

CITY OF CALMAR, 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	\$8.37000	\$318,143	\$0	\$318,143	
2026-27	\$4.63381	\$324,506	\$975	\$325,481	2.3%
2027-28	\$4.66208	\$327,108	\$981	\$328,090	0.8%
2028-29	\$4.54078	\$334,652	\$956	\$335,608	2.3%
2029-30	\$4.56637	\$337,285	\$961	\$338,247	0.8%
2030-31	\$4.44689	\$345,011	\$936	\$345,948	2.3%
2031-32	\$4.47181	\$347,677	\$941	\$348,618	0.8%
2032-33	\$4.35594	\$355,591	\$917	\$356,508	2.3%
2033-34	\$4.38022	\$358,290	\$922	\$359,212	0.8%
2034-35	\$4.26778	\$366,397	\$898	\$367,295	2.3%
2035-36	\$4.29145	\$369,131	\$903	\$370,035	0.7%

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	\$83,930,716	\$38,009,881	\$2,544,598	\$40,554,479
2026-27	\$77,118,538	\$70,240,405	\$2,849,950	\$73,090,354
2027-28	\$77,252,268	\$70,374,135	\$2,849,950	\$73,224,084
2028-29	\$80,930,306	\$73,909,674	\$2,992,447	\$76,902,122
2029-30	\$81,094,036	\$74,073,404	\$2,992,447	\$77,065,852
2030-31	\$84,965,649	\$77,795,396	\$3,142,070	\$80,937,465
2031-32	\$85,129,379	\$77,959,126	\$3,142,070	\$81,101,195
2032-33	\$89,171,384	\$81,844,027	\$3,299,173	\$85,143,200
2033-34	\$89,335,114	\$82,007,757	\$3,299,173	\$85,306,930
2034-35	\$93,554,611	\$86,062,295	\$3,464,132	\$89,526,427
2035-36	\$93,718,341	\$86,226,025	\$3,464,132	\$89,690,157

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.21%	-1.43%	77.78%	16.36%	3.69%	1.60%
2026-27	101.29%	-20.46%	80.83%	15.19%	2.68%	0.89%
2027-28	101.39%	-20.52%	80.87%	15.16%	2.67%	0.89%
2028-29	100.68%	-19.64%	81.04%	15.16%	2.57%	0.84%
2029-30	100.74%	-19.66%	81.08%	15.12%	2.56%	0.84%
2030-31	100.01%	-18.77%	81.24%	15.12%	2.47%	0.80%
2031-32	100.07%	-18.79%	81.28%	15.09%	2.46%	0.80%
2032-33	99.38%	-17.95%	81.43%	15.09%	2.37%	0.76%
2033-34	99.44%	-17.97%	81.46%	15.06%	2.36%	0.76%
2034-35	98.78%	-17.18%	81.60%	15.07%	2.27%	0.72%
2035-36	98.83%	-17.20%	81.63%	15.04%	2.27%	0.72%

**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 CALMAR, 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	\$38,009,881	\$8.37000	\$318,143
2026-27	\$70,240,405	\$4.63381	\$325,481
2027-28	\$70,374,135	\$4.66208	\$328,090
2028-29	\$73,909,674	\$4.54078	\$335,608
2029-30	\$74,073,404	\$4.56637	\$338,247
2030-31	\$77,795,396	\$4.44689	\$345,948
2031-32	\$77,959,126	\$4.47181	\$348,618
2032-33	\$81,844,027	\$4.35594	\$356,508
2033-34	\$82,007,757	\$4.38022	\$359,212
2034-35	\$86,062,295	\$4.26778	\$367,295
2035-36	\$86,226,025	\$4.29145	\$370,035

## CITY OF CALMAR, 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	\$38,009,881	\$8.37000	\$318,143
2026-27	\$38,534,513	\$8.37000	\$322,534
2027-28	\$39,322,521	\$8.37000	\$329,129
2028-29	\$40,647,011	\$8.10000	\$329,241
2029-30	\$41,476,528	\$8.10000	\$335,960
2030-31	\$42,871,029	\$8.10000	\$347,255
2031-32	\$43,744,124	\$8.10000	\$354,327
2032-33	\$45,212,249	\$8.10000	\$366,219
2033-34	\$46,131,343	\$8.10000	\$373,664
2034-35	\$47,676,985	\$8.10000	\$386,184
2035-36	\$48,644,369	\$8.10000	\$394,019

