

CITY OF CORYDON, 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	\$8.86639	\$366,303	\$0	\$366,303	
2026-27	\$5.17234	\$373,629	\$10,729	\$384,358	4.9%
2027-28	\$5.29512	\$392,045	\$10,983	\$403,029	4.9%
2028-29	\$5.16385	\$411,089	\$10,711	\$421,801	4.7%
2029-30	\$5.28164	\$430,237	\$10,955	\$441,192	4.6%
2030-31	\$5.14862	\$450,016	\$10,680	\$460,696	4.4%
2031-32	\$5.26480	\$469,910	\$10,921	\$480,830	4.4%
2032-33	\$5.13317	\$490,447	\$10,647	\$501,095	4.2%
2033-34	\$5.24461	\$510,796	\$10,879	\$521,675	4.1%
2034-35	\$5.11434	\$532,109	\$10,608	\$542,717	4.0%
2035-36	\$5.21630	\$552,366	\$10,820	\$563,186	3.8%

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	\$89,678,648	\$41,313,714	\$0	\$41,313,714
2026-27	\$81,978,798	\$74,310,293	\$0	\$74,310,293
2027-28	\$83,781,717	\$76,113,212	\$0	\$76,113,212
2028-29	\$89,351,858	\$81,683,353	\$0	\$81,683,353
2029-30	\$91,201,704	\$83,533,199	\$0	\$83,533,199
2030-31	\$97,147,935	\$89,479,430	\$0	\$89,479,430
2031-32	\$98,997,781	\$91,329,276	\$0	\$91,329,276
2032-33	\$105,287,434	\$97,618,929	\$0	\$97,618,929
2033-34	\$107,137,280	\$99,468,775	\$0	\$99,468,775
2034-35	\$113,785,240	\$106,116,735	\$0	\$106,116,735
2035-36	\$115,635,086	\$107,966,581	\$0	\$107,966,581

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.46%	-2.36%	77.10%	14.98%	2.90%	2.74%
2026-27	102.88%	-25.19%	77.69%	16.29%	2.38%	1.52%
2027-28	101.77%	-24.94%	76.82%	17.06%	2.57%	1.49%
2028-29	99.86%	-23.54%	76.32%	17.77%	2.64%	1.38%
2029-30	98.85%	-23.28%	75.57%	18.43%	2.80%	1.35%
2030-31	97.10%	-21.95%	75.15%	19.06%	2.85%	1.26%
2031-32	96.24%	-21.75%	74.49%	19.63%	2.99%	1.24%
2032-33	94.68%	-20.55%	74.13%	20.19%	3.01%	1.16%
2033-34	93.93%	-20.39%	73.54%	20.70%	3.14%	1.14%
2034-35	92.52%	-19.30%	73.22%	21.20%	3.15%	1.07%
2035-36	91.87%	-19.18%	72.69%	21.66%	3.26%	1.05%

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 CORYDON, 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	\$41,313,714	\$8.86639	\$366,303
2026-27	\$74,310,293	\$5.17234	\$384,358
2027-28	\$76,113,212	\$5.29512	\$403,029
2028-29	\$81,683,353	\$5.16385	\$421,801
2029-30	\$83,533,199	\$5.28164	\$441,192
2030-31	\$89,479,430	\$5.14862	\$460,696
2031-32	\$91,329,276	\$5.26480	\$480,830
2032-33	\$97,618,929	\$5.13317	\$501,095
2033-34	\$99,468,775	\$5.24461	\$521,675
2034-35	\$106,116,735	\$5.11434	\$542,717
2035-36	\$107,966,581	\$5.21630	\$563,186

CITY OF CORYDON, 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	\$41,313,714	\$8.86639	\$366,303
2026-27	\$43,116,114	\$8.69254	\$374,788
2027-28	\$44,965,093	\$8.52209	\$383,197
2028-29	\$47,538,920	\$8.10000	\$385,065
2029-30	\$49,450,254	\$8.10000	\$400,547
2030-31	\$52,187,783	\$8.10000	\$422,721
2031-32	\$54,164,637	\$8.10000	\$438,734
2032-33	\$57,074,200	\$8.10000	\$462,301
2033-34	\$59,120,166	\$8.10000	\$478,873
2034-35	\$62,210,623	\$8.10000	\$503,906
2035-36	\$64,329,202	\$8.10000	\$521,067

