

CITY OF CLERMONT, 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	\$8.33834	\$170,378	\$0	\$170,378	
2026-27	\$4.66948	\$173,785	\$1,123	\$174,909	2.7%
2027-28	\$4.70080	\$175,783	\$1,131	\$176,914	1.1%
2028-29	\$4.56972	\$180,452	\$1,099	\$181,552	2.6%
2029-30	\$4.59756	\$182,499	\$1,106	\$183,605	1.1%
2030-31	\$4.46772	\$187,277	\$1,075	\$188,352	2.6%
2031-32	\$4.49374	\$189,294	\$1,081	\$190,375	1.1%
2032-33	\$4.36848	\$194,182	\$1,051	\$195,233	2.6%
2033-34	\$4.39372	\$196,209	\$1,057	\$197,266	1.0%
2034-35	\$4.27275	\$201,212	\$1,028	\$202,240	2.5%
2035-36	\$4.29725	\$203,251	\$1,034	\$204,285	1.0%

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	\$44,592,427	\$20,433,063	\$0	\$20,433,063
2026-27	\$39,545,999	\$37,457,864	\$0	\$37,457,864
2027-28	\$39,723,012	\$37,634,877	\$0	\$37,634,877
2028-29	\$41,817,424	\$39,729,289	\$0	\$39,729,289
2029-30	\$42,023,438	\$39,935,303	\$0	\$39,935,303
2030-31	\$44,246,511	\$42,158,376	\$0	\$42,158,376
2031-32	\$44,452,524	\$42,364,389	\$0	\$42,364,389
2032-33	\$46,779,436	\$44,691,301	\$0	\$44,691,301
2033-34	\$46,985,449	\$44,897,314	\$0	\$44,897,314
2034-35	\$49,420,552	\$47,332,417	\$0	\$47,332,417
2035-36	\$49,626,566	\$47,538,431	\$0	\$47,538,431

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.83%	-2.73%	87.10%	10.11%	1.30%	1.49%
2026-27	113.02%	-26.26%	86.77%	11.19%	1.06%	0.81%
2027-28	112.90%	-26.30%	86.60%	11.36%	1.06%	0.81%
2028-29	111.62%	-25.07%	86.55%	11.51%	1.01%	0.77%
2029-30	111.43%	-25.02%	86.41%	11.67%	1.01%	0.76%
2030-31	110.15%	-23.78%	86.37%	11.81%	0.96%	0.72%
2031-32	109.98%	-23.74%	86.24%	11.95%	0.96%	0.72%
2032-33	108.77%	-22.58%	86.19%	12.09%	0.92%	0.68%
2033-34	108.62%	-22.55%	86.07%	12.22%	0.91%	0.68%
2034-35	107.48%	-21.46%	86.02%	12.35%	0.88%	0.64%
2035-36	107.34%	-21.44%	85.90%	12.48%	0.87%	0.64%

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 CLERMONT, 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	\$20,433,063	\$8.33834	\$170,378
2026-27	\$37,457,864	\$4.66948	\$174,909
2027-28	\$37,634,877	\$4.70080	\$176,914
2028-29	\$39,729,289	\$4.56972	\$181,552
2029-30	\$39,935,303	\$4.59756	\$183,605
2030-31	\$42,158,376	\$4.46772	\$188,352
2031-32	\$42,364,389	\$4.49374	\$190,375
2032-33	\$44,691,301	\$4.36848	\$195,233
2033-34	\$44,897,314	\$4.39372	\$197,266
2034-35	\$47,332,417	\$4.27275	\$202,240
2035-36	\$47,538,431	\$4.29725	\$204,285

CITY OF CLERMONT, 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	\$20,433,063	\$8.33834	\$170,378
2026-27	\$20,756,481	\$8.33834	\$173,075
2027-28	\$21,270,606	\$8.33834	\$177,362
2028-29	\$22,075,317	\$8.10000	\$178,810
2029-30	\$22,614,042	\$8.10000	\$183,174
2030-31	\$23,464,146	\$8.10000	\$190,060
2031-32	\$24,028,699	\$8.10000	\$194,632
2032-33	\$24,926,539	\$8.10000	\$201,905
2033-34	\$25,518,354	\$8.10000	\$206,699
2034-35	\$26,466,446	\$8.10000	\$214,378
2035-36	\$27,086,883	\$8.10000	\$219,404