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	\$31,705,891	(\$3.73619)	\$2,947
2027-28	\$31,051,614	(\$3.70792)	-\$1,040
2028-29	\$33,262,664	(\$3.55922)	\$6,367
2029-30	\$32,596,877	(\$3.53363)	\$2,287
2030-31	\$34,924,367	(\$3.65311)	-\$1,308
2031-32	\$34,215,002	(\$3.62819)	-\$5,709
2032-33	\$36,631,778	(\$3.74406)	-\$9,712
2033-34	\$35,876,414	(\$3.71978)	-\$14,452
2034-35	\$38,385,310	(\$3.83222)	-\$18,889
2035-36	\$37,581,657	(\$3.80855)	-\$23,985

CITY OF CALMAR, 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	\$199	\$275	\$50,000	\$51,515	\$199	\$229	\$50,000	\$58,947	\$179	\$40	\$153	\$40	\$199	\$262
\$100,000	\$123,480	\$397	\$549	\$100,000	\$103,030	\$397	\$458	\$100,000	\$117,894	\$378	\$302	\$352	\$302	\$397	\$524
\$150,000	\$185,220	\$596	\$824	\$150,000	\$154,545	\$596	\$687	\$150,000	\$176,842	\$576	\$564	\$550	\$564	\$596	\$786
\$200,000	\$246,960	\$972	\$1,098	\$200,000	\$206,060	\$972	\$916	\$200,000	\$235,789	\$775	\$826	\$749	\$826	\$794	\$1,049
\$250,000	\$308,700	\$1,349	\$1,373	\$250,000	\$257,575	\$1,349	\$1,145	\$250,000	\$294,736	\$973	\$1,088	\$947	\$1,088	\$993	\$1,311
\$300,000	\$370,440	\$1,725	\$1,647	\$300,000	\$309,090	\$1,725	\$1,374	\$300,000	\$353,683	\$1,172	\$1,350	\$1,146	\$1,350	\$1,191	\$1,573
\$400,000	\$493,920	\$2,479	\$2,196	\$400,000	\$412,120	\$2,479	\$1,833	\$400,000	\$471,578	\$1,569	\$1,875	\$1,543	\$1,875	\$1,588	\$2,097
\$500,000	\$617,400	\$3,232	\$2,746	\$500,000	\$515,151	\$3,232	\$2,291	\$500,000	\$589,472	\$1,966	\$2,399	\$1,940	\$2,399	\$1,985	\$2,621
\$600,000	\$740,880	\$3,985	\$3,295	\$600,000	\$618,181	\$3,985	\$2,749	\$600,000	\$707,366	\$2,363	\$2,923	\$2,337	\$2,923	\$2,382	\$3,146
\$700,000	\$864,360	\$4,739	\$3,844	\$700,000	\$721,211	\$4,739	\$3,207	\$700,000	\$825,261	\$2,760	\$3,447	\$2,734	\$3,447	\$2,779	\$3,670
\$800,000	\$987,840	\$5,492	\$4,393	\$800,000	\$824,241	\$5,492	\$3,665	\$800,000	\$943,155	\$3,157	\$3,972	\$3,131	\$3,972	\$3,176	\$4,194
\$900,000	\$1,111,320	\$6,245	\$4,942	\$900,000	\$927,271	\$6,245	\$4,123	\$900,000	\$1,061,050	\$3,554	\$4,496	\$3,528	\$4,496	\$3,573	\$4,718
\$1,000,000	\$1,234,800	\$6,999	\$5,491	\$1,000,000	\$1,030,301	\$6,999	\$4,582	\$1,000,000	\$1,178,944	\$3,951	\$5,020	\$3,925	\$5,020	\$3,970	\$5,243
\$2,000,000	\$2,469,600	\$14,532	\$10,982	\$2,000,000	\$2,060,602	\$14,532	\$9,163	\$2,000,000	\$2,357,888	\$7,921	\$10,263	\$7,895	\$10,263	\$7,940	\$10,485
\$3,000,000	\$3,704,400	\$22,065	\$16,473	\$3,000,000	\$3,090,903	\$22,065	\$13,745	\$3,000,000	\$3,536,832	\$11,891	\$15,506	\$11,865	\$15,506	\$11,910	\$15,728
