

CITY OF CLAYTON, 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	\$5.61295	\$41,254	\$0	\$41,254	
2026-27	\$2.79064	\$42,079	\$534	\$42,612	3.3%
2027-28	\$2.82603	\$43,030	\$540	\$43,570	2.2%
2028-29	\$2.77393	\$44,442	\$530	\$44,972	3.2%
2029-30	\$2.80704	\$45,390	\$537	\$45,927	2.1%
2030-31	\$2.75435	\$46,845	\$527	\$47,372	3.1%
2031-32	\$2.78532	\$47,786	\$533	\$48,319	2.0%
2032-33	\$2.73236	\$49,285	\$523	\$49,808	3.1%
2033-34	\$2.76133	\$50,219	\$528	\$50,747	1.9%
2034-35	\$2.70822	\$51,762	\$518	\$52,280	3.0%
2035-36	\$2.73532	\$52,686	\$523	\$53,210	1.8%

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	\$14,877,555	\$7,349,741	\$0	\$7,349,741
2026-27	\$15,484,143	\$15,269,808	\$0	\$15,269,808
2027-28	\$15,631,878	\$15,417,543	\$0	\$15,417,543
2028-29	\$16,426,848	\$16,212,513	\$0	\$16,212,513
2029-30	\$16,575,583	\$16,361,248	\$0	\$16,361,248
2030-31	\$17,413,308	\$17,198,973	\$0	\$17,198,973
2031-32	\$17,562,044	\$17,347,709	\$0	\$17,347,709
2032-33	\$18,443,222	\$18,228,887	\$0	\$18,228,887
2033-34	\$18,591,957	\$18,377,622	\$0	\$18,377,622
2034-35	\$19,518,357	\$19,304,022	\$0	\$19,304,022
2035-36	\$19,667,092	\$19,452,757	\$0	\$19,452,757

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	85.10%	-1.12%	83.99%	9.41%	0.05%	0.36%
2026-27	95.39%	-6.47%	88.92%	7.45%	0.05%	0.17%
2027-28	95.71%	-6.69%	89.02%	7.38%	0.05%	0.17%
2028-29	95.84%	-6.63%	89.21%	7.37%	0.05%	0.16%
2029-30	96.14%	-6.83%	89.30%	7.30%	0.05%	0.16%
2030-31	96.22%	-6.75%	89.48%	7.30%	0.04%	0.15%
2031-32	96.50%	-6.94%	89.57%	7.23%	0.04%	0.15%
2032-33	96.56%	-6.83%	89.73%	7.23%	0.04%	0.14%
2033-34	96.82%	-7.01%	89.81%	7.17%	0.04%	0.14%
2034-35	96.85%	-6.89%	89.96%	7.17%	0.04%	0.14%
2035-36	97.09%	-7.06%	90.03%	7.11%	0.04%	0.13%

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 CLAYTON, 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	\$7,349,741	\$5.61295	\$41,254
2026-27	\$15,269,808	\$2.79064	\$42,612
2027-28	\$15,417,543	\$2.82603	\$43,570
2028-29	\$16,212,513	\$2.77393	\$44,972
2029-30	\$16,361,248	\$2.80704	\$45,927
2030-31	\$17,198,973	\$2.75435	\$47,372
2031-32	\$17,347,709	\$2.78532	\$48,319
2032-33	\$18,228,887	\$2.73236	\$49,808
2033-34	\$18,377,622	\$2.76133	\$50,747
2034-35	\$19,304,022	\$2.70822	\$52,280
2035-36	\$19,452,757	\$2.73532	\$53,210

CITY OF CLAYTON, 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	\$7,349,741	\$5.61295	\$41,254
2026-27	\$7,503,007	\$5.61295	\$42,114
2027-28	\$7,724,488	\$5.55738	\$42,928
2028-29	\$8,043,580	\$5.55738	\$44,701
2029-30	\$8,276,913	\$5.55738	\$45,998
2030-31	\$8,614,345	\$5.55738	\$47,873
2031-32	\$8,860,131	\$5.55738	\$49,239
2032-33	\$9,216,872	\$5.55738	\$51,222
2033-34	\$9,475,793	\$5.55738	\$52,661
2034-35	\$9,852,879	\$5.55738	\$54,756
2035-36	\$10,125,602	\$5.55738	\$56,272