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	\$16,701,383	(\$3.66886)	\$1,834
2027-28	\$16,364,272	(\$3.63754)	-\$448
2028-29	\$17,653,973	(\$3.53028)	\$2,742
2029-30	\$17,321,261	(\$3.50244)	\$431
2030-31	\$18,694,230	(\$3.63228)	-\$1,708
2031-32	\$18,335,690	(\$3.60626)	-\$4,258
2032-33	\$19,764,761	(\$3.73152)	-\$6,672
2033-34	\$19,378,960	(\$3.70628)	-\$9,432
2034-35	\$20,865,971	(\$3.82725)	-\$12,139
2035-36	\$20,451,548	(\$3.80275)	-\$15,119

CITY OF CLERMONT, 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	\$198	\$276	\$50,000	\$51,515	\$198	\$230	\$50,000	\$58,947	\$179	\$40	\$153	\$40	\$198	\$263
\$100,000	\$123,480	\$396	\$552	\$100,000	\$103,030	\$396	\$460	\$100,000	\$117,894	\$376	\$303	\$351	\$303	\$396	\$527
\$150,000	\$185,220	\$593	\$828	\$150,000	\$154,545	\$593	\$690	\$150,000	\$176,842	\$574	\$567	\$548	\$567	\$593	\$790
\$200,000	\$246,960	\$968	\$1,103	\$200,000	\$206,060	\$968	\$921	\$200,000	\$235,789	\$772	\$830	\$746	\$830	\$791	\$1,053
\$250,000	\$308,700	\$1,344	\$1,379	\$250,000	\$257,575	\$1,344	\$1,151	\$250,000	\$294,736	\$970	\$1,093	\$944	\$1,093	\$989	\$1,317
\$300,000	\$370,440	\$1,719	\$1,655	\$300,000	\$309,090	\$1,719	\$1,381	\$300,000	\$353,683	\$1,167	\$1,357	\$1,142	\$1,357	\$1,187	\$1,580
\$400,000	\$493,920	\$2,469	\$2,207	\$400,000	\$412,120	\$2,469	\$1,841	\$400,000	\$471,578	\$1,563	\$1,883	\$1,537	\$1,883	\$1,582	\$2,107
\$500,000	\$617,400	\$3,220	\$2,758	\$500,000	\$515,151	\$3,220	\$2,302	\$500,000	\$589,472	\$1,958	\$2,410	\$1,933	\$2,410	\$1,978	\$2,634
\$600,000	\$740,880	\$3,970	\$3,310	\$600,000	\$618,181	\$3,970	\$2,762	\$600,000	\$707,366	\$2,354	\$2,937	\$2,328	\$2,937	\$2,373	\$3,160
\$700,000	\$864,360	\$4,721	\$3,862	\$700,000	\$721,211	\$4,721	\$3,222	\$700,000	\$825,261	\$2,749	\$3,464	\$2,724	\$3,464	\$2,769	\$3,687
\$800,000	\$987,840	\$5,471	\$4,413	\$800,000	\$824,241	\$5,471	\$3,682	\$800,000	\$943,155	\$3,145	\$3,990	\$3,119	\$3,990	\$3,164	\$4,214
\$900,000	\$1,111,320	\$6,222	\$4,965	\$900,000	\$927,271	\$6,222	\$4,143	\$900,000	\$1,061,050	\$3,540	\$4,517	\$3,515	\$4,517	\$3,560	\$4,740
\$1,000,000	\$1,234,800	\$6,972	\$5,517	\$1,000,000	\$1,030,301	\$6,972	\$4,603	\$1,000,000	\$1,178,944	\$3,936	\$5,044	\$3,910	\$5,044	\$3,955	\$5,267
\$2,000,000	\$2,469,600	\$14,477	\$11,033	\$2,000,000	\$2,060,602	\$14,477	\$9,206	\$2,000,000	\$2,357,888	\$7,891	\$10,311	\$7,865	\$10,311	\$7,910	\$10,534
\$3,000,000	\$3,704,400	\$21,981	\$16,550	\$3,000,000	\$3,090,903	\$21,981	\$13,809	\$3,000,000	\$3,536,832	\$11,846	\$15,578	\$11,820	\$15,578	\$11,865	\$15,802
