

CITY OF CLARION, 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	\$8.12621	\$747,564	\$0	\$747,564	
2026-27	\$4.70102	\$762,516	\$421	\$762,936	2.1%
2027-28	\$4.72764	\$766,751	\$423	\$767,174	0.6%
2028-29	\$4.62238	\$782,517	\$414	\$782,931	2.1%
2029-30	\$4.64595	\$786,846	\$416	\$787,261	0.6%
2030-31	\$4.54056	\$803,006	\$406	\$803,412	2.1%
2031-32	\$4.56369	\$807,428	\$408	\$807,837	0.6%
2032-33	\$4.46070	\$823,994	\$399	\$824,393	2.0%
2033-34	\$4.48341	\$828,515	\$401	\$828,916	0.5%
2034-35	\$4.38272	\$845,494	\$392	\$845,886	2.0%
2035-36	\$4.40502	\$850,116	\$394	\$850,510	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	\$197,668,698	\$91,994,236	\$15,949,916	\$107,944,152
2026-27	\$185,718,693	\$162,291,510	\$17,903,766	\$180,195,276
2027-28	\$185,721,360	\$162,274,247	\$17,923,696	\$180,197,943
2028-29	\$193,740,569	\$169,378,338	\$18,838,814	\$188,217,152
2029-30	\$193,833,236	\$169,451,075	\$18,858,744	\$188,309,819
2030-31	\$202,285,235	\$176,941,203	\$19,820,615	\$196,761,818
2031-32	\$202,377,901	\$177,013,939	\$19,840,545	\$196,854,484
2032-33	\$211,187,340	\$184,812,417	\$20,851,506	\$205,663,923
2033-34	\$211,280,007	\$184,885,154	\$20,871,436	\$205,756,590
2034-35	\$220,462,172	\$193,004,814	\$21,933,941	\$214,938,755
2035-36	\$220,554,839	\$193,077,551	\$21,953,871	\$215,031,422

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	58.84%	-1.48%	57.36%	22.58%	14.44%	1.26%
2026-27	81.04%	-16.74%	64.30%	22.12%	9.91%	0.76%
2027-28	81.09%	-16.80%	64.28%	22.12%	9.93%	0.76%
2028-29	80.78%	-16.14%	64.63%	22.24%	9.61%	0.72%
2029-30	80.78%	-16.14%	64.63%	22.24%	9.62%	0.72%
2030-31	80.44%	-15.46%	64.98%	22.35%	9.31%	0.69%
2031-32	80.44%	-15.46%	64.98%	22.35%	9.32%	0.69%
2032-33	80.11%	-14.80%	65.30%	22.47%	9.02%	0.66%
2033-34	80.11%	-14.81%	65.30%	22.46%	9.03%	0.66%
2034-35	79.79%	-14.18%	65.61%	22.58%	8.74%	0.63%
2035-36	79.79%	-14.18%	65.61%	22.58%	8.74%	0.63%

**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 CLARION, 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	\$91,994,236	\$8.12621	\$747,564
2026-27	\$162,291,510	\$4.70102	\$762,936
2027-28	\$162,274,247	\$4.72764	\$767,174
2028-29	\$169,378,338	\$4.62238	\$782,931
2029-30	\$169,451,075	\$4.64595	\$787,261
2030-31	\$176,941,203	\$4.54056	\$803,412
2031-32	\$177,013,939	\$4.56369	\$807,837
2032-33	\$184,812,417	\$4.46070	\$824,393
2033-34	\$184,885,154	\$4.48341	\$828,916
2034-35	\$193,004,814	\$4.38272	\$845,886
2035-36	\$193,077,551	\$4.40502	\$850,510

## CITY OF CLARION, 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	\$91,994,236	\$8.12621	\$747,564
2026-27	\$93,058,178	\$8.12621	\$756,210
2027-28	\$94,449,971	\$8.12621	\$767,520
2028-29	\$97,063,510	\$8.10000	\$786,214
2029-30	\$98,548,755	\$8.10000	\$798,245
2030-31	\$101,290,614	\$8.10000	\$820,454
2031-32	\$102,853,021	\$8.10000	\$833,109
2032-33	\$105,729,710	\$8.10000	\$856,411
2033-34	\$107,373,583	\$8.10000	\$869,726
2034-35	\$110,392,126	\$8.10000	\$894,176
2035-36	\$112,121,500	\$8.10000	\$908,184

