

CITY OF COUNCIL BLUFFS, 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	\$8.09537	\$30,116,322	\$0	\$30,116,322	
2026-27	\$5.09181	\$30,718,649	\$294,823	\$31,013,472	3.0%
2027-28	\$5.14068	\$31,267,547	\$297,652	\$31,565,199	1.8%
2028-29	\$5.03608	\$32,196,489	\$291,596	\$32,488,084	2.9%
2029-30	\$5.08169	\$32,749,529	\$294,237	\$33,043,765	1.7%
2030-31	\$4.97626	\$33,704,614	\$288,132	\$33,992,746	2.9%
2031-32	\$5.01880	\$34,250,953	\$290,595	\$34,541,548	1.6%
2032-33	\$4.91432	\$35,232,393	\$284,546	\$35,516,939	2.8%
2033-34	\$4.95401	\$35,771,823	\$286,844	\$36,058,666	1.5%
2034-35	\$4.85054	\$36,779,836	\$280,853	\$37,060,689	2.8%
2035-36	\$4.88758	\$37,312,158	\$282,998	\$37,595,155	1.4%

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	\$8,491,660,020	\$3,720,189,814	\$68,926,123	\$3,789,115,937
2026-27	\$8,483,182,680	\$6,090,852,093	\$87,470,836	\$6,178,322,929
2027-28	\$8,537,744,433	\$6,140,277,058	\$92,607,625	\$6,232,884,682
2028-29	\$8,858,043,711	\$6,451,066,005	\$102,117,956	\$6,553,183,960
2029-30	\$8,914,629,465	\$6,502,514,969	\$107,254,745	\$6,609,769,714
2030-31	\$9,253,339,863	\$6,830,982,681	\$117,497,431	\$6,948,480,112
2031-32	\$9,309,925,617	\$6,882,431,645	\$122,634,220	\$7,005,065,866
2032-33	\$9,665,739,278	\$7,227,233,646	\$133,645,881	\$7,360,879,527
2033-34	\$9,722,325,032	\$7,278,682,611	\$138,782,670	\$7,417,465,281
2034-35	\$10,095,990,027	\$7,640,528,523	\$150,601,753	\$7,791,130,276
2035-36	\$10,152,575,781	\$7,691,977,488	\$155,738,542	\$7,847,716,030

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	50.78%	-0.77%	50.01%	31.47%	12.69%	5.14%
2026-27	72.04%	-10.45%	61.59%	25.78%	8.91%	3.15%
2027-28	71.87%	-10.50%	61.38%	25.98%	8.95%	3.12%
2028-29	71.54%	-10.11%	61.43%	26.35%	8.72%	2.97%
2029-30	71.36%	-10.12%	61.24%	26.52%	8.76%	2.95%
2030-31	71.02%	-9.72%	61.30%	26.87%	8.52%	2.80%
2031-32	70.86%	-9.73%	61.13%	27.03%	8.56%	2.78%
2032-33	70.52%	-9.34%	61.18%	27.37%	8.33%	2.64%
2033-34	70.38%	-9.36%	61.02%	27.52%	8.37%	2.62%
2034-35	70.06%	-8.99%	61.07%	27.85%	8.15%	2.50%
2035-36	69.92%	-9.01%	60.91%	27.98%	8.19%	2.48%

**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 COUNCIL BLUFFS, 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	\$3,720,189,814	\$8.09537	\$30,116,322
2026-27	\$6,090,852,093	\$5.09181	\$31,013,472
2027-28	\$6,140,277,058	\$5.14068	\$31,565,199
2028-29	\$6,451,066,005	\$5.03608	\$32,488,084
2029-30	\$6,502,514,969	\$5.08169	\$33,043,765
2030-31	\$6,830,982,681	\$4.97626	\$33,992,746
2031-32	\$6,882,431,645	\$5.01880	\$34,541,548
2032-33	\$7,227,233,646	\$4.91432	\$35,516,939
2033-34	\$7,278,682,611	\$4.95401	\$36,058,666
2034-35	\$7,640,528,523	\$4.85054	\$37,060,689
2035-36	\$7,691,977,488	\$4.88758	\$37,595,155

CITY OF COUNCIL BLUFFS, 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	\$3,720,189,814	\$8.09537	\$30,116,322
2026-27	\$3,892,244,004	\$7.93664	\$30,891,338
2027-28	\$3,965,916,129	\$7.93664	\$31,476,048
2028-29	\$4,132,096,367	\$7.93664	\$32,794,960
2029-30	\$4,213,803,654	\$7.93664	\$33,443,442
2030-31	\$4,389,188,778	\$7.93664	\$34,835,410
2031-32	\$4,473,940,032	\$7.93664	\$35,508,050
2032-33	\$4,658,992,951	\$7.93664	\$36,976,749
2033-34	\$4,746,956,251	\$7.93664	\$37,674,882
2034-35	\$4,942,169,033	\$7.93664	\$39,224,215
2035-36	\$5,033,505,649	\$7.93664	\$39,949,121

