

CITY OF CLEMONS, 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	\$8.19241	\$21,390	\$0	\$21,390	
2026-27	\$3.99236	\$21,817	\$7	\$21,824	2.0%
2027-28	\$4.01260	\$21,933	\$7	\$21,940	0.5%
2028-29	\$3.93165	\$22,379	\$7	\$22,386	2.0%
2029-30	\$3.95157	\$22,498	\$7	\$22,504	0.5%
2030-31	\$3.87174	\$22,955	\$7	\$22,961	2.0%
2031-32	\$3.89135	\$23,076	\$7	\$23,083	0.5%
2032-33	\$3.81263	\$23,544	\$7	\$23,551	2.0%
2033-34	\$3.83193	\$23,669	\$7	\$23,675	0.5%
2034-35	\$3.75431	\$24,149	\$6	\$24,155	2.0%
2035-36	\$3.77330	\$24,276	\$6	\$24,282	0.5%

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	\$5,783,148	\$2,610,912	\$0	\$2,610,912
2026-27	\$6,250,663	\$5,466,517	\$0	\$5,466,517
2027-28	\$6,251,993	\$5,467,847	\$0	\$5,467,847
2028-29	\$6,477,890	\$5,693,744	\$0	\$5,693,744
2029-30	\$6,479,220	\$5,695,074	\$0	\$5,695,074
2030-31	\$6,714,606	\$5,930,460	\$0	\$5,930,460
2031-32	\$6,715,936	\$5,931,790	\$0	\$5,931,790
2032-33	\$6,961,210	\$6,177,064	\$0	\$6,177,064
2033-34	\$6,962,540	\$6,178,394	\$0	\$6,178,394
2034-35	\$7,218,118	\$6,433,972	\$0	\$6,433,972
2035-36	\$7,219,448	\$6,435,302	\$0	\$6,435,302

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	78.08%	-1.24%	76.84%	19.02%	0.00%	4.14%
2026-27	85.73%	-1.26%	84.47%	13.55%	0.00%	1.98%
2027-28	85.74%	-1.27%	84.47%	13.55%	0.00%	1.98%
2028-29	85.66%	-1.22%	84.44%	13.66%	0.00%	1.90%
2029-30	85.67%	-1.23%	84.44%	13.66%	0.00%	1.90%
2030-31	85.59%	-1.19%	84.40%	13.77%	0.00%	1.82%
2031-32	85.60%	-1.19%	84.41%	13.77%	0.00%	1.82%
2032-33	85.52%	-1.15%	84.37%	13.88%	0.00%	1.75%
2033-34	85.53%	-1.16%	84.37%	13.88%	0.00%	1.75%
2034-35	85.44%	-1.12%	84.32%	13.99%	0.00%	1.68%
2035-36	85.45%	-1.12%	84.33%	13.99%	0.00%	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 CLEMONS, 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	\$2,610,912	\$8.19241	\$21,390
2026-27	\$5,466,517	\$3.99236	\$21,824
2027-28	\$5,467,847	\$4.01260	\$21,940
2028-29	\$5,693,744	\$3.93165	\$22,386
2029-30	\$5,695,074	\$3.95157	\$22,504
2030-31	\$5,930,460	\$3.87174	\$22,961
2031-32	\$5,931,790	\$3.89135	\$23,083
2032-33	\$6,177,064	\$3.81263	\$23,551
2033-34	\$6,178,394	\$3.83193	\$23,675
2034-35	\$6,433,972	\$3.75431	\$24,155
2035-36	\$6,435,302	\$3.77330	\$24,282

CITY OF CLEMONS, 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	\$2,610,912	\$8.19241	\$21,390
2026-27	\$2,630,514	\$8.19241	\$21,550
2027-28	\$2,675,246	\$8.19241	\$21,917
2028-29	\$2,766,189	\$8.10000	\$22,406
2029-30	\$2,813,263	\$8.10000	\$22,787
2030-31	\$2,908,914	\$8.10000	\$23,562
2031-32	\$2,958,445	\$8.10000	\$23,963
2032-33	\$3,059,043	\$8.10000	\$24,778
2033-34	\$3,111,170	\$8.10000	\$25,200
2034-35	\$3,216,975	\$8.10000	\$26,057
2035-36	\$3,271,825	\$8.10000	\$26,502

