

CITY OF COULTER, 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	\$8.37000	\$35,061	\$0	\$35,061	
2026-27	\$5.77606	\$35,762	\$42	\$35,804	2.1%
2027-28	\$5.81115	\$35,983	\$42	\$36,026	0.6%
2028-29	\$5.59446	\$36,746	\$41	\$36,787	2.1%
2029-30	\$5.62382	\$36,971	\$41	\$37,012	0.6%
2030-31	\$5.41514	\$37,752	\$40	\$37,792	2.1%
2031-32	\$5.44348	\$37,981	\$40	\$38,021	0.6%
2032-33	\$5.24633	\$38,781	\$38	\$38,819	2.1%
2033-34	\$5.27372	\$39,014	\$38	\$39,052	0.6%
2034-35	\$5.08706	\$39,833	\$37	\$39,870	2.1%
2035-36	\$5.11355	\$40,070	\$37	\$40,107	0.6%

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	\$11,828,883	\$4,188,887	\$0	\$4,188,887
2026-27	\$9,708,953	\$6,198,755	\$0	\$6,198,755
2027-28	\$9,709,631	\$6,199,433	\$0	\$6,199,433
2028-29	\$10,085,849	\$6,575,651	\$0	\$6,575,651
2029-30	\$10,091,527	\$6,581,329	\$0	\$6,581,329
2030-31	\$10,489,147	\$6,978,949	\$0	\$6,978,949
2031-32	\$10,494,824	\$6,984,626	\$0	\$6,984,626
2032-33	\$10,909,543	\$7,399,345	\$0	\$7,399,345
2033-34	\$10,915,221	\$7,405,023	\$0	\$7,405,023
2034-35	\$11,347,766	\$7,837,568	\$0	\$7,837,568
2035-36	\$11,353,444	\$7,843,246	\$0	\$7,843,246

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	75.63%	-2.96%	72.67%	21.77%	1.15%	3.99%
2026-27	117.57%	-48.95%	68.62%	26.68%	1.66%	2.70%
2027-28	117.67%	-49.05%	68.62%	26.68%	1.66%	2.70%
2028-29	115.49%	-46.34%	69.15%	26.41%	1.58%	2.54%
2029-30	115.50%	-46.33%	69.18%	26.39%	1.58%	2.54%
2030-31	113.38%	-43.71%	69.68%	26.13%	1.50%	2.40%
2031-32	113.39%	-43.69%	69.70%	26.11%	1.50%	2.39%
2032-33	111.42%	-41.27%	70.15%	25.88%	1.43%	2.26%
2033-34	111.43%	-41.26%	70.18%	25.86%	1.43%	2.26%
2034-35	109.59%	-39.00%	70.59%	25.65%	1.37%	2.13%
2035-36	109.60%	-38.99%	70.61%	25.63%	1.36%	2.13%

**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 COULTER, 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	\$4,188,887	\$8.37000	\$35,061
2026-27	\$6,198,755	\$5.77606	\$35,804
2027-28	\$6,199,433	\$5.81115	\$36,026
2028-29	\$6,575,651	\$5.59446	\$36,787
2029-30	\$6,581,329	\$5.62382	\$37,012
2030-31	\$6,978,949	\$5.41514	\$37,792
2031-32	\$6,984,626	\$5.44348	\$38,021
2032-33	\$7,399,345	\$5.24633	\$38,819
2033-34	\$7,405,023	\$5.27372	\$39,052
2034-35	\$7,837,568	\$5.08706	\$39,870
2035-36	\$7,843,246	\$5.11355	\$40,107

CITY OF COULTER, 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	\$4,188,887	\$8.37000	\$35,061
2026-27	\$4,294,626	\$8.37000	\$35,946
2027-28	\$4,366,245	\$8.37000	\$36,545
2028-29	\$4,518,070	\$8.10000	\$36,596
2029-30	\$4,593,446	\$8.10000	\$37,207
2030-31	\$4,753,138	\$8.10000	\$38,500
2031-32	\$4,832,456	\$8.10000	\$39,143
2032-33	\$5,000,418	\$8.10000	\$40,503
2033-34	\$5,083,898	\$8.10000	\$41,180
2034-35	\$5,260,562	\$8.10000	\$42,611
2035-36	\$5,348,411	\$8.10000	\$43,322

