

CITY OF CARSON, 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	\$7.94118	\$261,894	\$0	\$261,894	
2026-27	\$4.20769	\$267,132	\$5,980	\$273,112	4.3%
2027-28	\$4.30189	\$278,264	\$6,114	\$284,378	4.1%
2028-29	\$4.20180	\$290,066	\$5,972	\$296,038	4.1%
2029-30	\$4.28831	\$301,333	\$6,095	\$307,428	3.8%
2030-31	\$4.18606	\$313,576	\$5,950	\$319,526	3.9%
2031-32	\$4.26548	\$324,792	\$6,063	\$330,854	3.5%
2032-33	\$4.16369	\$337,472	\$5,918	\$343,390	3.8%
2033-34	\$4.23670	\$348,620	\$6,022	\$354,642	3.3%
2034-35	\$4.13555	\$361,735	\$5,878	\$367,613	3.7%
2035-36	\$4.20275	\$372,802	\$5,973	\$378,775	3.0%

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	\$69,127,180	\$32,979,218	\$0	\$32,979,218
2026-27	\$66,091,886	\$64,907,771	\$0	\$64,907,771
2027-28	\$67,289,520	\$66,105,405	\$0	\$66,105,405
2028-29	\$71,639,157	\$70,455,042	\$0	\$70,455,042
2029-30	\$72,873,791	\$71,689,676	\$0	\$71,689,676
2030-31	\$77,515,062	\$76,330,947	\$0	\$76,330,947
2031-32	\$78,749,695	\$77,565,580	\$0	\$77,565,580
2032-33	\$83,656,531	\$82,472,416	\$0	\$82,472,416
2033-34	\$84,891,164	\$83,707,049	\$0	\$83,707,049
2034-35	\$90,074,968	\$88,890,853	\$0	\$88,890,853
2035-36	\$91,309,601	\$90,125,486	\$0	\$90,125,486

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.90%	-1.75%	89.15%	9.56%	0.27%	1.03%
2026-27	107.43%	-17.80%	89.63%	9.20%	0.26%	0.52%
2027-28	106.75%	-17.82%	88.94%	9.91%	0.26%	0.51%
2028-29	105.36%	-17.02%	88.34%	10.59%	0.24%	0.48%
2029-30	104.72%	-16.98%	87.73%	11.22%	0.24%	0.47%
2030-31	103.39%	-16.18%	87.20%	11.82%	0.23%	0.44%
2031-32	102.82%	-16.16%	86.66%	12.38%	0.22%	0.44%
2032-33	101.59%	-15.42%	86.18%	12.93%	0.21%	0.41%
2033-34	101.10%	-15.41%	85.69%	13.44%	0.21%	0.41%
2034-35	99.96%	-14.71%	85.24%	13.94%	0.20%	0.38%
2035-36	99.52%	-14.72%	84.80%	14.39%	0.20%	0.38%

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 CARSON, 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	\$32,979,218	\$7.94118	\$261,894
2026-27	\$64,907,771	\$4.20769	\$273,112
2027-28	\$66,105,405	\$4.30189	\$284,378
2028-29	\$70,455,042	\$4.20180	\$296,038
2029-30	\$71,689,676	\$4.28831	\$307,428
2030-31	\$76,330,947	\$4.18606	\$319,526
2031-32	\$77,565,580	\$4.26548	\$330,854
2032-33	\$82,472,416	\$4.16369	\$343,390
2033-34	\$83,707,049	\$4.23670	\$354,642
2034-35	\$88,890,853	\$4.13555	\$367,613
2035-36	\$90,125,486	\$4.20275	\$378,775

CITY OF CARSON, 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	\$32,979,218	\$7.94118	\$261,894
2026-27	\$34,034,370	\$7.86255	\$267,597
2027-28	\$35,442,033	\$7.70838	\$273,201
2028-29	\$37,346,250	\$7.70838	\$287,879
2029-30	\$38,808,795	\$7.70838	\$299,153
2030-31	\$40,837,892	\$7.70838	\$314,794
2031-32	\$42,358,100	\$7.70838	\$326,512
2032-33	\$44,518,547	\$7.70838	\$343,166
2033-34	\$46,099,582	\$7.70838	\$355,353
2034-35	\$48,398,275	\$7.70838	\$373,072
2035-36	\$50,043,215	\$7.70838	\$385,752

