

CITY OF CRESCENT, 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	\$7.86409	\$276,491	\$0	\$276,491	
2026-27	\$3.93757	\$282,021	\$11,999	\$294,020	6.3%
2027-28	\$4.05472	\$299,900	\$12,356	\$312,257	6.2%
2028-29	\$3.98908	\$318,501	\$12,156	\$330,658	5.9%
2029-30	\$4.10238	\$337,271	\$12,502	\$349,773	5.8%
2030-31	\$4.03079	\$356,768	\$12,283	\$369,051	5.5%
2031-32	\$4.14204	\$376,432	\$12,622	\$389,055	5.4%
2032-33	\$4.06674	\$396,835	\$12,393	\$409,228	5.2%
2033-34	\$4.17618	\$417,413	\$12,726	\$430,139	5.1%
2034-35	\$4.09773	\$438,742	\$12,487	\$451,229	4.9%
2035-36	\$4.20555	\$460,254	\$12,816	\$473,070	4.8%

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	\$81,153,577	\$35,158,668	\$5,386,393	\$40,545,061
2026-27	\$81,754,574	\$74,670,443	\$6,032,760	\$80,703,203
2027-28	\$84,094,762	\$77,010,631	\$6,032,760	\$83,043,391
2028-29	\$90,276,483	\$82,890,714	\$6,334,398	\$89,225,112
2029-30	\$92,646,671	\$85,260,902	\$6,334,398	\$91,595,300
2030-31	\$99,260,548	\$91,558,059	\$6,651,118	\$98,209,177
2031-32	\$101,630,736	\$93,928,247	\$6,651,118	\$100,579,365
2032-33	\$108,663,094	\$100,628,049	\$6,983,674	\$107,611,723
2033-34	\$111,033,282	\$102,998,237	\$6,983,674	\$109,981,911
2034-35	\$118,501,111	\$110,116,883	\$7,332,858	\$117,449,740
2035-36	\$120,871,300	\$112,487,071	\$7,332,858	\$119,819,929

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	83.56%	-1.16%	82.40%	16.51%	0.47%	0.60%
2026-27	100.25%	-13.36%	86.89%	11.90%	0.40%	0.30%
2027-28	101.10%	-13.86%	87.24%	11.56%	0.39%	0.29%
2028-29	101.27%	-13.68%	87.59%	11.30%	0.37%	0.27%
2029-30	101.98%	-14.08%	87.90%	11.01%	0.36%	0.27%
2030-31	102.02%	-13.82%	88.20%	10.78%	0.34%	0.25%
2031-32	102.65%	-14.17%	88.47%	10.52%	0.33%	0.24%
2032-33	102.61%	-13.87%	88.74%	10.33%	0.31%	0.23%
2033-34	103.17%	-14.19%	88.97%	10.11%	0.30%	0.22%
2034-35	103.07%	-13.86%	89.21%	9.94%	0.29%	0.21%
2035-36	103.57%	-14.16%	89.41%	9.74%	0.28%	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 CRESCENT, 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	\$35,158,668	\$7.86409	\$276,491
2026-27	\$74,670,443	\$3.93757	\$294,020
2027-28	\$77,010,631	\$4.05472	\$312,257
2028-29	\$82,890,714	\$3.98908	\$330,658
2029-30	\$85,260,902	\$4.10238	\$349,773
2030-31	\$91,558,059	\$4.03079	\$369,051
2031-32	\$93,928,247	\$4.14204	\$389,055
2032-33	\$100,628,049	\$4.06674	\$409,228
2033-34	\$102,998,237	\$4.17618	\$430,139
2034-35	\$110,116,883	\$4.09773	\$451,229
2035-36	\$112,487,071	\$4.20555	\$473,070

CITY OF CRESCENT, 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	\$35,158,668	\$7.86409	\$276,491
2026-27	\$36,562,181	\$7.78623	\$284,681
2027-28	\$38,672,946	\$7.63356	\$295,212
2028-29	\$41,203,836	\$7.63356	\$314,532
2029-30	\$43,429,262	\$7.63356	\$331,520
2030-31	\$46,120,075	\$7.63356	\$352,060
2031-32	\$48,466,080	\$7.63356	\$369,969
2032-33	\$51,325,448	\$7.63356	\$391,796
2033-34	\$53,798,558	\$7.63356	\$410,674
2034-35	\$56,835,687	\$7.63356	\$433,858
2035-36	\$59,442,448	\$7.63356	\$453,757

