

CITY OF DOLLIVER, 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	\$7.86450	\$14,218	\$0	\$14,218	
2026-27	\$6.03614	\$14,503	\$25	\$14,528	2.2%
2027-28	\$6.07119	\$14,601	\$25	\$14,626	0.7%
2028-29	\$5.83205	\$14,919	\$24	\$14,943	2.2%
2029-30	\$5.86335	\$15,018	\$25	\$15,043	0.7%
2030-31	\$5.63561	\$15,343	\$24	\$15,367	2.2%
2031-32	\$5.66573	\$15,444	\$24	\$15,468	0.7%
2032-33	\$5.45061	\$15,777	\$23	\$15,800	2.1%
2033-34	\$5.47963	\$15,879	\$23	\$15,902	0.6%
2034-35	\$5.27601	\$16,220	\$22	\$16,242	2.1%
2035-36	\$5.30400	\$16,323	\$22	\$16,346	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	\$3,764,337	\$1,807,908	\$0	\$1,807,908
2026-27	\$3,083,227	\$2,406,840	\$0	\$2,406,840
2027-28	\$3,085,493	\$2,409,106	\$0	\$2,409,106
2028-29	\$3,238,635	\$2,562,248	\$0	\$2,562,248
2029-30	\$3,241,901	\$2,565,514	\$0	\$2,565,514
2030-31	\$3,403,161	\$2,726,774	\$0	\$2,726,774
2031-32	\$3,406,428	\$2,730,041	\$0	\$2,730,041
2032-33	\$3,575,128	\$2,898,741	\$0	\$2,898,741
2033-34	\$3,578,395	\$2,902,008	\$0	\$2,902,008
2034-35	\$3,754,873	\$3,078,486	\$0	\$3,078,486
2035-36	\$3,758,139	\$3,081,752	\$0	\$3,081,752

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	45.61%	-2.02%	43.59%	53.57%	0.00%	2.84%
2026-27	78.90%	-43.22%	35.68%	62.11%	0.00%	2.13%
2027-28	79.00%	-43.26%	35.74%	62.06%	0.00%	2.13%
2028-29	77.41%	-40.75%	36.67%	61.26%	0.00%	2.00%
2029-30	77.48%	-40.73%	36.75%	61.19%	0.00%	2.00%
2030-31	75.96%	-38.35%	37.61%	60.45%	0.00%	1.88%
2031-32	76.03%	-38.34%	37.69%	60.37%	0.00%	1.88%
2032-33	74.61%	-36.14%	38.47%	59.70%	0.00%	1.77%
2033-34	74.67%	-36.13%	38.54%	59.64%	0.00%	1.77%
2034-35	73.34%	-34.09%	39.26%	59.03%	0.00%	1.67%
2035-36	73.40%	-34.08%	39.32%	58.96%	0.00%	1.67%

**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 DOLLIVER, 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	\$1,807,908	\$7.86450	\$14,218
2026-27	\$2,406,840	\$6.03614	\$14,528
2027-28	\$2,409,106	\$6.07119	\$14,626
2028-29	\$2,562,248	\$5.83205	\$14,943
2029-30	\$2,565,514	\$5.86335	\$15,043
2030-31	\$2,726,774	\$5.63561	\$15,367
2031-32	\$2,730,041	\$5.66573	\$15,468
2032-33	\$2,898,741	\$5.45061	\$15,800
2033-34	\$2,902,008	\$5.47963	\$15,902
2034-35	\$3,078,486	\$5.27601	\$16,242
2035-36	\$3,081,752	\$5.30400	\$16,346

CITY OF DOLLIVER, 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	\$1,807,908	\$7.86450	\$14,218
2026-27	\$1,924,052	\$7.63544	\$14,691
2027-28	\$1,943,733	\$7.63544	\$14,841
2028-29	\$2,025,139	\$7.63544	\$15,463
2029-30	\$2,045,855	\$7.63544	\$15,621
2030-31	\$2,131,432	\$7.63544	\$16,274
2031-32	\$2,153,235	\$7.63544	\$16,441
2032-33	\$2,243,194	\$7.63544	\$17,128
2033-34	\$2,266,144	\$7.63544	\$17,303
2034-35	\$2,360,710	\$7.63544	\$18,025
2035-36	\$2,384,864	\$7.63544	\$18,209

