

CITY OF CURLEW, 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	\$7.70995	\$3,071	\$0	\$3,071	
2026-27	\$12.96436	\$3,132	\$0	\$3,132	2.0%
2027-28	\$13.25676	\$3,148	\$0	\$3,148	0.5%
2028-29	\$11.92277	\$3,211	\$0	\$3,211	2.0%
2029-30	\$11.98238	\$3,227	\$0	\$3,227	0.5%
2030-31	\$10.72894	\$3,291	\$0	\$3,291	2.0%
2031-32	\$10.78258	\$3,308	\$0	\$3,308	0.5%
2032-33	\$9.75719	\$3,374	\$0	\$3,374	2.0%
2033-34	\$9.80598	\$3,391	\$0	\$3,391	0.5%
2034-35	\$8.95053	\$3,458	\$0	\$3,458	2.0%
2035-36	\$8.99528	\$3,476	\$0	\$3,476	0.5%

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	\$1,886,342	\$398,258	\$0	\$398,258
2026-27	\$1,306,819	\$241,582	\$0	\$241,582
2027-28	\$1,302,672	\$237,435	\$0	\$237,435
2028-29	\$1,334,518	\$269,281	\$0	\$269,281
2029-30	\$1,334,518	\$269,281	\$0	\$269,281
2030-31	\$1,371,992	\$306,755	\$0	\$306,755
2031-32	\$1,371,992	\$306,755	\$0	\$306,755
2032-33	\$1,411,009	\$345,772	\$0	\$345,772
2033-34	\$1,411,009	\$345,772	\$0	\$345,772
2034-35	\$1,451,633	\$386,396	\$0	\$386,396
2035-36	\$1,451,633	\$386,396	\$0	\$386,396

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	86.95%	-4.17%	82.78%	8.85%	0.00%	8.36%
2026-27	329.38%	-277.64%	51.74%	34.47%	0.00%	13.79%
2027-28	335.14%	-284.24%	50.90%	35.07%	0.00%	14.03%
2028-29	307.32%	-252.16%	55.16%	32.47%	0.00%	12.37%
2029-30	307.32%	-252.16%	55.16%	32.47%	0.00%	12.37%
2030-31	280.57%	-221.36%	59.21%	29.93%	0.00%	10.86%
2031-32	280.57%	-221.36%	59.21%	29.93%	0.00%	10.86%
2032-33	258.87%	-196.38%	62.49%	27.88%	0.00%	9.63%
2033-34	258.87%	-196.38%	62.49%	27.88%	0.00%	9.63%
2034-35	240.92%	-175.73%	65.18%	26.20%	0.00%	8.62%
2035-36	240.92%	-175.73%	65.18%	26.20%	0.00%	8.62%

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 CURLEW, 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	\$398,258	\$7.70995	\$3,071
2026-27	\$241,582	\$12.96436	\$3,132
2027-28	\$237,435	\$13.25676	\$3,148
2028-29	\$269,281	\$11.92277	\$3,211
2029-30	\$269,281	\$11.98238	\$3,227
2030-31	\$306,755	\$10.72894	\$3,291
2031-32	\$306,755	\$10.78258	\$3,308
2032-33	\$345,772	\$9.75719	\$3,374
2033-34	\$345,772	\$9.80598	\$3,391
2034-35	\$386,396	\$8.95053	\$3,458
2035-36	\$386,396	\$8.99528	\$3,476

CITY OF CURLEW, 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	\$398,258	\$7.70995	\$3,071
2026-27	\$401,685	\$7.70995	\$3,097
2027-28	\$409,152	\$7.70995	\$3,155
2028-29	\$421,714	\$7.70995	\$3,251
2029-30	\$429,571	\$7.70995	\$3,312
2030-31	\$442,786	\$7.70995	\$3,414
2031-32	\$451,052	\$7.70995	\$3,478
2032-33	\$464,953	\$7.70995	\$3,585
2033-34	\$473,652	\$7.70995	\$3,652
2034-35	\$488,275	\$7.70995	\$3,765
2035-36	\$497,428	\$7.70995	\$3,835

