

CITY OF DALLAS CENTER, 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	\$8.12621	\$904,148	\$0	\$904,148	
2026-27	\$4.21388	\$922,231	\$13,250	\$935,481	3.5%
2027-28	\$4.27442	\$945,759	\$13,440	\$959,199	2.5%
2028-29	\$4.18337	\$978,384	\$13,154	\$991,537	3.4%
2029-30	\$4.23961	\$1,002,037	\$13,330	\$1,015,368	2.4%
2030-31	\$4.14747	\$1,035,675	\$13,041	\$1,048,716	3.3%
2031-32	\$4.19969	\$1,059,116	\$13,205	\$1,072,321	2.3%
2032-33	\$4.10801	\$1,093,769	\$12,917	\$1,106,686	3.2%
2033-34	\$4.15652	\$1,116,980	\$13,069	\$1,130,049	2.1%
2034-35	\$4.06543	\$1,152,649	\$12,783	\$1,165,432	3.1%
2035-36	\$4.11052	\$1,175,614	\$12,925	\$1,188,538	2.0%

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	\$243,641,020	\$111,263,183	\$14,236,263	\$125,499,446
2026-27	\$245,087,984	\$221,999,860	\$16,766,061	\$238,765,921
2027-28	\$247,903,371	\$224,404,524	\$17,176,784	\$241,581,308
2028-29	\$261,766,696	\$237,018,823	\$18,425,810	\$255,444,633
2029-30	\$264,654,182	\$239,495,586	\$18,836,533	\$258,332,119
2030-31	\$279,347,299	\$252,856,690	\$20,168,546	\$273,025,236
2031-32	\$282,234,784	\$255,333,452	\$20,579,269	\$275,912,721
2032-33	\$297,717,500	\$269,397,017	\$21,998,419	\$291,395,437
2033-34	\$300,604,985	\$271,873,780	\$22,409,142	\$294,282,922
2034-35	\$316,910,560	\$286,668,711	\$23,919,786	\$310,588,497
2035-36	\$319,798,046	\$289,145,474	\$24,330,509	\$313,475,983

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	75.23%	-1.03%	74.20%	23.69%	1.62%	0.50%
2026-27	92.13%	-10.94%	81.18%	17.41%	0.98%	0.26%
2027-28	92.30%	-11.12%	81.17%	17.43%	0.97%	0.26%
2028-29	91.95%	-10.80%	81.15%	17.53%	0.93%	0.24%
2029-30	92.09%	-10.94%	81.14%	17.54%	0.92%	0.24%
2030-31	91.72%	-10.59%	81.12%	17.63%	0.88%	0.23%
2031-32	91.85%	-10.73%	81.12%	17.65%	0.87%	0.23%
2032-33	91.48%	-10.38%	81.09%	17.73%	0.83%	0.21%
2033-34	91.60%	-10.51%	81.09%	17.75%	0.82%	0.21%
2034-35	91.23%	-10.17%	81.06%	17.83%	0.79%	0.20%
2035-36	91.35%	-10.29%	81.06%	17.85%	0.78%	0.20%

**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 DALLAS CENTER, 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	\$111,263,183	\$8.12621	\$904,148
2026-27	\$221,999,860	\$4.21388	\$935,481
2027-28	\$224,404,524	\$4.27442	\$959,199
2028-29	\$237,018,823	\$4.18337	\$991,537
2029-30	\$239,495,586	\$4.23961	\$1,015,368
2030-31	\$252,856,690	\$4.14747	\$1,048,716
2031-32	\$255,333,452	\$4.19969	\$1,072,321
2032-33	\$269,397,017	\$4.10801	\$1,106,686
2033-34	\$271,873,780	\$4.15652	\$1,130,049
2034-35	\$286,668,711	\$4.06543	\$1,165,432
2035-36	\$289,145,474	\$4.11052	\$1,188,538

## CITY OF DALLAS CENTER, 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	\$111,263,183	\$8.12621	\$904,148
2026-27	\$114,265,208	\$8.12621	\$928,543
2027-28	\$117,287,485	\$8.12621	\$953,103
2028-29	\$122,502,305	\$8.10000	\$992,269
2029-30	\$126,117,137	\$8.10000	\$1,021,549
2030-31	\$131,630,957	\$8.10000	\$1,066,211
2031-32	\$135,436,854	\$8.10000	\$1,097,039
2032-33	\$141,265,397	\$8.10000	\$1,144,250
2033-34	\$145,272,826	\$8.10000	\$1,176,710
2034-35	\$151,432,923	\$8.10000	\$1,226,607
2035-36	\$155,652,104	\$8.10000	\$1,260,782

