

CITY OF CHESTER, 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	\$7.94126	\$21,973	\$0	\$21,973	
2026-27	\$5.06291	\$22,413	\$13	\$22,426	2.1%
2027-28	\$5.09282	\$22,538	\$13	\$22,551	0.6%
2028-29	\$4.92129	\$23,002	\$13	\$23,015	2.1%
2029-30	\$4.94590	\$23,130	\$13	\$23,143	0.6%
2030-31	\$4.77838	\$23,606	\$12	\$23,618	2.1%
2031-32	\$4.80227	\$23,736	\$12	\$23,749	0.6%
2032-33	\$4.64268	\$24,224	\$12	\$24,236	2.1%
2033-34	\$4.66589	\$24,357	\$12	\$24,369	0.5%
2034-35	\$4.51361	\$24,856	\$12	\$24,868	2.0%
2035-36	\$4.53618	\$24,992	\$12	\$25,004	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	\$7,240,879	\$2,766,990	\$0	\$2,766,990
2026-27	\$6,210,145	\$4,429,463	\$0	\$4,429,463
2027-28	\$6,208,735	\$4,428,053	\$0	\$4,428,053
2028-29	\$6,457,309	\$4,676,627	\$0	\$4,676,627
2029-30	\$6,459,899	\$4,679,217	\$0	\$4,679,217
2030-31	\$6,723,394	\$4,942,712	\$0	\$4,942,712
2031-32	\$6,725,984	\$4,945,302	\$0	\$4,945,302
2032-33	\$7,000,872	\$5,220,190	\$0	\$5,220,190
2033-34	\$7,003,462	\$5,222,780	\$0	\$5,222,780
2034-35	\$7,290,237	\$5,509,555	\$0	\$5,509,555
2035-36	\$7,292,827	\$5,512,145	\$0	\$5,512,145

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	72.24%	-1.05%	71.19%	25.31%	0.00%	3.49%
2026-27	103.71%	-35.76%	67.95%	29.85%	0.00%	2.18%
2027-28	103.74%	-35.86%	67.88%	29.92%	0.00%	2.18%
2028-29	102.15%	-34.04%	68.11%	29.80%	0.00%	2.07%
2029-30	102.10%	-34.02%	68.08%	29.84%	0.00%	2.07%
2030-31	100.52%	-32.21%	68.32%	29.71%	0.00%	1.96%
2031-32	100.47%	-32.19%	68.28%	29.75%	0.00%	1.95%
2032-33	98.98%	-30.49%	68.49%	29.64%	0.00%	1.85%
2033-34	98.94%	-30.48%	68.46%	29.68%	0.00%	1.85%
2034-35	97.54%	-28.89%	68.65%	29.59%	0.00%	1.75%
2035-36	97.49%	-28.88%	68.61%	29.62%	0.00%	1.75%

**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 CHESTER, 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	\$2,766,990	\$7.94126	\$21,973
2026-27	\$4,429,463	\$5.06291	\$22,426
2027-28	\$4,428,053	\$5.09282	\$22,551
2028-29	\$4,676,627	\$4.92129	\$23,015
2029-30	\$4,679,217	\$4.94590	\$23,143
2030-31	\$4,942,712	\$4.77838	\$23,618
2031-32	\$4,945,302	\$4.80227	\$23,749
2032-33	\$5,220,190	\$4.64268	\$24,236
2033-34	\$5,222,780	\$4.66589	\$24,369
2034-35	\$5,509,555	\$4.51361	\$24,868
2035-36	\$5,512,145	\$4.53618	\$25,004

## CITY OF CHESTER, 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	\$2,766,990	\$7.94126	\$21,973
2026-27	\$2,847,950	\$7.86263	\$22,392
2027-28	\$2,892,592	\$7.86263	\$22,743
2028-29	\$2,994,629	\$7.86263	\$23,546
2029-30	\$3,041,525	\$7.86263	\$23,914
2030-31	\$3,148,881	\$7.86263	\$24,758
2031-32	\$3,198,143	\$7.86263	\$25,146
2032-33	\$3,311,088	\$7.86263	\$26,034
2033-34	\$3,362,848	\$7.86263	\$26,441
2034-35	\$3,481,673	\$7.86263	\$27,375
2035-36	\$3,536,054	\$7.86263	\$27,803