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	\$2,198,608,090	(\$2.84483)	\$122,133
2027-28	\$2,174,360,928	(\$2.79596)	\$89,152
2028-29	\$2,318,969,637	(\$2.90056)	-\$306,876
2029-30	\$2,288,711,316	(\$2.85495)	-\$399,676
2030-31	\$2,441,793,903	(\$2.96038)	-\$842,664
2031-32	\$2,408,491,613	(\$2.91784)	-\$966,502
2032-33	\$2,568,240,695	(\$3.02232)	-\$1,459,810
2033-34	\$2,531,726,360	(\$2.98263)	-\$1,616,215
2034-35	\$2,698,359,490	(\$3.08610)	-\$2,163,526
2035-36	\$2,658,471,838	(\$3.04906)	-\$2,353,966

CITY OF COUNCIL BLUFFS, 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	\$192	\$307	\$50,000	\$51,515	\$192	\$256	\$50,000	\$58,947	\$173	\$45	\$148	\$45	\$192	\$293
\$100,000	\$123,480	\$384	\$614	\$100,000	\$103,030	\$384	\$513	\$100,000	\$117,894	\$365	\$338	\$340	\$338	\$384	\$587
\$150,000	\$185,220	\$576	\$922	\$150,000	\$154,545	\$576	\$769	\$150,000	\$176,842	\$557	\$631	\$532	\$631	\$576	\$880
\$200,000	\$246,960	\$940	\$1,229	\$200,000	\$206,060	\$940	\$1,025	\$200,000	\$235,789	\$749	\$925	\$724	\$925	\$768	\$1,173
\$250,000	\$308,700	\$1,305	\$1,536	\$250,000	\$257,575	\$1,305	\$1,282	\$250,000	\$294,736	\$941	\$1,218	\$916	\$1,218	\$960	\$1,467
\$300,000	\$370,440	\$1,669	\$1,843	\$300,000	\$309,090	\$1,669	\$1,538	\$300,000	\$353,683	\$1,133	\$1,511	\$1,108	\$1,511	\$1,152	\$1,760
\$400,000	\$493,920	\$2,397	\$2,458	\$400,000	\$412,120	\$2,397	\$2,051	\$400,000	\$471,578	\$1,517	\$2,098	\$1,492	\$2,098	\$1,536	\$2,347
\$500,000	\$617,400	\$3,126	\$3,072	\$500,000	\$515,151	\$3,126	\$2,564	\$500,000	\$589,472	\$1,901	\$2,685	\$1,876	\$2,685	\$1,920	\$2,933
\$600,000	\$740,880	\$3,855	\$3,687	\$600,000	\$618,181	\$3,855	\$3,076	\$600,000	\$707,366	\$2,285	\$3,271	\$2,260	\$3,271	\$2,304	\$3,520
\$700,000	\$864,360	\$4,583	\$4,301	\$700,000	\$721,211	\$4,583	\$3,589	\$700,000	\$825,261	\$2,669	\$3,858	\$2,644	\$3,858	\$2,688	\$4,107
\$800,000	\$987,840	\$5,312	\$4,916	\$800,000	\$824,241	\$5,312	\$4,102	\$800,000	\$943,155	\$3,053	\$4,445	\$3,028	\$4,445	\$3,072	\$4,693
\$900,000	\$1,111,320	\$6,040	\$5,530	\$900,000	\$927,271	\$6,040	\$4,614	\$900,000	\$1,061,050	\$3,437	\$5,031	\$3,412	\$5,031	\$3,456	\$5,280
\$1,000,000	\$1,234,800	\$6,769	\$6,145	\$1,000,000	\$1,030,301	\$6,769	\$5,127	\$1,000,000	\$1,178,944	\$3,821	\$5,618	\$3,796	\$5,618	\$3,840	\$5,867
\$2,000,000	\$2,469,600	\$14,055	\$12,289	\$2,000,000	\$2,060,602	\$14,055	\$10,254	\$2,000,000	\$2,357,888	\$7,661	\$11,485	\$7,636	\$11,485	\$7,680	\$11,733
\$3,000,000	\$3,704,400	\$21,341	\$18,434	\$3,000,000	\$3,090,903	\$21,341	\$15,381	\$3,000,000	\$3,536,832	\$11,501	\$17,351	\$11,476	\$17,351	\$11,519	\$17,600