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	(\$160,103)	\$5.25441	\$35
2027-28	(\$171,716)	\$5.54681	-\$7
2028-29	(\$152,433)	\$4.21282	-\$41
2029-30	(\$160,290)	\$4.27243	-\$85
2030-31	(\$136,031)	\$3.01899	-\$123
2031-32	(\$144,297)	\$3.07263	-\$170
2032-33	(\$119,181)	\$2.04724	-\$211
2033-34	(\$127,880)	\$2.09603	-\$261
2034-35	(\$101,879)	\$1.24058	-\$306
2035-36	(\$111,033)	\$1.28533	-\$359

CITY OF CURLEW, 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	\$183	\$662	\$50,000	\$51,515	\$183	\$553	\$50,000	\$58,947	\$165	\$96	\$141	\$96	\$183	\$632
\$100,000	\$123,480	\$366	\$1,325	\$100,000	\$103,030	\$366	\$1,105	\$100,000	\$117,894	\$348	\$728	\$324	\$728	\$366	\$1,265
\$150,000	\$185,220	\$549	\$1,987	\$150,000	\$154,545	\$549	\$1,658	\$150,000	\$176,842	\$531	\$1,361	\$507	\$1,361	\$549	\$1,897
\$200,000	\$246,960	\$895	\$2,650	\$200,000	\$206,060	\$895	\$2,211	\$200,000	\$235,789	\$714	\$1,993	\$690	\$1,993	\$731	\$2,530
\$250,000	\$308,700	\$1,242	\$3,312	\$250,000	\$257,575	\$1,242	\$2,764	\$250,000	\$294,736	\$897	\$2,626	\$873	\$2,626	\$914	\$3,162
\$300,000	\$370,440	\$1,589	\$3,974	\$300,000	\$309,090	\$1,589	\$3,316	\$300,000	\$353,683	\$1,079	\$3,258	\$1,056	\$3,258	\$1,097	\$3,795
\$400,000	\$493,920	\$2,283	\$5,299	\$400,000	\$412,120	\$2,283	\$4,422	\$400,000	\$471,578	\$1,445	\$4,523	\$1,421	\$4,523	\$1,463	\$5,060
\$500,000	\$617,400	\$2,977	\$6,624	\$500,000	\$515,151	\$2,977	\$5,527	\$500,000	\$589,472	\$1,811	\$5,788	\$1,787	\$5,788	\$1,828	\$6,324
\$600,000	\$740,880	\$3,671	\$7,949	\$600,000	\$618,181	\$3,671	\$6,632	\$600,000	\$707,366	\$2,176	\$7,053	\$2,153	\$7,053	\$2,194	\$7,589
\$700,000	\$864,360	\$4,365	\$9,274	\$700,000	\$721,211	\$4,365	\$7,738	\$700,000	\$825,261	\$2,542	\$8,318	\$2,518	\$8,318	\$2,560	\$8,854
\$800,000	\$987,840	\$5,059	\$10,598	\$800,000	\$824,241	\$5,059	\$8,843	\$800,000	\$943,155	\$2,908	\$9,583	\$2,884	\$9,583	\$2,926	\$10,119
\$900,000	\$1,111,320	\$5,753	\$11,923	\$900,000	\$927,271	\$5,753	\$9,949	\$900,000	\$1,061,050	\$3,274	\$10,847	\$3,250	\$10,847	\$3,291	\$11,384
\$1,000,000	\$1,234,800	\$6,447	\$13,248	\$1,000,000	\$1,030,301	\$6,447	\$11,054	\$1,000,000	\$1,178,944	\$3,639	\$12,112	\$3,615	\$12,112	\$3,657	\$12,649
\$2,000,000	\$2,469,600	\$13,386	\$26,496	\$2,000,000	\$2,060,602	\$13,386	\$22,108	\$2,000,000	\$2,357,888	\$7,296	\$24,761	\$7,272	\$24,761	\$7,314	\$25,298
\$3,000,000	\$3,704,400	\$20,325	\$39,744	\$3,000,000	\$3,090,903	\$20,325	\$33,162	\$3,000,000	\$3,536,832	\$10,953	\$37,410	\$10,929	\$37,410	\$10,971	\$37,946