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	\$107,734,652	(\$3.91233)	\$6,937
2027-28	\$107,117,039	(\$3.85179)	\$6,096
2028-29	\$114,516,519	(\$3.91663)	-\$731
2029-30	\$113,378,449	(\$3.86039)	-\$6,181
2030-31	\$121,225,732	(\$3.95253)	-\$17,495
2031-32	\$119,896,598	(\$3.90031)	-\$24,717
2032-33	\$128,131,620	(\$3.99199)	-\$37,564
2033-34	\$126,600,954	(\$3.94348)	-\$46,661
2034-35	\$135,235,788	(\$4.03457)	-\$61,175
2035-36	\$133,493,369	(\$3.98948)	-\$72,244

CITY OF DALLAS CENTER, 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	\$193	\$256	\$50,000	\$51,515	\$193	\$214	\$50,000	\$58,947	\$174	\$37	\$149	\$37	\$193	\$244
\$100,000	\$123,480	\$385	\$512	\$100,000	\$103,030	\$385	\$427	\$100,000	\$117,894	\$367	\$282	\$342	\$282	\$385	\$489
\$150,000	\$185,220	\$578	\$768	\$150,000	\$154,545	\$578	\$641	\$150,000	\$176,842	\$559	\$526	\$534	\$526	\$578	\$733
\$200,000	\$246,960	\$944	\$1,024	\$200,000	\$206,060	\$944	\$855	\$200,000	\$235,789	\$752	\$771	\$727	\$771	\$771	\$978
\$250,000	\$308,700	\$1,310	\$1,280	\$250,000	\$257,575	\$1,310	\$1,068	\$250,000	\$294,736	\$945	\$1,015	\$920	\$1,015	\$964	\$1,222
\$300,000	\$370,440	\$1,675	\$1,536	\$300,000	\$309,090	\$1,675	\$1,282	\$300,000	\$353,683	\$1,138	\$1,260	\$1,113	\$1,260	\$1,156	\$1,467
\$400,000	\$493,920	\$2,407	\$2,049	\$400,000	\$412,120	\$2,407	\$1,709	\$400,000	\$471,578	\$1,523	\$1,748	\$1,498	\$1,748	\$1,542	\$1,956
\$500,000	\$617,400	\$3,138	\$2,561	\$500,000	\$515,151	\$3,138	\$2,137	\$500,000	\$589,472	\$1,909	\$2,237	\$1,883	\$2,237	\$1,927	\$2,445
\$600,000	\$740,880	\$3,869	\$3,073	\$600,000	\$618,181	\$3,869	\$2,564	\$600,000	\$707,366	\$2,294	\$2,726	\$2,269	\$2,726	\$2,313	\$2,934
\$700,000	\$864,360	\$4,601	\$3,585	\$700,000	\$721,211	\$4,601	\$2,991	\$700,000	\$825,261	\$2,679	\$3,215	\$2,654	\$3,215	\$2,698	\$3,423
\$800,000	\$987,840	\$5,332	\$4,097	\$800,000	\$824,241	\$5,332	\$3,419	\$800,000	\$943,155	\$3,065	\$3,704	\$3,040	\$3,704	\$3,084	\$3,912
\$900,000	\$1,111,320	\$6,063	\$4,609	\$900,000	\$927,271	\$6,063	\$3,846	\$900,000	\$1,061,050	\$3,450	\$4,193	\$3,425	\$4,193	\$3,469	\$4,401
\$1,000,000	\$1,234,800	\$6,795	\$5,121	\$1,000,000	\$1,030,301	\$6,795	\$4,273	\$1,000,000	\$1,178,944	\$3,836	\$4,682	\$3,811	\$4,682	\$3,854	\$4,890
\$2,000,000	\$2,469,600	\$14,108	\$10,243	\$2,000,000	\$2,060,602	\$14,108	\$8,546	\$2,000,000	\$2,357,888	\$7,690	\$9,572	\$7,665	\$9,572	\$7,709	\$9,779
\$3,000,000	\$3,704,400	\$21,422	\$15,364	\$3,000,000	\$3,090,903	\$21,422	\$12,819	\$3,000,000	\$3,536,832	\$11,544	\$14,462	\$11,519	\$14,462	\$11,563	\$14,669
