

CITY OF CARBON, 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	\$8.10000	\$4,503	\$0	\$4,503	
2026-27	\$8.10078	\$4,593	\$835	\$5,428	20.5%
2027-28	\$8.60854	\$5,536	\$888	\$6,424	18.4%
2028-29	\$8.40192	\$6,552	\$866	\$7,419	15.5%
2029-30	\$8.79825	\$7,567	\$907	\$8,474	14.2%
2030-31	\$8.54554	\$8,644	\$881	\$9,525	12.4%
2031-32	\$8.89938	\$9,715	\$918	\$10,633	11.6%
2032-33	\$8.64734	\$10,845	\$892	\$11,737	10.4%
2033-34	\$8.97173	\$11,972	\$925	\$12,897	9.9%
2034-35	\$8.72068	\$13,155	\$899	\$14,054	9.0%
2035-36	\$9.02338	\$14,335	\$930	\$15,265	8.6%

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	\$1,712,074	\$555,884	\$0	\$555,884
2026-27	\$1,196,254	\$670,047	\$0	\$670,047
2027-28	\$1,272,443	\$746,236	\$0	\$746,236
2028-29	\$1,409,186	\$882,979	\$0	\$882,979
2029-30	\$1,489,375	\$963,168	\$0	\$963,168
2030-31	\$1,640,790	\$1,114,583	\$0	\$1,114,583
2031-32	\$1,720,979	\$1,194,772	\$0	\$1,194,772
2032-33	\$1,883,494	\$1,357,287	\$0	\$1,357,287
2033-34	\$1,963,683	\$1,437,476	\$0	\$1,437,476
2034-35	\$2,137,742	\$1,611,535	\$0	\$1,611,535
2035-36	\$2,217,931	\$1,691,724	\$0	\$1,691,724

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	101.87%	-9.89%	91.98%	0.38%	0.00%	7.64%
2026-27	209.60%	-137.92%	71.69%	0.75%	0.00%	6.34%
2027-28	202.02%	-125.76%	76.26%	0.68%	0.00%	5.69%
2028-29	189.24%	-107.16%	82.08%	0.60%	0.00%	4.81%
2029-30	184.19%	-99.83%	84.35%	0.55%	0.00%	4.41%
2030-31	174.78%	-87.15%	87.63%	0.50%	0.00%	3.81%
2031-32	171.68%	-82.85%	88.83%	0.47%	0.00%	3.55%
2032-33	164.77%	-73.94%	90.82%	0.43%	0.00%	3.13%
2033-34	162.75%	-71.22%	91.53%	0.41%	0.00%	2.95%
2034-35	157.37%	-64.52%	92.86%	0.38%	0.00%	2.64%
2035-36	156.01%	-62.70%	93.31%	0.36%	0.00%	2.51%

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 CARBON, 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	\$555,884	\$8.10000	\$4,503
2026-27	\$670,047	\$8.10078	\$5,428
2027-28	\$746,236	\$8.60854	\$6,424
2028-29	\$882,979	\$8.40192	\$7,419
2029-30	\$963,168	\$8.79825	\$8,474
2030-31	\$1,114,583	\$8.54554	\$9,525
2031-32	\$1,194,772	\$8.89938	\$10,633
2032-33	\$1,357,287	\$8.64734	\$11,737
2033-34	\$1,437,476	\$8.97173	\$12,897
2034-35	\$1,611,535	\$8.72068	\$14,054
2035-36	\$1,691,724	\$9.02338	\$15,265

CITY OF CARBON, 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	\$555,884	\$8.10000	\$4,503
2026-27	\$599,592	\$7.86408	\$4,715
2027-28	\$658,498	\$7.63503	\$5,028
2028-29	\$723,964	\$7.63503	\$5,527
2029-30	\$786,095	\$7.63503	\$6,002
2030-31	\$855,926	\$7.63503	\$6,535
2031-32	\$921,450	\$7.63503	\$7,035
2032-33	\$995,884	\$7.63503	\$7,604
2033-34	\$1,064,983	\$7.63503	\$8,131
2034-35	\$1,144,274	\$7.63503	\$8,737
2035-36	\$1,217,134	\$7.63503	\$9,293