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	\$31,194,178	(\$3.52020)	\$9,570
2027-28	\$31,148,119	(\$3.22697)	\$19,832
2028-29	\$34,144,433	(\$2.93615)	\$36,735
2029-30	\$34,082,944	(\$2.81836)	\$40,645
2030-31	\$37,291,648	(\$2.95138)	\$37,975
2031-32	\$37,164,639	(\$2.83520)	\$42,097
2032-33	\$40,544,729	(\$2.96683)	\$38,794
2033-34	\$40,348,609	(\$2.85539)	\$42,802
2034-35	\$43,906,112	(\$2.98566)	\$38,811
2035-36	\$43,637,379	(\$2.88370)	\$42,120

CITY OF CORYDON, 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	\$210	\$318	\$50,000	\$51,515	\$210	\$265	\$50,000	\$58,947	\$190	\$46	\$163	\$46	\$210	\$303
\$100,000	\$123,480	\$421	\$636	\$100,000	\$103,030	\$421	\$530	\$100,000	\$117,894	\$400	\$350	\$373	\$350	\$421	\$607
\$150,000	\$185,220	\$631	\$954	\$150,000	\$154,545	\$631	\$796	\$150,000	\$176,842	\$610	\$653	\$583	\$653	\$631	\$910
\$200,000	\$246,960	\$1,030	\$1,272	\$200,000	\$206,060	\$1,030	\$1,061	\$200,000	\$235,789	\$821	\$957	\$793	\$957	\$841	\$1,214
\$250,000	\$308,700	\$1,429	\$1,589	\$250,000	\$257,575	\$1,429	\$1,326	\$250,000	\$294,736	\$1,031	\$1,260	\$1,004	\$1,260	\$1,051	\$1,517
\$300,000	\$370,440	\$1,828	\$1,907	\$300,000	\$309,090	\$1,828	\$1,591	\$300,000	\$353,683	\$1,241	\$1,564	\$1,214	\$1,564	\$1,262	\$1,821
\$400,000	\$493,920	\$2,626	\$2,543	\$400,000	\$412,120	\$2,626	\$2,122	\$400,000	\$471,578	\$1,662	\$2,171	\$1,634	\$2,171	\$1,682	\$2,428
\$500,000	\$617,400	\$3,424	\$3,179	\$500,000	\$515,151	\$3,424	\$2,652	\$500,000	\$589,472	\$2,082	\$2,778	\$2,055	\$2,778	\$2,103	\$3,035
\$600,000	\$740,880	\$4,222	\$3,815	\$600,000	\$618,181	\$4,222	\$3,183	\$600,000	\$707,366	\$2,503	\$3,385	\$2,476	\$3,385	\$2,523	\$3,642
\$700,000	\$864,360	\$5,020	\$4,450	\$700,000	\$721,211	\$5,020	\$3,713	\$700,000	\$825,261	\$2,923	\$3,992	\$2,896	\$3,992	\$2,944	\$4,249
\$800,000	\$987,840	\$5,818	\$5,086	\$800,000	\$824,241	\$5,818	\$4,244	\$800,000	\$943,155	\$3,344	\$4,599	\$3,317	\$4,599	\$3,364	\$4,856
\$900,000	\$1,111,320	\$6,616	\$5,722	\$900,000	\$927,271	\$6,616	\$4,774	\$900,000	\$1,061,050	\$3,765	\$5,206	\$3,737	\$5,206	\$3,785	\$5,463
\$1,000,000	\$1,234,800	\$7,414	\$6,358	\$1,000,000	\$1,030,301	\$7,414	\$5,305	\$1,000,000	\$1,178,944	\$4,185	\$5,813	\$4,158	\$5,813	\$4,205	\$6,070
\$2,000,000	\$2,469,600	\$15,393	\$12,715	\$2,000,000	\$2,060,602	\$15,393	\$10,609	\$2,000,000	\$2,357,888	\$8,391	\$11,882	\$8,363	\$11,882	\$8,411	\$12,140
\$3,000,000	\$3,704,400	\$23,373	\$19,073	\$3,000,000	\$3,090,903	\$23,373	\$15,914	\$3,000,000	\$3,536,832	\$12,596	\$17,952	\$12,569	\$17,952	\$12,616	\$18,210
