

CITY OF COLUMBUS CITY, 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	\$7.42646	\$51,476	\$0	\$51,476	
2026-27	\$4.65148	\$52,506	\$355	\$52,861	2.7%
2027-28	\$4.68874	\$53,125	\$358	\$53,483	1.2%
2028-29	\$4.53716	\$54,552	\$346	\$54,899	2.6%
2029-30	\$4.56625	\$55,173	\$348	\$55,522	1.1%
2030-31	\$4.41558	\$56,632	\$337	\$56,969	2.6%
2031-32	\$4.44350	\$57,254	\$339	\$57,593	1.1%
2032-33	\$4.30006	\$58,745	\$328	\$59,073	2.6%
2033-34	\$4.32690	\$59,369	\$330	\$59,699	1.1%
2034-35	\$4.19008	\$60,893	\$320	\$61,213	2.5%
2035-36	\$4.21592	\$61,519	\$322	\$61,840	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	\$15,108,272	\$6,931,447	\$0	\$6,931,447
2026-27	\$11,984,561	\$11,364,274	\$0	\$11,364,274
2027-28	\$12,026,921	\$11,406,634	\$0	\$11,406,634
2028-29	\$12,720,081	\$12,099,794	\$0	\$12,099,794
2029-30	\$12,779,441	\$12,159,154	\$0	\$12,159,154
2030-31	\$13,522,137	\$12,901,850	\$0	\$12,901,850
2031-32	\$13,581,497	\$12,961,210	\$0	\$12,961,210
2032-33	\$14,358,051	\$13,737,764	\$0	\$13,737,764
2033-34	\$14,417,411	\$13,797,124	\$0	\$13,797,124
2034-35	\$15,229,199	\$14,608,912	\$0	\$14,608,912
2035-36	\$15,288,559	\$14,668,272	\$0	\$14,668,272

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	94.92%	-2.95%	91.97%	6.46%	0.00%	1.57%
2026-27	133.72%	-41.98%	91.74%	7.02%	0.00%	0.96%
2027-28	133.89%	-42.12%	91.77%	7.00%	0.00%	0.95%
2028-29	131.90%	-39.97%	91.92%	6.93%	0.00%	0.90%
2029-30	131.88%	-39.92%	91.96%	6.89%	0.00%	0.89%
2030-31	129.85%	-37.74%	92.11%	6.82%	0.00%	0.84%
2031-32	129.85%	-37.70%	92.15%	6.79%	0.00%	0.84%
2032-33	127.96%	-35.68%	92.28%	6.73%	0.00%	0.79%
2033-34	127.97%	-35.65%	92.32%	6.70%	0.00%	0.79%
2034-35	126.21%	-33.77%	92.44%	6.64%	0.00%	0.74%
2035-36	126.22%	-33.75%	92.47%	6.61%	0.00%	0.74%

**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 COLUMBUS CITY, 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	\$6,931,447	\$7.42646	\$51,476
2026-27	\$11,364,274	\$4.65148	\$52,861
2027-28	\$11,406,634	\$4.68874	\$53,483
2028-29	\$12,099,794	\$4.53716	\$54,899
2029-30	\$12,159,154	\$4.56625	\$55,522
2030-31	\$12,901,850	\$4.41558	\$56,969
2031-32	\$12,961,210	\$4.44350	\$57,593
2032-33	\$13,737,764	\$4.30006	\$59,073
2033-34	\$13,797,124	\$4.32690	\$59,699
2034-35	\$14,608,912	\$4.19008	\$61,213
2035-36	\$14,668,272	\$4.21592	\$61,840

CITY OF COLUMBUS CITY, 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	\$6,931,447	\$7.42646	\$51,476
2026-27	\$7,003,151	\$7.42646	\$52,009
2027-28	\$7,179,583	\$7.42646	\$53,319
2028-29	\$7,441,403	\$7.42646	\$55,263
2029-30	\$7,627,171	\$7.42646	\$56,643
2030-31	\$7,903,320	\$7.42646	\$58,694
2031-32	\$8,098,889	\$7.42646	\$60,146
2032-33	\$8,390,114	\$7.42646	\$62,309
2033-34	\$8,596,029	\$7.42646	\$63,838
2034-35	\$8,903,134	\$7.42646	\$66,119
2035-36	\$9,119,911	\$7.42646	\$67,729