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	\$70,454	\$0.23670	\$713
2027-28	\$87,738	\$0.97351	\$1,396
2028-29	\$159,014	\$0.76689	\$1,891
2029-30	\$177,072	\$1.16322	\$2,472
2030-31	\$258,657	\$0.91051	\$2,990
2031-32	\$273,322	\$1.26435	\$3,597
2032-33	\$361,403	\$1.01231	\$4,133
2033-34	\$372,493	\$1.33670	\$4,765
2034-35	\$467,262	\$1.08565	\$5,317
2035-36	\$474,590	\$1.38835	\$5,972

CITY OF CARBON, 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	\$192	\$528	\$50,000	\$51,515	\$192	\$440	\$50,000	\$58,947	\$173	\$76	\$148	\$76	\$192	\$504
\$100,000	\$123,480	\$384	\$1,055	\$100,000	\$103,030	\$384	\$880	\$100,000	\$117,894	\$366	\$580	\$341	\$580	\$384	\$1,007
\$150,000	\$185,220	\$576	\$1,583	\$150,000	\$154,545	\$576	\$1,321	\$150,000	\$176,842	\$558	\$1,084	\$533	\$1,084	\$576	\$1,511
\$200,000	\$246,960	\$941	\$2,110	\$200,000	\$206,060	\$941	\$1,761	\$200,000	\$235,789	\$750	\$1,588	\$725	\$1,588	\$768	\$2,015
\$250,000	\$308,700	\$1,305	\$2,638	\$250,000	\$257,575	\$1,305	\$2,201	\$250,000	\$294,736	\$942	\$2,091	\$917	\$2,091	\$960	\$2,519
\$300,000	\$370,440	\$1,670	\$3,166	\$300,000	\$309,090	\$1,670	\$2,641	\$300,000	\$353,683	\$1,134	\$2,595	\$1,109	\$2,595	\$1,153	\$3,022
\$400,000	\$493,920	\$2,399	\$4,221	\$400,000	\$412,120	\$2,399	\$3,522	\$400,000	\$471,578	\$1,518	\$3,603	\$1,493	\$3,603	\$1,537	\$4,030
\$500,000	\$617,400	\$3,128	\$5,276	\$500,000	\$515,151	\$3,128	\$4,402	\$500,000	\$589,472	\$1,902	\$4,610	\$1,877	\$4,610	\$1,921	\$5,037
\$600,000	\$740,880	\$3,857	\$6,331	\$600,000	\$618,181	\$3,857	\$5,283	\$600,000	\$707,366	\$2,287	\$5,618	\$2,262	\$5,618	\$2,305	\$6,045
\$700,000	\$864,360	\$4,586	\$7,386	\$700,000	\$721,211	\$4,586	\$6,163	\$700,000	\$825,261	\$2,671	\$6,625	\$2,646	\$6,625	\$2,689	\$7,052
\$800,000	\$987,840	\$5,315	\$8,442	\$800,000	\$824,241	\$5,315	\$7,044	\$800,000	\$943,155	\$3,055	\$7,632	\$3,030	\$7,632	\$3,074	\$8,060
\$900,000	\$1,111,320	\$6,044	\$9,497	\$900,000	\$927,271	\$6,044	\$7,924	\$900,000	\$1,061,050	\$3,439	\$8,640	\$3,414	\$8,640	\$3,458	\$9,067
\$1,000,000	\$1,234,800	\$6,773	\$10,552	\$1,000,000	\$1,030,301	\$6,773	\$8,804	\$1,000,000	\$1,178,944	\$3,823	\$9,647	\$3,798	\$9,647	\$3,842	\$10,075
\$2,000,000	\$2,469,600	\$14,063	\$21,104	\$2,000,000	\$2,060,602	\$14,063	\$17,609	\$2,000,000	\$2,357,888	\$7,665	\$19,722	\$7,640	\$19,722	\$7,684	\$20,149
\$3,000,000	\$3,704,400	\$21,353	\$31,656	\$3,000,000	\$3,090,903	\$21,353	\$26,413	\$3,000,000	\$3,536,832	\$11,507	\$29,797	\$11,482	\$29,797	\$11,526	\$30,224