\$4,000,000	\$4,939,200	\$31,353	\$25,430	\$4,000,000	\$4,121,204	\$31,353	\$21,219	\$4,000,000	\$4,715,776	\$16,801	\$24,022	\$16,774	\$24,022	\$16,822	\$24,280
\$5,000,000	\$6,174,000	\$39,333	\$31,788	\$5,000,000	\$5,151,505	\$39,333	\$26,523	\$5,000,000	\$5,894,720	\$21,007	\$30,092	\$20,980	\$30,092	\$21,027	\$30,350
\$6,000,000	\$7,408,800	\$47,312	\$38,145	\$6,000,000	\$6,181,806	\$47,312	\$31,828	\$6,000,000	\$7,073,664	\$25,212	\$36,162	\$25,185	\$36,162	\$25,233	\$36,420
\$7,000,000	\$8,643,600	\$55,292	\$44,503	\$7,000,000	\$7,212,107	\$55,292	\$37,132	\$7,000,000	\$8,252,608	\$29,418	\$42,232	\$29,391	\$42,232	\$29,438	\$42,490
\$8,000,000	\$9,878,400	\$63,272	\$50,860	\$8,000,000	\$8,242,408	\$63,272	\$42,437	\$8,000,000	\$9,431,552	\$33,623	\$48,302	\$33,596	\$48,302	\$33,644	\$48,559
\$9,000,000	\$11,113,200	\$71,252	\$57,218	\$9,000,000	\$9,272,709	\$71,252	\$47,742	\$9,000,000	\$10,610,496	\$37,829	\$54,372	\$37,801	\$54,372	\$37,849	\$54,629
\$10,000,000	\$12,348,000	\$79,231	\$63,575	\$10,000,000	\$10,303,010	\$79,231	\$53,046	\$10,000,000	\$11,789,440	\$42,034	\$60,442	\$42,007	\$60,442	\$42,055	\$60,699
\$15,000,000	\$18,522,000	\$119,130	\$95,363	\$15,000,000	\$15,454,515	\$119,130	\$79,569	\$15,000,000	\$17,684,160	\$63,062	\$90,792	\$63,034	\$90,792	\$63,082	\$91,049
\$20,000,000	\$24,696,000	\$159,029	\$127,150	\$20,000,000	\$20,606,020	\$159,029	\$106,093	\$20,000,000	\$23,578,880	\$84,089	\$121,141	\$84,062	\$121,141	\$84,109	\$121,399
\$25,000,000	\$30,870,000	\$198,928	\$158,938	\$25,000,000	\$25,757,525	\$198,928	\$132,616	\$25,000,000	\$29,473,600	\$105,116	\$151,491	\$105,089	\$151,491	\$105,137	\$151,748
\$30,000,000	\$37,044,000	\$238,826	\$190,725	\$30,000,000	\$30,909,030	\$238,826	\$159,139	\$30,000,000	\$35,368,320	\$126,144	\$181,841	\$126,116	\$181,841	\$126,164	\$182,098
\$35,000,000	\$43,218,000	\$278,725	\$222,513	\$35,000,000	\$36,060,535	\$278,725	\$185,662	\$35,000,000	\$41,263,040	\$147,171	\$212,190	\$147,144	\$212,190	\$147,191	\$212,448
\$40,000,000	\$49,392,000	\$318,624	\$254,301	\$40,000,000	\$41,212,040	\$318,624	\$212,185	\$40,000,000	\$47,157,760	\$168,198	\$242,540	\$168,171	\$242,540	\$168,219	\$242,797
\$45,000,000	\$55,566,000	\$358,522	\$286,088	\$45,000,000	\$46,363,545	\$358,522	\$238,708	\$45,000,000	\$53,052,480	\$189,226	\$272,890	\$189,198	\$272,890	\$189,246	\$273,147
\$50,000,000	\$61,740,000	\$398,421	\$317,876	\$50,000,000	\$51,515,050	\$398,421	\$265,231	\$50,000,000	\$58,947,200	\$210,253	\$303,239	\$210,226	\$303,239	\$210,273	\$303,497

