

CITY OF CENTRAL CITY, 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	\$7.99516	\$395,878	\$0	\$395,878	
2026-27	\$4.20315	\$403,796	\$2,274	\$406,070	2.6%
2027-28	\$4.23133	\$408,100	\$2,289	\$410,389	1.1%
2028-29	\$4.12521	\$418,597	\$2,232	\$420,829	2.5%
2029-30	\$4.15058	\$422,933	\$2,246	\$425,179	1.0%
2030-31	\$4.04547	\$433,682	\$2,189	\$435,871	2.5%
2031-32	\$4.07010	\$438,050	\$2,202	\$440,252	1.0%
2032-33	\$3.96791	\$449,057	\$2,147	\$451,203	2.5%
2033-34	\$3.99184	\$453,459	\$2,160	\$455,619	1.0%
2034-35	\$3.89244	\$464,732	\$2,106	\$466,838	2.5%
2035-36	\$3.91571	\$469,172	\$2,118	\$471,290	1.0%

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	\$116,141,824	\$49,514,767	\$8,141,680	\$57,656,447
2026-27	\$110,065,836	\$96,610,877	\$9,486,444	\$106,097,320
2027-28	\$110,627,136	\$96,988,296	\$9,670,325	\$106,658,620
2028-29	\$116,311,035	\$102,013,991	\$10,328,528	\$112,342,519
2029-30	\$116,919,335	\$102,438,410	\$10,512,409	\$112,950,819
2030-31	\$122,924,141	\$107,742,909	\$11,212,716	\$118,955,625
2031-32	\$123,532,441	\$108,167,328	\$11,396,597	\$119,563,925
2032-33	\$129,822,728	\$113,713,098	\$12,141,114	\$125,854,212
2033-34	\$130,431,028	\$114,137,517	\$12,324,995	\$126,462,512
2034-35	\$137,018,859	\$119,934,412	\$13,115,932	\$133,050,343
2035-36	\$137,627,159	\$120,358,831	\$13,299,813	\$133,658,643

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	78.61%	-1.72%	76.88%	20.49%	0.86%	1.11%
2026-27	98.66%	-17.37%	81.29%	16.94%	0.66%	0.60%
2027-28	98.63%	-17.44%	81.20%	17.01%	0.68%	0.60%
2028-29	97.86%	-16.70%	81.16%	17.12%	0.67%	0.57%
2029-30	97.79%	-16.71%	81.09%	17.18%	0.69%	0.56%
2030-31	97.01%	-15.96%	81.05%	17.28%	0.68%	0.54%
2031-32	96.96%	-15.98%	80.98%	17.34%	0.69%	0.53%
2032-33	96.21%	-15.27%	80.95%	17.44%	0.68%	0.51%
2033-34	96.17%	-15.28%	80.88%	17.49%	0.70%	0.50%
2034-35	95.45%	-14.61%	80.84%	17.59%	0.69%	0.48%
2035-36	95.41%	-14.63%	80.78%	17.64%	0.70%	0.48%

**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 CENTRAL CITY, 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	\$49,514,767	\$7.99516	\$395,878
2026-27	\$96,610,877	\$4.20315	\$406,070
2027-28	\$96,988,296	\$4.23133	\$410,389
2028-29	\$102,013,991	\$4.12521	\$420,829
2029-30	\$102,438,410	\$4.15058	\$425,179
2030-31	\$107,742,909	\$4.04547	\$435,871
2031-32	\$108,167,328	\$4.07010	\$440,252
2032-33	\$113,713,098	\$3.96791	\$451,203
2033-34	\$114,137,517	\$3.99184	\$455,619
2034-35	\$119,934,412	\$3.89244	\$466,838
2035-36	\$120,358,831	\$3.91571	\$471,290

CITY OF CENTRAL CITY, 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	\$49,514,767	\$7.99516	\$395,878
2026-27	\$50,051,261	\$7.99516	\$400,168
2027-28	\$51,047,235	\$7.99516	\$408,131
2028-29	\$52,848,219	\$7.99516	\$422,530
2029-30	\$54,092,351	\$7.99516	\$432,477
2030-31	\$55,988,566	\$7.99516	\$447,638
2031-32	\$57,300,195	\$7.99516	\$458,124
2032-33	\$59,296,595	\$7.99516	\$474,086
2033-34	\$60,679,455	\$7.99516	\$485,142
2034-35	\$62,781,384	\$7.99516	\$501,947
2035-36	\$64,239,041	\$7.99516	\$513,601

