

CITY OF DOUGHERTY, 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	\$7.86389	\$9,544	\$0	\$9,544	
2026-27	\$5.46815	\$9,735	\$8	\$9,743	2.1%
2027-28	\$5.50786	\$9,791	\$8	\$9,799	0.6%
2028-29	\$5.28545	\$9,995	\$8	\$10,003	2.1%
2029-30	\$5.31188	\$10,053	\$8	\$10,061	0.6%
2030-31	\$5.09248	\$10,262	\$7	\$10,270	2.1%
2031-32	\$5.11794	\$10,321	\$8	\$10,329	0.6%
2032-33	\$4.91236	\$10,535	\$7	\$10,542	2.1%
2033-34	\$4.93692	\$10,595	\$7	\$10,602	0.6%
2034-35	\$4.74377	\$10,814	\$7	\$10,821	2.1%
2035-36	\$4.76749	\$10,875	\$7	\$10,882	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	\$4,822,595	\$1,213,608	\$1,625,550	\$2,839,158
2026-27	\$4,307,164	\$1,781,697	\$1,820,616	\$3,602,313
2027-28	\$4,304,634	\$1,779,167	\$1,820,616	\$3,599,783
2028-29	\$4,509,084	\$1,892,586	\$1,911,647	\$3,804,233
2029-30	\$4,510,554	\$1,894,056	\$1,911,647	\$3,805,703
2030-31	\$4,728,723	\$2,016,642	\$2,007,229	\$4,023,872
2031-32	\$4,730,193	\$2,018,112	\$2,007,229	\$4,025,342
2032-33	\$4,958,534	\$2,146,093	\$2,107,591	\$4,253,683
2033-34	\$4,960,004	\$2,147,563	\$2,107,591	\$4,255,153
2034-35	\$5,198,996	\$2,281,174	\$2,212,970	\$4,494,145
2035-36	\$5,200,466	\$2,282,644	\$2,212,970	\$4,495,615

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	29.79%	-1.25%	28.54%	69.17%	0.00%	2.29%
2026-27	53.96%	-27.48%	26.48%	71.71%	0.00%	1.80%
2027-28	53.99%	-27.61%	26.38%	71.80%	0.00%	1.80%
2028-29	53.14%	-26.23%	26.90%	71.38%	0.00%	1.71%
2029-30	53.12%	-26.22%	26.89%	71.39%	0.00%	1.71%
2030-31	52.24%	-24.80%	27.45%	70.93%	0.00%	1.61%
2031-32	52.23%	-24.79%	27.44%	70.94%	0.00%	1.61%
2032-33	51.40%	-23.46%	27.94%	70.52%	0.00%	1.53%
2033-34	51.38%	-23.45%	27.93%	70.53%	0.00%	1.53%
2034-35	50.60%	-22.20%	28.39%	70.16%	0.00%	1.45%
2035-36	50.58%	-22.20%	28.38%	70.16%	0.00%	1.44%

**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 DOUGHERTY, 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	\$1,213,608	\$7.86389	\$9,544
2026-27	\$1,781,697	\$5.46815	\$9,743
2027-28	\$1,779,167	\$5.50786	\$9,799
2028-29	\$1,892,586	\$5.28545	\$10,003
2029-30	\$1,894,056	\$5.31188	\$10,061
2030-31	\$2,016,642	\$5.09248	\$10,270
2031-32	\$2,018,112	\$5.11794	\$10,329
2032-33	\$2,146,093	\$4.91236	\$10,542
2033-34	\$2,147,563	\$4.93692	\$10,602
2034-35	\$2,281,174	\$4.74377	\$10,821
2035-36	\$2,282,644	\$4.76749	\$10,882

CITY OF DOUGHERTY, 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	\$1,213,608	\$7.86389	\$9,544
2026-27	\$1,253,499	\$7.78603	\$9,760
2027-28	\$1,272,989	\$7.78603	\$9,912
2028-29	\$1,319,176	\$7.78603	\$10,271
2029-30	\$1,339,620	\$7.78603	\$10,430
2030-31	\$1,388,238	\$7.78603	\$10,809
2031-32	\$1,409,683	\$7.78603	\$10,976
2032-33	\$1,460,856	\$7.78603	\$11,374
2033-34	\$1,483,357	\$7.78603	\$11,549
2034-35	\$1,537,217	\$7.78603	\$11,969
2035-36	\$1,560,828	\$7.78603	\$12,153

