

CITY OF DAKOTA 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	\$8.28713	\$191,725	\$0	\$191,725	
2026-27	\$4.67070	\$195,559	\$1,649	\$197,209	2.9%
2027-28	\$4.71009	\$198,292	\$1,663	\$199,956	1.4%
2028-29	\$4.58933	\$203,955	\$1,621	\$205,575	2.8%
2029-30	\$4.62580	\$206,839	\$1,634	\$208,472	1.4%
2030-31	\$4.50396	\$212,642	\$1,591	\$214,232	2.8%
2031-32	\$4.53765	\$215,472	\$1,602	\$217,074	1.3%
2032-33	\$4.41935	\$221,416	\$1,561	\$222,976	2.7%
2033-34	\$4.45050	\$224,192	\$1,572	\$225,763	1.2%
2034-35	\$4.33560	\$230,279	\$1,531	\$231,810	2.7%
2035-36	\$4.36443	\$233,002	\$1,541	\$234,543	1.2%

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	\$51,097,107	\$23,135,263	\$1,423,100	\$24,558,363
2026-27	\$44,948,582	\$42,222,542	\$1,615,332	\$43,837,874
2027-28	\$45,189,403	\$42,452,633	\$1,626,062	\$44,078,695
2028-29	\$47,622,458	\$44,794,192	\$1,717,559	\$46,511,750
2029-30	\$47,906,279	\$45,067,283	\$1,728,289	\$46,795,571
2030-31	\$50,500,926	\$47,565,322	\$1,824,897	\$49,390,218
2031-32	\$50,784,747	\$47,838,413	\$1,835,627	\$49,674,039
2032-33	\$53,502,845	\$50,454,536	\$1,937,601	\$52,392,137
2033-34	\$53,786,666	\$50,727,627	\$1,948,331	\$52,675,958
2034-35	\$56,633,274	\$53,466,624	\$2,055,941	\$55,522,566
2035-36	\$56,917,095	\$53,739,716	\$2,066,671	\$55,806,387

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	84.44%	-1.69%	82.75%	8.56%	7.20%	1.49%
2026-27	109.53%	-26.20%	83.33%	10.75%	4.86%	0.84%
2027-28	109.75%	-26.33%	83.41%	10.70%	4.83%	0.83%
2028-29	108.94%	-25.21%	83.73%	10.66%	4.63%	0.79%
2029-30	109.05%	-25.23%	83.82%	10.60%	4.60%	0.78%
2030-31	108.18%	-24.06%	84.13%	10.55%	4.40%	0.74%
2031-32	108.29%	-24.08%	84.21%	10.50%	4.37%	0.74%
2032-33	107.47%	-22.98%	84.49%	10.46%	4.19%	0.70%
2033-34	107.57%	-23.01%	84.57%	10.41%	4.17%	0.70%
2034-35	106.79%	-21.96%	84.82%	10.38%	3.99%	0.66%
2035-36	106.89%	-22.00%	84.90%	10.33%	3.97%	0.66%

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 DAKOTA 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	\$23,135,263	\$8.28713	\$191,725
2026-27	\$42,222,542	\$4.67070	\$197,209
2027-28	\$42,452,633	\$4.71009	\$199,956
2028-29	\$44,794,192	\$4.58933	\$205,575
2029-30	\$45,067,283	\$4.62580	\$208,472
2030-31	\$47,565,322	\$4.50396	\$214,232
2031-32	\$47,838,413	\$4.53765	\$217,074
2032-33	\$50,454,536	\$4.41935	\$222,976
2033-34	\$50,727,627	\$4.45050	\$225,763
2034-35	\$53,466,624	\$4.33560	\$231,810
2035-36	\$53,739,716	\$4.36443	\$234,543

CITY OF DAKOTA 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	\$23,135,263	\$8.28713	\$191,725
2026-27	\$23,333,857	\$8.28713	\$193,371
2027-28	\$23,924,520	\$8.28713	\$198,266
2028-29	\$24,772,499	\$8.10000	\$200,657
2029-30	\$25,406,316	\$8.10000	\$205,791
2030-31	\$26,300,658	\$8.10000	\$213,035
2031-32	\$26,968,531	\$8.10000	\$218,445
2032-33	\$27,911,664	\$8.10000	\$226,084
2033-34	\$28,615,471	\$8.10000	\$231,785
2034-35	\$29,610,011	\$8.10000	\$239,841
2035-36	\$30,351,560	\$8.10000	\$245,848