\$4,000,000	\$4,939,200	\$27,264	\$52,992	\$4,000,000	\$4,121,204	\$27,264	\$44,216	\$4,000,000	\$4,715,776	\$14,610	\$50,059	\$14,586	\$50,059	\$14,628	\$50,595
\$5,000,000	\$6,174,000	\$34,202	\$66,240	\$5,000,000	\$5,151,505	\$34,202	\$55,270	\$5,000,000	\$5,894,720	\$18,267	\$62,708	\$18,243	\$62,708	\$18,285	\$63,244
\$6,000,000	\$7,408,800	\$41,141	\$79,489	\$6,000,000	\$6,181,806	\$41,141	\$66,324	\$6,000,000	\$7,073,664	\$21,924	\$75,356	\$21,900	\$75,356	\$21,942	\$75,893
\$7,000,000	\$8,643,600	\$48,080	\$92,737	\$7,000,000	\$7,212,107	\$48,080	\$77,378	\$7,000,000	\$8,252,608	\$25,581	\$88,005	\$25,557	\$88,005	\$25,599	\$88,542
\$8,000,000	\$9,878,400	\$55,019	\$105,985	\$8,000,000	\$8,242,408	\$55,019	\$88,432	\$8,000,000	\$9,431,552	\$29,238	\$100,654	\$29,214	\$100,654	\$29,256	\$101,191
\$9,000,000	\$11,113,200	\$61,958	\$119,233	\$9,000,000	\$9,272,709	\$61,958	\$99,486	\$9,000,000	\$10,610,496	\$32,895	\$113,303	\$32,871	\$113,303	\$32,913	\$113,839
\$10,000,000	\$12,348,000	\$68,897	\$132,481	\$10,000,000	\$10,303,010	\$68,897	\$110,540	\$10,000,000	\$11,789,440	\$36,552	\$125,952	\$36,528	\$125,952	\$36,570	\$126,488
\$15,000,000	\$18,522,000	\$103,592	\$198,721	\$15,000,000	\$15,454,515	\$103,592	\$165,811	\$15,000,000	\$17,684,160	\$54,837	\$189,196	\$54,813	\$189,196	\$54,854	\$189,732
\$20,000,000	\$24,696,000	\$138,287	\$264,962	\$20,000,000	\$20,606,020	\$138,287	\$221,081	\$20,000,000	\$23,578,880	\$73,121	\$252,440	\$73,098	\$252,440	\$73,139	\$252,976
\$25,000,000	\$30,870,000	\$172,982	\$331,202	\$25,000,000	\$25,757,525	\$172,982	\$276,351	\$25,000,000	\$29,473,600	\$91,406	\$315,684	\$91,382	\$315,684	\$91,424	\$316,220
\$30,000,000	\$37,044,000	\$207,676	\$397,443	\$30,000,000	\$30,909,030	\$207,676	\$331,621	\$30,000,000	\$35,368,320	\$109,691	\$378,928	\$109,667	\$378,928	\$109,709	\$379,465
\$35,000,000	\$43,218,000	\$242,371	\$463,683	\$35,000,000	\$36,060,535	\$242,371	\$386,891	\$35,000,000	\$41,263,040	\$127,976	\$442,172	\$127,952	\$442,172	\$127,993	\$442,709
\$40,000,000	\$49,392,000	\$277,066	\$529,924	\$40,000,000	\$41,212,040	\$277,066	\$442,162	\$40,000,000	\$47,157,760	\$146,260	\$505,416	\$146,237	\$505,416	\$146,278	\$505,953
\$45,000,000	\$55,566,000	\$311,761	\$596,164	\$45,000,000	\$46,363,545	\$311,761	\$497,432	\$45,000,000	\$53,052,480	\$164,545	\$568,660	\$164,521	\$568,660	\$164,563	\$569,197
\$50,000,000	\$61,740,000	\$346,455	\$662,405	\$50,000,000	\$51,515,050	\$346,455	\$552,702	\$50,000,000	\$58,947,200	\$182,830	\$631,905	\$182,806	\$631,905	\$182,848	\$632,441