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	\$2,836,003	(\$4.20005)	\$274
2027-28	\$2,792,601	(\$4.17981)	\$24
2028-29	\$2,927,554	(\$4.16835)	-\$20
2029-30	\$2,881,810	(\$4.14843)	-\$283
2030-31	\$3,021,546	(\$4.22826)	-\$601
2031-32	\$2,973,345	(\$4.20865)	-\$881
2032-33	\$3,118,021	(\$4.28737)	-\$1,227
2033-34	\$3,067,224	(\$4.26807)	-\$1,525
2034-35	\$3,216,997	(\$4.34569)	-\$1,902
2035-36	\$3,163,476	(\$4.32670)	-\$2,219

CITY OF CLEMONS, 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	\$194	\$239	\$50,000	\$51,515	\$194	\$199	\$50,000	\$58,947	\$175	\$35	\$150	\$35	\$194	\$228
\$100,000	\$123,480	\$389	\$478	\$100,000	\$103,030	\$389	\$399	\$100,000	\$117,894	\$370	\$263	\$344	\$263	\$389	\$456
\$150,000	\$185,220	\$583	\$717	\$150,000	\$154,545	\$583	\$598	\$150,000	\$176,842	\$564	\$491	\$539	\$491	\$583	\$685
\$200,000	\$246,960	\$952	\$956	\$200,000	\$206,060	\$952	\$798	\$200,000	\$235,789	\$758	\$719	\$733	\$719	\$777	\$913
\$250,000	\$308,700	\$1,320	\$1,195	\$250,000	\$257,575	\$1,320	\$997	\$250,000	\$294,736	\$953	\$948	\$927	\$948	\$971	\$1,141
\$300,000	\$370,440	\$1,689	\$1,434	\$300,000	\$309,090	\$1,689	\$1,197	\$300,000	\$353,683	\$1,147	\$1,176	\$1,122	\$1,176	\$1,166	\$1,369
\$400,000	\$493,920	\$2,426	\$1,912	\$400,000	\$412,120	\$2,426	\$1,596	\$400,000	\$471,578	\$1,535	\$1,632	\$1,510	\$1,632	\$1,554	\$1,826
\$500,000	\$617,400	\$3,163	\$2,390	\$500,000	\$515,151	\$3,163	\$1,995	\$500,000	\$589,472	\$1,924	\$2,089	\$1,899	\$2,089	\$1,943	\$2,282
\$600,000	\$740,880	\$3,901	\$2,868	\$600,000	\$618,181	\$3,901	\$2,393	\$600,000	\$707,366	\$2,313	\$2,545	\$2,287	\$2,545	\$2,331	\$2,739
\$700,000	\$864,360	\$4,638	\$3,347	\$700,000	\$721,211	\$4,638	\$2,792	\$700,000	\$825,261	\$2,701	\$3,002	\$2,676	\$3,002	\$2,720	\$3,195
\$800,000	\$987,840	\$5,375	\$3,825	\$800,000	\$824,241	\$5,375	\$3,191	\$800,000	\$943,155	\$3,090	\$3,458	\$3,065	\$3,458	\$3,109	\$3,652
\$900,000	\$1,111,320	\$6,113	\$4,303	\$900,000	\$927,271	\$6,113	\$3,590	\$900,000	\$1,061,050	\$3,478	\$3,915	\$3,453	\$3,915	\$3,497	\$4,108
\$1,000,000	\$1,234,800	\$6,850	\$4,781	\$1,000,000	\$1,030,301	\$6,850	\$3,989	\$1,000,000	\$1,178,944	\$3,867	\$4,371	\$3,842	\$4,371	\$3,886	\$4,565
\$2,000,000	\$2,469,600	\$14,223	\$9,562	\$2,000,000	\$2,060,602	\$14,223	\$7,978	\$2,000,000	\$2,357,888	\$7,753	\$8,936	\$7,727	\$8,936	\$7,772	\$9,129
\$3,000,000	\$3,704,400	\$21,596	\$14,342	\$3,000,000	\$3,090,903	\$21,596	\$11,967	\$3,000,000	\$3,536,832	\$11,639	\$13,500	\$11,613	\$13,500	\$11,657	\$13,694
