

CITY OF CENTRALIA, 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	\$2.59763	\$12,912	\$0	\$12,912	
2026-27	\$1.37763	\$13,171	\$0	\$13,171	2.0%
2027-28	\$1.38509	\$13,236	\$0	\$13,236	0.5%
2028-29	\$1.34812	\$13,501	\$0	\$13,501	2.0%
2029-30	\$1.35486	\$13,569	\$0	\$13,569	0.5%
2030-31	\$1.31860	\$13,840	\$0	\$13,840	2.0%
2031-32	\$1.32519	\$13,909	\$0	\$13,909	0.5%
2032-33	\$1.29014	\$14,187	\$0	\$14,187	2.0%
2033-34	\$1.29659	\$14,258	\$0	\$14,258	0.5%
2034-35	\$1.26269	\$14,543	\$0	\$14,543	2.0%
2035-36	\$1.26900	\$14,616	\$0	\$14,616	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	\$11,232,693	\$4,970,811	\$0	\$4,970,811
2026-27	\$10,385,378	\$9,560,339	\$0	\$9,560,339
2027-28	\$10,381,378	\$9,556,339	\$0	\$9,556,339
2028-29	\$10,839,820	\$10,014,781	\$0	\$10,014,781
2029-30	\$10,839,820	\$10,014,781	\$0	\$10,014,781
2030-31	\$11,321,026	\$10,495,987	\$0	\$10,495,987
2031-32	\$11,321,026	\$10,495,987	\$0	\$10,495,987
2032-33	\$11,821,762	\$10,996,723	\$0	\$10,996,723
2033-34	\$11,821,762	\$10,996,723	\$0	\$10,996,723
2034-35	\$12,342,823	\$11,517,784	\$0	\$11,517,784
2035-36	\$12,342,823	\$11,517,784	\$0	\$11,517,784

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	95.35%	-1.76%	93.59%	5.91%	0.00%	0.49%
2026-27	113.93%	-19.78%	94.15%	5.60%	0.00%	0.26%
2027-28	113.98%	-19.84%	94.14%	5.60%	0.00%	0.26%
2028-29	113.11%	-18.97%	94.15%	5.61%	0.00%	0.25%
2029-30	113.11%	-18.97%	94.15%	5.61%	0.00%	0.25%
2030-31	112.24%	-18.10%	94.15%	5.62%	0.00%	0.23%
2031-32	112.24%	-18.10%	94.15%	5.62%	0.00%	0.23%
2032-33	111.42%	-17.27%	94.14%	5.63%	0.00%	0.22%
2033-34	111.42%	-17.27%	94.14%	5.63%	0.00%	0.22%
2034-35	110.63%	-16.49%	94.14%	5.65%	0.00%	0.21%
2035-36	110.63%	-16.49%	94.14%	5.65%	0.00%	0.21%

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 CENTRALIA, 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	\$4,970,811	\$2.59763	\$12,912
2026-27	\$9,560,339	\$1.37763	\$13,171
2027-28	\$9,556,339	\$1.38509	\$13,236
2028-29	\$10,014,781	\$1.34812	\$13,501
2029-30	\$10,014,781	\$1.35486	\$13,569
2030-31	\$10,495,987	\$1.31860	\$13,840
2031-32	\$10,495,987	\$1.32519	\$13,909
2032-33	\$10,996,723	\$1.29014	\$14,187
2033-34	\$10,996,723	\$1.29659	\$14,258
2034-35	\$11,517,784	\$1.26269	\$14,543
2035-36	\$11,517,784	\$1.26900	\$14,616

CITY OF CENTRALIA, 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	\$4,970,811	\$2.59763	\$12,912
2026-27	\$4,995,118	\$2.59763	\$12,975
2027-28	\$5,097,320	\$2.59763	\$13,241
2028-29	\$5,258,709	\$2.59763	\$13,660
2029-30	\$5,366,257	\$2.59763	\$13,940
2030-31	\$5,536,047	\$2.59763	\$14,381
2031-32	\$5,649,204	\$2.59763	\$14,675
2032-33	\$5,827,826	\$2.59763	\$15,139
2033-34	\$5,946,906	\$2.59763	\$15,448
2034-35	\$6,134,829	\$2.59763	\$15,936
2035-36	\$6,260,125	\$2.59763	\$16,261