\$4,000,000	\$4,939,200	\$29,486	\$22,067	\$4,000,000	\$4,121,204	\$29,486	\$18,412	\$4,000,000	\$4,715,776	\$15,801	\$20,845	\$15,775	\$20,845	\$15,820	\$21,069
\$5,000,000	\$6,174,000	\$36,990	\$27,584	\$5,000,000	\$5,151,505	\$36,990	\$23,015	\$5,000,000	\$5,894,720	\$19,756	\$26,113	\$19,730	\$26,113	\$19,775	\$26,336
\$6,000,000	\$7,408,800	\$44,495	\$33,100	\$6,000,000	\$6,181,806	\$44,495	\$27,619	\$6,000,000	\$7,073,664	\$23,711	\$31,380	\$23,685	\$31,380	\$23,730	\$31,603
\$7,000,000	\$8,643,600	\$51,999	\$38,617	\$7,000,000	\$7,212,107	\$51,999	\$32,222	\$7,000,000	\$8,252,608	\$27,666	\$36,647	\$27,640	\$36,647	\$27,685	\$36,870
\$8,000,000	\$9,878,400	\$59,504	\$44,134	\$8,000,000	\$8,242,408	\$59,504	\$36,825	\$8,000,000	\$9,431,552	\$31,621	\$41,914	\$31,595	\$41,914	\$31,640	\$42,138
\$9,000,000	\$11,113,200	\$67,008	\$49,651	\$9,000,000	\$9,272,709	\$67,008	\$41,428	\$9,000,000	\$10,610,496	\$35,576	\$47,181	\$35,550	\$47,181	\$35,595	\$47,405
\$10,000,000	\$12,348,000	\$74,513	\$55,167	\$10,000,000	\$10,303,010	\$74,513	\$46,031	\$10,000,000	\$11,789,440	\$39,531	\$52,449	\$39,505	\$52,449	\$39,550	\$52,672
\$15,000,000	\$18,522,000	\$112,035	\$82,751	\$15,000,000	\$15,454,515	\$112,035	\$69,046	\$15,000,000	\$17,684,160	\$59,306	\$78,784	\$59,280	\$78,784	\$59,325	\$79,008
\$20,000,000	\$24,696,000	\$149,558	\$110,335	\$20,000,000	\$20,606,020	\$149,558	\$92,062	\$20,000,000	\$23,578,880	\$79,081	\$105,120	\$79,055	\$105,120	\$79,100	\$105,344
\$25,000,000	\$30,870,000	\$187,080	\$137,919	\$25,000,000	\$25,757,525	\$187,080	\$115,077	\$25,000,000	\$29,473,600	\$98,856	\$131,456	\$98,830	\$131,456	\$98,875	\$131,680
\$30,000,000	\$37,044,000	\$224,603	\$165,502	\$30,000,000	\$30,909,030	\$224,603	\$138,093	\$30,000,000	\$35,368,320	\$118,631	\$157,792	\$118,605	\$157,792	\$118,650	\$158,016
\$35,000,000	\$43,218,000	\$262,125	\$193,086	\$35,000,000	\$36,060,535	\$262,125	\$161,108	\$35,000,000	\$41,263,040	\$138,406	\$184,128	\$138,380	\$184,128	\$138,425	\$184,352
\$40,000,000	\$49,392,000	\$299,648	\$220,670	\$40,000,000	\$41,212,040	\$299,648	\$184,124	\$40,000,000	\$47,157,760	\$158,181	\$210,464	\$158,155	\$210,464	\$158,200	\$210,688
\$45,000,000	\$55,566,000	\$337,170	\$248,253	\$45,000,000	\$46,363,545	\$337,170	\$207,139	\$45,000,000	\$53,052,480	\$177,956	\$236,800	\$177,930	\$236,800	\$177,975	\$237,024
\$50,000,000	\$61,740,000	\$374,693	\$275,837	\$50,000,000	\$51,515,050	\$374,693	\$230,155	\$50,000,000	\$58,947,200	\$197,731	\$263,136	\$197,706	\$263,136	\$197,750	\$263,360