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	\$30,873,401	(\$3.65486)	\$5,515
2027-28	\$30,663,371	(\$3.40649)	\$11,177
2028-29	\$33,108,792	(\$3.50658)	\$8,159
2029-30	\$32,880,880	(\$3.42007)	\$8,274
2030-31	\$35,493,055	(\$3.52232)	\$4,732
2031-32	\$35,207,481	(\$3.44290)	\$4,342
2032-33	\$37,953,869	(\$3.54469)	\$224
2033-34	\$37,607,467	(\$3.47168)	-\$712
2034-35	\$40,492,578	(\$3.57283)	-\$5,460
2035-36	\$40,082,271	(\$3.50563)	-\$6,977

CITY OF CARSON, 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	\$188	\$258	\$50,000	\$51,515	\$188	\$216	\$50,000	\$58,947	\$170	\$37	\$146	\$37	\$188	\$247
\$100,000	\$123,480	\$377	\$517	\$100,000	\$103,030	\$377	\$431	\$100,000	\$117,894	\$358	\$284	\$334	\$284	\$377	\$494
\$150,000	\$185,220	\$565	\$775	\$150,000	\$154,545	\$565	\$647	\$150,000	\$176,842	\$547	\$531	\$522	\$531	\$565	\$740
\$200,000	\$246,960	\$922	\$1,034	\$200,000	\$206,060	\$922	\$863	\$200,000	\$235,789	\$735	\$778	\$711	\$778	\$753	\$987
\$250,000	\$308,700	\$1,280	\$1,292	\$250,000	\$257,575	\$1,280	\$1,078	\$250,000	\$294,736	\$923	\$1,024	\$899	\$1,024	\$942	\$1,234
\$300,000	\$370,440	\$1,637	\$1,551	\$300,000	\$309,090	\$1,637	\$1,294	\$300,000	\$353,683	\$1,112	\$1,271	\$1,087	\$1,271	\$1,130	\$1,481
\$400,000	\$493,920	\$2,352	\$2,068	\$400,000	\$412,120	\$2,352	\$1,725	\$400,000	\$471,578	\$1,488	\$1,765	\$1,464	\$1,765	\$1,507	\$1,974
\$500,000	\$617,400	\$3,066	\$2,584	\$500,000	\$515,151	\$3,066	\$2,156	\$500,000	\$589,472	\$1,865	\$2,258	\$1,841	\$2,258	\$1,883	\$2,468
\$600,000	\$740,880	\$3,781	\$3,101	\$600,000	\$618,181	\$3,781	\$2,588	\$600,000	\$707,366	\$2,242	\$2,752	\$2,217	\$2,752	\$2,260	\$2,961
\$700,000	\$864,360	\$4,496	\$3,618	\$700,000	\$721,211	\$4,496	\$3,019	\$700,000	\$825,261	\$2,618	\$3,245	\$2,594	\$3,245	\$2,637	\$3,455
\$800,000	\$987,840	\$5,211	\$4,135	\$800,000	\$824,241	\$5,211	\$3,450	\$800,000	\$943,155	\$2,995	\$3,739	\$2,971	\$3,739	\$3,013	\$3,948
\$900,000	\$1,111,320	\$5,925	\$4,652	\$900,000	\$927,271	\$5,925	\$3,882	\$900,000	\$1,061,050	\$3,372	\$4,232	\$3,347	\$4,232	\$3,390	\$4,442
\$1,000,000	\$1,234,800	\$6,640	\$5,169	\$1,000,000	\$1,030,301	\$6,640	\$4,313	\$1,000,000	\$1,178,944	\$3,748	\$4,726	\$3,724	\$4,726	\$3,767	\$4,935
\$2,000,000	\$2,469,600	\$13,787	\$10,338	\$2,000,000	\$2,060,602	\$13,787	\$8,626	\$2,000,000	\$2,357,888	\$7,515	\$9,661	\$7,491	\$9,661	\$7,533	\$9,870
\$3,000,000	\$3,704,400	\$20,934	\$15,507	\$3,000,000	\$3,090,903	\$20,934	\$12,939	\$3,000,000	\$3,536,832	\$11,282	\$14,596	\$11,257	\$14,596	\$11,300	\$14,805