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	\$528,198	(\$2.31788)	-\$17
2027-28	\$506,178	(\$2.27817)	-\$112
2028-29	\$573,410	(\$2.50058)	-\$268
2029-30	\$554,437	(\$2.47415)	-\$369
2030-31	\$628,404	(\$2.69355)	-\$539
2031-32	\$608,430	(\$2.66809)	-\$647
2032-33	\$685,237	(\$2.87367)	-\$832
2033-34	\$664,205	(\$2.84911)	-\$947
2034-35	\$743,957	(\$3.04226)	-\$1,147
2035-36	\$721,816	(\$3.01854)	-\$1,270

CITY OF DOUGHERTY, 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	\$186	\$314	\$50,000	\$51,515	\$186	\$262	\$50,000	\$58,947	\$168	\$46	\$144	\$46	\$186	\$300
\$100,000	\$123,480	\$373	\$629	\$100,000	\$103,030	\$373	\$525	\$100,000	\$117,894	\$355	\$346	\$331	\$346	\$373	\$600
\$150,000	\$185,220	\$559	\$943	\$150,000	\$154,545	\$559	\$787	\$150,000	\$176,842	\$541	\$646	\$517	\$646	\$559	\$901
\$200,000	\$246,960	\$913	\$1,258	\$200,000	\$206,060	\$913	\$1,049	\$200,000	\$235,789	\$728	\$946	\$704	\$946	\$746	\$1,201
\$250,000	\$308,700	\$1,267	\$1,572	\$250,000	\$257,575	\$1,267	\$1,312	\$250,000	\$294,736	\$914	\$1,246	\$890	\$1,246	\$932	\$1,501
\$300,000	\$370,440	\$1,621	\$1,886	\$300,000	\$309,090	\$1,621	\$1,574	\$300,000	\$353,683	\$1,101	\$1,547	\$1,077	\$1,547	\$1,119	\$1,801
\$400,000	\$493,920	\$2,329	\$2,515	\$400,000	\$412,120	\$2,329	\$2,099	\$400,000	\$471,578	\$1,474	\$2,147	\$1,450	\$2,147	\$1,492	\$2,401
\$500,000	\$617,400	\$3,037	\$3,144	\$500,000	\$515,151	\$3,037	\$2,623	\$500,000	\$589,472	\$1,847	\$2,747	\$1,823	\$2,747	\$1,865	\$3,002
\$600,000	\$740,880	\$3,744	\$3,773	\$600,000	\$618,181	\$3,744	\$3,148	\$600,000	\$707,366	\$2,220	\$3,348	\$2,196	\$3,348	\$2,238	\$3,602
\$700,000	\$864,360	\$4,452	\$4,402	\$700,000	\$721,211	\$4,452	\$3,673	\$700,000	\$825,261	\$2,593	\$3,948	\$2,569	\$3,948	\$2,611	\$4,203
\$800,000	\$987,840	\$5,160	\$5,031	\$800,000	\$824,241	\$5,160	\$4,197	\$800,000	\$943,155	\$2,966	\$4,548	\$2,942	\$4,548	\$2,984	\$4,803
\$900,000	\$1,111,320	\$5,868	\$5,659	\$900,000	\$927,271	\$5,868	\$4,722	\$900,000	\$1,061,050	\$3,339	\$5,149	\$3,315	\$5,149	\$3,357	\$5,403
\$1,000,000	\$1,234,800	\$6,575	\$6,288	\$1,000,000	\$1,030,301	\$6,575	\$5,247	\$1,000,000	\$1,178,944	\$3,712	\$5,749	\$3,688	\$5,749	\$3,730	\$6,004
\$2,000,000	\$2,469,600	\$13,653	\$12,576	\$2,000,000	\$2,060,602	\$13,653	\$10,494	\$2,000,000	\$2,357,888	\$7,442	\$11,753	\$7,418	\$11,753	\$7,460	\$12,007
\$3,000,000	\$3,704,400	\$20,730	\$18,865	\$3,000,000	\$3,090,903	\$20,730	\$15,740	\$3,000,000	\$3,536,832	\$11,172	\$17,757	\$11,148	\$17,757	\$11,190	\$18,011