\$4,000,000	\$4,939,200	\$28,626	\$24,579	\$4,000,000	\$4,121,204	\$28,626	\$20,508	\$4,000,000	\$4,715,776	\$15,340	\$23,218	\$15,315	\$23,218	\$15,359	\$23,467
\$5,000,000	\$6,174,000	\$35,912	\$30,723	\$5,000,000	\$5,151,505	\$35,912	\$25,635	\$5,000,000	\$5,894,720	\$19,180	\$29,085	\$19,155	\$29,085	\$19,199	\$29,334
\$6,000,000	\$7,408,800	\$43,198	\$36,868	\$6,000,000	\$6,181,806	\$43,198	\$30,762	\$6,000,000	\$7,073,664	\$23,020	\$34,952	\$22,995	\$34,952	\$23,039	\$35,200
\$7,000,000	\$8,643,600	\$50,484	\$43,013	\$7,000,000	\$7,212,107	\$50,484	\$35,889	\$7,000,000	\$8,252,608	\$26,860	\$40,818	\$26,835	\$40,818	\$26,878	\$41,067
\$8,000,000	\$9,878,400	\$57,770	\$49,157	\$8,000,000	\$8,242,408	\$57,770	\$41,016	\$8,000,000	\$9,431,552	\$30,699	\$46,685	\$30,675	\$46,685	\$30,718	\$46,934
\$9,000,000	\$11,113,200	\$65,056	\$55,302	\$9,000,000	\$9,272,709	\$65,056	\$46,143	\$9,000,000	\$10,610,496	\$34,539	\$52,552	\$34,514	\$52,552	\$34,558	\$52,801
\$10,000,000	\$12,348,000	\$72,341	\$61,447	\$10,000,000	\$10,303,010	\$72,341	\$51,270	\$10,000,000	\$11,789,440	\$38,379	\$58,419	\$38,354	\$58,419	\$38,398	\$58,667
\$15,000,000	\$18,522,000	\$108,771	\$92,170	\$15,000,000	\$15,454,515	\$108,771	\$76,906	\$15,000,000	\$17,684,160	\$57,578	\$87,752	\$57,553	\$87,752	\$57,596	\$88,001
\$20,000,000	\$24,696,000	\$145,200	\$122,894	\$20,000,000	\$20,606,020	\$145,200	\$102,541	\$20,000,000	\$23,578,880	\$76,777	\$117,086	\$76,752	\$117,086	\$76,795	\$117,335
\$25,000,000	\$30,870,000	\$181,629	\$153,617	\$25,000,000	\$25,757,525	\$181,629	\$128,176	\$25,000,000	\$29,473,600	\$95,975	\$146,419	\$95,951	\$146,419	\$95,994	\$146,668
\$30,000,000	\$37,044,000	\$218,058	\$184,341	\$30,000,000	\$30,909,030	\$218,058	\$153,811	\$30,000,000	\$35,368,320	\$115,174	\$175,753	\$115,149	\$175,753	\$115,193	\$176,002
\$35,000,000	\$43,218,000	\$254,487	\$215,064	\$35,000,000	\$36,060,535	\$254,487	\$179,447	\$35,000,000	\$41,263,040	\$134,373	\$205,087	\$134,348	\$205,087	\$134,392	\$205,336
\$40,000,000	\$49,392,000	\$290,917	\$245,787	\$40,000,000	\$41,212,040	\$290,917	\$205,082	\$40,000,000	\$47,157,760	\$153,572	\$234,420	\$153,547	\$234,420	\$153,591	\$234,669
\$45,000,000	\$55,566,000	\$327,346	\$276,511	\$45,000,000	\$46,363,545	\$327,346	\$230,717	\$45,000,000	\$53,052,480	\$172,771	\$263,754	\$172,746	\$263,754	\$172,789	\$264,003
\$50,000,000	\$61,740,000	\$363,775	\$307,234	\$50,000,000	\$51,515,050	\$363,775	\$256,352	\$50,000,000	\$58,947,200	\$191,970	\$293,088	\$191,945	\$293,088	\$191,988	\$293,337