\$4,000,000	\$4,939,200	\$28,735	\$20,485	\$4,000,000	\$4,121,204	\$28,735	\$17,093	\$4,000,000	\$4,715,776	\$15,399	\$19,351	\$15,374	\$19,351	\$15,418	\$19,559
\$5,000,000	\$6,174,000	\$36,049	\$25,606	\$5,000,000	\$5,151,505	\$36,049	\$21,366	\$5,000,000	\$5,894,720	\$19,253	\$24,241	\$19,228	\$24,241	\$19,272	\$24,448
\$6,000,000	\$7,408,800	\$43,363	\$30,728	\$6,000,000	\$6,181,806	\$43,363	\$25,639	\$6,000,000	\$7,073,664	\$23,108	\$29,130	\$23,083	\$29,130	\$23,126	\$29,338
\$7,000,000	\$8,643,600	\$50,676	\$35,849	\$7,000,000	\$7,212,107	\$50,676	\$29,912	\$7,000,000	\$8,252,608	\$26,962	\$34,020	\$26,937	\$34,020	\$26,981	\$34,227
\$8,000,000	\$9,878,400	\$57,990	\$40,970	\$8,000,000	\$8,242,408	\$57,990	\$34,185	\$8,000,000	\$9,431,552	\$30,816	\$38,910	\$30,791	\$38,910	\$30,835	\$39,117
\$9,000,000	\$11,113,200	\$65,303	\$46,092	\$9,000,000	\$9,272,709	\$65,303	\$38,458	\$9,000,000	\$10,610,496	\$34,671	\$43,799	\$34,646	\$43,799	\$34,690	\$44,007
\$10,000,000	\$12,348,000	\$72,617	\$51,213	\$10,000,000	\$10,303,010	\$72,617	\$42,731	\$10,000,000	\$11,789,440	\$38,525	\$48,689	\$38,500	\$48,689	\$38,544	\$48,896
\$15,000,000	\$18,522,000	\$109,185	\$76,819	\$15,000,000	\$15,454,515	\$109,185	\$64,097	\$15,000,000	\$17,684,160	\$57,797	\$73,137	\$57,772	\$73,137	\$57,816	\$73,345
\$20,000,000	\$24,696,000	\$145,753	\$102,426	\$20,000,000	\$20,606,020	\$145,753	\$85,463	\$20,000,000	\$23,578,880	\$77,069	\$97,585	\$77,044	\$97,585	\$77,088	\$97,793
\$25,000,000	\$30,870,000	\$182,321	\$128,032	\$25,000,000	\$25,757,525	\$182,321	\$106,829	\$25,000,000	\$29,473,600	\$96,341	\$122,033	\$96,316	\$122,033	\$96,360	\$122,241
\$30,000,000	\$37,044,000	\$218,889	\$153,639	\$30,000,000	\$30,909,030	\$218,889	\$128,194	\$30,000,000	\$35,368,320	\$115,613	\$146,482	\$115,588	\$146,482	\$115,632	\$146,689
\$35,000,000	\$43,218,000	\$255,457	\$179,245	\$35,000,000	\$36,060,535	\$255,457	\$149,560	\$35,000,000	\$41,263,040	\$134,885	\$170,930	\$134,860	\$170,930	\$134,904	\$171,137
\$40,000,000	\$49,392,000	\$292,025	\$204,852	\$40,000,000	\$41,212,040	\$292,025	\$170,926	\$40,000,000	\$47,157,760	\$154,157	\$195,378	\$154,132	\$195,378	\$154,176	\$195,585
\$45,000,000	\$55,566,000	\$328,593	\$230,458	\$45,000,000	\$46,363,545	\$328,593	\$192,291	\$45,000,000	\$53,052,480	\$173,429	\$219,826	\$173,404	\$219,826	\$173,448	\$220,034
\$50,000,000	\$61,740,000	\$365,161	\$256,065	\$50,000,000	\$51,515,050	\$365,161	\$213,657	\$50,000,000	\$58,947,200	\$192,701	\$244,274	\$192,676	\$244,274	\$192,720	\$244,482