\$4,000,000	\$4,939,200	\$28,970	\$19,123	\$4,000,000	\$4,121,204	\$28,970	\$15,956	\$4,000,000	\$4,715,776	\$15,524	\$18,065	\$15,499	\$18,065	\$15,543	\$18,258
\$5,000,000	\$6,174,000	\$36,343	\$23,904	\$5,000,000	\$5,151,505	\$36,343	\$19,945	\$5,000,000	\$5,894,720	\$19,410	\$22,629	\$19,385	\$22,629	\$19,429	\$22,823
\$6,000,000	\$7,408,800	\$43,716	\$28,685	\$6,000,000	\$6,181,806	\$43,716	\$23,934	\$6,000,000	\$7,073,664	\$23,296	\$27,194	\$23,271	\$27,194	\$23,315	\$27,387
\$7,000,000	\$8,643,600	\$51,089	\$33,466	\$7,000,000	\$7,212,107	\$51,089	\$27,923	\$7,000,000	\$8,252,608	\$27,182	\$31,758	\$27,156	\$31,758	\$27,201	\$31,952
\$8,000,000	\$9,878,400	\$58,462	\$38,247	\$8,000,000	\$8,242,408	\$58,462	\$31,912	\$8,000,000	\$9,431,552	\$31,067	\$36,323	\$31,042	\$36,323	\$31,086	\$36,517
\$9,000,000	\$11,113,200	\$65,835	\$43,027	\$9,000,000	\$9,272,709	\$65,835	\$35,902	\$9,000,000	\$10,610,496	\$34,953	\$40,887	\$34,928	\$40,887	\$34,972	\$41,081
\$10,000,000	\$12,348,000	\$73,209	\$47,808	\$10,000,000	\$10,303,010	\$73,209	\$39,891	\$10,000,000	\$11,789,440	\$38,839	\$45,452	\$38,814	\$45,452	\$38,858	\$45,646
\$15,000,000	\$18,522,000	\$110,074	\$71,712	\$15,000,000	\$15,454,515	\$110,074	\$59,836	\$15,000,000	\$17,684,160	\$58,268	\$68,275	\$58,243	\$68,275	\$58,287	\$68,468
\$20,000,000	\$24,696,000	\$146,940	\$95,616	\$20,000,000	\$20,606,020	\$146,940	\$79,781	\$20,000,000	\$23,578,880	\$77,697	\$91,098	\$77,672	\$91,098	\$77,716	\$91,291
\$25,000,000	\$30,870,000	\$183,806	\$119,521	\$25,000,000	\$25,757,525	\$183,806	\$99,726	\$25,000,000	\$29,473,600	\$97,126	\$113,921	\$97,101	\$113,921	\$97,145	\$114,114
\$30,000,000	\$37,044,000	\$220,672	\$143,425	\$30,000,000	\$30,909,030	\$220,672	\$119,672	\$30,000,000	\$35,368,320	\$116,555	\$136,743	\$116,530	\$136,743	\$116,574	\$136,937
\$35,000,000	\$43,218,000	\$257,538	\$167,329	\$35,000,000	\$36,060,535	\$257,538	\$139,617	\$35,000,000	\$41,263,040	\$135,984	\$159,566	\$135,959	\$159,566	\$136,003	\$159,760
\$40,000,000	\$49,392,000	\$294,404	\$191,233	\$40,000,000	\$41,212,040	\$294,404	\$159,562	\$40,000,000	\$47,157,760	\$155,413	\$182,389	\$155,388	\$182,389	\$155,432	\$182,583
\$45,000,000	\$55,566,000	\$331,269	\$215,137	\$45,000,000	\$46,363,545	\$331,269	\$179,508	\$45,000,000	\$53,052,480	\$174,842	\$205,212	\$174,816	\$205,212	\$174,861	\$205,405
\$50,000,000	\$61,740,000	\$368,135	\$239,041	\$50,000,000	\$51,515,050	\$368,135	\$199,453	\$50,000,000	\$58,947,200	\$194,271	\$228,035	\$194,245	\$228,035	\$194,290	\$228,228