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	\$1,904,129	(\$2.59394)	-\$142
2027-28	\$1,833,187	(\$2.55885)	-\$520
2028-29	\$2,057,581	(\$2.50554)	\$191
2029-30	\$1,987,883	(\$2.47618)	-\$195
2030-31	\$2,225,811	(\$2.68486)	-\$708
2031-32	\$2,152,171	(\$2.65652)	-\$1,122
2032-33	\$2,398,928	(\$2.85367)	-\$1,684
2033-34	\$2,321,125	(\$2.82628)	-\$2,128
2034-35	\$2,577,006	(\$3.01294)	-\$2,740
2035-36	\$2,494,835	(\$2.98645)	-\$3,215

CITY OF COULTER, 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	\$199	\$334	\$50,000	\$51,515	\$199	\$279	\$50,000	\$58,947	\$179	\$48	\$153	\$48	\$199	\$319
\$100,000	\$123,480	\$397	\$669	\$100,000	\$103,030	\$397	\$558	\$100,000	\$117,894	\$378	\$368	\$352	\$368	\$397	\$638
\$150,000	\$185,220	\$596	\$1,003	\$150,000	\$154,545	\$596	\$837	\$150,000	\$176,842	\$576	\$687	\$550	\$687	\$596	\$958
\$200,000	\$246,960	\$972	\$1,337	\$200,000	\$206,060	\$972	\$1,116	\$200,000	\$235,789	\$775	\$1,006	\$749	\$1,006	\$794	\$1,277
\$250,000	\$308,700	\$1,349	\$1,672	\$250,000	\$257,575	\$1,349	\$1,395	\$250,000	\$294,736	\$973	\$1,325	\$947	\$1,325	\$993	\$1,596
\$300,000	\$370,440	\$1,725	\$2,006	\$300,000	\$309,090	\$1,725	\$1,674	\$300,000	\$353,683	\$1,172	\$1,644	\$1,146	\$1,644	\$1,191	\$1,915
\$400,000	\$493,920	\$2,479	\$2,675	\$400,000	\$412,120	\$2,479	\$2,232	\$400,000	\$471,578	\$1,569	\$2,283	\$1,543	\$2,283	\$1,588	\$2,554
\$500,000	\$617,400	\$3,232	\$3,343	\$500,000	\$515,151	\$3,232	\$2,790	\$500,000	\$589,472	\$1,966	\$2,921	\$1,940	\$2,921	\$1,985	\$3,192
\$600,000	\$740,880	\$3,985	\$4,012	\$600,000	\$618,181	\$3,985	\$3,348	\$600,000	\$707,366	\$2,363	\$3,560	\$2,337	\$3,560	\$2,382	\$3,830
\$700,000	\$864,360	\$4,739	\$4,681	\$700,000	\$721,211	\$4,739	\$3,905	\$700,000	\$825,261	\$2,760	\$4,198	\$2,734	\$4,198	\$2,779	\$4,469
\$800,000	\$987,840	\$5,492	\$5,349	\$800,000	\$824,241	\$5,492	\$4,463	\$800,000	\$943,155	\$3,157	\$4,837	\$3,131	\$4,837	\$3,176	\$5,107
\$900,000	\$1,111,320	\$6,245	\$6,018	\$900,000	\$927,271	\$6,245	\$5,021	\$900,000	\$1,061,050	\$3,554	\$5,475	\$3,528	\$5,475	\$3,573	\$5,746
\$1,000,000	\$1,234,800	\$6,999	\$6,687	\$1,000,000	\$1,030,301	\$6,999	\$5,579	\$1,000,000	\$1,178,944	\$3,951	\$6,113	\$3,925	\$6,113	\$3,970	\$6,384
\$2,000,000	\$2,469,600	\$14,532	\$13,373	\$2,000,000	\$2,060,602	\$14,532	\$11,158	\$2,000,000	\$2,357,888	\$7,921	\$12,498	\$7,895	\$12,498	\$7,940	\$12,768
\$3,000,000	\$3,704,400	\$22,065	\$20,060	\$3,000,000	\$3,090,903	\$22,065	\$16,738	\$3,000,000	\$3,536,832	\$11,891	\$18,882	\$11,865	\$18,882	\$11,910	\$19,152