CITY OF            DALLAS CENTER, 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	\$63	32.87%	\$21	10.86%	(\$137)	(78.68%)	(\$112)	(75.09%)	\$52	26.86%
\$100,000	\$127	32.87%	\$42	10.86%	(\$85)	(23.22%)	(\$60)	(17.59%)	\$104	26.86%
\$150,000	\$190	32.87%	\$63	10.86%	(\$33)	(5.97%)	(\$8)	(1.56%)	\$155	26.86%
\$200,000	\$80	8.52%	(\$89)	(9.45%)	\$18	2.44%	\$43	5.97%	\$207	26.86%
\$250,000	(\$29)	(2.23%)	(\$241)	(18.42%)	\$70	7.42%	\$95	10.35%	\$259	26.86%
\$300,000	(\$139)	(8.29%)	(\$393)	(23.48%)	\$122	10.71%	\$147	13.21%	\$311	26.86%
\$400,000	(\$358)	(14.88%)	(\$697)	(28.98%)	\$225	14.80%	\$250	16.72%	\$414	26.86%
\$500,000	(\$577)	(18.40%)	(\$1,001)	(31.91%)	\$329	17.24%	\$354	18.80%	\$518	26.86%
\$600,000	(\$796)	(20.59%)	(\$1,305)	(33.74%)	\$432	18.85%	\$458	20.16%	\$621	26.86%
\$700,000	(\$1,016)	(22.08%)	(\$1,609)	(34.98%)	\$536	20.00%	\$561	21.14%	\$725	26.86%
\$800,000	(\$1,235)	(23.16%)	(\$1,913)	(35.89%)	\$640	20.87%	\$665	21.86%	\$828	26.86%
\$900,000	(\$1,454)	(23.98%)	(\$2,218)	(36.57%)	\$743	21.54%	\$768	22.42%	\$932	26.86%
\$1,000,000	(\$1,673)	(24.63%)	(\$2,522)	(37.11%)	\$847	22.07%	\$872	22.87%	\$1,035	26.86%
\$2,000,000	(\$3,866)	(27.40%)	(\$5,562)	(39.42%)	\$1,882	24.47%	\$1,907	24.88%	\$2,070	26.86%
\$3,000,000	(\$6,058)	(28.28%)	(\$8,602)	(40.16%)	\$2,917	25.27%	\$2,942	25.54%	\$3,106	26.86%
\$4,000,000	(\$8,250)	(28.71%)	(\$11,643)	(40.52%)	\$3,952	25.67%	\$3,977	25.87%	\$4,141	26.86%
\$5,000,000	(\$10,443)	(28.97%)	(\$14,683)	(40.73%)	\$4,988	25.90%	\$5,013	26.07%	\$5,176	26.86%
\$6,000,000	(\$12,635)	(29.14%)	(\$17,724)	(40.87%)	\$6,023	26.06%	\$6,048	26.20%	\$6,211	26.86%
\$7,000,000	(\$14,827)	(29.26%)	(\$20,764)	(40.97%)	\$7,058	26.18%	\$7,083	26.29%	\$7,247	26.86%
\$8,000,000	(\$17,019)	(29.35%)	(\$23,805)	(41.05%)	\$8,093	26.26%	\$8,118	26.37%	\$8,282	26.86%
\$9,000,000	(\$19,212)	(29.42%)	(\$26,845)	(41.11%)	\$9,128	26.33%	\$9,154	26.42%	\$9,317	26.86%
\$10,000,000	(\$21,404)	(29.48%)	(\$29,886)	(41.16%)	\$10,164	26.38%	\$10,189	26.46%	\$10,352	26.86%
\$15,000,000	(\$32,366)	(29.64%)	(\$45,088)	(41.29%)	\$15,340	26.54%	\$15,365	26.60%	\$15,529	26.86%
\$20,000,000	(\$43,327)	(29.73%)	(\$60,290)	(41.36%)	\$20,516	26.62%	\$20,541	26.66%	\$20,705	26.86%
\$25,000,000	(\$54,289)	(29.78%)	(\$75,492)	(41.41%)	\$25,692	26.67%	\$25,717	26.70%	\$25,881	26.86%
\$30,000,000	(\$65,250)	(29.81%)	(\$90,695)	(41.43%)	\$30,869	26.70%	\$30,894	26.73%	\$31,057	26.86%
\$35,000,000	(\$76,211)	(29.83%)	(\$105,897)	(41.45%)	\$36,045	26.72%	\$36,070	26.75%	\$36,233	26.86%
\$40,000,000	(\$87,173)	(29.85%)	(\$121,099)	(41.47%)	\$41,221	26.74%	\$41,246	26.76%	\$41,410	26.86%
\$45,000,000	(\$98,134)	(29.87%)	(\$136,301)	(41.48%)	\$46,397	26.75%	\$46,422	26.77%	\$46,586	26.86%
\$50,000,000	(\$109,096)	(29.88%)	(\$151,504)	(41.49%)	\$51,573	26.76%	\$51,598	26.78%	\$51,762	26.86%