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	\$4,565,221	(\$1.22000)	\$195
2027-28	\$4,459,019	(\$1.21254)	-\$5
2028-29	\$4,756,072	(\$1.24951)	-\$159
2029-30	\$4,648,524	(\$1.24277)	-\$371
2030-31	\$4,959,941	(\$1.27903)	-\$541
2031-32	\$4,846,784	(\$1.27244)	-\$765
2032-33	\$5,168,897	(\$1.30749)	-\$951
2033-34	\$5,049,817	(\$1.30104)	-\$1,190
2034-35	\$5,382,955	(\$1.33494)	-\$1,393
2035-36	\$5,257,659	(\$1.32863)	-\$1,645

CITY OF CENTRALIA, 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	\$62	\$81	\$50,000	\$51,515	\$62	\$68	\$50,000	\$58,947	\$56	\$12	\$48	\$12	\$62	\$78
\$100,000	\$123,480	\$123	\$163	\$100,000	\$103,030	\$123	\$136	\$100,000	\$117,894	\$117	\$90	\$109	\$90	\$123	\$155
\$150,000	\$185,220	\$185	\$244	\$150,000	\$154,545	\$185	\$204	\$150,000	\$176,842	\$179	\$167	\$171	\$167	\$185	\$233
\$200,000	\$246,960	\$302	\$326	\$200,000	\$206,060	\$302	\$272	\$200,000	\$235,789	\$240	\$245	\$232	\$245	\$246	\$311
\$250,000	\$308,700	\$419	\$407	\$250,000	\$257,575	\$419	\$340	\$250,000	\$294,736	\$302	\$323	\$294	\$323	\$308	\$389
\$300,000	\$370,440	\$535	\$488	\$300,000	\$309,090	\$535	\$408	\$300,000	\$353,683	\$364	\$400	\$356	\$400	\$370	\$466
\$400,000	\$493,920	\$769	\$651	\$400,000	\$412,120	\$769	\$543	\$400,000	\$471,578	\$487	\$556	\$479	\$556	\$493	\$622
\$500,000	\$617,400	\$1,003	\$814	\$500,000	\$515,151	\$1,003	\$679	\$500,000	\$589,472	\$610	\$711	\$602	\$711	\$616	\$777
\$600,000	\$740,880	\$1,237	\$977	\$600,000	\$618,181	\$1,237	\$815	\$600,000	\$707,366	\$733	\$867	\$725	\$867	\$739	\$933
\$700,000	\$864,360	\$1,471	\$1,140	\$700,000	\$721,211	\$1,471	\$951	\$700,000	\$825,261	\$856	\$1,022	\$848	\$1,022	\$862	\$1,088
\$800,000	\$987,840	\$1,704	\$1,303	\$800,000	\$824,241	\$1,704	\$1,087	\$800,000	\$943,155	\$980	\$1,178	\$972	\$1,178	\$986	\$1,244
\$900,000	\$1,111,320	\$1,938	\$1,465	\$900,000	\$927,271	\$1,938	\$1,223	\$900,000	\$1,061,050	\$1,103	\$1,333	\$1,095	\$1,333	\$1,109	\$1,399
\$1,000,000	\$1,234,800	\$2,172	\$1,628	\$1,000,000	\$1,030,301	\$2,172	\$1,359	\$1,000,000	\$1,178,944	\$1,226	\$1,489	\$1,218	\$1,489	\$1,232	\$1,555
\$2,000,000	\$2,469,600	\$4,510	\$3,256	\$2,000,000	\$2,060,602	\$4,510	\$2,717	\$2,000,000	\$2,357,888	\$2,458	\$3,043	\$2,450	\$3,043	\$2,464	\$3,109
\$3,000,000	\$3,704,400	\$6,848	\$4,885	\$3,000,000	\$3,090,903	\$6,848	\$4,076	\$3,000,000	\$3,536,832	\$3,690	\$4,598	\$3,682	\$4,598	\$3,696	\$4,664