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	\$46,559,616	(\$3.79201)	\$5,902
2027-28	\$45,941,061	(\$3.76383)	\$2,259
2028-29	\$49,165,772	(\$3.86995)	-\$1,701
2029-30	\$48,346,058	(\$3.84458)	-\$7,298
2030-31	\$51,754,343	(\$3.94969)	-\$11,767
2031-32	\$50,867,133	(\$3.92506)	-\$17,872
2032-33	\$54,416,503	(\$4.02725)	-\$22,882
2033-34	\$53,458,062	(\$4.00332)	-\$29,523
2034-35	\$57,153,028	(\$4.10272)	-\$35,110
2035-36	\$56,119,789	(\$4.07945)	-\$42,311

CITY OF CENTRAL CITY, 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	\$250	\$50,000	\$51,515	\$190	\$208	\$50,000	\$58,947	\$171	\$36	\$147	\$36	\$190	\$238
\$100,000	\$123,480	\$379	\$500	\$100,000	\$103,030	\$379	\$417	\$100,000	\$117,894	\$361	\$275	\$336	\$275	\$379	\$477
\$150,000	\$185,220	\$569	\$749	\$150,000	\$154,545	\$569	\$625	\$150,000	\$176,842	\$550	\$513	\$526	\$513	\$569	\$715
\$200,000	\$246,960	\$929	\$999	\$200,000	\$206,060	\$929	\$834	\$200,000	\$235,789	\$740	\$752	\$715	\$752	\$758	\$954
\$250,000	\$308,700	\$1,288	\$1,249	\$250,000	\$257,575	\$1,288	\$1,042	\$250,000	\$294,736	\$930	\$990	\$905	\$990	\$948	\$1,192
\$300,000	\$370,440	\$1,648	\$1,499	\$300,000	\$309,090	\$1,648	\$1,250	\$300,000	\$353,683	\$1,119	\$1,229	\$1,095	\$1,229	\$1,138	\$1,431
\$400,000	\$493,920	\$2,368	\$1,998	\$400,000	\$412,120	\$2,368	\$1,667	\$400,000	\$471,578	\$1,499	\$1,705	\$1,474	\$1,705	\$1,517	\$1,908
\$500,000	\$617,400	\$3,087	\$2,498	\$500,000	\$515,151	\$3,087	\$2,084	\$500,000	\$589,472	\$1,878	\$2,182	\$1,853	\$2,182	\$1,896	\$2,385
\$600,000	\$740,880	\$3,807	\$2,997	\$600,000	\$618,181	\$3,807	\$2,501	\$600,000	\$707,366	\$2,257	\$2,659	\$2,232	\$2,659	\$2,275	\$2,862
\$700,000	\$864,360	\$4,526	\$3,497	\$700,000	\$721,211	\$4,526	\$2,918	\$700,000	\$825,261	\$2,636	\$3,136	\$2,612	\$3,136	\$2,655	\$3,339
\$800,000	\$987,840	\$5,246	\$3,996	\$800,000	\$824,241	\$5,246	\$3,334	\$800,000	\$943,155	\$3,015	\$3,613	\$2,991	\$3,613	\$3,034	\$3,816
\$900,000	\$1,111,320	\$5,966	\$4,496	\$900,000	\$927,271	\$5,966	\$3,751	\$900,000	\$1,061,050	\$3,395	\$4,090	\$3,370	\$4,090	\$3,413	\$4,292
\$1,000,000	\$1,234,800	\$6,685	\$4,995	\$1,000,000	\$1,030,301	\$6,685	\$4,168	\$1,000,000	\$1,178,944	\$3,774	\$4,567	\$3,749	\$4,567	\$3,792	\$4,769
\$2,000,000	\$2,469,600	\$13,881	\$9,991	\$2,000,000	\$2,060,602	\$13,881	\$8,336	\$2,000,000	\$2,357,888	\$7,566	\$9,336	\$7,541	\$9,336	\$7,584	\$9,539
\$3,000,000	\$3,704,400	\$21,076	\$14,986	\$3,000,000	\$3,090,903	\$21,076	\$12,504	\$3,000,000	\$3,536,832	\$11,358	\$14,106	\$11,334	\$14,106	\$11,377	\$14,308