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	\$482,787	(\$1.59930)	-\$163
2027-28	\$465,374	(\$1.56425)	-\$215
2028-29	\$537,108	(\$1.80339)	-\$520
2029-30	\$519,659	(\$1.77209)	-\$578
2030-31	\$595,342	(\$1.99983)	-\$907
2031-32	\$576,806	(\$1.96971)	-\$973
2032-33	\$655,547	(\$2.18483)	-\$1,328
2033-34	\$635,864	(\$2.15581)	-\$1,401
2034-35	\$717,776	(\$2.35943)	-\$1,783
2035-36	\$696,888	(\$2.33144)	-\$1,864

CITY OF DOLLIVER, 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	\$348	\$50,000	\$51,515	\$187	\$290	\$50,000	\$58,947	\$168	\$50	\$144	\$50	\$187	\$332
\$100,000	\$123,480	\$373	\$696	\$100,000	\$103,030	\$373	\$581	\$100,000	\$117,894	\$355	\$383	\$331	\$383	\$373	\$664
\$150,000	\$185,220	\$560	\$1,044	\$150,000	\$154,545	\$560	\$871	\$150,000	\$176,842	\$541	\$715	\$517	\$715	\$560	\$997
\$200,000	\$246,960	\$913	\$1,392	\$200,000	\$206,060	\$913	\$1,161	\$200,000	\$235,789	\$728	\$1,047	\$704	\$1,047	\$746	\$1,329
\$250,000	\$308,700	\$1,267	\$1,740	\$250,000	\$257,575	\$1,267	\$1,452	\$250,000	\$294,736	\$914	\$1,379	\$890	\$1,379	\$933	\$1,661
\$300,000	\$370,440	\$1,621	\$2,088	\$300,000	\$309,090	\$1,621	\$1,742	\$300,000	\$353,683	\$1,101	\$1,711	\$1,077	\$1,711	\$1,119	\$1,993
\$400,000	\$493,920	\$2,329	\$2,784	\$400,000	\$412,120	\$2,329	\$2,323	\$400,000	\$471,578	\$1,474	\$2,376	\$1,450	\$2,376	\$1,492	\$2,658
\$500,000	\$617,400	\$3,037	\$3,479	\$500,000	\$515,151	\$3,037	\$2,903	\$500,000	\$589,472	\$1,847	\$3,040	\$1,823	\$3,040	\$1,865	\$3,322
\$600,000	\$740,880	\$3,745	\$4,175	\$600,000	\$618,181	\$3,745	\$3,484	\$600,000	\$707,366	\$2,220	\$3,705	\$2,196	\$3,705	\$2,238	\$3,986
\$700,000	\$864,360	\$4,452	\$4,871	\$700,000	\$721,211	\$4,452	\$4,064	\$700,000	\$825,261	\$2,593	\$4,369	\$2,569	\$4,369	\$2,611	\$4,651
\$800,000	\$987,840	\$5,160	\$5,567	\$800,000	\$824,241	\$5,160	\$4,645	\$800,000	\$943,155	\$2,966	\$5,033	\$2,942	\$5,033	\$2,984	\$5,315
\$900,000	\$1,111,320	\$5,868	\$6,263	\$900,000	\$927,271	\$5,868	\$5,226	\$900,000	\$1,061,050	\$3,339	\$5,698	\$3,315	\$5,698	\$3,357	\$5,980
\$1,000,000	\$1,234,800	\$6,576	\$6,959	\$1,000,000	\$1,030,301	\$6,576	\$5,806	\$1,000,000	\$1,178,944	\$3,712	\$6,362	\$3,688	\$6,362	\$3,730	\$6,644
\$2,000,000	\$2,469,600	\$13,654	\$13,918	\$2,000,000	\$2,060,602	\$13,654	\$11,613	\$2,000,000	\$2,357,888	\$7,442	\$13,006	\$7,418	\$13,006	\$7,461	\$13,288
\$3,000,000	\$3,704,400	\$20,732	\$20,877	\$3,000,000	\$3,090,903	\$20,732	\$17,419	\$3,000,000	\$3,536,832	\$11,173	\$19,650	\$11,148	\$19,650	\$11,191	\$19,932
\$4,000,000	\$4,939,200	\$27,810	\$27,835	\$4,000,000	\$4,121,204	\$27,810	\$23,225	\$4,000,000	\$4,715,776	\$14,903	\$26,294	\$14,879	\$26,294	\$14,921	\$26,576
