

CITY OF CLARINDA, 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	\$8.77500	\$1,330,748	\$0	\$1,330,748	
2026-27	\$5.32274	\$1,357,363	\$19,704	\$1,377,067	3.5%
2027-28	\$5.40001	\$1,392,870	\$19,990	\$1,412,860	2.6%
2028-29	\$5.27194	\$1,441,117	\$19,516	\$1,460,633	3.4%
2029-30	\$5.34333	\$1,477,316	\$19,780	\$1,497,096	2.5%
2030-31	\$5.21390	\$1,527,039	\$19,301	\$1,546,340	3.3%
2031-32	\$5.27980	\$1,562,825	\$19,545	\$1,582,370	2.3%
2032-33	\$5.15299	\$1,614,018	\$19,075	\$1,633,093	3.2%
2033-34	\$5.21389	\$1,649,373	\$19,301	\$1,668,674	2.2%
2034-35	\$5.08964	\$1,702,046	\$18,841	\$1,720,887	3.1%
2035-36	\$5.14598	\$1,736,955	\$19,049	\$1,756,005	2.0%

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	\$320,887,390	\$151,652,179	\$8,230,837	\$159,883,016
2026-27	\$300,169,655	\$258,713,737	\$11,327,807	\$270,041,544
2027-28	\$304,150,738	\$261,640,185	\$12,382,442	\$274,022,627
2028-29	\$321,189,508	\$277,057,929	\$14,003,468	\$291,061,397
2029-30	\$325,366,592	\$280,180,378	\$15,058,103	\$295,238,481
2030-31	\$343,521,273	\$296,580,251	\$16,812,911	\$313,393,162
2031-32	\$347,698,357	\$299,702,699	\$17,867,546	\$317,570,246
2032-33	\$366,812,391	\$316,921,454	\$19,762,827	\$336,684,280
2033-34	\$370,989,475	\$320,043,902	\$20,817,462	\$340,861,364
2034-35	\$391,104,031	\$338,115,682	\$22,860,238	\$360,975,920
2035-36	\$395,281,115	\$341,238,130	\$23,914,873	\$365,153,004

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	64.45%	-2.14%	62.31%	25.16%	8.69%	3.84%
2026-27	88.65%	-20.78%	67.87%	23.14%	6.34%	2.28%
2027-28	88.32%	-20.76%	67.55%	23.35%	6.49%	2.24%
2028-29	87.37%	-19.80%	67.57%	23.60%	6.40%	2.11%
2029-30	87.02%	-19.71%	67.30%	23.77%	6.53%	2.08%
2030-31	86.09%	-18.74%	67.35%	23.99%	6.42%	1.96%
2031-32	85.77%	-18.67%	67.10%	24.14%	6.54%	1.93%
2032-33	84.91%	-17.77%	67.14%	24.35%	6.43%	1.82%
2033-34	84.64%	-17.73%	66.91%	24.49%	6.54%	1.80%
2034-35	83.84%	-16.89%	66.95%	24.70%	6.42%	1.70%
2035-36	83.60%	-16.85%	66.74%	24.82%	6.53%	1.68%

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 CLARINDA, 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	\$151,652,179	\$8.77500	\$1,330,748
2026-27	\$258,713,737	\$5.32274	\$1,377,067
2027-28	\$261,640,185	\$5.40001	\$1,412,860
2028-29	\$277,057,929	\$5.27194	\$1,460,633
2029-30	\$280,180,378	\$5.34333	\$1,497,096
2030-31	\$296,580,251	\$5.21390	\$1,546,340
2031-32	\$299,702,699	\$5.27980	\$1,582,370
2032-33	\$316,921,454	\$5.15299	\$1,633,093
2033-34	\$320,043,902	\$5.21389	\$1,668,674
2034-35	\$338,115,682	\$5.08964	\$1,720,887
2035-36	\$341,238,130	\$5.14598	\$1,756,005

CITY OF CLARINDA, 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	\$151,652,179	\$8.77500	\$1,330,748
2026-27	\$157,150,358	\$8.68812	\$1,365,341
2027-28	\$160,105,629	\$8.68812	\$1,391,017
2028-29	\$167,026,017	\$8.10000	\$1,352,911
2029-30	\$171,217,538	\$8.10000	\$1,386,862
2030-31	\$178,497,248	\$8.10000	\$1,445,828
2031-32	\$182,879,574	\$8.10000	\$1,481,325
2032-33	\$190,536,795	\$8.10000	\$1,543,348
2033-34	\$195,120,405	\$8.10000	\$1,580,475
2034-35	\$203,174,571	\$8.10000	\$1,645,714
2035-36	\$207,969,639	\$8.10000	\$1,684,554