\$4,000,000	\$4,939,200	\$28,272	\$19,981	\$4,000,000	\$4,121,204	\$28,272	\$16,672	\$4,000,000	\$4,715,776	\$15,151	\$18,875	\$15,126	\$18,875	\$15,169	\$19,078
\$5,000,000	\$6,174,000	\$35,468	\$24,977	\$5,000,000	\$5,151,505	\$35,468	\$20,840	\$5,000,000	\$5,894,720	\$18,943	\$23,645	\$18,918	\$23,645	\$18,961	\$23,847
\$6,000,000	\$7,408,800	\$42,663	\$29,972	\$6,000,000	\$6,181,806	\$42,663	\$25,008	\$6,000,000	\$7,073,664	\$22,735	\$28,414	\$22,710	\$28,414	\$22,753	\$28,616
\$7,000,000	\$8,643,600	\$49,859	\$34,967	\$7,000,000	\$7,212,107	\$49,859	\$29,176	\$7,000,000	\$8,252,608	\$26,527	\$33,183	\$26,503	\$33,183	\$26,546	\$33,386
\$8,000,000	\$9,878,400	\$57,055	\$39,963	\$8,000,000	\$8,242,408	\$57,055	\$33,344	\$8,000,000	\$9,431,552	\$30,319	\$37,953	\$30,295	\$37,953	\$30,338	\$38,155
\$9,000,000	\$11,113,200	\$64,250	\$44,958	\$9,000,000	\$9,272,709	\$64,250	\$37,512	\$9,000,000	\$10,610,496	\$34,112	\$42,722	\$34,087	\$42,722	\$34,130	\$42,924
\$10,000,000	\$12,348,000	\$71,446	\$49,953	\$10,000,000	\$10,303,010	\$71,446	\$41,681	\$10,000,000	\$11,789,440	\$37,904	\$47,492	\$37,879	\$47,492	\$37,922	\$47,694
\$15,000,000	\$18,522,000	\$107,424	\$74,930	\$15,000,000	\$15,454,515	\$107,424	\$62,521	\$15,000,000	\$17,684,160	\$56,865	\$71,338	\$56,840	\$71,338	\$56,883	\$71,541
\$20,000,000	\$24,696,000	\$143,402	\$99,907	\$20,000,000	\$20,606,020	\$143,402	\$83,361	\$20,000,000	\$23,578,880	\$75,826	\$95,185	\$75,802	\$95,185	\$75,845	\$95,388
\$25,000,000	\$30,870,000	\$179,381	\$124,884	\$25,000,000	\$25,757,525	\$179,381	\$104,201	\$25,000,000	\$29,473,600	\$94,787	\$119,032	\$94,763	\$119,032	\$94,806	\$119,235
\$30,000,000	\$37,044,000	\$215,359	\$149,860	\$30,000,000	\$30,909,030	\$215,359	\$125,042	\$30,000,000	\$35,368,320	\$113,749	\$142,879	\$113,724	\$142,879	\$113,767	\$143,081
\$35,000,000	\$43,218,000	\$251,337	\$174,837	\$35,000,000	\$36,060,535	\$251,337	\$145,882	\$35,000,000	\$41,263,040	\$132,710	\$166,726	\$132,685	\$166,726	\$132,728	\$166,928
\$40,000,000	\$49,392,000	\$287,315	\$199,814	\$40,000,000	\$41,212,040	\$287,315	\$166,722	\$40,000,000	\$47,157,760	\$151,671	\$190,573	\$151,646	\$190,573	\$151,689	\$190,775
\$45,000,000	\$55,566,000	\$323,293	\$224,791	\$45,000,000	\$46,363,545	\$323,293	\$187,562	\$45,000,000	\$53,052,480	\$170,632	\$214,420	\$170,607	\$214,420	\$170,650	\$214,622
\$50,000,000	\$61,740,000	\$359,272	\$249,767	\$50,000,000	\$51,515,050	\$359,272	\$208,403	\$50,000,000	\$58,947,200	\$189,593	\$238,267	\$189,569	\$238,267	\$189,612	\$238,469