CITY OF CLERMONT, 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	\$78	39.49%	\$32	16.39%	(\$139)	(77.61%)	(\$113)	(73.85%)	\$66	33.18%
\$100,000	\$156	39.49%	\$65	16.39%	(\$73)	(19.39%)	(\$47)	(13.48%)	\$131	33.18%
\$150,000	\$234	39.49%	\$97	16.39%	(\$7)	(1.28%)	\$18	3.34%	\$197	33.18%
\$200,000	\$135	13.93%	(\$48)	(4.94%)	\$58	7.54%	\$84	11.25%	\$262	33.18%
\$250,000	\$35	2.64%	(\$193)	(14.36%)	\$124	12.77%	\$150	15.84%	\$328	33.18%
\$300,000	(\$64)	(3.72%)	(\$338)	(19.66%)	\$189	16.23%	\$215	18.85%	\$394	33.18%
\$400,000	(\$263)	(10.64%)	(\$628)	(25.44%)	\$321	20.52%	\$346	22.53%	\$525	33.18%
\$500,000	(\$461)	(14.33%)	(\$918)	(28.52%)	\$452	23.08%	\$478	24.71%	\$656	33.18%
\$600,000	(\$660)	(16.63%)	(\$1,208)	(30.44%)	\$583	24.77%	\$609	26.15%	\$787	33.18%
\$700,000	(\$859)	(18.20%)	(\$1,499)	(31.74%)	\$714	25.98%	\$740	27.17%	\$919	33.18%
\$800,000	(\$1,058)	(19.33%)	(\$1,789)	(32.69%)	\$846	26.89%	\$871	27.93%	\$1,050	33.18%
\$900,000	(\$1,257)	(20.20%)	(\$2,079)	(33.41%)	\$977	27.59%	\$1,002	28.52%	\$1,181	33.18%
\$1,000,000	(\$1,455)	(20.87%)	(\$2,369)	(33.98%)	\$1,108	28.15%	\$1,134	28.99%	\$1,312	33.18%
\$2,000,000	(\$3,443)	(23.78%)	(\$5,270)	(36.41%)	\$2,420	30.67%	\$2,446	31.10%	\$2,624	33.18%
\$3,000,000	(\$5,431)	(24.71%)	(\$8,172)	(37.18%)	\$3,732	31.51%	\$3,758	31.79%	\$3,937	33.18%
\$4,000,000	(\$7,419)	(25.16%)	(\$11,073)	(37.55%)	\$5,045	31.93%	\$5,070	32.14%	\$5,249	33.18%
\$5,000,000	(\$9,406)	(25.43%)	(\$13,975)	(37.78%)	\$6,357	32.18%	\$6,382	32.35%	\$6,561	33.18%
\$6,000,000	(\$11,394)	(25.61%)	(\$16,876)	(37.93%)	\$7,669	32.34%	\$7,695	32.49%	\$7,873	33.18%
\$7,000,000	(\$13,382)	(25.73%)	(\$19,777)	(38.03%)	\$8,981	32.46%	\$9,007	32.59%	\$9,185	33.18%
\$8,000,000	(\$15,370)	(25.83%)	(\$22,679)	(38.11%)	\$10,293	32.55%	\$10,319	32.66%	\$10,497	33.18%
\$9,000,000	(\$17,357)	(25.90%)	(\$25,580)	(38.17%)	\$11,605	32.62%	\$11,631	32.72%	\$11,810	33.18%
\$10,000,000	(\$19,345)	(25.96%)	(\$28,482)	(38.22%)	\$12,918	32.68%	\$12,943	32.76%	\$13,122	33.18%
\$15,000,000	(\$29,284)	(26.14%)	(\$42,989)	(38.37%)	\$19,479	32.84%	\$19,504	32.90%	\$19,683	33.18%
\$20,000,000	(\$39,223)	(26.23%)	(\$57,496)	(38.44%)	\$26,039	32.93%	\$26,065	32.97%	\$26,244	33.18%
\$25,000,000	(\$49,162)	(26.28%)	(\$72,003)	(38.49%)	\$32,600	32.98%	\$32,626	33.01%	\$32,805	33.18%
\$30,000,000	(\$59,101)	(26.31%)	(\$86,510)	(38.52%)	\$39,161	33.01%	\$39,187	33.04%	\$39,366	33.18%
\$35,000,000	(\$69,039)	(26.34%)	(\$101,017)	(38.54%)	\$45,722	33.03%	\$45,748	33.06%	\$45,926	33.18%
\$40,000,000	(\$78,978)	(26.36%)	(\$115,524)	(38.55%)	\$52,283	33.05%	\$52,309	33.07%	\$52,487	33.18%
\$45,000,000	(\$88,917)	(26.37%)	(\$130,031)	(38.57%)	\$58,844	33.07%	\$58,870	33.09%	\$59,048	33.18%
\$50,000,000	(\$98,856)	(26.38%)	(\$144,538)	(38.58%)	\$65,405	33.08%	\$65,431	33.10%	\$65,609	33.18%