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	\$101,563,379	(\$3.36538)	\$11,726
2027-28	\$101,534,556	(\$3.28811)	\$21,843
2028-29	\$110,031,913	(\$2.82806)	\$107,722
2029-30	\$108,962,839	(\$2.75667)	\$110,234
2030-31	\$118,083,003	(\$2.88610)	\$100,512
2031-32	\$116,823,126	(\$2.82020)	\$101,046
2032-33	\$126,384,659	(\$2.94701)	\$89,745
2033-34	\$124,923,497	(\$2.88611)	\$88,198
2034-35	\$134,941,111	(\$3.01036)	\$75,173
2035-36	\$133,268,491	(\$2.95402)	\$71,451

CITY OF CLARINDA, 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	\$208	\$322	\$50,000	\$51,515	\$208	\$269	\$50,000	\$58,947	\$188	\$47	\$161	\$47	\$208	\$307
\$100,000	\$123,480	\$416	\$644	\$100,000	\$103,030	\$416	\$537	\$100,000	\$117,894	\$396	\$354	\$369	\$354	\$416	\$615
\$150,000	\$185,220	\$624	\$966	\$150,000	\$154,545	\$624	\$806	\$150,000	\$176,842	\$604	\$661	\$577	\$661	\$624	\$922
\$200,000	\$246,960	\$1,019	\$1,288	\$200,000	\$206,060	\$1,019	\$1,074	\$200,000	\$235,789	\$812	\$969	\$785	\$969	\$832	\$1,229
\$250,000	\$308,700	\$1,414	\$1,610	\$250,000	\$257,575	\$1,414	\$1,343	\$250,000	\$294,736	\$1,020	\$1,276	\$993	\$1,276	\$1,041	\$1,537
\$300,000	\$370,440	\$1,809	\$1,931	\$300,000	\$309,090	\$1,809	\$1,612	\$300,000	\$353,683	\$1,228	\$1,583	\$1,201	\$1,583	\$1,249	\$1,844
\$400,000	\$493,920	\$2,599	\$2,575	\$400,000	\$412,120	\$2,599	\$2,149	\$400,000	\$471,578	\$1,645	\$2,198	\$1,618	\$2,198	\$1,665	\$2,459
\$500,000	\$617,400	\$3,388	\$3,219	\$500,000	\$515,151	\$3,388	\$2,686	\$500,000	\$589,472	\$2,061	\$2,813	\$2,034	\$2,813	\$2,081	\$3,073
\$600,000	\$740,880	\$4,178	\$3,863	\$600,000	\$618,181	\$4,178	\$3,223	\$600,000	\$707,366	\$2,477	\$3,427	\$2,450	\$3,427	\$2,497	\$3,688
\$700,000	\$864,360	\$4,968	\$4,507	\$700,000	\$721,211	\$4,968	\$3,760	\$700,000	\$825,261	\$2,893	\$4,042	\$2,866	\$4,042	\$2,913	\$4,303
\$800,000	\$987,840	\$5,758	\$5,150	\$800,000	\$824,241	\$5,758	\$4,298	\$800,000	\$943,155	\$3,310	\$4,657	\$3,282	\$4,657	\$3,330	\$4,918
\$900,000	\$1,111,320	\$6,547	\$5,794	\$900,000	\$927,271	\$6,547	\$4,835	\$900,000	\$1,061,050	\$3,726	\$5,272	\$3,699	\$5,272	\$3,746	\$5,532
\$1,000,000	\$1,234,800	\$7,337	\$6,438	\$1,000,000	\$1,030,301	\$7,337	\$5,372	\$1,000,000	\$1,178,944	\$4,142	\$5,886	\$4,115	\$5,886	\$4,162	\$6,147
\$2,000,000	\$2,469,600	\$15,235	\$12,876	\$2,000,000	\$2,060,602	\$15,235	\$10,744	\$2,000,000	\$2,357,888	\$8,304	\$12,033	\$8,277	\$12,033	\$8,324	\$12,294
\$3,000,000	\$3,704,400	\$23,132	\$19,314	\$3,000,000	\$3,090,903	\$23,132	\$16,116	\$3,000,000	\$3,536,832	\$12,466	\$18,180	\$12,439	\$18,180	\$12,486	\$18,441