\$4,000,000	\$4,939,200	\$29,598	\$26,746	\$4,000,000	\$4,121,204	\$29,598	\$22,317	\$4,000,000	\$4,715,776	\$15,861	\$25,266	\$15,835	\$25,266	\$15,880	\$25,537
\$5,000,000	\$6,174,000	\$37,131	\$33,433	\$5,000,000	\$5,151,505	\$37,131	\$27,896	\$5,000,000	\$5,894,720	\$19,831	\$31,650	\$19,805	\$31,650	\$19,850	\$31,921
\$6,000,000	\$7,408,800	\$44,664	\$40,120	\$6,000,000	\$6,181,806	\$44,664	\$33,475	\$6,000,000	\$7,073,664	\$23,801	\$38,034	\$23,775	\$38,034	\$23,820	\$38,305
\$7,000,000	\$8,643,600	\$52,197	\$46,806	\$7,000,000	\$7,212,107	\$52,197	\$39,055	\$7,000,000	\$8,252,608	\$27,771	\$44,418	\$27,745	\$44,418	\$27,790	\$44,689
\$8,000,000	\$9,878,400	\$59,730	\$53,493	\$8,000,000	\$8,242,408	\$59,730	\$44,634	\$8,000,000	\$9,431,552	\$31,741	\$50,802	\$31,715	\$50,802	\$31,760	\$51,073
\$9,000,000	\$11,113,200	\$67,263	\$60,180	\$9,000,000	\$9,272,709	\$67,263	\$50,213	\$9,000,000	\$10,610,496	\$35,711	\$57,187	\$35,685	\$57,187	\$35,730	\$57,457
\$10,000,000	\$12,348,000	\$74,796	\$66,866	\$10,000,000	\$10,303,010	\$74,796	\$55,792	\$10,000,000	\$11,789,440	\$39,681	\$63,571	\$39,655	\$63,571	\$39,700	\$63,841
\$15,000,000	\$18,522,000	\$112,461	\$100,299	\$15,000,000	\$15,454,515	\$112,461	\$83,688	\$15,000,000	\$17,684,160	\$59,531	\$95,491	\$59,505	\$95,491	\$59,550	\$95,762
\$20,000,000	\$24,696,000	\$150,126	\$133,732	\$20,000,000	\$20,606,020	\$150,126	\$111,584	\$20,000,000	\$23,578,880	\$79,381	\$127,412	\$79,355	\$127,412	\$79,400	\$127,683
\$25,000,000	\$30,870,000	\$187,791	\$167,165	\$25,000,000	\$25,757,525	\$187,791	\$139,481	\$25,000,000	\$29,473,600	\$99,231	\$159,333	\$99,206	\$159,333	\$99,251	\$159,604
\$30,000,000	\$37,044,000	\$225,456	\$200,598	\$30,000,000	\$30,909,030	\$225,456	\$167,377	\$30,000,000	\$35,368,320	\$119,081	\$191,254	\$119,056	\$191,254	\$119,101	\$191,524
\$35,000,000	\$43,218,000	\$263,121	\$234,032	\$35,000,000	\$36,060,535	\$263,121	\$195,273	\$35,000,000	\$41,263,040	\$138,932	\$223,174	\$138,906	\$223,174	\$138,951	\$223,445
\$40,000,000	\$49,392,000	\$300,786	\$267,465	\$40,000,000	\$41,212,040	\$300,786	\$223,169	\$40,000,000	\$47,157,760	\$158,782	\$255,095	\$158,756	\$255,095	\$158,801	\$255,366
\$45,000,000	\$55,566,000	\$338,451	\$300,898	\$45,000,000	\$46,363,545	\$338,451	\$251,065	\$45,000,000	\$53,052,480	\$178,632	\$287,016	\$178,606	\$287,016	\$178,651	\$287,287
\$50,000,000	\$61,740,000	\$376,116	\$334,331	\$50,000,000	\$51,515,050	\$376,116	\$278,961	\$50,000,000	\$58,947,200	\$198,482	\$318,937	\$198,456	\$318,937	\$198,501	\$319,207