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	\$4,361,123	(\$2.77498)	\$852
2027-28	\$4,227,051	(\$2.73772)	\$164
2028-29	\$4,658,391	(\$2.88930)	-\$365
2029-30	\$4,531,983	(\$2.86021)	-\$1,121
2030-31	\$4,998,530	(\$3.01088)	-\$1,725
2031-32	\$4,862,321	(\$2.98296)	-\$2,553
2032-33	\$5,347,650	(\$3.12640)	-\$3,236
2033-34	\$5,201,096	(\$3.09956)	-\$4,139
2034-35	\$5,705,778	(\$3.23638)	-\$4,906
2035-36	\$5,548,361	(\$3.21054)	-\$5,888

CITY OF COLUMBUS CITY, 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	\$176	\$273	\$50,000	\$51,515	\$176	\$227	\$50,000	\$58,947	\$159	\$40	\$136	\$40	\$176	\$260
\$100,000	\$123,480	\$352	\$545	\$100,000	\$103,030	\$352	\$455	\$100,000	\$117,894	\$335	\$300	\$312	\$300	\$352	\$521
\$150,000	\$185,220	\$528	\$818	\$150,000	\$154,545	\$528	\$682	\$150,000	\$176,842	\$511	\$560	\$488	\$560	\$528	\$781
\$200,000	\$246,960	\$863	\$1,090	\$200,000	\$206,060	\$863	\$910	\$200,000	\$235,789	\$687	\$820	\$665	\$820	\$704	\$1,041
\$250,000	\$308,700	\$1,197	\$1,363	\$250,000	\$257,575	\$1,197	\$1,137	\$250,000	\$294,736	\$864	\$1,081	\$841	\$1,081	\$881	\$1,301
\$300,000	\$370,440	\$1,531	\$1,636	\$300,000	\$309,090	\$1,531	\$1,365	\$300,000	\$353,683	\$1,040	\$1,341	\$1,017	\$1,341	\$1,057	\$1,562
\$400,000	\$493,920	\$2,199	\$2,181	\$400,000	\$412,120	\$2,199	\$1,820	\$400,000	\$471,578	\$1,392	\$1,862	\$1,369	\$1,862	\$1,409	\$2,082
\$500,000	\$617,400	\$2,868	\$2,726	\$500,000	\$515,151	\$2,868	\$2,275	\$500,000	\$589,472	\$1,744	\$2,382	\$1,721	\$2,382	\$1,761	\$2,603
\$600,000	\$740,880	\$3,536	\$3,271	\$600,000	\$618,181	\$3,536	\$2,730	\$600,000	\$707,366	\$2,096	\$2,903	\$2,074	\$2,903	\$2,113	\$3,123
\$700,000	\$864,360	\$4,204	\$3,817	\$700,000	\$721,211	\$4,204	\$3,185	\$700,000	\$825,261	\$2,449	\$3,423	\$2,426	\$3,423	\$2,466	\$3,644
\$800,000	\$987,840	\$4,873	\$4,362	\$800,000	\$824,241	\$4,873	\$3,640	\$800,000	\$943,155	\$2,801	\$3,944	\$2,778	\$3,944	\$2,818	\$4,165
\$900,000	\$1,111,320	\$5,541	\$4,907	\$900,000	\$927,271	\$5,541	\$4,094	\$900,000	\$1,061,050	\$3,153	\$4,464	\$3,130	\$4,464	\$3,170	\$4,685
\$1,000,000	\$1,234,800	\$6,210	\$5,452	\$1,000,000	\$1,030,301	\$6,210	\$4,549	\$1,000,000	\$1,178,944	\$3,505	\$4,985	\$3,483	\$4,985	\$3,522	\$5,206
\$2,000,000	\$2,469,600	\$12,893	\$10,905	\$2,000,000	\$2,060,602	\$12,893	\$9,099	\$2,000,000	\$2,357,888	\$7,028	\$10,191	\$7,005	\$10,191	\$7,045	\$10,411
\$3,000,000	\$3,704,400	\$19,577	\$16,357	\$3,000,000	\$3,090,903	\$19,577	\$13,648	\$3,000,000	\$3,536,832	\$10,550	\$15,396	\$10,527	\$15,396	\$10,567	\$15,617