CITY OF CURLEW, 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	\$480	262.27%	\$370	202.27%	(\$69)	(41.86%)	(\$45)	(32.08%)	\$450	245.88%
\$100,000	\$959	262.27%	\$740	202.27%	\$380	109.34%	\$404	124.69%	\$899	245.88%
\$150,000	\$1,439	262.27%	\$1,110	202.27%	\$830	156.38%	\$854	168.40%	\$1,349	245.88%
\$200,000	\$1,754	195.88%	\$1,315	146.88%	\$1,280	179.31%	\$1,303	188.93%	\$1,798	245.88%
\$250,000	\$2,070	166.57%	\$1,521	122.43%	\$1,729	192.89%	\$1,753	200.87%	\$2,248	245.88%
\$300,000	\$2,385	150.06%	\$1,727	108.65%	\$2,179	201.87%	\$2,203	208.66%	\$2,698	245.88%
\$400,000	\$3,016	132.09%	\$2,138	93.65%	\$3,078	213.01%	\$3,102	218.24%	\$3,597	245.88%
\$500,000	\$3,647	122.49%	\$2,550	85.65%	\$3,977	219.65%	\$4,001	223.90%	\$4,496	245.88%
\$600,000	\$4,278	116.53%	\$2,961	80.67%	\$4,876	224.05%	\$4,900	227.63%	\$5,395	245.88%
\$700,000	\$4,909	112.46%	\$3,373	77.27%	\$5,776	227.20%	\$5,799	230.28%	\$6,294	245.88%
\$800,000	\$5,540	109.50%	\$3,784	74.81%	\$6,675	229.55%	\$6,699	232.26%	\$7,193	245.88%
\$900,000	\$6,171	107.26%	\$4,196	72.94%	\$7,574	231.37%	\$7,598	233.79%	\$8,093	245.88%
\$1,000,000	\$6,801	105.50%	\$4,607	71.47%	\$8,473	232.83%	\$8,497	235.02%	\$8,992	245.88%
\$2,000,000	\$13,111	97.95%	\$8,722	65.16%	\$17,465	239.37%	\$17,489	240.48%	\$17,984	245.88%
\$3,000,000	\$19,420	95.55%	\$12,838	63.16%	\$26,457	241.55%	\$26,481	242.29%	\$26,976	245.88%
\$4,000,000	\$25,729	94.37%	\$16,953	62.18%	\$35,449	242.63%	\$35,473	243.19%	\$35,967	245.88%
\$5,000,000	\$32,038	93.67%	\$21,068	61.60%	\$44,441	243.28%	\$44,464	243.73%	\$44,959	245.88%
\$6,000,000	\$38,347	93.21%	\$25,183	61.21%	\$53,432	243.72%	\$53,456	244.09%	\$53,951	245.88%
\$7,000,000	\$44,656	92.88%	\$29,298	60.94%	\$62,424	244.03%	\$62,448	244.35%	\$62,943	245.88%
\$8,000,000	\$50,965	92.63%	\$33,413	60.73%	\$71,416	244.26%	\$71,440	244.54%	\$71,935	245.88%
\$9,000,000	\$57,275	92.44%	\$37,528	60.57%	\$80,408	244.44%	\$80,432	244.69%	\$80,927	245.88%
\$10,000,000	\$63,584	92.29%	\$41,643	60.44%	\$89,400	244.58%	\$89,424	244.81%	\$89,919	245.88%
\$15,000,000	\$95,129	91.83%	\$62,219	60.06%	\$134,359	245.02%	\$134,383	245.17%	\$134,878	245.88%
\$20,000,000	\$126,675	91.60%	\$82,794	59.87%	\$179,319	245.23%	\$179,342	245.35%	\$179,837	245.88%
\$25,000,000	\$158,221	91.47%	\$103,369	59.76%	\$224,278	245.36%	\$224,302	245.45%	\$224,797	245.88%
\$30,000,000	\$189,766	91.38%	\$123,945	59.68%	\$269,237	245.45%	\$269,261	245.53%	\$269,756	245.88%
\$35,000,000	\$221,312	91.31%	\$144,520	59.63%	\$314,197	245.51%	\$314,220	245.58%	\$314,715	245.88%
\$40,000,000	\$252,858	91.26%	\$165,096	59.59%	\$359,156	245.56%	\$359,180	245.62%	\$359,675	245.88%
\$45,000,000	\$284,404	91.22%	\$185,671	59.56%	\$404,115	245.60%	\$404,139	245.65%	\$404,634	245.88%
\$50,000,000	\$315,949	91.19%	\$206,246	59.53%	\$449,075	245.62%	\$449,098	245.67%	\$449,593	245.88%