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	\$38,108,261	(\$3.84866)	\$9,339
2027-28	\$38,337,685	(\$3.57884)	\$17,044
2028-29	\$41,686,878	(\$3.64448)	\$16,126
2029-30	\$41,831,640	(\$3.53118)	\$18,253
2030-31	\$45,437,984	(\$3.60277)	\$16,991
2031-32	\$45,462,167	(\$3.49152)	\$19,086
2032-33	\$49,302,601	(\$3.56682)	\$17,432
2033-34	\$49,199,679	(\$3.45738)	\$19,465
2034-35	\$53,281,195	(\$3.53583)	\$17,371
2035-36	\$53,044,623	(\$3.42801)	\$19,313

CITY OF CRESCENT, 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	\$187	\$249	\$50,000	\$51,515	\$187	\$208	\$50,000	\$58,947	\$168	\$36	\$144	\$36	\$187	\$238
\$100,000	\$123,480	\$373	\$498	\$100,000	\$103,030	\$373	\$415	\$100,000	\$117,894	\$355	\$274	\$331	\$274	\$373	\$475
\$150,000	\$185,220	\$560	\$747	\$150,000	\$154,545	\$560	\$623	\$150,000	\$176,842	\$541	\$511	\$517	\$511	\$560	\$713
\$200,000	\$246,960	\$913	\$995	\$200,000	\$206,060	\$913	\$831	\$200,000	\$235,789	\$728	\$749	\$704	\$749	\$746	\$950
\$250,000	\$308,700	\$1,267	\$1,244	\$250,000	\$257,575	\$1,267	\$1,038	\$250,000	\$294,736	\$914	\$986	\$890	\$986	\$933	\$1,188
\$300,000	\$370,440	\$1,621	\$1,493	\$300,000	\$309,090	\$1,621	\$1,246	\$300,000	\$353,683	\$1,101	\$1,224	\$1,077	\$1,224	\$1,119	\$1,426
\$400,000	\$493,920	\$2,329	\$1,991	\$400,000	\$412,120	\$2,329	\$1,661	\$400,000	\$471,578	\$1,474	\$1,699	\$1,450	\$1,699	\$1,492	\$1,901
\$500,000	\$617,400	\$3,037	\$2,489	\$500,000	\$515,151	\$3,037	\$2,076	\$500,000	\$589,472	\$1,847	\$2,174	\$1,823	\$2,174	\$1,865	\$2,376
\$600,000	\$740,880	\$3,744	\$2,986	\$600,000	\$618,181	\$3,744	\$2,492	\$600,000	\$707,366	\$2,220	\$2,650	\$2,196	\$2,650	\$2,238	\$2,851
\$700,000	\$864,360	\$4,452	\$3,484	\$700,000	\$721,211	\$4,452	\$2,907	\$700,000	\$825,261	\$2,593	\$3,125	\$2,569	\$3,125	\$2,611	\$3,326
\$800,000	\$987,840	\$5,160	\$3,982	\$800,000	\$824,241	\$5,160	\$3,322	\$800,000	\$943,155	\$2,966	\$3,600	\$2,942	\$3,600	\$2,984	\$3,802
\$900,000	\$1,111,320	\$5,868	\$4,479	\$900,000	\$927,271	\$5,868	\$3,738	\$900,000	\$1,061,050	\$3,339	\$4,075	\$3,315	\$4,075	\$3,357	\$4,277
\$1,000,000	\$1,234,800	\$6,576	\$4,977	\$1,000,000	\$1,030,301	\$6,576	\$4,153	\$1,000,000	\$1,178,944	\$3,712	\$4,551	\$3,688	\$4,551	\$3,730	\$4,752
\$2,000,000	\$2,469,600	\$13,653	\$9,954	\$2,000,000	\$2,060,602	\$13,653	\$8,306	\$2,000,000	\$2,357,888	\$7,442	\$9,303	\$7,418	\$9,303	\$7,460	\$9,504
\$3,000,000	\$3,704,400	\$20,731	\$14,932	\$3,000,000	\$3,090,903	\$20,731	\$12,459	\$3,000,000	\$3,536,832	\$11,172	\$14,055	\$11,148	\$14,055	\$11,190	\$14,256