\$4,000,000	\$4,939,200	\$31,030	\$25,752	\$4,000,000	\$4,121,204	\$31,030	\$21,488	\$4,000,000	\$4,715,776	\$16,628	\$24,327	\$16,601	\$24,327	\$16,648	\$24,588
\$5,000,000	\$6,174,000	\$38,927	\$32,191	\$5,000,000	\$5,151,505	\$38,927	\$26,859	\$5,000,000	\$5,894,720	\$20,790	\$30,474	\$20,763	\$30,474	\$20,811	\$30,734
\$6,000,000	\$7,408,800	\$46,825	\$38,629	\$6,000,000	\$6,181,806	\$46,825	\$32,231	\$6,000,000	\$7,073,664	\$24,953	\$36,621	\$24,925	\$36,621	\$24,973	\$36,881
\$7,000,000	\$8,643,600	\$54,722	\$45,067	\$7,000,000	\$7,212,107	\$54,722	\$37,603	\$7,000,000	\$8,252,608	\$29,115	\$42,768	\$29,088	\$42,768	\$29,135	\$43,028
\$8,000,000	\$9,878,400	\$62,620	\$51,505	\$8,000,000	\$8,242,408	\$62,620	\$42,975	\$8,000,000	\$9,431,552	\$33,277	\$48,914	\$33,250	\$48,914	\$33,297	\$49,175
\$9,000,000	\$11,113,200	\$70,517	\$57,943	\$9,000,000	\$9,272,709	\$70,517	\$48,347	\$9,000,000	\$10,610,496	\$37,439	\$55,061	\$37,412	\$55,061	\$37,459	\$55,322
\$10,000,000	\$12,348,000	\$78,415	\$64,381	\$10,000,000	\$10,303,010	\$78,415	\$53,719	\$10,000,000	\$11,789,440	\$41,601	\$61,208	\$41,574	\$61,208	\$41,621	\$61,469
\$15,000,000	\$18,522,000	\$117,902	\$96,572	\$15,000,000	\$15,454,515	\$117,902	\$80,578	\$15,000,000	\$17,684,160	\$62,412	\$91,943	\$62,385	\$91,943	\$62,432	\$92,203
\$20,000,000	\$24,696,000	\$157,390	\$128,762	\$20,000,000	\$20,606,020	\$157,390	\$107,438	\$20,000,000	\$23,578,880	\$83,222	\$122,677	\$83,195	\$122,677	\$83,242	\$122,938
\$25,000,000	\$30,870,000	\$196,877	\$160,953	\$25,000,000	\$25,757,525	\$196,877	\$134,297	\$25,000,000	\$29,473,600	\$104,033	\$153,412	\$104,006	\$153,412	\$104,053	\$153,672
\$30,000,000	\$37,044,000	\$236,365	\$193,144	\$30,000,000	\$30,909,030	\$236,365	\$161,157	\$30,000,000	\$35,368,320	\$124,844	\$184,146	\$124,816	\$184,146	\$124,864	\$184,407
\$35,000,000	\$43,218,000	\$275,852	\$225,334	\$35,000,000	\$36,060,535	\$275,852	\$188,016	\$35,000,000	\$41,263,040	\$145,654	\$214,881	\$145,627	\$214,881	\$145,674	\$215,141
\$40,000,000	\$49,392,000	\$315,340	\$257,525	\$40,000,000	\$41,212,040	\$315,340	\$214,875	\$40,000,000	\$47,157,760	\$166,465	\$245,615	\$166,438	\$245,615	\$166,485	\$245,876
\$45,000,000	\$55,566,000	\$354,827	\$289,716	\$45,000,000	\$46,363,545	\$354,827	\$241,735	\$45,000,000	\$53,052,480	\$187,275	\$276,350	\$187,248	\$276,350	\$187,296	\$276,610
\$50,000,000	\$61,740,000	\$394,315	\$321,906	\$50,000,000	\$51,515,050	\$394,315	\$268,594	\$50,000,000	\$58,947,200	\$208,086	\$307,084	\$208,059	\$307,084	\$208,106	\$307,345