CITY OF            COULTER, 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	\$136	68.43%	\$80	40.53%	(\$131)	(72.97%)	(\$105)	(68.42%)	\$121	60.81%
\$100,000	\$272	68.43%	\$161	40.53%	(\$10)	(2.67%)	\$16	4.47%	\$241	60.81%
\$150,000	\$407	68.43%	\$241	40.53%	\$111	19.20%	\$136	24.78%	\$362	60.81%
\$200,000	\$365	37.56%	\$144	14.78%	\$231	29.86%	\$257	34.33%	\$483	60.81%
\$250,000	\$323	23.94%	\$46	3.41%	\$352	36.17%	\$378	39.88%	\$604	60.81%
\$300,000	\$281	16.26%	(\$52)	(3.00%)	\$473	40.34%	\$499	43.50%	\$724	60.81%
\$400,000	\$196	7.90%	(\$247)	(9.97%)	\$714	45.52%	\$740	47.96%	\$966	60.81%
\$500,000	\$111	3.44%	(\$442)	(13.69%)	\$956	48.61%	\$981	50.59%	\$1,207	60.81%
\$600,000	\$27	0.67%	(\$638)	(16.00%)	\$1,197	50.66%	\$1,223	52.32%	\$1,448	60.81%
\$700,000	(\$58)	(1.22%)	(\$833)	(17.58%)	\$1,438	52.12%	\$1,464	53.56%	\$1,690	60.81%
\$800,000	(\$143)	(2.60%)	(\$1,029)	(18.73%)	\$1,680	53.21%	\$1,706	54.48%	\$1,931	60.81%
\$900,000	(\$227)	(3.64%)	(\$1,224)	(19.60%)	\$1,921	54.06%	\$1,947	55.19%	\$2,173	60.81%
\$1,000,000	(\$312)	(4.46%)	(\$1,419)	(20.28%)	\$2,163	54.74%	\$2,188	55.76%	\$2,414	60.81%
\$2,000,000	(\$1,158)	(7.97%)	(\$3,373)	(23.21%)	\$4,577	57.78%	\$4,603	58.30%	\$4,828	60.81%
\$3,000,000	(\$2,005)	(9.09%)	(\$5,327)	(24.14%)	\$6,991	58.79%	\$7,017	59.14%	\$7,242	60.81%
\$4,000,000	(\$2,851)	(9.63%)	(\$7,281)	(24.60%)	\$9,405	59.30%	\$9,431	59.56%	\$9,656	60.81%
\$5,000,000	(\$3,697)	(9.96%)	(\$9,234)	(24.87%)	\$11,819	59.60%	\$11,845	59.81%	\$12,071	60.81%
\$6,000,000	(\$4,544)	(10.17%)	(\$11,188)	(25.05%)	\$14,233	59.80%	\$14,259	59.97%	\$14,485	60.81%
\$7,000,000	(\$5,390)	(10.33%)	(\$13,142)	(25.18%)	\$16,647	59.95%	\$16,673	60.09%	\$16,899	60.81%
\$8,000,000	(\$6,237)	(10.44%)	(\$15,096)	(25.27%)	\$19,061	60.05%	\$19,087	60.18%	\$19,313	60.81%
\$9,000,000	(\$7,083)	(10.53%)	(\$17,050)	(25.35%)	\$21,476	60.14%	\$21,501	60.25%	\$21,727	60.81%
\$10,000,000	(\$7,929)	(10.60%)	(\$19,003)	(25.41%)	\$23,890	60.20%	\$23,916	60.31%	\$24,141	60.81%
\$15,000,000	(\$12,161)	(10.81%)	(\$28,772)	(25.58%)	\$35,960	60.41%	\$35,986	60.48%	\$36,212	60.81%
\$20,000,000	(\$16,393)	(10.92%)	(\$38,541)	(25.67%)	\$48,031	60.51%	\$48,057	60.56%	\$48,282	60.81%
\$25,000,000	(\$20,625)	(10.98%)	(\$48,310)	(25.73%)	\$60,102	60.57%	\$60,127	60.61%	\$60,353	60.81%
\$30,000,000	(\$24,857)	(11.03%)	(\$58,079)	(25.76%)	\$72,172	60.61%	\$72,198	60.64%	\$72,424	60.81%
\$35,000,000	(\$29,089)	(11.06%)	(\$67,848)	(25.79%)	\$84,243	60.64%	\$84,269	60.67%	\$84,494	60.81%
\$40,000,000	(\$33,321)	(11.08%)	(\$77,617)	(25.80%)	\$96,313	60.66%	\$96,339	60.68%	\$96,565	60.81%
\$45,000,000	(\$37,553)	(11.10%)	(\$87,385)	(25.82%)	\$108,384	60.67%	\$108,410	60.70%	\$108,635	60.81%
\$50,000,000	(\$41,785)	(11.11%)	(\$97,154)	(25.83%)	\$120,455	60.69%	\$120,480	60.71%	\$120,706	60.81%