\$4,000,000	\$4,939,200	\$29,598	\$21,964	\$4,000,000	\$4,121,204	\$29,598	\$18,327	\$4,000,000	\$4,715,776	\$15,861	\$20,748	\$15,835	\$20,748	\$15,880	\$20,971
\$5,000,000	\$6,174,000	\$37,131	\$27,455	\$5,000,000	\$5,151,505	\$37,131	\$22,908	\$5,000,000	\$5,894,720	\$19,831	\$25,991	\$19,805	\$25,991	\$19,850	\$26,213
\$6,000,000	\$7,408,800	\$44,664	\$32,946	\$6,000,000	\$6,181,806	\$44,664	\$27,490	\$6,000,000	\$7,073,664	\$23,801	\$31,233	\$23,775	\$31,233	\$23,820	\$31,456
\$7,000,000	\$8,643,600	\$52,197	\$38,437	\$7,000,000	\$7,212,107	\$52,197	\$32,071	\$7,000,000	\$8,252,608	\$27,771	\$36,476	\$27,745	\$36,476	\$27,790	\$36,698
\$8,000,000	\$9,878,400	\$59,730	\$43,928	\$8,000,000	\$8,242,408	\$59,730	\$36,653	\$8,000,000	\$9,431,552	\$31,741	\$41,719	\$31,715	\$41,719	\$31,760	\$41,941
\$9,000,000	\$11,113,200	\$67,263	\$49,419	\$9,000,000	\$9,272,709	\$67,263	\$41,235	\$9,000,000	\$10,610,496	\$35,711	\$46,961	\$35,685	\$46,961	\$35,730	\$47,184
\$10,000,000	\$12,348,000	\$74,796	\$54,910	\$10,000,000	\$10,303,010	\$74,796	\$45,816	\$10,000,000	\$11,789,440	\$39,681	\$52,204	\$39,655	\$52,204	\$39,700	\$52,426
\$15,000,000	\$18,522,000	\$112,461	\$82,365	\$15,000,000	\$15,454,515	\$112,461	\$68,725	\$15,000,000	\$17,684,160	\$59,531	\$78,417	\$59,505	\$78,417	\$59,550	\$78,640
\$20,000,000	\$24,696,000	\$150,126	\$109,820	\$20,000,000	\$20,606,020	\$150,126	\$91,633	\$20,000,000	\$23,578,880	\$79,381	\$104,630	\$79,355	\$104,630	\$79,400	\$104,853
\$25,000,000	\$30,870,000	\$187,791	\$137,275	\$25,000,000	\$25,757,525	\$187,791	\$114,541	\$25,000,000	\$29,473,600	\$99,231	\$130,844	\$99,206	\$130,844	\$99,251	\$131,066
\$30,000,000	\$37,044,000	\$225,456	\$164,731	\$30,000,000	\$30,909,030	\$225,456	\$137,449	\$30,000,000	\$35,368,320	\$119,081	\$157,057	\$119,056	\$157,057	\$119,101	\$157,279
\$35,000,000	\$43,218,000	\$263,121	\$192,186	\$35,000,000	\$36,060,535	\$263,121	\$160,357	\$35,000,000	\$41,263,040	\$138,932	\$183,270	\$138,906	\$183,270	\$138,951	\$183,492
\$40,000,000	\$49,392,000	\$300,786	\$219,641	\$40,000,000	\$41,212,040	\$300,786	\$183,265	\$40,000,000	\$47,157,760	\$158,782	\$209,483	\$158,756	\$209,483	\$158,801	\$209,705
\$45,000,000	\$55,566,000	\$338,451	\$247,096	\$45,000,000	\$46,363,545	\$338,451	\$206,174	\$45,000,000	\$53,052,480	\$178,632	\$235,696	\$178,606	\$235,696	\$178,651	\$235,919
\$50,000,000	\$61,740,000	\$376,116	\$274,551	\$50,000,000	\$51,515,050	\$376,116	\$229,082	\$50,000,000	\$58,947,200	\$198,482	\$261,909	\$198,456	\$261,909	\$198,501	\$262,132