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	\$18,888,685	(\$3.61643)	\$3,838
2027-28	\$18,528,113	(\$3.57704)	\$1,690
2028-29	\$20,021,693	(\$3.51067)	\$4,918
2029-30	\$19,660,967	(\$3.47420)	\$2,681
2030-31	\$21,264,664	(\$3.59604)	\$1,197
2031-32	\$20,869,882	(\$3.56235)	-\$1,371
2032-33	\$22,542,872	(\$3.68065)	-\$3,108
2033-34	\$22,112,156	(\$3.64950)	-\$6,022
2034-35	\$23,856,613	(\$3.76440)	-\$8,031
2035-36	\$23,388,156	(\$3.73557)	-\$11,304

CITY OF DAKOTA 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	\$197	\$278	\$50,000	\$51,515	\$197	\$232	\$50,000	\$58,947	\$177	\$40	\$152	\$40	\$197	\$265
\$100,000	\$123,480	\$393	\$556	\$100,000	\$103,030	\$393	\$464	\$100,000	\$117,894	\$374	\$306	\$348	\$306	\$393	\$531
\$150,000	\$185,220	\$590	\$834	\$150,000	\$154,545	\$590	\$696	\$150,000	\$176,842	\$571	\$571	\$545	\$571	\$590	\$796
\$200,000	\$246,960	\$963	\$1,112	\$200,000	\$206,060	\$963	\$928	\$200,000	\$235,789	\$767	\$837	\$742	\$837	\$786	\$1,062
\$250,000	\$308,700	\$1,335	\$1,390	\$250,000	\$257,575	\$1,335	\$1,160	\$250,000	\$294,736	\$964	\$1,102	\$938	\$1,102	\$983	\$1,327
\$300,000	\$370,440	\$1,708	\$1,668	\$300,000	\$309,090	\$1,708	\$1,392	\$300,000	\$353,683	\$1,160	\$1,368	\$1,135	\$1,368	\$1,179	\$1,593
\$400,000	\$493,920	\$2,454	\$2,225	\$400,000	\$412,120	\$2,454	\$1,856	\$400,000	\$471,578	\$1,553	\$1,899	\$1,528	\$1,899	\$1,572	\$2,124
\$500,000	\$617,400	\$3,200	\$2,781	\$500,000	\$515,151	\$3,200	\$2,320	\$500,000	\$589,472	\$1,946	\$2,430	\$1,921	\$2,430	\$1,965	\$2,655
\$600,000	\$740,880	\$3,946	\$3,337	\$600,000	\$618,181	\$3,946	\$2,784	\$600,000	\$707,366	\$2,339	\$2,961	\$2,314	\$2,961	\$2,358	\$3,186
\$700,000	\$864,360	\$4,692	\$3,893	\$700,000	\$721,211	\$4,692	\$3,248	\$700,000	\$825,261	\$2,732	\$3,492	\$2,707	\$3,492	\$2,752	\$3,717
\$800,000	\$987,840	\$5,438	\$4,449	\$800,000	\$824,241	\$5,438	\$3,712	\$800,000	\$943,155	\$3,126	\$4,023	\$3,100	\$4,023	\$3,145	\$4,248
\$900,000	\$1,111,320	\$6,183	\$5,005	\$900,000	\$927,271	\$6,183	\$4,176	\$900,000	\$1,061,050	\$3,519	\$4,554	\$3,493	\$4,554	\$3,538	\$4,779
\$1,000,000	\$1,234,800	\$6,929	\$5,561	\$1,000,000	\$1,030,301	\$6,929	\$4,640	\$1,000,000	\$1,178,944	\$3,912	\$5,085	\$3,886	\$5,085	\$3,931	\$5,310
\$2,000,000	\$2,469,600	\$14,388	\$11,123	\$2,000,000	\$2,060,602	\$14,388	\$9,281	\$2,000,000	\$2,357,888	\$7,842	\$10,395	\$7,817	\$10,395	\$7,861	\$10,620
\$3,000,000	\$3,704,400	\$21,846	\$16,684	\$3,000,000	\$3,090,903	\$21,846	\$13,921	\$3,000,000	\$3,536,832	\$11,773	\$15,705	\$11,748	\$15,705	\$11,792	\$15,930