\$4,000,000	\$4,939,200	\$27,809	\$19,909	\$4,000,000	\$4,121,204	\$27,809	\$16,612	\$4,000,000	\$4,715,776	\$14,902	\$18,807	\$14,878	\$18,807	\$14,920	\$19,008
\$5,000,000	\$6,174,000	\$34,886	\$24,886	\$5,000,000	\$5,151,505	\$34,886	\$20,765	\$5,000,000	\$5,894,720	\$18,632	\$23,559	\$18,608	\$23,559	\$18,650	\$23,760
\$6,000,000	\$7,408,800	\$41,964	\$29,863	\$6,000,000	\$6,181,806	\$41,964	\$24,918	\$6,000,000	\$7,073,664	\$22,362	\$28,311	\$22,338	\$28,311	\$22,380	\$28,512
\$7,000,000	\$8,643,600	\$49,042	\$34,841	\$7,000,000	\$7,212,107	\$49,042	\$29,070	\$7,000,000	\$8,252,608	\$26,092	\$33,063	\$26,068	\$33,063	\$26,110	\$33,265
\$8,000,000	\$9,878,400	\$56,119	\$39,818	\$8,000,000	\$8,242,408	\$56,119	\$33,223	\$8,000,000	\$9,431,552	\$29,822	\$37,815	\$29,798	\$37,815	\$29,841	\$38,017
\$9,000,000	\$11,113,200	\$63,197	\$44,795	\$9,000,000	\$9,272,709	\$63,197	\$37,376	\$9,000,000	\$10,610,496	\$33,552	\$42,567	\$33,528	\$42,567	\$33,571	\$42,769
\$10,000,000	\$12,348,000	\$70,275	\$49,772	\$10,000,000	\$10,303,010	\$70,275	\$41,529	\$10,000,000	\$11,789,440	\$37,283	\$47,319	\$37,258	\$47,319	\$37,301	\$47,521
\$15,000,000	\$18,522,000	\$105,663	\$74,658	\$15,000,000	\$15,454,515	\$105,663	\$62,294	\$15,000,000	\$17,684,160	\$55,933	\$71,080	\$55,909	\$71,080	\$55,951	\$71,281
\$20,000,000	\$24,696,000	\$141,051	\$99,544	\$20,000,000	\$20,606,020	\$141,051	\$83,059	\$20,000,000	\$23,578,880	\$74,583	\$94,840	\$74,559	\$94,840	\$74,601	\$95,042
\$25,000,000	\$30,870,000	\$176,440	\$124,430	\$25,000,000	\$25,757,525	\$176,440	\$103,823	\$25,000,000	\$29,473,600	\$93,234	\$118,600	\$93,209	\$118,600	\$93,252	\$118,802
\$30,000,000	\$37,044,000	\$211,828	\$149,317	\$30,000,000	\$30,909,030	\$211,828	\$124,588	\$30,000,000	\$35,368,320	\$111,884	\$142,361	\$111,860	\$142,361	\$111,902	\$142,562
\$35,000,000	\$43,218,000	\$247,217	\$174,203	\$35,000,000	\$36,060,535	\$247,217	\$145,352	\$35,000,000	\$41,263,040	\$130,534	\$166,121	\$130,510	\$166,121	\$130,552	\$166,323
\$40,000,000	\$49,392,000	\$282,605	\$199,089	\$40,000,000	\$41,212,040	\$282,605	\$166,117	\$40,000,000	\$47,157,760	\$149,184	\$189,881	\$149,160	\$189,881	\$149,203	\$190,083
\$45,000,000	\$55,566,000	\$317,994	\$223,975	\$45,000,000	\$46,363,545	\$317,994	\$186,882	\$45,000,000	\$53,052,480	\$167,835	\$213,642	\$167,811	\$213,642	\$167,853	\$213,843
\$50,000,000	\$61,740,000	\$353,382	\$248,861	\$50,000,000	\$51,515,050	\$353,382	\$207,646	\$50,000,000	\$58,947,200	\$186,485	\$237,402	\$186,461	\$237,402	\$186,503	\$237,604