CITY OF            CENTRAL CITY, 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	\$60	31.73%	\$19	9.91%	(\$135)	(78.86%)	(\$110)	(75.30%)	\$49	25.77%
\$100,000	\$120	31.73%	\$38	9.91%	(\$86)	(23.88%)	(\$62)	(18.30%)	\$98	25.77%
\$150,000	\$180	31.73%	\$56	9.91%	(\$37)	(6.78%)	(\$13)	(2.41%)	\$147	25.77%
\$200,000	\$70	7.59%	(\$95)	(10.23%)	\$12	1.56%	\$36	5.06%	\$195	25.77%
\$250,000	(\$40)	(3.07%)	(\$246)	(19.12%)	\$60	6.50%	\$85	9.40%	\$244	25.77%
\$300,000	(\$150)	(9.08%)	(\$398)	(24.13%)	\$109	9.76%	\$134	12.23%	\$293	25.77%
\$400,000	(\$370)	(15.61%)	(\$701)	(29.59%)	\$207	13.81%	\$232	15.72%	\$391	25.77%
\$500,000	(\$590)	(19.10%)	(\$1,003)	(32.50%)	\$305	16.23%	\$329	17.77%	\$489	25.77%
\$600,000	(\$810)	(21.27%)	(\$1,306)	(34.31%)	\$402	17.83%	\$427	19.13%	\$586	25.77%
\$700,000	(\$1,030)	(22.75%)	(\$1,609)	(35.54%)	\$500	18.97%	\$525	20.09%	\$684	25.77%
\$800,000	(\$1,250)	(23.82%)	(\$1,912)	(36.44%)	\$598	19.83%	\$622	20.81%	\$782	25.77%
\$900,000	(\$1,470)	(24.64%)	(\$2,214)	(37.12%)	\$696	20.49%	\$720	21.37%	\$879	25.77%
\$1,000,000	(\$1,690)	(25.28%)	(\$2,517)	(37.65%)	\$793	21.02%	\$818	21.82%	\$977	25.77%
\$2,000,000	(\$3,890)	(28.02%)	(\$5,545)	(39.94%)	\$1,770	23.40%	\$1,795	23.80%	\$1,954	25.77%
\$3,000,000	(\$6,090)	(28.90%)	(\$8,572)	(40.67%)	\$2,748	24.19%	\$2,772	24.46%	\$2,931	25.77%
\$4,000,000	(\$8,291)	(29.32%)	(\$11,600)	(41.03%)	\$3,725	24.58%	\$3,749	24.79%	\$3,909	25.77%
\$5,000,000	(\$10,491)	(29.58%)	(\$14,627)	(41.24%)	\$4,702	24.82%	\$4,727	24.98%	\$4,886	25.77%
\$6,000,000	(\$12,691)	(29.75%)	(\$17,655)	(41.38%)	\$5,679	24.98%	\$5,704	25.11%	\$5,863	25.77%
\$7,000,000	(\$14,892)	(29.87%)	(\$20,683)	(41.48%)	\$6,656	25.09%	\$6,681	25.21%	\$6,840	25.77%
\$8,000,000	(\$17,092)	(29.96%)	(\$23,710)	(41.56%)	\$7,633	25.18%	\$7,658	25.28%	\$7,817	25.77%
\$9,000,000	(\$19,292)	(30.03%)	(\$26,738)	(41.62%)	\$8,610	25.24%	\$8,635	25.33%	\$8,794	25.77%
\$10,000,000	(\$21,492)	(30.08%)	(\$29,765)	(41.66%)	\$9,588	25.29%	\$9,612	25.38%	\$9,772	25.77%
\$15,000,000	(\$32,494)	(30.25%)	(\$44,903)	(41.80%)	\$14,473	25.45%	\$14,498	25.51%	\$14,657	25.77%
\$20,000,000	(\$43,495)	(30.33%)	(\$60,041)	(41.87%)	\$19,359	25.53%	\$19,384	25.57%	\$19,543	25.77%
\$25,000,000	(\$54,497)	(30.38%)	(\$75,179)	(41.91%)	\$24,245	25.58%	\$24,270	25.61%	\$24,429	25.77%
\$30,000,000	(\$65,498)	(30.41%)	(\$90,317)	(41.94%)	\$29,131	25.61%	\$29,155	25.64%	\$29,315	25.77%
\$35,000,000	(\$76,500)	(30.44%)	(\$105,455)	(41.96%)	\$34,016	25.63%	\$34,041	25.66%	\$34,200	25.77%
\$40,000,000	(\$87,501)	(30.45%)	(\$120,593)	(41.97%)	\$38,902	25.65%	\$38,927	25.67%	\$39,086	25.77%
\$45,000,000	(\$98,503)	(30.47%)	(\$135,731)	(41.98%)	\$43,788	25.66%	\$43,813	25.68%	\$43,972	25.77%
\$50,000,000	(\$109,504)	(30.48%)	(\$150,869)	(41.99%)	\$48,674	25.67%	\$48,698	25.69%	\$48,858	25.77%