

CITY OF COGGON, 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	\$8.12630	\$189,577	\$0	\$189,577	
2026-27	\$4.38566	\$193,368	\$1,754	\$195,123	2.9%
2027-28	\$4.42545	\$196,591	\$1,770	\$198,362	1.7%
2028-29	\$4.31002	\$202,329	\$1,724	\$204,053	2.9%
2029-30	\$4.34674	\$205,612	\$1,739	\$207,351	1.6%
2030-31	\$4.23197	\$211,498	\$1,693	\$213,191	2.8%
2031-32	\$4.26584	\$214,722	\$1,706	\$216,428	1.5%
2032-33	\$4.15426	\$220,757	\$1,662	\$222,419	2.8%
2033-34	\$4.18553	\$223,921	\$1,674	\$225,595	1.4%
2034-35	\$4.07701	\$230,107	\$1,631	\$231,738	2.7%
2035-36	\$4.10590	\$233,211	\$1,642	\$234,853	1.3%

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	\$48,889,083	\$23,328,788	\$0	\$23,328,788
2026-27	\$44,927,570	\$44,490,999	\$0	\$44,490,999
2027-28	\$45,259,481	\$44,822,910	\$0	\$44,822,910
2028-29	\$47,780,349	\$47,343,778	\$0	\$47,343,778
2029-30	\$48,139,260	\$47,702,689	\$0	\$47,702,689
2030-31	\$50,812,859	\$50,376,288	\$0	\$50,376,288
2031-32	\$51,171,770	\$50,735,199	\$0	\$50,735,199
2032-33	\$53,976,439	\$53,539,868	\$0	\$53,539,868
2033-34	\$54,335,350	\$53,898,779	\$0	\$53,898,779
2034-35	\$57,276,654	\$56,840,083	\$0	\$56,840,083
2035-36	\$57,635,566	\$57,198,995	\$0	\$57,198,995

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	92.66%	-1.77%	90.89%	7.80%	0.00%	0.28%
2026-27	112.07%	-20.94%	91.13%	7.93%	0.00%	0.15%
2027-28	111.65%	-20.93%	90.72%	8.35%	0.00%	0.14%
2028-29	110.33%	-19.96%	90.37%	8.75%	0.00%	0.14%
2029-30	109.88%	-19.89%	89.99%	9.14%	0.00%	0.14%
2030-31	108.58%	-18.91%	89.67%	9.51%	0.00%	0.13%
2031-32	108.18%	-18.86%	89.32%	9.87%	0.00%	0.13%
2032-33	106.96%	-17.94%	89.02%	10.22%	0.00%	0.12%
2033-34	106.59%	-17.89%	88.69%	10.55%	0.00%	0.12%
2034-35	105.44%	-17.03%	88.41%	10.89%	0.00%	0.11%
2035-36	105.10%	-17.00%	88.10%	11.19%	0.00%	0.11%

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 COGGON, 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	\$23,328,788	\$8.12630	\$189,577
2026-27	\$44,490,999	\$4.38566	\$195,123
2027-28	\$44,822,910	\$4.42545	\$198,362
2028-29	\$47,343,778	\$4.31002	\$204,053
2029-30	\$47,702,689	\$4.34674	\$207,351
2030-31	\$50,376,288	\$4.23197	\$213,191
2031-32	\$50,735,199	\$4.26584	\$216,428
2032-33	\$53,539,868	\$4.15426	\$222,419
2033-34	\$53,898,779	\$4.18553	\$225,595
2034-35	\$56,840,083	\$4.07701	\$231,738
2035-36	\$57,198,995	\$4.10590	\$234,853

CITY OF COGGON, 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	\$23,328,788	\$8.12630	\$189,577
2026-27	\$23,711,987	\$8.12630	\$192,691
2027-28	\$24,394,255	\$8.04584	\$196,272
2028-29	\$25,388,957	\$8.04584	\$204,276
2029-30	\$26,100,243	\$8.04584	\$209,998
2030-31	\$27,154,696	\$8.04584	\$218,482
2031-32	\$27,896,449	\$8.04584	\$224,450
2032-33	\$29,013,730	\$8.04584	\$233,440
2033-34	\$29,787,639	\$8.04584	\$239,667
2034-35	\$30,971,043	\$8.04584	\$249,188
2035-36	\$31,778,714	\$8.04584	\$255,687