\$4,000,000	\$4,939,200	\$28,643	\$42,208	\$4,000,000	\$4,121,204	\$28,643	\$35,218	\$4,000,000	\$4,715,776	\$15,349	\$39,872	\$15,324	\$39,872	\$15,368	\$40,299
\$5,000,000	\$6,174,000	\$35,933	\$52,760	\$5,000,000	\$5,151,505	\$35,933	\$44,022	\$5,000,000	\$5,894,720	\$19,191	\$49,946	\$19,166	\$49,946	\$19,210	\$50,374
\$6,000,000	\$7,408,800	\$43,223	\$63,312	\$6,000,000	\$6,181,806	\$43,223	\$52,827	\$6,000,000	\$7,073,664	\$23,033	\$60,021	\$23,008	\$60,021	\$23,052	\$60,448
\$7,000,000	\$8,643,600	\$50,513	\$73,864	\$7,000,000	\$7,212,107	\$50,513	\$61,631	\$7,000,000	\$8,252,608	\$26,875	\$70,096	\$26,850	\$70,096	\$26,894	\$70,523
\$8,000,000	\$9,878,400	\$57,803	\$84,416	\$8,000,000	\$8,242,408	\$57,803	\$70,436	\$8,000,000	\$9,431,552	\$30,717	\$80,170	\$30,692	\$80,170	\$30,736	\$80,598
\$9,000,000	\$11,113,200	\$65,093	\$94,968	\$9,000,000	\$9,272,709	\$65,093	\$79,240	\$9,000,000	\$10,610,496	\$34,559	\$90,245	\$34,534	\$90,245	\$34,578	\$90,672
\$10,000,000	\$12,348,000	\$72,383	\$105,520	\$10,000,000	\$10,303,010	\$72,383	\$88,045	\$10,000,000	\$11,789,440	\$38,401	\$100,320	\$38,376	\$100,320	\$38,420	\$100,747
\$15,000,000	\$18,522,000	\$108,833	\$158,280	\$15,000,000	\$15,454,515	\$108,833	\$132,067	\$15,000,000	\$17,684,160	\$57,611	\$150,693	\$57,586	\$150,693	\$57,629	\$151,121
\$20,000,000	\$24,696,000	\$145,283	\$211,041	\$20,000,000	\$20,606,020	\$145,283	\$176,090	\$20,000,000	\$23,578,880	\$76,821	\$201,067	\$76,796	\$201,067	\$76,839	\$201,494
\$25,000,000	\$30,870,000	\$181,733	\$263,801	\$25,000,000	\$25,757,525	\$181,733	\$220,112	\$25,000,000	\$29,473,600	\$96,030	\$251,441	\$96,005	\$251,441	\$96,049	\$251,868
\$30,000,000	\$37,044,000	\$218,183	\$316,561	\$30,000,000	\$30,909,030	\$218,183	\$264,134	\$30,000,000	\$35,368,320	\$115,240	\$301,814	\$115,215	\$301,814	\$115,259	\$302,241
\$35,000,000	\$43,218,000	\$254,633	\$369,321	\$35,000,000	\$36,060,535	\$254,633	\$308,157	\$35,000,000	\$41,263,040	\$134,450	\$352,188	\$134,425	\$352,188	\$134,469	\$352,615
\$40,000,000	\$49,392,000	\$291,083	\$422,081	\$40,000,000	\$41,212,040	\$291,083	\$352,179	\$40,000,000	\$47,157,760	\$153,660	\$402,561	\$153,635	\$402,561	\$153,678	\$402,989
\$45,000,000	\$55,566,000	\$327,533	\$474,841	\$45,000,000	\$46,363,545	\$327,533	\$396,202	\$45,000,000	\$53,052,480	\$172,870	\$452,935	\$172,845	\$452,935	\$172,888	\$453,362
\$50,000,000	\$61,740,000	\$363,983	\$527,602	\$50,000,000	\$51,515,050	\$363,983	\$440,224	\$50,000,000	\$58,947,200	\$192,079	\$503,308	\$192,054	\$503,308	\$192,098	\$503,736

