

CITY OF COLUMBUS JUNCTION, 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	\$7.16498	\$292,203	\$0	\$292,203	
2026-27	\$4.16725	\$298,047	\$4,664	\$302,711	3.6%
2027-28	\$4.23246	\$307,098	\$4,737	\$311,835	3.0%
2028-29	\$4.11825	\$318,072	\$4,609	\$322,681	3.5%
2029-30	\$4.17793	\$327,216	\$4,676	\$331,892	2.9%
2030-31	\$4.06359	\$338,530	\$4,548	\$343,078	3.4%
2031-32	\$4.11819	\$347,549	\$4,609	\$352,158	2.6%
2032-33	\$4.00647	\$359,201	\$4,484	\$363,686	3.3%
2033-34	\$4.05649	\$368,089	\$4,540	\$372,629	2.5%
2034-35	\$3.94731	\$380,082	\$4,418	\$384,500	3.2%
2035-36	\$3.99319	\$388,834	\$4,469	\$393,303	2.3%

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	\$90,887,476	\$40,782,126	\$1,176,171	\$41,958,297
2026-27	\$83,506,516	\$72,640,577	\$1,317,312	\$73,957,888
2027-28	\$84,542,974	\$73,677,034	\$1,317,312	\$74,994,346
2028-29	\$89,285,751	\$78,353,946	\$1,383,177	\$79,737,123
2029-30	\$90,371,209	\$79,439,404	\$1,383,177	\$80,822,581
2030-31	\$95,428,298	\$84,427,334	\$1,452,336	\$85,879,670
2031-32	\$96,513,756	\$85,512,792	\$1,452,336	\$86,965,128
2032-33	\$101,848,145	\$90,774,565	\$1,524,953	\$92,299,517
2033-34	\$102,933,603	\$91,860,022	\$1,524,953	\$93,384,975
2034-35	\$108,557,830	\$97,408,001	\$1,601,200	\$99,009,202
2035-36	\$109,643,288	\$98,493,459	\$1,601,200	\$100,094,660

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	74.58%	-1.74%	72.85%	19.59%	0.00%	2.54%
2026-27	97.44%	-22.94%	74.50%	20.80%	0.00%	1.44%
2027-28	96.30%	-22.73%	73.57%	21.80%	0.00%	1.42%
2028-29	94.39%	-21.47%	72.92%	22.74%	0.00%	1.34%
2029-30	93.31%	-21.22%	72.09%	23.64%	0.00%	1.32%
2030-31	91.50%	-19.99%	71.51%	24.48%	0.00%	1.24%
2031-32	90.53%	-19.78%	70.76%	25.29%	0.00%	1.22%
2032-33	88.88%	-18.66%	70.22%	26.07%	0.00%	1.15%
2033-34	88.01%	-18.48%	69.53%	26.80%	0.00%	1.14%
2034-35	86.48%	-17.45%	69.03%	27.52%	0.00%	1.08%
2035-36	85.70%	-17.29%	68.41%	28.18%	0.00%	1.06%

**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 JUNCTION, 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	\$40,782,126	\$7.16498	\$292,203
2026-27	\$72,640,577	\$4.16725	\$302,711
2027-28	\$73,677,034	\$4.23246	\$311,835
2028-29	\$78,353,946	\$4.11825	\$322,681
2029-30	\$79,439,404	\$4.17793	\$331,892
2030-31	\$84,427,334	\$4.06359	\$343,078
2031-32	\$85,512,792	\$4.11819	\$352,158
2032-33	\$90,774,565	\$4.00647	\$363,686
2033-34	\$91,860,022	\$4.05649	\$372,629
2034-35	\$97,408,001	\$3.94731	\$384,500
2035-36	\$98,493,459	\$3.99319	\$393,303

## CITY OF COLUMBUS JUNCTION, 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	\$40,782,126	\$7.16498	\$292,203
2026-27	\$42,243,105	\$7.09404	\$299,674
2027-28	\$43,604,447	\$7.02380	\$306,269
2028-29	\$45,706,101	\$7.02380	\$321,031
2029-30	\$47,106,552	\$7.02380	\$330,867
2030-31	\$49,347,910	\$7.02380	\$346,610
2031-32	\$50,789,415	\$7.02380	\$356,735
2032-33	\$53,177,568	\$7.02380	\$373,509
2033-34	\$54,662,410	\$7.02380	\$383,938
2034-35	\$57,204,898	\$7.02380	\$401,796
2035-36	\$58,735,234	\$7.02380	\$412,545