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	\$20,779,012	(\$3.74064)	\$2,432
2027-28	\$20,428,655	(\$3.62039)	\$2,089
2028-29	\$21,954,821	(\$3.73582)	-\$223
2029-30	\$21,602,446	(\$3.69910)	-\$2,647
2030-31	\$23,221,592	(\$3.81387)	-\$5,291
2031-32	\$22,838,750	(\$3.78000)	-\$8,022
2032-33	\$24,526,138	(\$3.89158)	-\$11,021
2033-34	\$24,111,139	(\$3.86031)	-\$14,072
2034-35	\$25,869,040	(\$3.96883)	-\$17,451
2035-36	\$25,420,280	(\$3.93994)	-\$20,833

CITY OF COGGON, 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	\$261	\$50,000	\$51,515	\$193	\$218	\$50,000	\$58,947	\$174	\$38	\$149	\$38	\$193	\$249
\$100,000	\$123,480	\$385	\$523	\$100,000	\$103,030	\$385	\$436	\$100,000	\$117,894	\$367	\$287	\$342	\$287	\$385	\$499
\$150,000	\$185,220	\$578	\$784	\$150,000	\$154,545	\$578	\$654	\$150,000	\$176,842	\$559	\$537	\$534	\$537	\$578	\$748
\$200,000	\$246,960	\$944	\$1,045	\$200,000	\$206,060	\$944	\$872	\$200,000	\$235,789	\$752	\$786	\$727	\$786	\$771	\$998
\$250,000	\$308,700	\$1,310	\$1,306	\$250,000	\$257,575	\$1,310	\$1,090	\$250,000	\$294,736	\$945	\$1,036	\$920	\$1,036	\$964	\$1,247
\$300,000	\$370,440	\$1,675	\$1,568	\$300,000	\$309,090	\$1,675	\$1,308	\$300,000	\$353,683	\$1,138	\$1,285	\$1,113	\$1,285	\$1,156	\$1,497
\$400,000	\$493,920	\$2,407	\$2,090	\$400,000	\$412,120	\$2,407	\$1,744	\$400,000	\$471,578	\$1,523	\$1,784	\$1,498	\$1,784	\$1,542	\$1,996
\$500,000	\$617,400	\$3,138	\$2,613	\$500,000	\$515,151	\$3,138	\$2,180	\$500,000	\$589,472	\$1,909	\$2,283	\$1,883	\$2,283	\$1,927	\$2,495
\$600,000	\$740,880	\$3,869	\$3,135	\$600,000	\$618,181	\$3,869	\$2,616	\$600,000	\$707,366	\$2,294	\$2,782	\$2,269	\$2,782	\$2,313	\$2,994
\$700,000	\$864,360	\$4,601	\$3,658	\$700,000	\$721,211	\$4,601	\$3,052	\$700,000	\$825,261	\$2,679	\$3,281	\$2,654	\$3,281	\$2,698	\$3,492
\$800,000	\$987,840	\$5,332	\$4,181	\$800,000	\$824,241	\$5,332	\$3,488	\$800,000	\$943,155	\$3,065	\$3,780	\$3,040	\$3,780	\$3,084	\$3,991
\$900,000	\$1,111,320	\$6,063	\$4,703	\$900,000	\$927,271	\$6,063	\$3,924	\$900,000	\$1,061,050	\$3,450	\$4,279	\$3,425	\$4,279	\$3,469	\$4,490
\$1,000,000	\$1,234,800	\$6,795	\$5,226	\$1,000,000	\$1,030,301	\$6,795	\$4,360	\$1,000,000	\$1,178,944	\$3,836	\$4,778	\$3,811	\$4,778	\$3,854	\$4,989
\$2,000,000	\$2,469,600	\$14,108	\$10,451	\$2,000,000	\$2,060,602	\$14,108	\$8,720	\$2,000,000	\$2,357,888	\$7,690	\$9,767	\$7,665	\$9,767	\$7,709	\$9,979
\$3,000,000	\$3,704,400	\$21,422	\$15,677	\$3,000,000	\$3,090,903	\$21,422	\$13,081	\$3,000,000	\$3,536,832	\$11,545	\$14,756	\$11,520	\$14,756	\$11,563	\$14,968