CITY OF CALMAR, 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	\$76	38.31%	\$31	15.41%	(\$139)	(77.80%)	(\$114)	(74.07%)	\$64	32.06%
\$100,000	\$152	38.31%	\$61	15.41%	(\$76)	(20.07%)	(\$50)	(14.21%)	\$127	32.06%
\$150,000	\$228	38.31%	\$92	15.41%	(\$12)	(2.12%)	\$14	2.47%	\$191	32.06%
\$200,000	\$126	12.97%	(\$56)	(5.74%)	\$51	6.64%	\$77	10.31%	\$255	32.06%
\$250,000	\$24	1.78%	(\$203)	(15.08%)	\$115	11.82%	\$141	14.87%	\$318	32.06%
\$300,000	(\$78)	(4.53%)	(\$351)	(20.34%)	\$179	15.25%	\$204	17.85%	\$382	32.06%
\$400,000	(\$282)	(11.39%)	(\$646)	(26.07%)	\$306	19.50%	\$332	21.50%	\$509	32.06%
\$500,000	(\$487)	(15.05%)	(\$941)	(29.12%)	\$433	22.04%	\$459	23.66%	\$636	32.06%
\$600,000	(\$691)	(17.33%)	(\$1,236)	(31.02%)	\$560	23.72%	\$586	25.09%	\$764	32.06%
\$700,000	(\$895)	(18.89%)	(\$1,532)	(32.32%)	\$688	24.92%	\$714	26.10%	\$891	32.06%
\$800,000	(\$1,099)	(20.01%)	(\$1,827)	(33.26%)	\$815	25.82%	\$841	26.85%	\$1,018	32.06%
\$900,000	(\$1,303)	(20.87%)	(\$2,122)	(33.97%)	\$942	26.51%	\$968	27.44%	\$1,145	32.06%
\$1,000,000	(\$1,508)	(21.54%)	(\$2,417)	(34.53%)	\$1,070	27.07%	\$1,095	27.91%	\$1,273	32.06%
\$2,000,000	(\$3,550)	(24.43%)	(\$5,368)	(36.94%)	\$2,342	29.57%	\$2,368	29.99%	\$2,545	32.06%
\$3,000,000	(\$5,591)	(25.34%)	(\$8,320)	(37.71%)	\$3,615	30.40%	\$3,641	30.68%	\$3,818	32.06%
\$4,000,000	(\$7,633)	(25.79%)	(\$11,271)	(38.08%)	\$4,887	30.81%	\$4,913	31.03%	\$5,090	32.06%
\$5,000,000	(\$9,675)	(26.06%)	(\$14,222)	(38.30%)	\$6,160	31.06%	\$6,186	31.23%	\$6,363	32.06%
\$6,000,000	(\$11,717)	(26.23%)	(\$17,174)	(38.45%)	\$7,433	31.23%	\$7,458	31.37%	\$7,636	32.06%
\$7,000,000	(\$13,759)	(26.36%)	(\$20,125)	(38.56%)	\$8,705	31.35%	\$8,731	31.47%	\$8,908	32.06%
\$8,000,000	(\$15,801)	(26.45%)	(\$23,076)	(38.63%)	\$9,978	31.44%	\$10,004	31.54%	\$10,181	32.06%
\$9,000,000	(\$17,843)	(26.53%)	(\$26,028)	(38.70%)	\$11,250	31.50%	\$11,276	31.60%	\$11,453	32.06%
\$10,000,000	(\$19,885)	(26.59%)	(\$28,979)	(38.74%)	\$12,523	31.56%	\$12,549	31.64%	\$12,726	32.06%
\$15,000,000	(\$30,095)	(26.76%)	(\$43,736)	(38.89%)	\$18,886	31.72%	\$18,912	31.78%	\$19,089	32.06%
\$20,000,000	(\$40,305)	(26.85%)	(\$58,493)	(38.96%)	\$25,249	31.81%	\$25,275	31.85%	\$25,452	32.06%
\$25,000,000	(\$50,515)	(26.90%)	(\$73,250)	(39.01%)	\$31,612	31.86%	\$31,638	31.89%	\$31,815	32.06%
\$30,000,000	(\$60,725)	(26.93%)	(\$88,006)	(39.03%)	\$37,975	31.89%	\$38,001	31.92%	\$38,178	32.06%
\$35,000,000	(\$70,935)	(26.96%)	(\$102,763)	(39.06%)	\$44,338	31.91%	\$44,364	31.94%	\$44,541	32.06%
\$40,000,000	(\$81,145)	(26.98%)	(\$117,520)	(39.07%)	\$50,701	31.93%	\$50,727	31.95%	\$50,904	32.06%
\$45,000,000	(\$91,355)	(26.99%)	(\$132,277)	(39.08%)	\$57,064	31.95%	\$57,090	31.96%	\$57,267	32.06%
\$50,000,000	(\$101,565)	(27.00%)	(\$147,034)	(39.09%)	\$63,427	31.96%	\$63,453	31.97%	\$63,630	32.06%