\$4,000,000	\$4,939,200	\$27,808	\$25,153	\$4,000,000	\$4,121,204	\$27,808	\$20,987	\$4,000,000	\$4,715,776	\$14,902	\$23,760	\$14,878	\$23,760	\$14,920	\$24,015
\$5,000,000	\$6,174,000	\$34,885	\$31,441	\$5,000,000	\$5,151,505	\$34,885	\$26,234	\$5,000,000	\$5,894,720	\$18,632	\$29,764	\$18,608	\$29,764	\$18,650	\$30,019
\$6,000,000	\$7,408,800	\$41,963	\$37,729	\$6,000,000	\$6,181,806	\$41,963	\$31,481	\$6,000,000	\$7,073,664	\$22,362	\$35,768	\$22,337	\$35,768	\$22,380	\$36,022
\$7,000,000	\$8,643,600	\$49,040	\$44,017	\$7,000,000	\$7,212,107	\$49,040	\$36,728	\$7,000,000	\$8,252,608	\$26,092	\$41,772	\$26,067	\$41,772	\$26,110	\$42,026
\$8,000,000	\$9,878,400	\$56,118	\$50,306	\$8,000,000	\$8,242,408	\$56,118	\$41,974	\$8,000,000	\$9,431,552	\$29,822	\$47,775	\$29,797	\$47,775	\$29,840	\$48,030
\$9,000,000	\$11,113,200	\$63,195	\$56,594	\$9,000,000	\$9,272,709	\$63,195	\$47,221	\$9,000,000	\$10,610,496	\$33,552	\$53,779	\$33,527	\$53,779	\$33,570	\$54,034
\$10,000,000	\$12,348,000	\$70,273	\$62,882	\$10,000,000	\$10,303,010	\$70,273	\$52,468	\$10,000,000	\$11,789,440	\$37,282	\$59,783	\$37,257	\$59,783	\$37,300	\$60,037
\$15,000,000	\$18,522,000	\$105,660	\$94,323	\$15,000,000	\$15,454,515	\$105,660	\$78,702	\$15,000,000	\$17,684,160	\$55,931	\$89,802	\$55,907	\$89,802	\$55,950	\$90,056
\$20,000,000	\$24,696,000	\$141,048	\$125,764	\$20,000,000	\$20,606,020	\$141,048	\$104,936	\$20,000,000	\$23,578,880	\$74,581	\$119,820	\$74,557	\$119,820	\$74,599	\$120,075
\$25,000,000	\$30,870,000	\$176,435	\$157,205	\$25,000,000	\$25,757,525	\$176,435	\$131,170	\$25,000,000	\$29,473,600	\$93,231	\$149,839	\$93,207	\$149,839	\$93,249	\$150,094
\$30,000,000	\$37,044,000	\$211,823	\$188,646	\$30,000,000	\$30,909,030	\$211,823	\$157,404	\$30,000,000	\$35,368,320	\$111,881	\$179,858	\$111,857	\$179,858	\$111,899	\$180,112
\$35,000,000	\$43,218,000	\$247,211	\$220,087	\$35,000,000	\$36,060,535	\$247,211	\$183,638	\$35,000,000	\$41,263,040	\$130,531	\$209,877	\$130,507	\$209,877	\$130,549	\$210,131
\$40,000,000	\$49,392,000	\$282,598	\$251,528	\$40,000,000	\$41,212,040	\$282,598	\$209,871	\$40,000,000	\$47,157,760	\$149,181	\$239,895	\$149,156	\$239,895	\$149,199	\$240,150
\$45,000,000	\$55,566,000	\$317,986	\$282,969	\$45,000,000	\$46,363,545	\$317,986	\$236,105	\$45,000,000	\$53,052,480	\$167,831	\$269,914	\$167,806	\$269,914	\$167,849	\$270,169
\$50,000,000	\$61,740,000	\$353,373	\$314,410	\$50,000,000	\$51,515,050	\$353,373	\$262,339	\$50,000,000	\$58,947,200	\$186,480	\$299,933	\$186,456	\$299,933	\$186,499	\$300,187