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	\$30,397,472	(\$2.92679)	\$3,037
2027-28	\$30,072,588	(\$2.79134)	\$5,566
2028-29	\$32,647,845	(\$2.90555)	\$1,651
2029-30	\$32,332,852	(\$2.84587)	\$1,025
2030-31	\$35,079,425	(\$2.96021)	-\$3,532
2031-32	\$34,723,377	(\$2.90561)	-\$4,577
2032-33	\$37,596,997	(\$3.01733)	-\$9,823
2033-34	\$37,197,612	(\$2.96731)	-\$11,309
2034-35	\$40,203,103	(\$3.07649)	-\$17,296
2035-36	\$39,758,225	(\$3.03061)	-\$19,242

CITY OF COLUMBUS JUNCTION, 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	\$170	\$251	\$50,000	\$51,515	\$170	\$209	\$50,000	\$58,947	\$153	\$36	\$131	\$36	\$170	\$240
\$100,000	\$123,480	\$340	\$502	\$100,000	\$103,030	\$340	\$419	\$100,000	\$117,894	\$323	\$276	\$301	\$276	\$340	\$479
\$150,000	\$185,220	\$510	\$753	\$150,000	\$154,545	\$510	\$628	\$150,000	\$176,842	\$493	\$515	\$471	\$515	\$510	\$719
\$200,000	\$246,960	\$832	\$1,004	\$200,000	\$206,060	\$832	\$837	\$200,000	\$235,789	\$663	\$755	\$641	\$755	\$680	\$958
\$250,000	\$308,700	\$1,155	\$1,254	\$250,000	\$257,575	\$1,155	\$1,047	\$250,000	\$294,736	\$833	\$995	\$811	\$995	\$850	\$1,198
\$300,000	\$370,440	\$1,477	\$1,505	\$300,000	\$309,090	\$1,477	\$1,256	\$300,000	\$353,683	\$1,003	\$1,234	\$981	\$1,234	\$1,020	\$1,437
\$400,000	\$493,920	\$2,122	\$2,007	\$400,000	\$412,120	\$2,122	\$1,675	\$400,000	\$471,578	\$1,343	\$1,713	\$1,321	\$1,713	\$1,359	\$1,916
\$500,000	\$617,400	\$2,767	\$2,509	\$500,000	\$515,151	\$2,767	\$2,093	\$500,000	\$589,472	\$1,683	\$2,192	\$1,661	\$2,192	\$1,699	\$2,395
\$600,000	\$740,880	\$3,412	\$3,011	\$600,000	\$618,181	\$3,412	\$2,512	\$600,000	\$707,366	\$2,023	\$2,671	\$2,001	\$2,671	\$2,039	\$2,874
\$700,000	\$864,360	\$4,056	\$3,512	\$700,000	\$721,211	\$4,056	\$2,931	\$700,000	\$825,261	\$2,362	\$3,150	\$2,340	\$3,150	\$2,379	\$3,354
\$800,000	\$987,840	\$4,701	\$4,014	\$800,000	\$824,241	\$4,701	\$3,349	\$800,000	\$943,155	\$2,702	\$3,629	\$2,680	\$3,629	\$2,719	\$3,833
\$900,000	\$1,111,320	\$5,346	\$4,516	\$900,000	\$927,271	\$5,346	\$3,768	\$900,000	\$1,061,050	\$3,042	\$4,108	\$3,020	\$4,108	\$3,059	\$4,312
\$1,000,000	\$1,234,800	\$5,991	\$5,018	\$1,000,000	\$1,030,301	\$5,991	\$4,187	\$1,000,000	\$1,178,944	\$3,382	\$4,588	\$3,360	\$4,588	\$3,398	\$4,791
\$2,000,000	\$2,469,600	\$12,439	\$10,035	\$2,000,000	\$2,060,602	\$12,439	\$8,373	\$2,000,000	\$2,357,888	\$6,780	\$9,378	\$6,758	\$9,378	\$6,797	\$9,581
\$3,000,000	\$3,704,400	\$18,888	\$15,053	\$3,000,000	\$3,090,903	\$18,888	\$12,560	\$3,000,000	\$3,536,832	\$10,179	\$14,169	\$10,157	\$14,169	\$10,195	\$14,372