\$4,000,000	\$4,939,200	\$29,305	\$22,246	\$4,000,000	\$4,121,204	\$29,305	\$18,562	\$4,000,000	\$4,715,776	\$15,704	\$21,014	\$15,678	\$21,014	\$15,723	\$21,240
\$5,000,000	\$6,174,000	\$36,763	\$27,807	\$5,000,000	\$5,151,505	\$36,763	\$23,202	\$5,000,000	\$5,894,720	\$19,635	\$26,324	\$19,609	\$26,324	\$19,654	\$26,550
\$6,000,000	\$7,408,800	\$44,221	\$33,369	\$6,000,000	\$6,181,806	\$44,221	\$27,843	\$6,000,000	\$7,073,664	\$23,565	\$31,634	\$23,540	\$31,634	\$23,584	\$31,859
\$7,000,000	\$8,643,600	\$51,680	\$38,930	\$7,000,000	\$7,212,107	\$51,680	\$32,483	\$7,000,000	\$8,252,608	\$27,496	\$36,944	\$27,470	\$36,944	\$27,515	\$37,169
\$8,000,000	\$9,878,400	\$59,138	\$44,492	\$8,000,000	\$8,242,408	\$59,138	\$37,123	\$8,000,000	\$9,431,552	\$31,427	\$42,254	\$31,401	\$42,254	\$31,446	\$42,479
\$9,000,000	\$11,113,200	\$66,597	\$50,053	\$9,000,000	\$9,272,709	\$66,597	\$41,764	\$9,000,000	\$10,610,496	\$35,357	\$47,564	\$35,332	\$47,564	\$35,376	\$47,789
\$10,000,000	\$12,348,000	\$74,055	\$55,615	\$10,000,000	\$10,303,010	\$74,055	\$46,404	\$10,000,000	\$11,789,440	\$39,288	\$52,874	\$39,263	\$52,874	\$39,307	\$53,099
\$15,000,000	\$18,522,000	\$111,347	\$83,422	\$15,000,000	\$15,454,515	\$111,347	\$69,607	\$15,000,000	\$17,684,160	\$58,942	\$79,424	\$58,916	\$79,424	\$58,961	\$79,649
\$20,000,000	\$24,696,000	\$148,639	\$111,230	\$20,000,000	\$20,606,020	\$148,639	\$92,809	\$20,000,000	\$23,578,880	\$78,595	\$105,973	\$78,570	\$105,973	\$78,614	\$106,198
\$25,000,000	\$30,870,000	\$185,931	\$139,037	\$25,000,000	\$25,757,525	\$185,931	\$116,011	\$25,000,000	\$29,473,600	\$98,249	\$132,523	\$98,223	\$132,523	\$98,268	\$132,748
\$30,000,000	\$37,044,000	\$223,223	\$166,845	\$30,000,000	\$30,909,030	\$223,223	\$139,213	\$30,000,000	\$35,368,320	\$117,902	\$159,072	\$117,877	\$159,072	\$117,922	\$159,297
\$35,000,000	\$43,218,000	\$260,515	\$194,652	\$35,000,000	\$36,060,535	\$260,515	\$162,415	\$35,000,000	\$41,263,040	\$137,556	\$185,622	\$137,531	\$185,622	\$137,575	\$185,847
\$40,000,000	\$49,392,000	\$297,807	\$222,460	\$40,000,000	\$41,212,040	\$297,807	\$185,617	\$40,000,000	\$47,157,760	\$157,210	\$212,171	\$157,184	\$212,171	\$157,229	\$212,397
\$45,000,000	\$55,566,000	\$335,100	\$250,267	\$45,000,000	\$46,363,545	\$335,100	\$208,820	\$45,000,000	\$53,052,480	\$176,863	\$238,721	\$176,838	\$238,721	\$176,882	\$238,946
\$50,000,000	\$61,740,000	\$372,392	\$278,074	\$50,000,000	\$51,515,050	\$372,392	\$232,022	\$50,000,000	\$58,947,200	\$196,517	\$265,271	\$196,491	\$265,271	\$196,536	\$265,496