CITY OF DOUGHERTY, 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	\$128	68.59%	\$76	40.67%	(\$123)	(72.94%)	(\$99)	(68.39%)	\$114	60.96%
\$100,000	\$256	68.59%	\$152	40.67%	(\$9)	(2.58%)	\$15	4.56%	\$227	60.96%
\$150,000	\$384	68.59%	\$228	40.67%	\$105	19.31%	\$129	24.90%	\$341	60.96%
\$200,000	\$344	37.69%	\$136	14.89%	\$218	29.98%	\$242	34.46%	\$455	60.96%
\$250,000	\$305	24.05%	\$44	3.51%	\$332	36.30%	\$356	40.01%	\$568	60.96%
\$300,000	\$265	16.37%	(\$47)	(2.90%)	\$446	40.48%	\$470	43.64%	\$682	60.96%
\$400,000	\$186	8.00%	(\$230)	(9.88%)	\$673	45.66%	\$697	48.10%	\$910	60.96%
\$500,000	\$107	3.54%	(\$413)	(13.61%)	\$900	48.75%	\$925	50.73%	\$1,137	60.96%
\$600,000	\$29	0.76%	(\$596)	(15.93%)	\$1,128	50.80%	\$1,152	52.47%	\$1,364	60.96%
\$700,000	(\$50)	(1.13%)	(\$779)	(17.51%)	\$1,355	52.26%	\$1,379	53.70%	\$1,592	60.96%
\$800,000	(\$129)	(2.51%)	(\$962)	(18.65%)	\$1,582	53.36%	\$1,607	54.62%	\$1,819	60.96%
\$900,000	(\$208)	(3.55%)	(\$1,146)	(19.52%)	\$1,810	54.21%	\$1,834	55.33%	\$2,046	60.96%
\$1,000,000	(\$287)	(4.37%)	(\$1,329)	(20.21%)	\$2,037	54.88%	\$2,061	55.90%	\$2,274	60.96%
\$2,000,000	(\$1,076)	(7.88%)	(\$3,159)	(23.14%)	\$4,311	57.93%	\$4,335	58.45%	\$4,548	60.96%
\$3,000,000	(\$1,866)	(9.00%)	(\$4,990)	(24.07%)	\$6,585	58.94%	\$6,609	59.29%	\$6,821	60.96%
\$4,000,000	(\$2,655)	(9.55%)	(\$6,821)	(24.53%)	\$8,859	59.45%	\$8,883	59.71%	\$9,095	60.96%
\$5,000,000	(\$3,444)	(9.87%)	(\$8,651)	(24.80%)	\$11,132	59.75%	\$11,157	59.96%	\$11,369	60.96%
\$6,000,000	(\$4,234)	(10.09%)	(\$10,482)	(24.98%)	\$13,406	59.95%	\$13,430	60.12%	\$13,643	60.96%
\$7,000,000	(\$5,023)	(10.24%)	(\$12,313)	(25.11%)	\$15,680	60.10%	\$15,704	60.24%	\$15,916	60.96%
\$8,000,000	(\$5,812)	(10.36%)	(\$14,144)	(25.20%)	\$17,954	60.20%	\$17,978	60.33%	\$18,190	60.96%
\$9,000,000	(\$6,602)	(10.45%)	(\$15,974)	(25.28%)	\$20,227	60.29%	\$20,252	60.40%	\$20,464	60.96%
\$10,000,000	(\$7,391)	(10.52%)	(\$17,805)	(25.34%)	\$22,501	60.35%	\$22,525	60.46%	\$22,738	60.96%
\$15,000,000	(\$11,338)	(10.73%)	(\$26,959)	(25.51%)	\$33,870	60.56%	\$33,894	60.63%	\$34,107	60.96%
\$20,000,000	(\$15,284)	(10.84%)	(\$36,112)	(25.60%)	\$45,239	60.66%	\$45,263	60.71%	\$45,476	60.96%
\$25,000,000	(\$19,231)	(10.90%)	(\$45,266)	(25.66%)	\$56,608	60.72%	\$56,632	60.76%	\$56,844	60.96%
\$30,000,000	(\$23,177)	(10.94%)	(\$54,419)	(25.69%)	\$67,977	60.76%	\$68,001	60.79%	\$68,213	60.96%
\$35,000,000	(\$27,124)	(10.97%)	(\$63,573)	(25.72%)	\$79,346	60.79%	\$79,370	60.82%	\$79,582	60.96%
\$40,000,000	(\$31,070)	(10.99%)	(\$72,727)	(25.73%)	\$90,715	60.81%	\$90,739	60.83%	\$90,951	60.96%
\$45,000,000	(\$35,017)	(11.01%)	(\$81,880)	(25.75%)	\$102,083	60.83%	\$102,108	60.85%	\$102,320	60.96%
\$50,000,000	(\$38,963)	(11.03%)	(\$91,034)	(25.76%)	\$113,452	60.84%	\$113,477	60.86%	\$113,689	60.96%