\$4,000,000	\$4,939,200	\$26,261	\$21,809	\$4,000,000	\$4,121,204	\$26,261	\$18,198	\$4,000,000	\$4,715,776	\$14,073	\$20,602	\$14,050	\$20,602	\$14,090	\$20,823
\$5,000,000	\$6,174,000	\$32,945	\$27,262	\$5,000,000	\$5,151,505	\$32,945	\$22,747	\$5,000,000	\$5,894,720	\$17,595	\$25,808	\$17,572	\$25,808	\$17,612	\$26,029
\$6,000,000	\$7,408,800	\$39,629	\$32,714	\$6,000,000	\$6,181,806	\$39,629	\$27,296	\$6,000,000	\$7,073,664	\$21,118	\$31,014	\$21,095	\$31,014	\$21,135	\$31,234
\$7,000,000	\$8,643,600	\$46,312	\$38,167	\$7,000,000	\$7,212,107	\$46,312	\$31,846	\$7,000,000	\$8,252,608	\$24,640	\$36,219	\$24,617	\$36,219	\$24,657	\$36,440
\$8,000,000	\$9,878,400	\$52,996	\$43,619	\$8,000,000	\$8,242,408	\$52,996	\$36,395	\$8,000,000	\$9,431,552	\$28,163	\$41,425	\$28,140	\$41,425	\$28,180	\$41,646
\$9,000,000	\$11,113,200	\$59,680	\$49,071	\$9,000,000	\$9,272,709	\$59,680	\$40,944	\$9,000,000	\$10,610,496	\$31,685	\$46,631	\$31,662	\$46,631	\$31,702	\$46,851
\$10,000,000	\$12,348,000	\$66,364	\$54,524	\$10,000,000	\$10,303,010	\$66,364	\$45,494	\$10,000,000	\$11,789,440	\$35,208	\$51,836	\$35,185	\$51,836	\$35,225	\$52,057
\$15,000,000	\$18,522,000	\$99,783	\$81,785	\$15,000,000	\$15,454,515	\$99,783	\$68,241	\$15,000,000	\$17,684,160	\$52,820	\$77,865	\$52,797	\$77,865	\$52,837	\$78,086
\$20,000,000	\$24,696,000	\$133,202	\$109,047	\$20,000,000	\$20,606,020	\$133,202	\$90,988	\$20,000,000	\$23,578,880	\$70,433	\$103,894	\$70,410	\$103,894	\$70,450	\$104,114
\$25,000,000	\$30,870,000	\$166,621	\$136,309	\$25,000,000	\$25,757,525	\$166,621	\$113,734	\$25,000,000	\$29,473,600	\$88,045	\$129,922	\$88,022	\$129,922	\$88,062	\$130,143
\$30,000,000	\$37,044,000	\$200,040	\$163,571	\$30,000,000	\$30,909,030	\$200,040	\$136,481	\$30,000,000	\$35,368,320	\$105,658	\$155,951	\$105,635	\$155,951	\$105,675	\$156,172
\$35,000,000	\$43,218,000	\$233,459	\$190,833	\$35,000,000	\$36,060,535	\$233,459	\$159,228	\$35,000,000	\$41,263,040	\$123,270	\$181,979	\$123,247	\$181,979	\$123,287	\$182,200
\$40,000,000	\$49,392,000	\$266,878	\$218,094	\$40,000,000	\$41,212,040	\$266,878	\$181,975	\$40,000,000	\$47,157,760	\$140,882	\$208,008	\$140,860	\$208,008	\$140,900	\$208,229
\$45,000,000	\$55,566,000	\$300,297	\$245,356	\$45,000,000	\$46,363,545	\$300,297	\$204,722	\$45,000,000	\$53,052,480	\$158,495	\$234,037	\$158,472	\$234,037	\$158,512	\$234,257
\$50,000,000	\$61,740,000	\$333,717	\$272,618	\$50,000,000	\$51,515,050	\$333,717	\$227,469	\$50,000,000	\$58,947,200	\$176,107	\$260,065	\$176,084	\$260,065	\$176,124	\$260,286