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	\$69,233,332	(\$3.42519)	\$6,726
2027-28	\$67,824,275	(\$3.39857)	-\$346
2028-29	\$72,314,828	(\$3.47762)	-\$3,283
2029-30	\$70,902,320	(\$3.45405)	-\$10,984
2030-31	\$75,650,588	(\$3.55944)	-\$17,042
2031-32	\$74,160,919	(\$3.53631)	-\$25,273
2032-33	\$79,082,708	(\$3.63930)	-\$32,018
2033-34	\$77,511,571	(\$3.61659)	-\$40,810
2034-35	\$82,612,688	(\$3.71728)	-\$48,290
2035-36	\$80,956,051	(\$3.69498)	-\$57,674

CITY OF CLARION, 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	\$193	\$280	\$50,000	\$51,515	\$193	\$234	\$50,000	\$58,947	\$174	\$41	\$149	\$41	\$193	\$268
\$100,000	\$123,480	\$385	\$561	\$100,000	\$103,030	\$385	\$468	\$100,000	\$117,894	\$367	\$308	\$342	\$308	\$385	\$535
\$150,000	\$185,220	\$578	\$841	\$150,000	\$154,545	\$578	\$702	\$150,000	\$176,842	\$559	\$576	\$534	\$576	\$578	\$803
\$200,000	\$246,960	\$944	\$1,121	\$200,000	\$206,060	\$944	\$936	\$200,000	\$235,789	\$752	\$844	\$727	\$844	\$771	\$1,071
\$250,000	\$308,700	\$1,310	\$1,402	\$250,000	\$257,575	\$1,310	\$1,170	\$250,000	\$294,736	\$945	\$1,111	\$920	\$1,111	\$964	\$1,338
\$300,000	\$370,440	\$1,675	\$1,682	\$300,000	\$309,090	\$1,675	\$1,403	\$300,000	\$353,683	\$1,138	\$1,379	\$1,113	\$1,379	\$1,156	\$1,606
\$400,000	\$493,920	\$2,407	\$2,243	\$400,000	\$412,120	\$2,407	\$1,871	\$400,000	\$471,578	\$1,523	\$1,914	\$1,498	\$1,914	\$1,542	\$2,141
\$500,000	\$617,400	\$3,138	\$2,803	\$500,000	\$515,151	\$3,138	\$2,339	\$500,000	\$589,472	\$1,909	\$2,450	\$1,883	\$2,450	\$1,927	\$2,677
\$600,000	\$740,880	\$3,869	\$3,364	\$600,000	\$618,181	\$3,869	\$2,807	\$600,000	\$707,366	\$2,294	\$2,985	\$2,269	\$2,985	\$2,313	\$3,212
\$700,000	\$864,360	\$4,601	\$3,925	\$700,000	\$721,211	\$4,601	\$3,275	\$700,000	\$825,261	\$2,679	\$3,520	\$2,654	\$3,520	\$2,698	\$3,747
\$800,000	\$987,840	\$5,332	\$4,485	\$800,000	\$824,241	\$5,332	\$3,743	\$800,000	\$943,155	\$3,065	\$4,055	\$3,040	\$4,055	\$3,084	\$4,282
\$900,000	\$1,111,320	\$6,063	\$5,046	\$900,000	\$927,271	\$6,063	\$4,210	\$900,000	\$1,061,050	\$3,450	\$4,591	\$3,425	\$4,591	\$3,469	\$4,818
\$1,000,000	\$1,234,800	\$6,795	\$5,607	\$1,000,000	\$1,030,301	\$6,795	\$4,678	\$1,000,000	\$1,178,944	\$3,836	\$5,126	\$3,811	\$5,126	\$3,854	\$5,353
\$2,000,000	\$2,469,600	\$14,108	\$11,213	\$2,000,000	\$2,060,602	\$14,108	\$9,356	\$2,000,000	\$2,357,888	\$7,690	\$10,479	\$7,665	\$10,479	\$7,709	\$10,706
\$3,000,000	\$3,704,400	\$21,422	\$16,820	\$3,000,000	\$3,090,903	\$21,422	\$14,034	\$3,000,000	\$3,536,832	\$11,544	\$15,832	\$11,519	\$15,832	\$11,563	\$16,059