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	\$7,766,801	(\$2.82231)	\$498
2027-28	\$7,693,055	(\$2.73135)	\$643
2028-29	\$8,168,933	(\$2.78345)	\$271
2029-30	\$8,084,336	(\$2.75034)	-\$71
2030-31	\$8,584,628	(\$2.80303)	-\$501
2031-32	\$8,487,578	(\$2.77206)	-\$920
2032-33	\$9,012,015	(\$2.82502)	-\$1,414
2033-34	\$8,901,829	(\$2.79605)	-\$1,914
2034-35	\$9,451,143	(\$2.84916)	-\$2,477
2035-36	\$9,327,155	(\$2.82206)	-\$3,062

CITY OF CLAYTON, 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	\$133	\$170	\$50,000	\$51,515	\$133	\$142	\$50,000	\$58,947	\$120	\$25	\$103	\$25	\$133	\$162
\$100,000	\$123,480	\$266	\$340	\$100,000	\$103,030	\$266	\$284	\$100,000	\$117,894	\$253	\$187	\$236	\$187	\$266	\$325
\$150,000	\$185,220	\$399	\$510	\$150,000	\$154,545	\$399	\$426	\$150,000	\$176,842	\$386	\$349	\$369	\$349	\$399	\$487
\$200,000	\$246,960	\$652	\$680	\$200,000	\$206,060	\$652	\$568	\$200,000	\$235,789	\$520	\$512	\$502	\$512	\$532	\$649
\$250,000	\$308,700	\$905	\$850	\$250,000	\$257,575	\$905	\$709	\$250,000	\$294,736	\$653	\$674	\$635	\$674	\$666	\$812
\$300,000	\$370,440	\$1,157	\$1,020	\$300,000	\$309,090	\$1,157	\$851	\$300,000	\$353,683	\$786	\$836	\$768	\$836	\$799	\$974
\$400,000	\$493,920	\$1,662	\$1,360	\$400,000	\$412,120	\$1,662	\$1,135	\$400,000	\$471,578	\$1,052	\$1,161	\$1,035	\$1,161	\$1,065	\$1,299
\$500,000	\$617,400	\$2,167	\$1,701	\$500,000	\$515,151	\$2,167	\$1,419	\$500,000	\$589,472	\$1,318	\$1,486	\$1,301	\$1,486	\$1,331	\$1,624
\$600,000	\$740,880	\$2,673	\$2,041	\$600,000	\$618,181	\$2,673	\$1,703	\$600,000	\$707,366	\$1,584	\$1,811	\$1,567	\$1,811	\$1,597	\$1,948
\$700,000	\$864,360	\$3,178	\$2,381	\$700,000	\$721,211	\$3,178	\$1,986	\$700,000	\$825,261	\$1,851	\$2,135	\$1,833	\$2,135	\$1,864	\$2,273
\$800,000	\$987,840	\$3,683	\$2,721	\$800,000	\$824,241	\$3,683	\$2,270	\$800,000	\$943,155	\$2,117	\$2,460	\$2,100	\$2,460	\$2,130	\$2,598
\$900,000	\$1,111,320	\$4,188	\$3,061	\$900,000	\$927,271	\$4,188	\$2,554	\$900,000	\$1,061,050	\$2,383	\$2,785	\$2,366	\$2,785	\$2,396	\$2,923
\$1,000,000	\$1,234,800	\$4,693	\$3,401	\$1,000,000	\$1,030,301	\$4,693	\$2,838	\$1,000,000	\$1,178,944	\$2,649	\$3,110	\$2,632	\$3,110	\$2,662	\$3,247
\$2,000,000	\$2,469,600	\$9,745	\$6,802	\$2,000,000	\$2,060,602	\$9,745	\$5,676	\$2,000,000	\$2,357,888	\$5,312	\$6,357	\$5,294	\$6,357	\$5,325	\$6,494
\$3,000,000	\$3,704,400	\$14,797	\$10,203	\$3,000,000	\$3,090,903	\$14,797	\$8,513	\$3,000,000	\$3,536,832	\$7,974	\$9,604	\$7,957	\$9,604	\$7,987	\$9,742