\$4,000,000	\$4,939,200	\$28,081	\$20,676	\$4,000,000	\$4,121,204	\$28,081	\$17,252	\$4,000,000	\$4,715,776	\$15,048	\$19,531	\$15,024	\$19,531	\$15,067	\$19,741
\$5,000,000	\$6,174,000	\$35,228	\$25,845	\$5,000,000	\$5,151,505	\$35,228	\$21,565	\$5,000,000	\$5,894,720	\$18,815	\$24,466	\$18,790	\$24,466	\$18,833	\$24,676
\$6,000,000	\$7,408,800	\$42,375	\$31,014	\$6,000,000	\$6,181,806	\$42,375	\$25,877	\$6,000,000	\$7,073,664	\$22,581	\$29,401	\$22,557	\$29,401	\$22,600	\$29,611
\$7,000,000	\$8,643,600	\$49,522	\$36,183	\$7,000,000	\$7,212,107	\$49,522	\$30,190	\$7,000,000	\$8,252,608	\$26,348	\$34,337	\$26,324	\$34,337	\$26,366	\$34,546
\$8,000,000	\$9,878,400	\$56,669	\$41,352	\$8,000,000	\$8,242,408	\$56,669	\$34,503	\$8,000,000	\$9,431,552	\$30,115	\$39,272	\$30,090	\$39,272	\$30,133	\$39,481
\$9,000,000	\$11,113,200	\$63,816	\$46,521	\$9,000,000	\$9,272,709	\$63,816	\$38,816	\$9,000,000	\$10,610,496	\$33,881	\$44,207	\$33,857	\$44,207	\$33,900	\$44,416
\$10,000,000	\$12,348,000	\$70,964	\$51,689	\$10,000,000	\$10,303,010	\$70,964	\$43,129	\$10,000,000	\$11,789,440	\$37,648	\$49,142	\$37,624	\$49,142	\$37,666	\$49,351
\$15,000,000	\$18,522,000	\$106,699	\$77,534	\$15,000,000	\$15,454,515	\$106,699	\$64,694	\$15,000,000	\$17,684,160	\$56,481	\$73,818	\$56,457	\$73,818	\$56,499	\$74,027
\$20,000,000	\$24,696,000	\$142,434	\$103,379	\$20,000,000	\$20,606,020	\$142,434	\$86,258	\$20,000,000	\$23,578,880	\$75,314	\$98,493	\$75,290	\$98,493	\$75,333	\$98,703
\$25,000,000	\$30,870,000	\$178,169	\$129,224	\$25,000,000	\$25,757,525	\$178,169	\$107,823	\$25,000,000	\$29,473,600	\$94,147	\$123,169	\$94,123	\$123,169	\$94,166	\$123,378
\$30,000,000	\$37,044,000	\$213,905	\$155,068	\$30,000,000	\$30,909,030	\$213,905	\$129,387	\$30,000,000	\$35,368,320	\$112,981	\$147,845	\$112,956	\$147,845	\$112,999	\$148,054
\$35,000,000	\$43,218,000	\$249,640	\$180,913	\$35,000,000	\$36,060,535	\$249,640	\$150,952	\$35,000,000	\$41,263,040	\$131,814	\$172,520	\$131,789	\$172,520	\$131,832	\$172,730
\$40,000,000	\$49,392,000	\$285,375	\$206,758	\$40,000,000	\$41,212,040	\$285,375	\$172,516	\$40,000,000	\$47,157,760	\$150,647	\$197,196	\$150,622	\$197,196	\$150,665	\$197,405
\$45,000,000	\$55,566,000	\$321,111	\$232,603	\$45,000,000	\$46,363,545	\$321,111	\$194,081	\$45,000,000	\$53,052,480	\$169,480	\$221,872	\$169,455	\$221,872	\$169,498	\$222,081
\$50,000,000	\$61,740,000	\$356,846	\$258,447	\$50,000,000	\$51,515,050	\$356,846	\$215,645	\$50,000,000	\$58,947,200	\$188,313	\$246,547	\$188,289	\$246,547	\$188,331	\$246,757