CITY OF DAKOTA 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	\$82	41.49%	\$35	18.06%	(\$137)	(77.29%)	(\$112)	(73.47%)	\$69	35.09%
\$100,000	\$163	41.49%	\$71	18.06%	(\$68)	(18.24%)	(\$43)	(12.24%)	\$138	35.09%
\$150,000	\$245	41.49%	\$106	18.06%	\$1	0.13%	\$26	4.82%	\$207	35.09%
\$200,000	\$150	15.56%	(\$34)	(3.58%)	\$70	9.09%	\$95	12.85%	\$276	35.09%
\$250,000	\$55	4.11%	(\$175)	(13.13%)	\$139	14.39%	\$164	17.51%	\$345	35.09%
\$300,000	(\$40)	(2.34%)	(\$316)	(18.51%)	\$208	17.90%	\$233	20.55%	\$414	35.09%
\$400,000	(\$230)	(9.36%)	(\$598)	(24.37%)	\$346	22.25%	\$371	24.29%	\$552	35.09%
\$500,000	(\$419)	(13.10%)	(\$880)	(27.49%)	\$483	24.84%	\$509	26.50%	\$690	35.09%
\$600,000	(\$609)	(15.43%)	(\$1,162)	(29.44%)	\$621	26.56%	\$647	27.96%	\$828	35.09%
\$700,000	(\$799)	(17.02%)	(\$1,443)	(30.77%)	\$759	27.79%	\$785	28.99%	\$965	35.09%
\$800,000	(\$988)	(18.18%)	(\$1,725)	(31.73%)	\$897	28.71%	\$923	29.77%	\$1,103	35.09%
\$900,000	(\$1,178)	(19.05%)	(\$2,007)	(32.46%)	\$1,035	29.42%	\$1,061	30.37%	\$1,241	35.09%
\$1,000,000	(\$1,368)	(19.74%)	(\$2,289)	(33.03%)	\$1,173	29.99%	\$1,199	30.84%	\$1,379	35.09%
\$2,000,000	(\$3,265)	(22.69%)	(\$5,107)	(35.49%)	\$2,552	32.54%	\$2,578	32.98%	\$2,758	35.09%
\$3,000,000	(\$5,162)	(23.63%)	(\$7,925)	(36.28%)	\$3,931	33.39%	\$3,957	33.68%	\$4,138	35.09%
\$4,000,000	(\$7,059)	(24.09%)	(\$10,743)	(36.66%)	\$5,311	33.82%	\$5,336	34.04%	\$5,517	35.09%
\$5,000,000	(\$8,955)	(24.36%)	(\$13,561)	(36.89%)	\$6,690	34.07%	\$6,715	34.25%	\$6,896	35.09%
\$6,000,000	(\$10,852)	(24.54%)	(\$16,379)	(37.04%)	\$8,069	34.24%	\$8,095	34.39%	\$8,275	35.09%
\$7,000,000	(\$12,749)	(24.67%)	(\$19,197)	(37.15%)	\$9,448	34.36%	\$9,474	34.49%	\$9,654	35.09%
\$8,000,000	(\$14,646)	(24.77%)	(\$22,015)	(37.23%)	\$10,827	34.45%	\$10,853	34.56%	\$11,034	35.09%
\$9,000,000	(\$16,543)	(24.84%)	(\$24,833)	(37.29%)	\$12,207	34.52%	\$12,232	34.62%	\$12,413	35.09%
\$10,000,000	(\$18,440)	(24.90%)	(\$27,651)	(37.34%)	\$13,586	34.58%	\$13,611	34.67%	\$13,792	35.09%
\$15,000,000	(\$27,925)	(25.08%)	(\$41,741)	(37.49%)	\$20,482	34.75%	\$20,507	34.81%	\$20,688	35.09%
\$20,000,000	(\$37,409)	(25.17%)	(\$55,830)	(37.56%)	\$27,378	34.83%	\$27,403	34.88%	\$27,584	35.09%
\$25,000,000	(\$46,894)	(25.22%)	(\$69,920)	(37.61%)	\$34,274	34.88%	\$34,299	34.92%	\$34,480	35.09%
\$30,000,000	(\$56,379)	(25.26%)	(\$84,010)	(37.64%)	\$41,170	34.92%	\$41,195	34.95%	\$41,376	35.09%
\$35,000,000	(\$65,863)	(25.28%)	(\$98,100)	(37.66%)	\$48,066	34.94%	\$48,091	34.97%	\$48,272	35.09%
\$40,000,000	(\$75,348)	(25.30%)	(\$112,190)	(37.67%)	\$54,962	34.96%	\$54,987	34.98%	\$55,168	35.09%
\$45,000,000	(\$84,833)	(25.32%)	(\$126,280)	(37.68%)	\$61,858	34.97%	\$61,883	34.99%	\$62,064	35.09%
\$50,000,000	(\$94,317)	(25.33%)	(\$140,370)	(37.69%)	\$68,754	34.99%	\$68,779	35.00%	\$68,960	35.09%