\$4,000,000	\$4,939,200	\$19,848	\$13,604	\$4,000,000	\$4,121,204	\$19,848	\$11,351	\$4,000,000	\$4,715,776	\$10,636	\$12,851	\$10,619	\$12,851	\$10,649	\$12,989
\$5,000,000	\$6,174,000	\$24,900	\$17,005	\$5,000,000	\$5,151,505	\$24,900	\$14,189	\$5,000,000	\$5,894,720	\$13,299	\$16,098	\$13,281	\$16,098	\$13,312	\$16,236
\$6,000,000	\$7,408,800	\$29,952	\$20,406	\$6,000,000	\$6,181,806	\$29,952	\$17,027	\$6,000,000	\$7,073,664	\$15,961	\$19,346	\$15,944	\$19,346	\$15,974	\$19,483
\$7,000,000	\$8,643,600	\$35,003	\$23,807	\$7,000,000	\$7,212,107	\$35,003	\$19,865	\$7,000,000	\$8,252,608	\$18,623	\$22,593	\$18,606	\$22,593	\$18,636	\$22,731
\$8,000,000	\$9,878,400	\$40,055	\$27,209	\$8,000,000	\$8,242,408	\$40,055	\$22,702	\$8,000,000	\$9,431,552	\$21,286	\$25,840	\$21,268	\$25,840	\$21,298	\$25,978
\$9,000,000	\$11,113,200	\$45,106	\$30,610	\$9,000,000	\$9,272,709	\$45,106	\$25,540	\$9,000,000	\$10,610,496	\$23,948	\$29,087	\$23,931	\$29,087	\$23,961	\$29,225
\$10,000,000	\$12,348,000	\$50,158	\$34,011	\$10,000,000	\$10,303,010	\$50,158	\$28,378	\$10,000,000	\$11,789,440	\$26,610	\$32,335	\$26,593	\$32,335	\$26,623	\$32,472
\$15,000,000	\$18,522,000	\$75,416	\$51,016	\$15,000,000	\$15,454,515	\$75,416	\$42,567	\$15,000,000	\$17,684,160	\$39,922	\$48,571	\$39,904	\$48,571	\$39,935	\$48,708
\$20,000,000	\$24,696,000	\$100,675	\$68,021	\$20,000,000	\$20,606,020	\$100,675	\$56,756	\$20,000,000	\$23,578,880	\$53,233	\$64,807	\$53,216	\$64,807	\$53,246	\$64,944
\$25,000,000	\$30,870,000	\$125,933	\$85,027	\$25,000,000	\$25,757,525	\$125,933	\$70,945	\$25,000,000	\$29,473,600	\$66,545	\$81,043	\$66,528	\$81,043	\$66,558	\$81,181
\$30,000,000	\$37,044,000	\$151,191	\$102,032	\$30,000,000	\$30,909,030	\$151,191	\$85,134	\$30,000,000	\$35,368,320	\$79,856	\$97,279	\$79,839	\$97,279	\$79,869	\$97,417
\$35,000,000	\$43,218,000	\$176,450	\$119,037	\$35,000,000	\$36,060,535	\$176,450	\$99,323	\$35,000,000	\$41,263,040	\$93,168	\$113,515	\$93,151	\$113,515	\$93,181	\$113,653
\$40,000,000	\$49,392,000	\$201,708	\$136,043	\$40,000,000	\$41,212,040	\$201,708	\$113,512	\$40,000,000	\$47,157,760	\$106,480	\$129,751	\$106,462	\$129,751	\$106,492	\$129,889
\$45,000,000	\$55,566,000	\$226,966	\$153,048	\$45,000,000	\$46,363,545	\$226,966	\$127,701	\$45,000,000	\$53,052,480	\$119,791	\$145,987	\$119,774	\$145,987	\$119,804	\$146,125
\$50,000,000	\$61,740,000	\$252,224	\$170,054	\$50,000,000	\$51,515,050	\$252,224	\$141,890	\$50,000,000	\$58,947,200	\$133,103	\$162,224	\$133,085	\$162,224	\$133,116	\$162,361