\$4,000,000	\$4,939,200	\$25,336	\$20,071	\$4,000,000	\$4,121,204	\$25,336	\$16,747	\$4,000,000	\$4,715,776	\$13,577	\$18,960	\$13,555	\$18,960	\$13,594	\$19,163
\$5,000,000	\$6,174,000	\$31,785	\$25,089	\$5,000,000	\$5,151,505	\$31,785	\$20,934	\$5,000,000	\$5,894,720	\$16,976	\$23,751	\$16,954	\$23,751	\$16,992	\$23,954
\$6,000,000	\$7,408,800	\$38,233	\$30,106	\$6,000,000	\$6,181,806	\$38,233	\$25,120	\$6,000,000	\$7,073,664	\$20,374	\$28,541	\$20,352	\$28,541	\$20,391	\$28,744
\$7,000,000	\$8,643,600	\$44,682	\$35,124	\$7,000,000	\$7,212,107	\$44,682	\$29,307	\$7,000,000	\$8,252,608	\$23,773	\$33,332	\$23,751	\$33,332	\$23,789	\$33,535
\$8,000,000	\$9,878,400	\$51,130	\$40,142	\$8,000,000	\$8,242,408	\$51,130	\$33,494	\$8,000,000	\$9,431,552	\$27,171	\$38,123	\$27,149	\$38,123	\$27,188	\$38,326
\$9,000,000	\$11,113,200	\$57,579	\$45,159	\$9,000,000	\$9,272,709	\$57,579	\$37,680	\$9,000,000	\$10,610,496	\$30,570	\$42,914	\$30,548	\$42,914	\$30,586	\$43,117
\$10,000,000	\$12,348,000	\$64,027	\$50,177	\$10,000,000	\$10,303,010	\$64,027	\$41,867	\$10,000,000	\$11,789,440	\$33,968	\$47,704	\$33,946	\$47,704	\$33,985	\$47,907
\$15,000,000	\$18,522,000	\$96,270	\$75,266	\$15,000,000	\$15,454,515	\$96,270	\$62,801	\$15,000,000	\$17,684,160	\$50,960	\$71,658	\$50,938	\$71,658	\$50,977	\$71,861
\$20,000,000	\$24,696,000	\$128,512	\$100,354	\$20,000,000	\$20,606,020	\$128,512	\$83,734	\$20,000,000	\$23,578,880	\$67,953	\$95,612	\$67,931	\$95,612	\$67,969	\$95,815
\$25,000,000	\$30,870,000	\$160,755	\$125,443	\$25,000,000	\$25,757,525	\$160,755	\$104,668	\$25,000,000	\$29,473,600	\$84,945	\$119,565	\$84,923	\$119,565	\$84,962	\$119,769
\$30,000,000	\$37,044,000	\$192,997	\$150,532	\$30,000,000	\$30,909,030	\$192,997	\$125,602	\$30,000,000	\$35,368,320	\$101,937	\$143,519	\$101,915	\$143,519	\$101,954	\$143,722
\$35,000,000	\$43,218,000	\$225,239	\$175,620	\$35,000,000	\$36,060,535	\$225,239	\$146,535	\$35,000,000	\$41,263,040	\$118,930	\$167,473	\$118,908	\$167,473	\$118,946	\$167,676
\$40,000,000	\$49,392,000	\$257,482	\$200,709	\$40,000,000	\$41,212,040	\$257,482	\$167,469	\$40,000,000	\$47,157,760	\$135,922	\$191,427	\$135,900	\$191,427	\$135,939	\$191,630
\$45,000,000	\$55,566,000	\$289,724	\$225,797	\$45,000,000	\$46,363,545	\$289,724	\$188,402	\$45,000,000	\$53,052,480	\$152,914	\$215,380	\$152,892	\$215,380	\$152,931	\$215,584
\$50,000,000	\$61,740,000	\$321,967	\$250,886	\$50,000,000	\$51,515,050	\$321,967	\$209,336	\$50,000,000	\$58,947,200	\$169,907	\$239,334	\$169,885	\$239,334	\$169,923	\$239,537