\$4,000,000	\$4,939,200	\$28,735	\$22,427	\$4,000,000	\$4,121,204	\$28,735	\$18,713	\$4,000,000	\$4,715,776	\$15,399	\$21,185	\$15,374	\$21,185	\$15,418	\$21,412
\$5,000,000	\$6,174,000	\$36,049	\$28,033	\$5,000,000	\$5,151,505	\$36,049	\$23,391	\$5,000,000	\$5,894,720	\$19,253	\$26,538	\$19,228	\$26,538	\$19,272	\$26,765
\$6,000,000	\$7,408,800	\$43,363	\$33,640	\$6,000,000	\$6,181,806	\$43,363	\$28,069	\$6,000,000	\$7,073,664	\$23,108	\$31,891	\$23,083	\$31,891	\$23,126	\$32,118
\$7,000,000	\$8,643,600	\$50,676	\$39,247	\$7,000,000	\$7,212,107	\$50,676	\$32,747	\$7,000,000	\$8,252,608	\$26,962	\$37,244	\$26,937	\$37,244	\$26,981	\$37,471
\$8,000,000	\$9,878,400	\$57,990	\$44,853	\$8,000,000	\$8,242,408	\$57,990	\$37,425	\$8,000,000	\$9,431,552	\$30,816	\$42,597	\$30,791	\$42,597	\$30,835	\$42,825
\$9,000,000	\$11,113,200	\$65,303	\$50,460	\$9,000,000	\$9,272,709	\$65,303	\$42,103	\$9,000,000	\$10,610,496	\$34,671	\$47,951	\$34,646	\$47,951	\$34,690	\$48,178
\$10,000,000	\$12,348,000	\$72,617	\$56,067	\$10,000,000	\$10,303,010	\$72,617	\$46,781	\$10,000,000	\$11,789,440	\$38,525	\$53,304	\$38,500	\$53,304	\$38,544	\$53,531
\$15,000,000	\$18,522,000	\$109,185	\$84,100	\$15,000,000	\$15,454,515	\$109,185	\$70,172	\$15,000,000	\$17,684,160	\$57,797	\$80,069	\$57,772	\$80,069	\$57,816	\$80,296
\$20,000,000	\$24,696,000	\$145,753	\$112,134	\$20,000,000	\$20,606,020	\$145,753	\$93,563	\$20,000,000	\$23,578,880	\$77,069	\$106,834	\$77,044	\$106,834	\$77,088	\$107,061
\$25,000,000	\$30,870,000	\$182,321	\$140,167	\$25,000,000	\$25,757,525	\$182,321	\$116,954	\$25,000,000	\$29,473,600	\$96,341	\$133,600	\$96,316	\$133,600	\$96,360	\$133,827
\$30,000,000	\$37,044,000	\$218,889	\$168,201	\$30,000,000	\$30,909,030	\$218,889	\$140,344	\$30,000,000	\$35,368,320	\$115,613	\$160,365	\$115,588	\$160,365	\$115,632	\$160,592
\$35,000,000	\$43,218,000	\$255,457	\$196,234	\$35,000,000	\$36,060,535	\$255,457	\$163,735	\$35,000,000	\$41,263,040	\$134,885	\$187,130	\$134,860	\$187,130	\$134,904	\$187,357
\$40,000,000	\$49,392,000	\$292,025	\$224,267	\$40,000,000	\$41,212,040	\$292,025	\$187,126	\$40,000,000	\$47,157,760	\$154,157	\$213,896	\$154,132	\$213,896	\$154,176	\$214,123
\$45,000,000	\$55,566,000	\$328,593	\$252,301	\$45,000,000	\$46,363,545	\$328,593	\$210,516	\$45,000,000	\$53,052,480	\$173,429	\$240,661	\$173,404	\$240,661	\$173,448	\$240,888
\$50,000,000	\$61,740,000	\$365,161	\$280,334	\$50,000,000	\$51,515,050	\$365,161	\$233,907	\$50,000,000	\$58,947,200	\$192,701	\$267,426	\$192,676	\$267,426	\$192,720	\$267,653