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	\$1,581,513	(\$2.79972)	\$34
2027-28	\$1,535,461	(\$2.76981)	-\$192
2028-29	\$1,681,998	(\$2.94134)	-\$531
2029-30	\$1,637,692	(\$2.91673)	-\$771
2030-31	\$1,793,831	(\$3.08425)	-\$1,140
2031-32	\$1,747,159	(\$3.06036)	-\$1,397
2032-33	\$1,909,102	(\$3.21995)	-\$1,798
2033-34	\$1,859,932	(\$3.19674)	-\$2,072
2034-35	\$2,027,882	(\$3.34902)	-\$2,507
2035-36	\$1,976,091	(\$3.32645)	-\$2,799

CITY OF CHESTER, 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	\$188	\$295	\$50,000	\$51,515	\$188	\$246	\$50,000	\$58,947	\$170	\$43	\$146	\$43	\$188	\$282
\$100,000	\$123,480	\$377	\$590	\$100,000	\$103,030	\$377	\$492	\$100,000	\$117,894	\$358	\$324	\$334	\$324	\$377	\$563
\$150,000	\$185,220	\$565	\$885	\$150,000	\$154,545	\$565	\$738	\$150,000	\$176,842	\$547	\$606	\$522	\$606	\$565	\$845
\$200,000	\$246,960	\$922	\$1,180	\$200,000	\$206,060	\$922	\$985	\$200,000	\$235,789	\$735	\$888	\$711	\$888	\$753	\$1,127
\$250,000	\$308,700	\$1,280	\$1,475	\$250,000	\$257,575	\$1,280	\$1,231	\$250,000	\$294,736	\$923	\$1,169	\$899	\$1,169	\$942	\$1,408
\$300,000	\$370,440	\$1,637	\$1,770	\$300,000	\$309,090	\$1,637	\$1,477	\$300,000	\$353,683	\$1,112	\$1,451	\$1,087	\$1,451	\$1,130	\$1,690
\$400,000	\$493,920	\$2,352	\$2,360	\$400,000	\$412,120	\$2,352	\$1,969	\$400,000	\$471,578	\$1,488	\$2,014	\$1,464	\$2,014	\$1,507	\$2,253
\$500,000	\$617,400	\$3,066	\$2,950	\$500,000	\$515,151	\$3,066	\$2,462	\$500,000	\$589,472	\$1,865	\$2,578	\$1,841	\$2,578	\$1,883	\$2,817
\$600,000	\$740,880	\$3,781	\$3,540	\$600,000	\$618,181	\$3,781	\$2,954	\$600,000	\$707,366	\$2,242	\$3,141	\$2,217	\$3,141	\$2,260	\$3,380
\$700,000	\$864,360	\$4,496	\$4,130	\$700,000	\$721,211	\$4,496	\$3,446	\$700,000	\$825,261	\$2,618	\$3,704	\$2,594	\$3,704	\$2,637	\$3,943
\$800,000	\$987,840	\$5,211	\$4,720	\$800,000	\$824,241	\$5,211	\$3,939	\$800,000	\$943,155	\$2,995	\$4,268	\$2,971	\$4,268	\$3,013	\$4,507
\$900,000	\$1,111,320	\$5,925	\$5,310	\$900,000	\$927,271	\$5,925	\$4,431	\$900,000	\$1,061,050	\$3,372	\$4,831	\$3,347	\$4,831	\$3,390	\$5,070
\$1,000,000	\$1,234,800	\$6,640	\$5,900	\$1,000,000	\$1,030,301	\$6,640	\$4,923	\$1,000,000	\$1,178,944	\$3,748	\$5,395	\$3,724	\$5,395	\$3,767	\$5,633
\$2,000,000	\$2,469,600	\$13,787	\$11,801	\$2,000,000	\$2,060,602	\$13,787	\$9,846	\$2,000,000	\$2,357,888	\$7,515	\$11,028	\$7,491	\$11,028	\$7,533	\$11,267
\$3,000,000	\$3,704,400	\$20,934	\$17,701	\$3,000,000	\$3,090,903	\$20,934	\$14,770	\$3,000,000	\$3,536,832	\$11,282	\$16,661	\$11,257	\$16,661	\$11,300	\$16,900