CITY OF CORYDON, 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	\$108	51.17%	\$55	26.14%	(\$144)	(75.74%)	(\$116)	(71.66%)	\$93	44.33%
\$100,000	\$215	51.17%	\$110	26.14%	(\$51)	(12.64%)	(\$23)	(6.24%)	\$186	44.33%
\$150,000	\$323	51.17%	\$165	26.14%	\$43	6.98%	\$70	12.00%	\$280	44.33%
\$200,000	\$242	23.47%	\$31	3.02%	\$136	16.55%	\$163	20.57%	\$373	44.33%
\$250,000	\$161	11.24%	(\$103)	(7.18%)	\$229	22.22%	\$256	25.55%	\$466	44.33%
\$300,000	\$79	4.35%	(\$236)	(12.93%)	\$322	25.97%	\$350	28.80%	\$559	44.33%
\$400,000	(\$83)	(3.15%)	(\$504)	(19.19%)	\$509	30.61%	\$536	32.80%	\$746	44.33%
\$500,000	(\$245)	(7.16%)	(\$771)	(22.53%)	\$695	33.39%	\$723	35.16%	\$932	44.33%
\$600,000	(\$407)	(9.65%)	(\$1,039)	(24.61%)	\$882	35.23%	\$909	36.72%	\$1,119	44.33%
\$700,000	(\$569)	(11.34%)	(\$1,306)	(26.03%)	\$1,068	36.54%	\$1,095	37.82%	\$1,305	44.33%
\$800,000	(\$732)	(12.58%)	(\$1,574)	(27.05%)	\$1,255	37.52%	\$1,282	38.65%	\$1,492	44.33%
\$900,000	(\$894)	(13.51%)	(\$1,841)	(27.84%)	\$1,441	38.28%	\$1,468	39.29%	\$1,678	44.33%
\$1,000,000	(\$1,056)	(14.25%)	(\$2,109)	(28.45%)	\$1,627	38.89%	\$1,655	39.80%	\$1,864	44.33%
\$2,000,000	(\$2,678)	(17.40%)	(\$4,784)	(31.08%)	\$3,492	41.62%	\$3,519	42.08%	\$3,729	44.33%
\$3,000,000	(\$4,301)	(18.40%)	(\$7,459)	(31.91%)	\$5,356	42.52%	\$5,384	42.83%	\$5,593	44.33%
\$4,000,000	(\$5,923)	(18.89%)	(\$10,134)	(32.32%)	\$7,221	42.98%	\$7,248	43.21%	\$7,458	44.33%
\$5,000,000	(\$7,545)	(19.18%)	(\$12,809)	(32.57%)	\$9,085	43.25%	\$9,113	43.44%	\$9,322	44.33%
\$6,000,000	(\$9,167)	(19.38%)	(\$15,485)	(32.73%)	\$10,950	43.43%	\$10,977	43.59%	\$11,187	44.33%
\$7,000,000	(\$10,789)	(19.51%)	(\$18,160)	(32.84%)	\$12,814	43.56%	\$12,842	43.69%	\$13,051	44.33%
\$8,000,000	(\$12,412)	(19.62%)	(\$20,835)	(32.93%)	\$14,679	43.66%	\$14,706	43.77%	\$14,916	44.33%
\$9,000,000	(\$14,034)	(19.70%)	(\$23,510)	(33.00%)	\$16,543	43.73%	\$16,570	43.84%	\$16,780	44.33%
\$10,000,000	(\$15,656)	(19.76%)	(\$26,185)	(33.05%)	\$18,408	43.79%	\$18,435	43.89%	\$18,645	44.33%
\$15,000,000	(\$23,767)	(19.95%)	(\$39,561)	(33.21%)	\$27,730	43.97%	\$27,757	44.04%	\$27,967	44.33%
\$20,000,000	(\$31,878)	(20.05%)	(\$52,936)	(33.29%)	\$37,052	44.06%	\$37,080	44.11%	\$37,289	44.33%
\$25,000,000	(\$39,990)	(20.10%)	(\$66,312)	(33.33%)	\$46,375	44.12%	\$46,402	44.15%	\$46,612	44.33%
\$30,000,000	(\$48,101)	(20.14%)	(\$79,687)	(33.37%)	\$55,697	44.15%	\$55,724	44.18%	\$55,934	44.33%
\$35,000,000	(\$56,212)	(20.17%)	(\$93,063)	(33.39%)	\$65,019	44.18%	\$65,047	44.21%	\$65,256	44.33%
\$40,000,000	(\$64,323)	(20.19%)	(\$106,439)	(33.41%)	\$74,342	44.20%	\$74,369	44.22%	\$74,579	44.33%
\$45,000,000	(\$72,434)	(20.20%)	(\$119,814)	(33.42%)	\$83,664	44.21%	\$83,691	44.23%	\$83,901	44.33%
\$50,000,000	(\$80,545)	(20.22%)	(\$133,190)	(33.43%)	\$92,986	44.23%	\$93,014	44.24%	\$93,223	44.33%