CITY OF COUNCIL BLUFFS, 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	\$115	60.03%	\$64	33.52%	(\$129)	(74.32%)	(\$104)	(70.00%)	\$101	52.79%
\$100,000	\$230	60.03%	\$129	33.52%	(\$27)	(7.53%)	(\$3)	(0.74%)	\$203	52.79%
\$150,000	\$346	60.03%	\$193	33.52%	\$74	13.25%	\$99	18.56%	\$304	52.79%
\$200,000	\$289	30.70%	\$85	9.06%	\$175	23.38%	\$200	27.63%	\$405	52.79%
\$250,000	\$232	17.76%	(\$23)	(1.75%)	\$277	29.38%	\$302	32.90%	\$507	52.79%
\$300,000	\$175	10.46%	(\$131)	(7.83%)	\$378	33.34%	\$403	36.35%	\$608	52.79%
\$400,000	\$60	2.52%	(\$347)	(14.46%)	\$581	38.27%	\$606	40.58%	\$811	52.79%
\$500,000	(\$54)	(1.72%)	(\$562)	(17.99%)	\$783	41.20%	\$808	43.08%	\$1,013	52.79%
\$600,000	(\$168)	(4.35%)	(\$778)	(20.19%)	\$986	43.15%	\$1,011	44.73%	\$1,216	52.79%
\$700,000	(\$282)	(6.15%)	(\$994)	(21.69%)	\$1,189	44.53%	\$1,214	45.90%	\$1,419	52.79%
\$800,000	(\$396)	(7.46%)	(\$1,210)	(22.78%)	\$1,391	45.57%	\$1,416	46.77%	\$1,622	52.79%
\$900,000	(\$510)	(8.45%)	(\$1,426)	(23.61%)	\$1,594	46.38%	\$1,619	47.45%	\$1,824	52.79%
\$1,000,000	(\$624)	(9.22%)	(\$1,642)	(24.26%)	\$1,797	47.02%	\$1,822	47.99%	\$2,027	52.79%
\$2,000,000	(\$1,765)	(12.56%)	(\$3,801)	(27.04%)	\$3,824	49.91%	\$3,849	50.40%	\$4,054	52.79%
\$3,000,000	(\$2,907)	(13.62%)	(\$5,959)	(27.93%)	\$5,851	50.87%	\$5,876	51.20%	\$6,081	52.79%
\$4,000,000	(\$4,048)	(14.14%)	(\$8,118)	(28.36%)	\$7,878	51.35%	\$7,903	51.60%	\$8,108	52.79%
\$5,000,000	(\$5,189)	(14.45%)	(\$10,277)	(28.62%)	\$9,905	51.64%	\$9,930	51.84%	\$10,135	52.79%
\$6,000,000	(\$6,330)	(14.65%)	(\$12,436)	(28.79%)	\$11,932	51.83%	\$11,957	52.00%	\$12,162	52.79%
\$7,000,000	(\$7,471)	(14.80%)	(\$14,595)	(28.91%)	\$13,959	51.97%	\$13,984	52.11%	\$14,189	52.79%
\$8,000,000	(\$8,612)	(14.91%)	(\$16,753)	(29.00%)	\$15,986	52.07%	\$16,011	52.19%	\$16,216	52.79%
\$9,000,000	(\$9,753)	(14.99%)	(\$18,912)	(29.07%)	\$18,013	52.15%	\$18,037	52.26%	\$18,243	52.79%
\$10,000,000	(\$10,895)	(15.06%)	(\$21,071)	(29.13%)	\$20,039	52.21%	\$20,064	52.31%	\$20,270	52.79%
\$15,000,000	(\$16,600)	(15.26%)	(\$31,865)	(29.30%)	\$30,174	52.41%	\$30,199	52.47%	\$30,405	52.79%
\$20,000,000	(\$22,306)	(15.36%)	(\$42,659)	(29.38%)	\$40,309	52.50%	\$40,334	52.55%	\$40,539	52.79%
\$25,000,000	(\$28,012)	(15.42%)	(\$53,453)	(29.43%)	\$50,444	52.56%	\$50,469	52.60%	\$50,674	52.79%
\$30,000,000	(\$33,718)	(15.46%)	(\$64,247)	(29.46%)	\$60,579	52.60%	\$60,604	52.63%	\$60,809	52.79%
\$35,000,000	(\$39,423)	(15.49%)	(\$75,041)	(29.49%)	\$70,714	52.62%	\$70,739	52.65%	\$70,944	52.79%
\$40,000,000	(\$45,129)	(15.51%)	(\$85,835)	(29.50%)	\$80,848	52.65%	\$80,873	52.67%	\$81,079	52.79%
\$45,000,000	(\$50,835)	(15.53%)	(\$96,629)	(29.52%)	\$90,983	52.66%	\$91,008	52.68%	\$91,214	52.79%
\$50,000,000	(\$56,541)	(15.54%)	(\$107,423)	(29.53%)	\$101,118	52.67%	\$101,143	52.69%	\$101,348	52.79%