CITY OF CARSON, 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	\$70	37.23%	\$27	14.50%	(\$133)	(77.98%)	(\$108)	(74.27%)	\$58	31.02%
\$100,000	\$140	37.23%	\$55	14.50%	(\$74)	(20.70%)	(\$50)	(14.88%)	\$117	31.02%
\$150,000	\$210	37.23%	\$82	14.50%	(\$16)	(2.88%)	\$9	1.67%	\$175	31.02%
\$200,000	\$111	12.08%	(\$60)	(6.48%)	\$43	5.80%	\$67	9.45%	\$234	31.02%
\$250,000	\$13	0.98%	(\$201)	(15.74%)	\$101	10.95%	\$126	13.97%	\$292	31.02%
\$300,000	(\$86)	(5.28%)	(\$343)	(20.96%)	\$160	14.35%	\$184	16.92%	\$351	31.02%
\$400,000	(\$284)	(12.08%)	(\$627)	(26.64%)	\$276	18.57%	\$301	20.55%	\$467	31.02%
\$500,000	(\$482)	(15.72%)	(\$910)	(29.68%)	\$393	21.08%	\$418	22.69%	\$584	31.02%
\$600,000	(\$680)	(17.98%)	(\$1,193)	(31.56%)	\$510	22.75%	\$535	24.11%	\$701	31.02%
\$700,000	(\$878)	(19.52%)	(\$1,477)	(32.85%)	\$627	23.94%	\$651	25.11%	\$818	31.02%
\$800,000	(\$1,075)	(20.64%)	(\$1,760)	(33.78%)	\$744	24.83%	\$768	25.86%	\$935	31.02%
\$900,000	(\$1,273)	(21.49%)	(\$2,044)	(34.49%)	\$861	25.52%	\$885	26.44%	\$1,052	31.02%
\$1,000,000	(\$1,471)	(22.15%)	(\$2,327)	(35.05%)	\$977	26.08%	\$1,002	26.91%	\$1,169	31.02%
\$2,000,000	(\$3,449)	(25.02%)	(\$5,161)	(37.44%)	\$2,146	28.56%	\$2,170	28.98%	\$2,337	31.02%
\$3,000,000	(\$5,427)	(25.93%)	(\$7,995)	(38.19%)	\$3,314	29.38%	\$3,339	29.66%	\$3,506	31.02%
\$4,000,000	(\$7,405)	(26.37%)	(\$10,830)	(38.57%)	\$4,483	29.79%	\$4,507	30.00%	\$4,674	31.02%
\$5,000,000	(\$9,383)	(26.64%)	(\$13,664)	(38.79%)	\$5,651	30.04%	\$5,676	30.21%	\$5,843	31.02%
\$6,000,000	(\$11,362)	(26.81%)	(\$16,498)	(38.93%)	\$6,820	30.20%	\$6,844	30.34%	\$7,011	31.02%
\$7,000,000	(\$13,340)	(26.94%)	(\$19,332)	(39.04%)	\$7,988	30.32%	\$8,013	30.44%	\$8,180	31.02%
\$8,000,000	(\$15,318)	(27.03%)	(\$22,166)	(39.11%)	\$9,157	30.41%	\$9,181	30.51%	\$9,348	31.02%
\$9,000,000	(\$17,296)	(27.10%)	(\$25,000)	(39.18%)	\$10,325	30.48%	\$10,350	30.57%	\$10,517	31.02%
\$10,000,000	(\$19,274)	(27.16%)	(\$27,835)	(39.22%)	\$11,494	30.53%	\$11,518	30.62%	\$11,685	31.02%
\$15,000,000	(\$29,165)	(27.33%)	(\$42,005)	(39.37%)	\$17,337	30.69%	\$17,361	30.75%	\$17,528	31.02%
\$20,000,000	(\$39,055)	(27.42%)	(\$56,176)	(39.44%)	\$23,179	30.78%	\$23,204	30.82%	\$23,370	31.02%
\$25,000,000	(\$48,946)	(27.47%)	(\$70,347)	(39.48%)	\$29,022	30.83%	\$29,046	30.86%	\$29,213	31.02%
\$30,000,000	(\$58,836)	(27.51%)	(\$84,518)	(39.51%)	\$34,864	30.86%	\$34,889	30.89%	\$35,055	31.02%
\$35,000,000	(\$68,727)	(27.53%)	(\$98,688)	(39.53%)	\$40,707	30.88%	\$40,731	30.91%	\$40,898	31.02%
\$40,000,000	(\$78,617)	(27.55%)	(\$112,859)	(39.55%)	\$46,549	30.90%	\$46,574	30.92%	\$46,740	31.02%
\$45,000,000	(\$88,508)	(27.56%)	(\$127,030)	(39.56%)	\$52,392	30.91%	\$52,416	30.93%	\$52,583	31.02%
\$50,000,000	(\$98,399)	(27.57%)	(\$141,201)	(39.57%)	\$58,234	30.92%	\$58,259	30.94%	\$58,425	31.02%