CITY OF CARBON, 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	\$336	174.65%	\$248	129.17%	(\$97)	(55.92%)	(\$72)	(48.51%)	\$312	162.23%
\$100,000	\$671	174.65%	\$496	129.17%	\$215	58.71%	\$240	70.35%	\$623	162.23%
\$150,000	\$1,007	174.65%	\$744	129.17%	\$526	94.37%	\$551	103.48%	\$935	162.23%
\$200,000	\$1,170	124.32%	\$820	87.17%	\$838	111.76%	\$863	119.05%	\$1,247	162.23%
\$250,000	\$1,333	102.10%	\$896	68.63%	\$1,150	122.05%	\$1,175	128.10%	\$1,558	162.23%
\$300,000	\$1,496	89.58%	\$972	58.18%	\$1,461	128.86%	\$1,486	134.01%	\$1,870	162.23%
\$400,000	\$1,822	75.96%	\$1,123	46.82%	\$2,084	137.30%	\$2,109	141.27%	\$2,493	162.23%
\$500,000	\$2,148	68.68%	\$1,274	40.75%	\$2,708	142.34%	\$2,733	145.56%	\$3,116	162.23%
\$600,000	\$2,474	64.16%	\$1,426	36.97%	\$3,331	145.68%	\$3,356	148.39%	\$3,740	162.23%
\$700,000	\$2,801	61.07%	\$1,577	34.40%	\$3,954	148.06%	\$3,979	150.40%	\$4,363	162.23%
\$800,000	\$3,127	58.83%	\$1,729	32.53%	\$4,578	149.84%	\$4,603	151.90%	\$4,986	162.23%
\$900,000	\$3,453	57.13%	\$1,880	31.11%	\$5,201	151.23%	\$5,226	153.06%	\$5,609	162.23%
\$1,000,000	\$3,779	55.80%	\$2,032	30.00%	\$5,824	152.33%	\$5,849	153.99%	\$6,233	162.23%
\$2,000,000	\$7,041	50.07%	\$3,546	25.22%	\$12,057	157.29%	\$12,082	158.13%	\$12,466	162.23%
\$3,000,000	\$10,303	48.25%	\$5,061	23.70%	\$18,290	158.94%	\$18,315	159.50%	\$18,698	162.23%
\$4,000,000	\$13,565	47.36%	\$6,575	22.96%	\$24,522	159.76%	\$24,547	160.19%	\$24,931	162.23%
\$5,000,000	\$16,827	46.83%	\$8,090	22.51%	\$30,755	160.26%	\$30,780	160.60%	\$31,164	162.23%
\$6,000,000	\$20,089	46.48%	\$9,604	22.22%	\$36,988	160.59%	\$37,013	160.87%	\$37,397	162.23%
\$7,000,000	\$23,351	46.23%	\$11,119	22.01%	\$43,221	160.82%	\$43,246	161.06%	\$43,629	162.23%
\$8,000,000	\$26,613	46.04%	\$12,633	21.86%	\$49,453	161.00%	\$49,478	161.21%	\$49,862	162.23%
\$9,000,000	\$29,876	45.90%	\$14,148	21.73%	\$55,686	161.13%	\$55,711	161.32%	\$56,095	162.23%
\$10,000,000	\$33,138	45.78%	\$15,662	21.64%	\$61,919	161.24%	\$61,944	161.41%	\$62,328	162.23%
\$15,000,000	\$49,448	45.43%	\$23,234	21.35%	\$93,083	161.57%	\$93,108	161.69%	\$93,491	162.23%
\$20,000,000	\$65,758	45.26%	\$30,807	21.20%	\$124,246	161.74%	\$124,271	161.82%	\$124,655	162.23%
\$25,000,000	\$82,068	45.16%	\$38,379	21.12%	\$155,410	161.83%	\$155,435	161.90%	\$155,819	162.23%
\$30,000,000	\$98,378	45.09%	\$45,952	21.06%	\$186,574	161.90%	\$186,599	161.96%	\$186,983	162.23%
\$35,000,000	\$114,688	45.04%	\$53,524	21.02%	\$217,738	161.95%	\$217,763	162.00%	\$218,146	162.23%
\$40,000,000	\$130,999	45.00%	\$61,096	20.99%	\$248,901	161.98%	\$248,926	162.02%	\$249,310	162.23%
\$45,000,000	\$147,309	44.98%	\$68,669	20.97%	\$280,065	162.01%	\$280,090	162.05%	\$280,474	162.23%
\$50,000,000	\$163,619	44.95%	\$76,241	20.95%	\$311,229	162.03%	\$311,254	162.07%	\$311,638	162.23%