\$4,000,000	\$4,939,200	\$28,081	\$23,601	\$4,000,000	\$4,121,204	\$28,081	\$19,693	\$4,000,000	\$4,715,776	\$15,048	\$22,295	\$15,024	\$22,295	\$15,067	\$22,534
\$5,000,000	\$6,174,000	\$35,229	\$29,502	\$5,000,000	\$5,151,505	\$35,229	\$24,616	\$5,000,000	\$5,894,720	\$18,815	\$27,928	\$18,791	\$27,928	\$18,833	\$28,167
\$6,000,000	\$7,408,800	\$42,376	\$35,402	\$6,000,000	\$6,181,806	\$42,376	\$29,539	\$6,000,000	\$7,073,664	\$22,582	\$33,562	\$22,557	\$33,562	\$22,600	\$33,801
\$7,000,000	\$8,643,600	\$49,523	\$41,302	\$7,000,000	\$7,212,107	\$49,523	\$34,462	\$7,000,000	\$8,252,608	\$26,348	\$39,195	\$26,324	\$39,195	\$26,367	\$39,434
\$8,000,000	\$9,878,400	\$56,670	\$47,203	\$8,000,000	\$8,242,408	\$56,670	\$39,385	\$8,000,000	\$9,431,552	\$30,115	\$44,829	\$30,091	\$44,829	\$30,133	\$45,068
\$9,000,000	\$11,113,200	\$63,817	\$53,103	\$9,000,000	\$9,272,709	\$63,817	\$44,309	\$9,000,000	\$10,610,496	\$33,882	\$50,462	\$33,857	\$50,462	\$33,900	\$50,701
\$10,000,000	\$12,348,000	\$70,964	\$59,003	\$10,000,000	\$10,303,010	\$70,964	\$49,232	\$10,000,000	\$11,789,440	\$37,648	\$56,096	\$37,624	\$56,096	\$37,667	\$56,334
\$15,000,000	\$18,522,000	\$106,700	\$88,505	\$15,000,000	\$15,454,515	\$106,700	\$73,848	\$15,000,000	\$17,684,160	\$56,482	\$84,263	\$56,457	\$84,263	\$56,500	\$84,502
\$20,000,000	\$24,696,000	\$142,436	\$118,007	\$20,000,000	\$20,606,020	\$142,436	\$98,463	\$20,000,000	\$23,578,880	\$75,315	\$112,430	\$75,291	\$112,430	\$75,333	\$112,669
\$25,000,000	\$30,870,000	\$178,171	\$147,509	\$25,000,000	\$25,757,525	\$178,171	\$123,079	\$25,000,000	\$29,473,600	\$94,148	\$140,597	\$94,124	\$140,597	\$94,167	\$140,836
\$30,000,000	\$37,044,000	\$213,907	\$177,010	\$30,000,000	\$30,909,030	\$213,907	\$147,695	\$30,000,000	\$35,368,320	\$112,982	\$168,764	\$112,957	\$168,764	\$113,000	\$169,003
\$35,000,000	\$43,218,000	\$249,643	\$206,512	\$35,000,000	\$36,060,535	\$249,643	\$172,311	\$35,000,000	\$41,263,040	\$131,815	\$196,932	\$131,791	\$196,932	\$131,833	\$197,170
\$40,000,000	\$49,392,000	\$285,378	\$236,014	\$40,000,000	\$41,212,040	\$285,378	\$196,927	\$40,000,000	\$47,157,760	\$150,648	\$225,099	\$150,624	\$225,099	\$150,667	\$225,338
\$45,000,000	\$55,566,000	\$321,114	\$265,515	\$45,000,000	\$46,363,545	\$321,114	\$221,543	\$45,000,000	\$53,052,480	\$169,482	\$253,266	\$169,457	\$253,266	\$169,500	\$253,505
\$50,000,000	\$61,740,000	\$356,850	\$295,017	\$50,000,000	\$51,515,050	\$356,850	\$246,158	\$50,000,000	\$58,947,200	\$188,315	\$281,433	\$188,291	\$281,433	\$188,333	\$281,672