\$4,000,000	\$4,939,200	\$28,736	\$20,903	\$4,000,000	\$4,121,204	\$28,736	\$17,441	\$4,000,000	\$4,715,776	\$15,399	\$19,745	\$15,374	\$19,745	\$15,418	\$19,957
\$5,000,000	\$6,174,000	\$36,049	\$26,128	\$5,000,000	\$5,151,505	\$36,049	\$21,801	\$5,000,000	\$5,894,720	\$19,253	\$24,735	\$19,228	\$24,735	\$19,272	\$24,946
\$6,000,000	\$7,408,800	\$43,363	\$31,354	\$6,000,000	\$6,181,806	\$43,363	\$26,161	\$6,000,000	\$7,073,664	\$23,108	\$29,724	\$23,083	\$29,724	\$23,127	\$29,936
\$7,000,000	\$8,643,600	\$50,677	\$36,579	\$7,000,000	\$7,212,107	\$50,677	\$30,521	\$7,000,000	\$8,252,608	\$26,962	\$34,713	\$26,937	\$34,713	\$26,981	\$34,925
\$8,000,000	\$9,878,400	\$57,990	\$41,805	\$8,000,000	\$8,242,408	\$57,990	\$34,882	\$8,000,000	\$9,431,552	\$30,817	\$39,702	\$30,792	\$39,702	\$30,835	\$39,914
\$9,000,000	\$11,113,200	\$65,304	\$47,031	\$9,000,000	\$9,272,709	\$65,304	\$39,242	\$9,000,000	\$10,610,496	\$34,671	\$44,692	\$34,646	\$44,692	\$34,690	\$44,903
\$10,000,000	\$12,348,000	\$72,618	\$52,256	\$10,000,000	\$10,303,010	\$72,618	\$43,602	\$10,000,000	\$11,789,440	\$38,526	\$49,681	\$38,501	\$49,681	\$38,544	\$49,893
\$15,000,000	\$18,522,000	\$109,186	\$78,385	\$15,000,000	\$15,454,515	\$109,186	\$65,403	\$15,000,000	\$17,684,160	\$57,798	\$74,627	\$57,773	\$74,627	\$57,817	\$74,839
\$20,000,000	\$24,696,000	\$145,755	\$104,513	\$20,000,000	\$20,606,020	\$145,755	\$87,204	\$20,000,000	\$23,578,880	\$77,070	\$99,574	\$77,045	\$99,574	\$77,089	\$99,785
\$25,000,000	\$30,870,000	\$182,323	\$130,641	\$25,000,000	\$25,757,525	\$182,323	\$109,005	\$25,000,000	\$29,473,600	\$96,342	\$124,520	\$96,317	\$124,520	\$96,361	\$124,731
\$30,000,000	\$37,044,000	\$218,891	\$156,769	\$30,000,000	\$30,909,030	\$218,891	\$130,806	\$30,000,000	\$35,368,320	\$115,614	\$149,466	\$115,589	\$149,466	\$115,633	\$149,678
\$35,000,000	\$43,218,000	\$255,460	\$182,897	\$35,000,000	\$36,060,535	\$255,460	\$152,607	\$35,000,000	\$41,263,040	\$134,886	\$174,412	\$134,861	\$174,412	\$134,905	\$174,624
\$40,000,000	\$49,392,000	\$292,028	\$209,025	\$40,000,000	\$41,212,040	\$292,028	\$174,408	\$40,000,000	\$47,157,760	\$154,159	\$199,359	\$154,134	\$199,359	\$154,177	\$199,570
\$45,000,000	\$55,566,000	\$328,596	\$235,154	\$45,000,000	\$46,363,545	\$328,596	\$196,209	\$45,000,000	\$53,052,480	\$173,431	\$224,305	\$173,406	\$224,305	\$173,450	\$224,517
\$50,000,000	\$61,740,000	\$365,165	\$261,282	\$50,000,000	\$51,515,050	\$365,165	\$218,010	\$50,000,000	\$58,947,200	\$192,703	\$249,251	\$192,678	\$249,251	\$192,722	\$249,463