CITY OF CLEMONS, 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	\$45	23.03%	\$5	2.66%	(\$141)	(80.26%)	(\$116)	(76.93%)	\$34	17.47%
\$100,000	\$90	23.03%	\$10	2.66%	(\$107)	(28.90%)	(\$82)	(23.69%)	\$68	17.47%
\$150,000	\$134	23.03%	\$15	2.66%	(\$73)	(12.93%)	(\$48)	(8.85%)	\$102	17.47%
\$200,000	\$5	0.49%	(\$154)	(16.15%)	(\$39)	(5.14%)	(\$14)	(1.87%)	\$136	17.47%
\$250,000	(\$125)	(9.47%)	(\$323)	(24.46%)	(\$5)	(0.53%)	\$20	2.18%	\$170	17.47%
\$300,000	(\$255)	(15.08%)	(\$492)	(29.14%)	\$29	2.52%	\$54	4.83%	\$204	17.47%
\$400,000	(\$514)	(21.18%)	(\$831)	(34.23%)	\$97	6.30%	\$122	8.08%	\$272	17.47%
\$500,000	(\$773)	(24.44%)	(\$1,169)	(36.95%)	\$165	8.56%	\$190	10.00%	\$339	17.47%
\$600,000	(\$1,032)	(26.46%)	(\$1,507)	(38.64%)	\$233	10.05%	\$258	11.27%	\$407	17.47%
\$700,000	(\$1,292)	(27.85%)	(\$1,846)	(39.80%)	\$300	11.12%	\$326	12.17%	\$475	17.47%
\$800,000	(\$1,551)	(28.85%)	(\$2,184)	(40.63%)	\$368	11.92%	\$394	12.84%	\$543	17.47%
\$900,000	(\$1,810)	(29.61%)	(\$2,523)	(41.27%)	\$436	12.54%	\$461	13.36%	\$611	17.47%
\$1,000,000	(\$2,069)	(30.21%)	(\$2,861)	(41.77%)	\$504	13.03%	\$529	13.78%	\$679	17.47%
\$2,000,000	(\$4,662)	(32.77%)	(\$6,245)	(43.91%)	\$1,183	15.26%	\$1,208	15.63%	\$1,358	17.47%
\$3,000,000	(\$7,254)	(33.59%)	(\$9,629)	(44.59%)	\$1,862	15.99%	\$1,887	16.25%	\$2,036	17.47%
\$4,000,000	(\$9,846)	(33.99%)	(\$13,013)	(44.92%)	\$2,540	16.36%	\$2,566	16.55%	\$2,715	17.47%
\$5,000,000	(\$12,439)	(34.23%)	(\$16,397)	(45.12%)	\$3,219	16.58%	\$3,244	16.74%	\$3,394	17.47%
\$6,000,000	(\$15,031)	(34.38%)	(\$19,782)	(45.25%)	\$3,898	16.73%	\$3,923	16.86%	\$4,073	17.47%
\$7,000,000	(\$17,623)	(34.50%)	(\$23,166)	(45.34%)	\$4,577	16.84%	\$4,602	16.95%	\$4,751	17.47%
\$8,000,000	(\$20,216)	(34.58%)	(\$26,550)	(45.41%)	\$5,255	16.92%	\$5,281	17.01%	\$5,430	17.47%
\$9,000,000	(\$22,808)	(34.64%)	(\$29,934)	(45.47%)	\$5,934	16.98%	\$5,959	17.06%	\$6,109	17.47%
\$10,000,000	(\$25,400)	(34.70%)	(\$33,318)	(45.51%)	\$6,613	17.03%	\$6,638	17.10%	\$6,788	17.47%
\$15,000,000	(\$38,362)	(34.85%)	(\$50,239)	(45.64%)	\$10,007	17.17%	\$10,032	17.22%	\$10,182	17.47%
\$20,000,000	(\$51,324)	(34.93%)	(\$67,159)	(45.71%)	\$13,401	17.25%	\$13,426	17.29%	\$13,575	17.47%
\$25,000,000	(\$64,286)	(34.97%)	(\$84,080)	(45.74%)	\$16,795	17.29%	\$16,820	17.32%	\$16,969	17.47%
\$30,000,000	(\$77,247)	(35.01%)	(\$101,000)	(45.77%)	\$20,188	17.32%	\$20,214	17.35%	\$20,363	17.47%
\$35,000,000	(\$90,209)	(35.03%)	(\$117,921)	(45.79%)	\$23,582	17.34%	\$23,608	17.36%	\$23,757	17.47%
\$40,000,000	(\$103,171)	(35.04%)	(\$134,841)	(45.80%)	\$26,976	17.36%	\$27,001	17.38%	\$27,151	17.47%
\$45,000,000	(\$116,132)	(35.06%)	(\$151,762)	(45.81%)	\$30,370	17.37%	\$30,395	17.39%	\$30,545	17.47%
\$50,000,000	(\$129,094)	(35.07%)	(\$168,682)	(45.82%)	\$33,764	17.38%	\$33,789	17.40%	\$33,939	17.47%