CITY OF CRESCENT, 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	\$62	33.44%	\$21	11.34%	(\$132)	(78.59%)	(\$108)	(74.98%)	\$51	27.40%
\$100,000	\$125	33.44%	\$42	11.34%	(\$81)	(22.89%)	(\$57)	(17.24%)	\$102	27.40%
\$150,000	\$187	33.44%	\$63	11.34%	(\$30)	(5.57%)	(\$6)	(1.14%)	\$153	27.40%
\$200,000	\$82	8.98%	(\$83)	(9.07%)	\$21	2.88%	\$45	6.42%	\$204	27.40%
\$250,000	(\$23)	(1.81%)	(\$229)	(18.07%)	\$72	7.88%	\$96	10.82%	\$256	27.40%
\$300,000	(\$128)	(7.90%)	(\$375)	(23.15%)	\$123	11.19%	\$147	13.69%	\$307	27.40%
\$400,000	(\$338)	(14.51%)	(\$668)	(28.67%)	\$225	15.29%	\$250	17.22%	\$409	27.40%
\$500,000	(\$548)	(18.05%)	(\$960)	(31.62%)	\$328	17.74%	\$352	19.30%	\$511	27.40%
\$600,000	(\$758)	(20.25%)	(\$1,253)	(33.45%)	\$430	19.36%	\$454	20.68%	\$613	27.40%
\$700,000	(\$968)	(21.75%)	(\$1,545)	(34.71%)	\$532	20.52%	\$556	21.65%	\$715	27.40%
\$800,000	(\$1,178)	(22.83%)	(\$1,838)	(35.61%)	\$634	21.38%	\$658	22.38%	\$818	27.40%
\$900,000	(\$1,388)	(23.66%)	(\$2,130)	(36.30%)	\$736	22.05%	\$761	22.95%	\$920	27.40%
\$1,000,000	(\$1,598)	(24.31%)	(\$2,423)	(36.84%)	\$839	22.59%	\$863	23.40%	\$1,022	27.40%
\$2,000,000	(\$3,699)	(27.09%)	(\$5,347)	(39.17%)	\$1,861	25.00%	\$1,885	25.41%	\$2,044	27.40%
\$3,000,000	(\$5,799)	(27.97%)	(\$8,272)	(39.90%)	\$2,883	25.80%	\$2,907	26.08%	\$3,066	27.40%
\$4,000,000	(\$7,900)	(28.41%)	(\$11,197)	(40.26%)	\$3,905	26.20%	\$3,929	26.41%	\$4,088	27.40%
\$5,000,000	(\$10,000)	(28.67%)	(\$14,122)	(40.48%)	\$4,927	26.44%	\$4,951	26.61%	\$5,110	27.40%
\$6,000,000	(\$12,101)	(28.84%)	(\$17,046)	(40.62%)	\$5,949	26.60%	\$5,973	26.74%	\$6,132	27.40%
\$7,000,000	(\$14,201)	(28.96%)	(\$19,971)	(40.72%)	\$6,971	26.72%	\$6,995	26.83%	\$7,154	27.40%
\$8,000,000	(\$16,302)	(29.05%)	(\$22,896)	(40.80%)	\$7,993	26.80%	\$8,017	26.90%	\$8,176	27.40%
\$9,000,000	(\$18,402)	(29.12%)	(\$25,821)	(40.86%)	\$9,015	26.87%	\$9,039	26.96%	\$9,198	27.40%
\$10,000,000	(\$20,502)	(29.17%)	(\$28,745)	(40.90%)	\$10,037	26.92%	\$10,061	27.00%	\$10,220	27.40%
\$15,000,000	(\$31,005)	(29.34%)	(\$43,369)	(41.04%)	\$15,147	27.08%	\$15,171	27.14%	\$15,330	27.40%
\$20,000,000	(\$41,507)	(29.43%)	(\$57,993)	(41.11%)	\$20,257	27.16%	\$20,281	27.20%	\$20,440	27.40%
\$25,000,000	(\$52,009)	(29.48%)	(\$72,617)	(41.16%)	\$25,367	27.21%	\$25,391	27.24%	\$25,550	27.40%
\$30,000,000	(\$62,512)	(29.51%)	(\$87,240)	(41.18%)	\$30,477	27.24%	\$30,501	27.27%	\$30,660	27.40%
\$35,000,000	(\$73,014)	(29.53%)	(\$101,864)	(41.20%)	\$35,587	27.26%	\$35,611	27.29%	\$35,770	27.40%
\$40,000,000	(\$83,516)	(29.55%)	(\$116,488)	(41.22%)	\$40,697	27.28%	\$40,721	27.30%	\$40,880	27.40%
\$45,000,000	(\$94,019)	(29.57%)	(\$131,112)	(41.23%)	\$45,807	27.29%	\$45,831	27.31%	\$45,991	27.40%
\$50,000,000	(\$104,521)	(29.58%)	(\$145,736)	(41.24%)	\$50,917	27.30%	\$50,941	27.32%	\$51,101	27.40%