CITY OF COLUMBUS JUNCTION, 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	\$81	47.65%	\$39	23.19%	(\$117)	(76.31%)	(\$95)	(72.32%)	\$70	40.97%
\$100,000	\$162	47.65%	\$79	23.19%	(\$47)	(14.68%)	(\$25)	(8.42%)	\$139	40.97%
\$150,000	\$243	47.65%	\$118	23.19%	\$22	4.49%	\$44	9.39%	\$209	40.97%
\$200,000	\$171	20.59%	\$5	0.62%	\$92	13.84%	\$114	17.76%	\$278	40.97%
\$250,000	\$100	8.64%	(\$108)	(9.35%)	\$161	19.37%	\$183	22.62%	\$348	40.97%
\$300,000	\$28	1.91%	(\$221)	(14.96%)	\$231	23.03%	\$253	25.80%	\$418	40.97%
\$400,000	(\$115)	(5.41%)	(\$447)	(21.08%)	\$370	27.57%	\$392	29.70%	\$557	40.97%
\$500,000	(\$258)	(9.32%)	(\$673)	(24.34%)	\$509	30.27%	\$532	32.01%	\$696	40.97%
\$600,000	(\$401)	(11.75%)	(\$900)	(26.37%)	\$649	32.07%	\$671	33.53%	\$835	40.97%
\$700,000	(\$544)	(13.41%)	(\$1,126)	(27.75%)	\$788	33.35%	\$810	34.61%	\$975	40.97%
\$800,000	(\$687)	(14.62%)	(\$1,352)	(28.76%)	\$927	34.31%	\$949	35.42%	\$1,114	40.97%
\$900,000	(\$830)	(15.53%)	(\$1,578)	(29.52%)	\$1,066	35.05%	\$1,088	36.04%	\$1,253	40.97%
\$1,000,000	(\$973)	(16.25%)	(\$1,804)	(30.12%)	\$1,206	35.65%	\$1,228	36.54%	\$1,392	40.97%
\$2,000,000	(\$2,404)	(19.33%)	(\$4,066)	(32.69%)	\$2,598	38.31%	\$2,620	38.77%	\$2,785	40.97%
\$3,000,000	(\$3,835)	(20.30%)	(\$6,328)	(33.50%)	\$3,990	39.20%	\$4,012	39.50%	\$4,177	40.97%
\$4,000,000	(\$5,266)	(20.78%)	(\$8,590)	(33.90%)	\$5,382	39.64%	\$5,405	39.87%	\$5,569	40.97%
\$5,000,000	(\$6,696)	(21.07%)	(\$10,851)	(34.14%)	\$6,775	39.91%	\$6,797	40.09%	\$6,961	40.97%
\$6,000,000	(\$8,127)	(21.26%)	(\$13,113)	(34.30%)	\$8,167	40.08%	\$8,189	40.24%	\$8,354	40.97%
\$7,000,000	(\$9,558)	(21.39%)	(\$15,375)	(34.41%)	\$9,559	40.21%	\$9,581	40.34%	\$9,746	40.97%
\$8,000,000	(\$10,989)	(21.49%)	(\$17,637)	(34.49%)	\$10,952	40.31%	\$10,974	40.42%	\$11,138	40.97%
\$9,000,000	(\$12,419)	(21.57%)	(\$19,898)	(34.56%)	\$12,344	40.38%	\$12,366	40.48%	\$12,531	40.97%
\$10,000,000	(\$13,850)	(21.63%)	(\$22,160)	(34.61%)	\$13,736	40.44%	\$13,758	40.53%	\$13,923	40.97%
\$15,000,000	(\$21,004)	(21.82%)	(\$33,469)	(34.77%)	\$20,698	40.61%	\$20,720	40.68%	\$20,884	40.97%
\$20,000,000	(\$28,158)	(21.91%)	(\$44,778)	(34.84%)	\$27,659	40.70%	\$27,681	40.75%	\$27,846	40.97%
\$25,000,000	(\$35,312)	(21.97%)	(\$56,087)	(34.89%)	\$34,620	40.76%	\$34,642	40.79%	\$34,807	40.97%
\$30,000,000	(\$42,465)	(22.00%)	(\$67,395)	(34.92%)	\$41,582	40.79%	\$41,604	40.82%	\$41,768	40.97%
\$35,000,000	(\$49,619)	(22.03%)	(\$78,704)	(34.94%)	\$48,543	40.82%	\$48,565	40.84%	\$48,730	40.97%
\$40,000,000	(\$56,773)	(22.05%)	(\$90,013)	(34.96%)	\$55,505	40.84%	\$55,527	40.86%	\$55,691	40.97%
\$45,000,000	(\$63,927)	(22.06%)	(\$101,322)	(34.97%)	\$62,466	40.85%	\$62,488	40.87%	\$62,653	40.97%
\$50,000,000	(\$71,081)	(22.08%)	(\$112,631)	(34.98%)	\$69,427	40.86%	\$69,449	40.88%	\$69,614	40.97%