25,000,000	\$29,473,600	\$95,044	\$126,531	\$95,019	\$126,531	\$95,062	\$126,747
\$30,000,000	\$37,044,000	\$215,941	\$159,302	\$30,000,000	\$30,909,030	\$215,941	\$132,919	\$30,000,000	\$35,368,320	\$114,056	\$151,881	\$114,032	\$151,881	\$114,075	\$152,096
\$35,000,000	\$43,218,000	\$252,017	\$185,852	\$35,000,000	\$36,060,535	\$252,017	\$155,073	\$35,000,000	\$41,263,040	\$133,069	\$177,230	\$133,044	\$177,230	\$133,087	\$177,445
\$40,000,000	\$49,392,000	\$288,092	\$212,402	\$40,000,000	\$41,212,040	\$288,092	\$177,226	\$40,000,000	\$47,157,760	\$152,081	\$202,579	\$152,056	\$202,579	\$152,100	\$202,794
\$45,000,000	\$55,566,000	\$324,168	\$238,953	\$45,000,000	\$46,363,545	\$324,168	\$199,379	\$45,000,000	\$53,052,480	\$171,094	\$227,929	\$171,069	\$227,929	\$171,112	\$228,144
\$50,000,000	\$61,740,000	\$360,243	\$265,503	\$50,000,000	\$51,515,050	\$360,243	\$221,532	\$50,000,000	\$58,947,200	\$190,106	\$253,278	\$190,081	\$253,278	\$190,125	\$253,493

CITY OF CENTER POINT, 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	\$75	39.65%	\$31	16.52%	(\$133)	(77.59%)	(\$108)	(73.82%)	\$63	33.33%
\$100,000	\$151	39.65%	\$63	16.52%	(\$70)	(19.30%)	(\$45)	(13.39%)	\$127	33.33%
\$150,000	\$226	39.65%	\$94	16.52%	(\$6)	(1.17%)	\$18	3.46%	\$190	33.33%
\$200,000	\$131	14.06%	(\$45)	(4.83%)	\$57	7.67%	\$82	11.38%	\$253	33.33%
\$250,000	\$36	2.76%	(\$184)	(14.26%)	\$120	12.90%	\$145	15.98%	\$317	33.33%
\$300,000	(\$60)	(3.61%)	(\$323)	(19.57%)	\$184	16.36%	\$208	18.98%	\$380	33.33%
\$400,000	(\$250)	(10.54%)	(\$602)	(25.35%)	\$310	20.66%	\$335	22.67%	\$507	33.33%
\$500,000	(\$441)	(14.23%)	(\$880)	(28.44%)	\$437	23.22%	\$462	24.85%	\$634	33.33%
\$600,000	(\$631)	(16.53%)	(\$1,159)	(30.36%)	\$564	24.92%	\$589	26.29%	\$760	33.33%
\$700,000	(\$822)	(18.10%)	(\$1,437)	(31.67%)	\$691	26.13%	\$715	27.32%	\$887	33.33%
\$800,000	(\$1,012)	(19.24%)	(\$1,716)	(32.62%)	\$817	27.03%	\$842	28.08%	\$1,014	33.33%
\$900,000	(\$1,203)	(20.11%)	(\$1,994)	(33.34%)	\$944	27.74%	\$969	28.67%	\$1,141	33.33%
\$1,000,000	(\$1,393)	(20.78%)	(\$2,273)	(33.90%)	\$1,071	28.30%	\$1,096	29.14%	\$1,267	33.33%
\$2,000,000	(\$3,298)	(23.70%)	(\$5,057)	(36.33%)	\$2,338	30.82%	\$2,363	31.25%	\$2,535	33.33%
\$3,000,000	(\$5,203)	(24.62%)	(\$7,841)	(37.10%)	\$3,606	31.66%	\$3,630	31.94%	\$3,802	33.33%
\$4,000,000	(\$7,108)	(25.07%)	(\$10,626)	(37.48%)	\$4,873	32.08%	\$4,898	32.29%	\$5,069	33.33%
\$5,000,000	(\$9,013)	(25.34%)	(\$13,410)	(37.71%)	\$6,140	32.33%	\$6,165	32.50%	\$6,337	33.33%
\$6,000,000	(\$10,918)	(25.52%)	(\$16,195)	(37.86%)	\$7,408	32.49%	\$7,432	32.64%	\$7,604	33.33%
\$7,000,000	(\$12,823)	(25.65%)	(\$18,979)	(37.96%)	\$8,675	32.61%	\$8,700	32.74%	\$8,872	33.33%
\$8,000,000	(\$14,728)	(25.75%)	(\$21,764)	(38.04%)	\$9,942	32.70%	\$9,967	32.81%	\$10,139	33.33%
\$9,000,000	(\$16,634)	(25.82%)	(\$24,548)	(38.10%)	\$11,210	32.77%	\$11,234	32.87%	\$11,406	33.33%
\$10,000,000	(\$18,539)	(25.88%)	(\$27,333)	(38.15%)	\$12,477	32.83%	\$12,502	32.92%	\$12,674	33.33%
\$15,000,000	(\$28,064)	(26.05%)	(\$41,255)	(38.30%)	\$18,814	33.00%	\$18,839	33.05%	\$19,011	33.33%
\$20,000,000	(\$37,589)	(26.14%)	(\$55,177)	(38.37%)	\$25,151	33.08%	\$25,176	33.12%	\$25,347	33.33%
\$25,000,000	(\$47,114)	(26.19%)	(\$69,100)	(38.42%)	\$31,488	33.13%	\$31,512	33.16%	\$31,684	33.33%
\$30,000,000	(\$56,640)	(26.23%)	(\$83,022)	(38.45%)	\$37,825	33.16%	\$37,849	33.19%	\$38,021	33.33%
\$35,000,000	(\$66,165)	(26.25%)	(\$96,944)	(38.47%)	\$44,161	33.19%	\$44,186	33.21%	\$44,358	33.33%
\$40,000,000	(\$75,690)	(26.27%)	(\$110,867)	(38.48%)	\$50,498	33.20%	\$50,523	33.23%	\$50,695	33.33%
\$45,000,000	(\$85,215)	(26.29%)	(\$124,789)	(38.50%)	\$56,835	33.22%	\$56,860	33.24%	\$57,032	33.33%
\$50,000,000	(\$94,741)	(26.30%)	(\$138,711)	(38.50%)	\$63,172	33.23%	\$63,197	33.25%	\$63,368	33.33%