CITY OF CLARINDA, 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	\$114	54.68%	\$60	29.07%	(\$141)	(75.18%)	(\$114)	(71.00%)	\$99	47.69%
\$100,000	\$228	54.68%	\$121	29.07%	(\$42)	(10.61%)	(\$15)	(4.06%)	\$198	47.69%
\$150,000	\$341	54.68%	\$181	29.07%	\$57	9.47%	\$84	14.60%	\$298	47.69%
\$200,000	\$268	26.34%	\$55	5.41%	\$156	19.26%	\$183	23.37%	\$397	47.69%
\$250,000	\$195	13.82%	(\$71)	(5.03%)	\$256	25.06%	\$283	28.46%	\$496	47.69%
\$300,000	\$122	6.77%	(\$197)	(10.91%)	\$355	28.89%	\$382	31.79%	\$595	47.69%
\$400,000	(\$23)	(0.90%)	(\$450)	(17.31%)	\$553	33.65%	\$580	35.88%	\$794	47.69%
\$500,000	(\$169)	(5.00%)	(\$703)	(20.73%)	\$752	36.48%	\$779	38.30%	\$992	47.69%
\$600,000	(\$315)	(7.55%)	(\$955)	(22.86%)	\$950	38.37%	\$977	39.89%	\$1,191	47.69%
\$700,000	(\$461)	(9.28%)	(\$1,208)	(24.31%)	\$1,149	39.71%	\$1,176	41.03%	\$1,389	47.69%
\$800,000	(\$607)	(10.55%)	(\$1,460)	(25.36%)	\$1,347	40.71%	\$1,374	41.87%	\$1,588	47.69%
\$900,000	(\$753)	(11.50%)	(\$1,713)	(26.16%)	\$1,546	41.49%	\$1,573	42.52%	\$1,786	47.69%
\$1,000,000	(\$899)	(12.25%)	(\$1,965)	(26.79%)	\$1,744	42.11%	\$1,771	43.05%	\$1,985	47.69%
\$2,000,000	(\$2,358)	(15.48%)	(\$4,491)	(29.48%)	\$3,729	44.91%	\$3,756	45.38%	\$3,970	47.69%
\$3,000,000	(\$3,818)	(16.50%)	(\$7,017)	(30.33%)	\$5,714	45.83%	\$5,741	46.15%	\$5,954	47.69%
\$4,000,000	(\$5,277)	(17.01%)	(\$9,542)	(30.75%)	\$7,699	46.30%	\$7,726	46.54%	\$7,939	47.69%
\$5,000,000	(\$6,737)	(17.31%)	(\$12,068)	(31.00%)	\$9,683	46.58%	\$9,710	46.77%	\$9,924	47.69%
\$6,000,000	(\$8,196)	(17.50%)	(\$14,593)	(31.17%)	\$11,668	46.76%	\$11,695	46.92%	\$11,909	47.69%
\$7,000,000	(\$9,655)	(17.64%)	(\$17,119)	(31.28%)	\$13,653	46.89%	\$13,680	47.03%	\$13,893	47.69%
\$8,000,000	(\$11,115)	(17.75%)	(\$19,645)	(31.37%)	\$15,638	46.99%	\$15,665	47.11%	\$15,878	47.69%
\$9,000,000	(\$12,574)	(17.83%)	(\$22,170)	(31.44%)	\$17,622	47.07%	\$17,650	47.18%	\$17,863	47.69%
\$10,000,000	(\$14,033)	(17.90%)	(\$24,696)	(31.49%)	\$19,607	47.13%	\$19,634	47.23%	\$19,848	47.69%
\$15,000,000	(\$21,330)	(18.09%)	(\$37,324)	(31.66%)	\$29,531	47.32%	\$29,558	47.38%	\$29,772	47.69%
\$20,000,000	(\$28,627)	(18.19%)	(\$49,952)	(31.74%)	\$39,455	47.41%	\$39,482	47.46%	\$39,695	47.69%
\$25,000,000	(\$35,924)	(18.25%)	(\$62,580)	(31.79%)	\$49,379	47.46%	\$49,406	47.50%	\$49,619	47.69%
\$30,000,000	(\$43,221)	(18.29%)	(\$75,208)	(31.82%)	\$59,303	47.50%	\$59,330	47.53%	\$59,543	47.69%
\$35,000,000	(\$50,518)	(18.31%)	(\$87,836)	(31.84%)	\$69,227	47.53%	\$69,254	47.56%	\$69,467	47.69%
\$40,000,000	(\$57,815)	(18.33%)	(\$100,464)	(31.86%)	\$79,150	47.55%	\$79,177	47.57%	\$79,391	47.69%
\$45,000,000	(\$65,112)	(18.35%)	(\$113,092)	(31.87%)	\$89,074	47.56%	\$89,101	47.58%	\$89,315	47.69%
\$50,000,000	(\$72,409)	(18.36%)	(\$125,720)	(31.88%)	\$98,998	47.58%	\$99,025	47.59%	\$99,239	47.69%