CITY OF CHESTER, 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	\$107	56.65%	\$58	30.70%	(\$127)	(74.86%)	(\$103)	(70.63%)	\$93	49.56%
\$100,000	\$213	56.65%	\$116	30.70%	(\$34)	(9.48%)	(\$9)	(2.84%)	\$187	49.56%
\$150,000	\$320	56.65%	\$173	30.70%	\$59	10.86%	\$84	16.06%	\$280	49.56%
\$200,000	\$258	27.94%	\$62	6.75%	\$153	20.77%	\$177	24.94%	\$373	49.56%
\$250,000	\$195	15.27%	(\$49)	(3.82%)	\$246	26.65%	\$271	30.09%	\$467	49.56%
\$300,000	\$133	8.13%	(\$160)	(9.78%)	\$339	30.53%	\$364	33.47%	\$560	49.56%
\$400,000	\$8	0.36%	(\$383)	(16.26%)	\$526	35.34%	\$551	37.61%	\$747	49.56%
\$500,000	(\$116)	(3.79%)	(\$605)	(19.73%)	\$713	38.22%	\$737	40.05%	\$933	49.56%
\$600,000	(\$241)	(6.37%)	(\$827)	(21.88%)	\$899	40.12%	\$924	41.67%	\$1,120	49.56%
\$700,000	(\$366)	(8.13%)	(\$1,050)	(23.35%)	\$1,086	41.48%	\$1,111	42.81%	\$1,307	49.56%
\$800,000	(\$490)	(9.41%)	(\$1,272)	(24.41%)	\$1,273	42.50%	\$1,297	43.67%	\$1,493	49.56%
\$900,000	(\$615)	(10.38%)	(\$1,494)	(25.22%)	\$1,459	43.28%	\$1,484	44.33%	\$1,680	49.56%
\$1,000,000	(\$740)	(11.14%)	(\$1,717)	(25.86%)	\$1,646	43.92%	\$1,671	44.86%	\$1,867	49.56%
\$2,000,000	(\$1,987)	(14.41%)	(\$3,941)	(28.58%)	\$3,513	46.74%	\$3,537	47.22%	\$3,734	49.56%
\$3,000,000	(\$3,233)	(15.44%)	(\$6,165)	(29.45%)	\$5,380	47.68%	\$5,404	48.01%	\$5,600	49.56%
\$4,000,000	(\$4,480)	(15.95%)	(\$8,389)	(29.87%)	\$7,246	48.15%	\$7,271	48.40%	\$7,467	49.56%
\$5,000,000	(\$5,727)	(16.26%)	(\$10,613)	(30.13%)	\$9,113	48.44%	\$9,138	48.63%	\$9,334	49.56%
\$6,000,000	(\$6,974)	(16.46%)	(\$12,837)	(30.29%)	\$10,980	48.62%	\$11,004	48.78%	\$11,201	49.56%
\$7,000,000	(\$8,220)	(16.60%)	(\$15,061)	(30.41%)	\$12,847	48.76%	\$12,871	48.90%	\$13,067	49.56%
\$8,000,000	(\$9,467)	(16.71%)	(\$17,285)	(30.50%)	\$14,714	48.86%	\$14,738	48.98%	\$14,934	49.56%
\$9,000,000	(\$10,714)	(16.79%)	(\$19,509)	(30.57%)	\$16,580	48.94%	\$16,605	49.04%	\$16,801	49.56%
\$10,000,000	(\$11,961)	(16.85%)	(\$21,733)	(30.62%)	\$18,447	49.00%	\$18,472	49.10%	\$18,668	49.56%
\$15,000,000	(\$18,195)	(17.05%)	(\$32,852)	(30.79%)	\$27,781	49.19%	\$27,805	49.25%	\$28,002	49.56%
\$20,000,000	(\$24,429)	(17.15%)	(\$43,972)	(30.87%)	\$37,115	49.28%	\$37,139	49.33%	\$37,336	49.56%
\$25,000,000	(\$30,663)	(17.21%)	(\$55,092)	(30.92%)	\$46,449	49.34%	\$46,473	49.37%	\$46,669	49.56%
\$30,000,000	(\$36,897)	(17.25%)	(\$66,212)	(30.95%)	\$55,783	49.37%	\$55,807	49.41%	\$56,003	49.56%
\$35,000,000	(\$43,131)	(17.28%)	(\$77,332)	(30.98%)	\$65,117	49.40%	\$65,141	49.43%	\$65,337	49.56%
\$40,000,000	(\$49,365)	(17.30%)	(\$88,452)	(30.99%)	\$74,450	49.42%	\$74,475	49.44%	\$74,671	49.56%
\$45,000,000	(\$55,598)	(17.31%)	(\$99,571)	(31.01%)	\$83,784	49.44%	\$83,809	49.46%	\$84,005	49.56%
\$50,000,000	(\$61,832)	(17.33%)	(\$110,691)	(31.02%)	\$93,118	49.45%	\$93,143	49.47%	\$93,339	49.56%