\$4,000,000	\$4,939,200	\$9,186	\$6,513	\$4,000,000	\$4,121,204	\$9,186	\$5,434	\$4,000,000	\$4,715,776	\$4,922	\$6,152	\$4,914	\$6,152	\$4,928	\$6,218
\$5,000,000	\$6,174,000	\$11,523	\$8,141	\$5,000,000	\$5,151,505	\$11,523	\$6,793	\$5,000,000	\$5,894,720	\$6,155	\$7,707	\$6,147	\$7,707	\$6,160	\$7,773
\$6,000,000	\$7,408,800	\$13,861	\$9,769	\$6,000,000	\$6,181,806	\$13,861	\$8,151	\$6,000,000	\$7,073,664	\$7,387	\$9,261	\$7,379	\$9,261	\$7,393	\$9,327
\$7,000,000	\$8,643,600	\$16,199	\$11,397	\$7,000,000	\$7,212,107	\$16,199	\$9,510	\$7,000,000	\$8,252,608	\$8,619	\$10,816	\$8,611	\$10,816	\$8,625	\$10,882
\$8,000,000	\$9,878,400	\$18,537	\$13,026	\$8,000,000	\$8,242,408	\$18,537	\$10,868	\$8,000,000	\$9,431,552	\$9,851	\$12,371	\$9,843	\$12,371	\$9,857	\$12,436
\$9,000,000	\$11,113,200	\$20,875	\$14,654	\$9,000,000	\$9,272,709	\$20,875	\$12,227	\$9,000,000	\$10,610,496	\$11,083	\$13,925	\$11,075	\$13,925	\$11,089	\$13,991
\$10,000,000	\$12,348,000	\$23,213	\$16,282	\$10,000,000	\$10,303,010	\$23,213	\$13,586	\$10,000,000	\$11,789,440	\$12,315	\$15,480	\$12,307	\$15,480	\$12,321	\$15,546
\$15,000,000	\$18,522,000	\$34,902	\$24,423	\$15,000,000	\$15,454,515	\$34,902	\$20,378	\$15,000,000	\$17,684,160	\$18,475	\$23,252	\$18,467	\$23,252	\$18,481	\$23,318
\$20,000,000	\$24,696,000	\$46,591	\$32,564	\$20,000,000	\$20,606,020	\$46,591	\$27,171	\$20,000,000	\$23,578,880	\$24,636	\$31,025	\$24,628	\$31,025	\$24,642	\$31,091
\$25,000,000	\$30,870,000	\$58,281	\$40,705	\$25,000,000	\$25,757,525	\$58,281	\$33,964	\$25,000,000	\$29,473,600	\$30,796	\$38,798	\$30,788	\$38,798	\$30,802	\$38,864
\$30,000,000	\$37,044,000	\$69,970	\$48,846	\$30,000,000	\$30,909,030	\$69,970	\$40,757	\$30,000,000	\$35,368,320	\$36,957	\$46,571	\$36,949	\$46,571	\$36,963	\$46,637
\$35,000,000	\$43,218,000	\$81,659	\$56,987	\$35,000,000	\$36,060,535	\$81,659	\$47,549	\$35,000,000	\$41,263,040	\$43,117	\$54,344	\$43,109	\$54,344	\$43,123	\$54,409
\$40,000,000	\$49,392,000	\$93,349	\$65,128	\$40,000,000	\$41,212,040	\$93,349	\$54,342	\$40,000,000	\$47,157,760	\$49,278	\$62,116	\$49,270	\$62,116	\$49,284	\$62,182
\$45,000,000	\$55,566,000	\$105,038	\$73,269	\$45,000,000	\$46,363,545	\$105,038	\$61,135	\$45,000,000	\$53,052,480	\$55,438	\$69,889	\$55,430	\$69,889	\$55,444	\$69,955
\$50,000,000	\$61,740,000	\$116,727	\$81,410	\$50,000,000	\$51,515,050	\$116,727	\$67,928	\$50,000,000	\$58,947,200	\$61,599	\$77,662	\$61,591	\$77,662	\$61,605	\$77,728