CITY OF COLUMBUS CITY, 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	\$96	54.79%	\$51	29.15%	(\$120)	(75.16%)	(\$97)	(70.98%)	\$84	47.79%
\$100,000	\$193	54.79%	\$103	29.15%	(\$35)	(10.55%)	(\$12)	(4.00%)	\$168	47.79%
\$150,000	\$289	54.79%	\$154	29.15%	\$49	9.54%	\$72	14.68%	\$252	47.79%
\$200,000	\$228	26.42%	\$47	5.48%	\$133	19.34%	\$156	23.45%	\$337	47.79%
\$250,000	\$166	13.90%	(\$59)	(4.96%)	\$217	25.14%	\$240	28.55%	\$421	47.79%
\$300,000	\$105	6.84%	(\$166)	(10.85%)	\$301	28.98%	\$324	31.88%	\$505	47.79%
\$400,000	(\$18)	(0.84%)	(\$380)	(17.26%)	\$470	33.74%	\$492	35.97%	\$673	47.79%
\$500,000	(\$142)	(4.94%)	(\$593)	(20.68%)	\$638	36.57%	\$661	38.39%	\$842	47.79%
\$600,000	(\$265)	(7.48%)	(\$806)	(22.81%)	\$806	38.46%	\$829	39.99%	\$1,010	47.79%
\$700,000	(\$388)	(9.22%)	(\$1,020)	(24.26%)	\$975	39.80%	\$997	41.12%	\$1,178	47.79%
\$800,000	(\$511)	(10.49%)	(\$1,233)	(25.31%)	\$1,143	40.80%	\$1,166	41.96%	\$1,347	47.79%
\$900,000	(\$634)	(11.44%)	(\$1,447)	(26.11%)	\$1,311	41.58%	\$1,334	42.62%	\$1,515	47.79%
\$1,000,000	(\$757)	(12.19%)	(\$1,660)	(26.74%)	\$1,480	42.21%	\$1,502	43.14%	\$1,683	47.79%
\$2,000,000	(\$1,989)	(15.42%)	(\$3,795)	(29.43%)	\$3,163	45.00%	\$3,186	45.48%	\$3,366	47.79%
\$3,000,000	(\$3,220)	(16.45%)	(\$5,929)	(30.29%)	\$4,846	45.93%	\$4,869	46.25%	\$5,050	47.79%
\$4,000,000	(\$4,452)	(16.95%)	(\$8,064)	(30.71%)	\$6,529	46.40%	\$6,552	46.63%	\$6,733	47.79%
\$5,000,000	(\$5,683)	(17.25%)	(\$10,198)	(30.95%)	\$8,212	46.67%	\$8,235	46.87%	\$8,416	47.79%
\$6,000,000	(\$6,915)	(17.45%)	(\$12,332)	(31.12%)	\$9,896	46.86%	\$9,919	47.02%	\$10,099	47.79%
\$7,000,000	(\$8,146)	(17.59%)	(\$14,467)	(31.24%)	\$11,579	46.99%	\$11,602	47.13%	\$11,783	47.79%
\$8,000,000	(\$9,377)	(17.69%)	(\$16,601)	(31.33%)	\$13,262	47.09%	\$13,285	47.21%	\$13,466	47.79%
\$9,000,000	(\$10,609)	(17.78%)	(\$18,736)	(31.39%)	\$14,945	47.17%	\$14,968	47.27%	\$15,149	47.79%
\$10,000,000	(\$11,840)	(17.84%)	(\$20,870)	(31.45%)	\$16,629	47.23%	\$16,652	47.33%	\$16,832	47.79%
\$15,000,000	(\$17,998)	(18.04%)	(\$31,542)	(31.61%)	\$25,045	47.42%	\$25,068	47.48%	\$25,248	47.79%
\$20,000,000	(\$24,155)	(18.13%)	(\$42,215)	(31.69%)	\$33,461	47.51%	\$33,484	47.56%	\$33,665	47.79%
\$25,000,000	(\$30,312)	(18.19%)	(\$52,887)	(31.74%)	\$41,877	47.56%	\$41,900	47.60%	\$42,081	47.79%
\$30,000,000	(\$36,469)	(18.23%)	(\$63,559)	(31.77%)	\$50,293	47.60%	\$50,316	47.63%	\$50,497	47.79%
\$35,000,000	(\$42,627)	(18.26%)	(\$74,231)	(31.80%)	\$58,709	47.63%	\$58,732	47.65%	\$58,913	47.79%
\$40,000,000	(\$48,784)	(18.28%)	(\$84,903)	(31.81%)	\$67,126	47.65%	\$67,149	47.67%	\$67,329	47.79%
\$45,000,000	(\$54,941)	(18.30%)	(\$95,575)	(31.83%)	\$75,542	47.66%	\$75,565	47.68%	\$75,745	47.79%
\$50,000,000	(\$61,099)	(18.31%)	(\$106,248)	(31.84%)	\$83,958	47.67%	\$83,981	47.69%	\$84,162	47.79%