CITY OF CLAYTON, 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	\$37	27.75%	\$9	6.59%	(\$96)	(79.50%)	(\$78)	(76.05%)	\$29	21.97%
\$100,000	\$74	27.75%	\$18	6.59%	(\$66)	(26.18%)	(\$49)	(20.77%)	\$58	21.97%
\$150,000	\$111	27.75%	\$26	6.59%	(\$37)	(9.59%)	(\$20)	(5.35%)	\$88	21.97%
\$200,000	\$28	4.34%	(\$84)	(12.94%)	(\$8)	(1.51%)	\$9	1.89%	\$117	21.97%
\$250,000	(\$54)	(6.00%)	(\$195)	(21.57%)	\$21	3.28%	\$39	6.10%	\$146	21.97%
\$300,000	(\$137)	(11.82%)	(\$306)	(26.42%)	\$51	6.45%	\$68	8.85%	\$175	21.97%
\$400,000	(\$302)	(18.16%)	(\$527)	(31.71%)	\$109	10.38%	\$126	12.22%	\$234	21.97%
\$500,000	(\$467)	(21.54%)	(\$749)	(34.54%)	\$168	12.72%	\$185	14.22%	\$292	21.97%
\$600,000	(\$632)	(23.65%)	(\$970)	(36.29%)	\$226	14.27%	\$243	15.53%	\$351	21.97%
\$700,000	(\$797)	(25.08%)	(\$1,191)	(37.49%)	\$285	15.38%	\$302	16.47%	\$409	21.97%
\$800,000	(\$962)	(26.12%)	(\$1,413)	(38.36%)	\$343	16.21%	\$360	17.17%	\$468	21.97%
\$900,000	(\$1,127)	(26.91%)	(\$1,634)	(39.02%)	\$402	16.85%	\$419	17.71%	\$526	21.97%
\$1,000,000	(\$1,292)	(27.53%)	(\$1,855)	(39.53%)	\$460	17.37%	\$477	18.14%	\$585	21.97%
\$2,000,000	(\$2,943)	(30.20%)	(\$4,069)	(41.76%)	\$1,045	19.67%	\$1,062	20.07%	\$1,170	21.97%
\$3,000,000	(\$4,593)	(31.04%)	(\$6,283)	(42.46%)	\$1,630	20.44%	\$1,647	20.70%	\$1,755	21.97%
\$4,000,000	(\$6,244)	(31.46%)	(\$8,497)	(42.81%)	\$2,215	20.82%	\$2,232	21.02%	\$2,340	21.97%
\$5,000,000	(\$7,895)	(31.71%)	(\$10,711)	(43.02%)	\$2,800	21.05%	\$2,817	21.21%	\$2,925	21.97%
\$6,000,000	(\$9,545)	(31.87%)	(\$12,925)	(43.15%)	\$3,385	21.21%	\$3,402	21.34%	\$3,509	21.97%
\$7,000,000	(\$11,196)	(31.98%)	(\$15,139)	(43.25%)	\$3,970	21.32%	\$3,987	21.43%	\$4,094	21.97%
\$8,000,000	(\$12,846)	(32.07%)	(\$17,352)	(43.32%)	\$4,554	21.40%	\$4,572	21.50%	\$4,679	21.97%
\$9,000,000	(\$14,497)	(32.14%)	(\$19,566)	(43.38%)	\$5,139	21.46%	\$5,157	21.55%	\$5,264	21.97%
\$10,000,000	(\$16,147)	(32.19%)	(\$21,780)	(43.42%)	\$5,724	21.51%	\$5,742	21.59%	\$5,849	21.97%
\$15,000,000	(\$24,400)	(32.35%)	(\$32,849)	(43.56%)	\$8,649	21.66%	\$8,666	21.72%	\$8,774	21.97%
\$20,000,000	(\$32,653)	(32.43%)	(\$43,919)	(43.62%)	\$11,573	21.74%	\$11,591	21.78%	\$11,698	21.97%
\$25,000,000	(\$40,906)	(32.48%)	(\$54,988)	(43.66%)	\$14,498	21.79%	\$14,515	21.82%	\$14,623	21.97%
\$30,000,000	(\$49,159)	(32.51%)	(\$66,057)	(43.69%)	\$17,423	21.82%	\$17,440	21.84%	\$17,547	21.97%
\$35,000,000	(\$57,412)	(32.54%)	(\$77,126)	(43.71%)	\$20,347	21.84%	\$20,364	21.86%	\$20,472	21.97%
\$40,000,000	(\$65,665)	(32.55%)	(\$88,195)	(43.72%)	\$23,272	21.86%	\$23,289	21.88%	\$23,396	21.97%
\$45,000,000	(\$73,918)	(32.57%)	(\$99,265)	(43.74%)	\$26,196	21.87%	\$26,214	21.89%	\$26,321	21.97%
\$50,000,000	(\$82,171)	(32.58%)	(\$110,334)	(43.74%)	\$29,121	21.88%	\$29,138	21.89%	\$29,246	21.97%