CITY OF COGGON, 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	\$69	35.57%	\$25	13.12%	(\$136)	(78.24%)	(\$111)	(74.58%)	\$57	29.44%
\$100,000	\$137	35.57%	\$51	13.12%	(\$79)	(21.66%)	(\$54)	(15.91%)	\$113	29.44%
\$150,000	\$206	35.57%	\$76	13.12%	(\$23)	(4.05%)	\$2	0.44%	\$170	29.44%
\$200,000	\$101	10.73%	(\$72)	(7.61%)	\$34	4.53%	\$59	8.13%	\$227	29.44%
\$250,000	(\$3)	(0.24%)	(\$219)	(16.76%)	\$91	9.61%	\$116	12.59%	\$284	29.44%
\$300,000	(\$108)	(6.42%)	(\$367)	(21.92%)	\$148	12.97%	\$173	15.51%	\$340	29.44%
\$400,000	(\$316)	(13.14%)	(\$663)	(27.53%)	\$261	17.14%	\$286	19.10%	\$454	29.44%
\$500,000	(\$525)	(16.73%)	(\$958)	(30.52%)	\$375	19.62%	\$400	21.21%	\$567	29.44%
\$600,000	(\$734)	(18.97%)	(\$1,253)	(32.39%)	\$488	21.27%	\$513	22.61%	\$681	29.44%
\$700,000	(\$943)	(20.49%)	(\$1,549)	(33.66%)	\$601	22.45%	\$627	23.60%	\$794	29.44%
\$800,000	(\$1,152)	(21.60%)	(\$1,844)	(34.58%)	\$715	23.33%	\$740	24.34%	\$908	29.44%
\$900,000	(\$1,360)	(22.44%)	(\$2,139)	(35.28%)	\$828	24.01%	\$853	24.92%	\$1,021	29.44%
\$1,000,000	(\$1,569)	(23.09%)	(\$2,435)	(35.83%)	\$942	24.56%	\$967	25.38%	\$1,135	29.44%
\$2,000,000	(\$3,657)	(25.92%)	(\$5,388)	(38.19%)	\$2,077	27.01%	\$2,102	27.42%	\$2,270	29.44%
\$3,000,000	(\$5,745)	(26.82%)	(\$8,342)	(38.94%)	\$3,212	27.82%	\$3,237	28.10%	\$3,404	29.44%
\$4,000,000	(\$7,833)	(27.26%)	(\$11,295)	(39.31%)	\$4,346	28.23%	\$4,371	28.43%	\$4,539	29.44%
\$5,000,000	(\$9,921)	(27.52%)	(\$14,248)	(39.52%)	\$5,481	28.47%	\$5,506	28.64%	\$5,674	29.44%
\$6,000,000	(\$12,009)	(27.69%)	(\$17,202)	(39.67%)	\$6,616	28.63%	\$6,641	28.77%	\$6,809	29.44%
\$7,000,000	(\$14,097)	(27.82%)	(\$20,155)	(39.77%)	\$7,751	28.75%	\$7,776	28.87%	\$7,944	29.44%
\$8,000,000	(\$16,185)	(27.91%)	(\$23,109)	(39.85%)	\$8,886	28.83%	\$8,911	28.94%	\$9,079	29.44%
\$9,000,000	(\$18,273)	(27.98%)	(\$26,062)	(39.91%)	\$10,020	28.90%	\$10,046	28.99%	\$10,213	29.44%
\$10,000,000	(\$20,361)	(28.04%)	(\$29,016)	(39.96%)	\$11,155	28.96%	\$11,180	29.04%	\$11,348	29.44%
\$15,000,000	(\$30,802)	(28.21%)	(\$43,783)	(40.10%)	\$16,829	29.12%	\$16,854	29.17%	\$17,022	29.44%
\$20,000,000	(\$41,242)	(28.30%)	(\$58,550)	(40.17%)	\$22,504	29.20%	\$22,529	29.24%	\$22,696	29.44%
\$25,000,000	(\$51,682)	(28.35%)	(\$73,318)	(40.21%)	\$28,178	29.25%	\$28,203	29.28%	\$28,371	29.44%
\$30,000,000	(\$62,122)	(28.38%)	(\$88,085)	(40.24%)	\$33,852	29.28%	\$33,877	29.31%	\$34,045	29.44%
\$35,000,000	(\$72,562)	(28.40%)	(\$102,852)	(40.26%)	\$39,526	29.30%	\$39,551	29.33%	\$39,719	29.44%
\$40,000,000	(\$83,002)	(28.42%)	(\$117,620)	(40.28%)	\$45,200	29.32%	\$45,225	29.34%	\$45,393	29.44%
\$45,000,000	(\$93,443)	(28.44%)	(\$132,387)	(40.29%)	\$50,874	29.33%	\$50,899	29.35%	\$51,067	29.44%
\$50,000,000	(\$103,883)	(28.45%)	(\$147,154)	(40.30%)	\$56,548	29.34%	\$56,573	29.36%	\$56,741	29.44%