CITY OF CLARION, 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	\$88	45.46%	\$41	21.37%	(\$133)	(76.66%)	(\$108)	(72.73%)	\$75	38.88%
\$100,000	\$175	45.46%	\$82	21.37%	(\$58)	(15.94%)	(\$33)	(9.78%)	\$150	38.88%
\$150,000	\$263	45.46%	\$124	21.37%	\$16	2.94%	\$42	7.77%	\$225	38.88%
\$200,000	\$177	18.81%	(\$8)	(0.87%)	\$91	12.15%	\$116	16.02%	\$300	38.88%
\$250,000	\$92	7.04%	(\$140)	(10.69%)	\$166	17.60%	\$191	20.81%	\$375	38.88%
\$300,000	\$7	0.41%	(\$272)	(16.22%)	\$241	21.21%	\$266	23.94%	\$450	38.88%
\$400,000	(\$164)	(6.81%)	(\$535)	(22.24%)	\$391	25.68%	\$416	27.78%	\$599	38.88%
\$500,000	(\$335)	(10.66%)	(\$799)	(25.46%)	\$541	28.35%	\$566	30.05%	\$749	38.88%
\$600,000	(\$505)	(13.06%)	(\$1,062)	(27.46%)	\$691	30.12%	\$716	31.55%	\$899	38.88%
\$700,000	(\$676)	(14.69%)	(\$1,326)	(28.82%)	\$841	31.38%	\$866	32.62%	\$1,049	38.88%
\$800,000	(\$847)	(15.88%)	(\$1,589)	(29.81%)	\$991	32.32%	\$1,016	33.41%	\$1,199	38.88%
\$900,000	(\$1,017)	(16.78%)	(\$1,853)	(30.56%)	\$1,140	33.05%	\$1,166	34.03%	\$1,349	38.88%
\$1,000,000	(\$1,188)	(17.48%)	(\$2,117)	(31.15%)	\$1,290	33.64%	\$1,315	34.52%	\$1,499	38.88%
\$2,000,000	(\$2,895)	(20.52%)	(\$4,752)	(33.68%)	\$2,789	36.27%	\$2,814	36.71%	\$2,997	38.88%
\$3,000,000	(\$4,602)	(21.48%)	(\$7,387)	(34.49%)	\$4,288	37.14%	\$4,313	37.44%	\$4,496	38.88%
\$4,000,000	(\$6,309)	(21.95%)	(\$10,023)	(34.88%)	\$5,786	37.58%	\$5,811	37.80%	\$5,995	38.88%
\$5,000,000	(\$8,016)	(22.24%)	(\$12,658)	(35.11%)	\$7,285	37.84%	\$7,310	38.02%	\$7,493	38.88%
\$6,000,000	(\$9,723)	(22.42%)	(\$15,294)	(35.27%)	\$8,784	38.01%	\$8,809	38.16%	\$8,992	38.88%
\$7,000,000	(\$11,429)	(22.55%)	(\$17,929)	(35.38%)	\$10,282	38.14%	\$10,307	38.27%	\$10,491	38.88%
\$8,000,000	(\$13,136)	(22.65%)	(\$20,565)	(35.46%)	\$11,781	38.23%	\$11,806	38.34%	\$11,989	38.88%
\$9,000,000	(\$14,843)	(22.73%)	(\$23,200)	(35.53%)	\$13,280	38.30%	\$13,305	38.40%	\$13,488	38.88%
\$10,000,000	(\$16,550)	(22.79%)	(\$25,836)	(35.58%)	\$14,778	38.36%	\$14,803	38.45%	\$14,987	38.88%
\$15,000,000	(\$25,085)	(22.97%)	(\$39,013)	(35.73%)	\$22,272	38.53%	\$22,297	38.59%	\$22,480	38.88%
\$20,000,000	(\$33,619)	(23.07%)	(\$52,190)	(35.81%)	\$29,765	38.62%	\$29,790	38.67%	\$29,973	38.88%
\$25,000,000	(\$42,154)	(23.12%)	(\$65,367)	(35.85%)	\$37,259	38.67%	\$37,284	38.71%	\$37,467	38.88%
\$30,000,000	(\$50,688)	(23.16%)	(\$78,544)	(35.88%)	\$44,752	38.71%	\$44,777	38.74%	\$44,960	38.88%
\$35,000,000	(\$59,223)	(23.18%)	(\$91,722)	(35.90%)	\$52,245	38.73%	\$52,270	38.76%	\$52,454	38.88%
\$40,000,000	(\$67,757)	(23.20%)	(\$104,899)	(35.92%)	\$59,739	38.75%	\$59,764	38.77%	\$59,947	38.88%
\$45,000,000	(\$76,292)	(23.22%)	(\$118,076)	(35.93%)	\$67,232	38.77%	\$67,257	38.79%	\$67,440	38.88%
\$50,000,000	(\$84,826)	(23.23%)	(\$131,253)	(35.94%)	\$74,725	38.78%	\$74,750	38.80%	\$74,934	38.88%