CITY OF CENTRALIA, 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	\$20	32.15%	\$6	10.26%	(\$44)	(78.79%)	(\$36)	(75.23%)	\$16	26.17%
\$100,000	\$40	32.15%	\$13	10.26%	(\$28)	(23.64%)	(\$20)	(18.04%)	\$32	26.17%
\$150,000	\$59	32.15%	\$19	10.26%	(\$12)	(6.48%)	(\$4)	(2.09%)	\$48	26.17%
\$200,000	\$24	7.93%	(\$30)	(9.94%)	\$5	1.89%	\$13	5.40%	\$64	26.17%
\$250,000	(\$12)	(2.76%)	(\$79)	(18.86%)	\$21	6.84%	\$29	9.75%	\$81	26.17%
\$300,000	(\$47)	(8.78%)	(\$128)	(23.89%)	\$37	10.11%	\$45	12.59%	\$97	26.17%
\$400,000	(\$118)	(15.34%)	(\$226)	(29.36%)	\$69	14.18%	\$77	16.09%	\$129	26.17%
\$500,000	(\$189)	(18.84%)	(\$324)	(32.28%)	\$101	16.60%	\$109	18.15%	\$161	26.17%
\$600,000	(\$260)	(21.02%)	(\$422)	(34.10%)	\$134	18.21%	\$142	19.51%	\$193	26.17%
\$700,000	(\$331)	(22.50%)	(\$520)	(35.34%)	\$166	19.35%	\$174	20.48%	\$226	26.17%
\$800,000	(\$402)	(23.58%)	(\$618)	(36.23%)	\$198	20.21%	\$206	21.20%	\$258	26.17%
\$900,000	(\$473)	(24.40%)	(\$716)	(36.92%)	\$230	20.88%	\$238	21.76%	\$290	26.17%
\$1,000,000	(\$544)	(25.04%)	(\$813)	(37.45%)	\$263	21.41%	\$271	22.21%	\$322	26.17%
\$2,000,000	(\$1,253)	(27.79%)	(\$1,793)	(39.75%)	\$585	23.80%	\$593	24.20%	\$645	26.17%
\$3,000,000	(\$1,963)	(28.67%)	(\$2,772)	(40.48%)	\$907	24.59%	\$915	24.86%	\$967	26.17%
\$4,000,000	(\$2,673)	(29.10%)	(\$3,751)	(40.84%)	\$1,230	24.99%	\$1,238	25.19%	\$1,290	26.17%
\$5,000,000	(\$3,382)	(29.35%)	(\$4,731)	(41.05%)	\$1,552	25.22%	\$1,560	25.39%	\$1,612	26.17%
\$6,000,000	(\$4,092)	(29.52%)	(\$5,710)	(41.19%)	\$1,875	25.38%	\$1,883	25.52%	\$1,935	26.17%
\$7,000,000	(\$4,802)	(29.64%)	(\$6,689)	(41.29%)	\$2,197	25.49%	\$2,205	25.61%	\$2,257	26.17%
\$8,000,000	(\$5,511)	(29.73%)	(\$7,669)	(41.37%)	\$2,520	25.58%	\$2,528	25.68%	\$2,580	26.17%
\$9,000,000	(\$6,221)	(29.80%)	(\$8,648)	(41.43%)	\$2,842	25.64%	\$2,850	25.74%	\$2,902	26.17%
\$10,000,000	(\$6,931)	(29.86%)	(\$9,627)	(41.47%)	\$3,165	25.70%	\$3,173	25.78%	\$3,225	26.17%
\$15,000,000	(\$10,479)	(30.02%)	(\$14,524)	(41.61%)	\$4,777	25.86%	\$4,785	25.91%	\$4,837	26.17%
\$20,000,000	(\$14,027)	(30.11%)	(\$19,420)	(41.68%)	\$6,389	25.93%	\$6,397	25.98%	\$6,449	26.17%
\$25,000,000	(\$17,576)	(30.16%)	(\$24,317)	(41.72%)	\$8,001	25.98%	\$8,010	26.01%	\$8,061	26.17%
\$30,000,000	(\$21,124)	(30.19%)	(\$29,213)	(41.75%)	\$9,614	26.01%	\$9,622	26.04%	\$9,674	26.17%
\$35,000,000	(\$24,672)	(30.21%)	(\$34,110)	(41.77%)	\$11,226	26.04%	\$11,234	26.06%	\$11,286	26.17%
\$40,000,000	(\$28,221)	(30.23%)	(\$39,007)	(41.79%)	\$12,838	26.05%	\$12,846	26.07%	\$12,898	26.17%
\$45,000,000	(\$31,769)	(30.25%)	(\$43,903)	(41.80%)	\$14,451	26.07%	\$14,459	26.08%	\$14,511	26.17%
\$50,000,000	(\$35,317)	(30.26%)	(\$48,800)	(41.81%)	\$16,063	26.08%	\$16,071	26.09%	\$16,123	26.17%