\$5,000,000	\$6,174,000	\$34,888	\$34,794	\$5,000,000	\$5,151,505	\$34,888	\$29,032	\$5,000,000	\$5,894,720	\$18,633	\$32,939	\$18,609	\$32,939	\$18,651	\$33,220
\$6,000,000	\$7,408,800	\$41,966	\$41,753	\$6,000,000	\$6,181,806	\$41,966	\$34,838	\$6,000,000	\$7,073,664	\$22,363	\$39,583	\$22,339	\$39,583	\$22,382	\$39,864
\$7,000,000	\$8,643,600	\$49,044	\$48,712	\$7,000,000	\$7,212,107	\$49,044	\$40,645	\$7,000,000	\$8,252,608	\$26,094	\$46,227	\$26,069	\$46,227	\$26,112	\$46,508
\$8,000,000	\$9,878,400	\$56,122	\$55,671	\$8,000,000	\$8,242,408	\$56,122	\$46,451	\$8,000,000	\$9,431,552	\$29,824	\$52,871	\$29,800	\$52,871	\$29,842	\$53,153
\$9,000,000	\$11,113,200	\$63,200	\$62,630	\$9,000,000	\$9,272,709	\$63,200	\$52,257	\$9,000,000	\$10,610,496	\$33,554	\$59,515	\$33,530	\$59,515	\$33,572	\$59,797
\$10,000,000	\$12,348,000	\$70,278	\$69,589	\$10,000,000	\$10,303,010	\$70,278	\$58,064	\$10,000,000	\$11,789,440	\$37,284	\$66,159	\$37,260	\$66,159	\$37,303	\$66,441
\$15,000,000	\$18,522,000	\$105,669	\$104,383	\$15,000,000	\$15,454,515	\$105,669	\$87,096	\$15,000,000	\$17,684,160	\$55,936	\$99,379	\$55,912	\$99,379	\$55,954	\$99,661
\$20,000,000	\$24,696,000	\$141,059	\$139,177	\$20,000,000	\$20,606,020	\$141,059	\$116,127	\$20,000,000	\$23,578,880	\$74,587	\$132,600	\$74,563	\$132,600	\$74,605	\$132,881
\$25,000,000	\$30,870,000	\$176,449	\$173,971	\$25,000,000	\$25,757,525	\$176,449	\$145,159	\$25,000,000	\$29,473,600	\$93,238	\$165,820	\$93,214	\$165,820	\$93,256	\$166,102
\$30,000,000	\$37,044,000	\$211,839	\$208,766	\$30,000,000	\$30,909,030	\$211,839	\$174,191	\$30,000,000	\$35,368,320	\$111,890	\$199,040	\$111,865	\$199,040	\$111,908	\$199,322
\$35,000,000	\$43,218,000	\$247,230	\$243,560	\$35,000,000	\$36,060,535	\$247,230	\$203,223	\$35,000,000	\$41,263,040	\$130,541	\$232,261	\$130,517	\$232,261	\$130,559	\$232,542
\$40,000,000	\$49,392,000	\$282,620	\$278,354	\$40,000,000	\$41,212,040	\$282,620	\$232,255	\$40,000,000	\$47,157,760	\$149,192	\$265,481	\$149,168	\$265,481	\$149,210	\$265,763
\$45,000,000	\$55,566,000	\$318,010	\$313,148	\$45,000,000	\$46,363,545	\$318,010	\$261,287	\$45,000,000	\$53,052,480	\$167,844	\$298,701	\$167,819	\$298,701	\$167,862	\$298,983
\$50,000,000	\$61,740,000	\$353,400	\$347,943	\$50,000,000	\$51,515,050	\$353,400	\$290,319	\$50,000,000	\$58,947,200	\$186,495	\$331,922	\$186,471	\$331,922	\$186,513	\$332,203

CITY OF DOLLIVER, 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	\$161	86.55%	\$104	55.66%	(\$118)	(70.06%)	(\$94)	(65.03%)	\$146	78.11%
\$100,000	\$323	86.55%	\$208	55.66%	\$28	7.80%	\$52	15.71%	\$291	78.11%
\$150,000	\$484	86.55%	\$311	55.66%	\$173	32.02%	\$198	38.21%	\$437	78.11%
\$200,000	\$478	52.37%	\$248	27.13%	\$319	43.83%	\$343	48.79%	\$583	78.11%
\$250,000	\$472	37.27%	\$184	14.54%	\$465	50.82%	\$489	54.93%	\$728	78.11%
\$300,000	\$466	28.77%	\$121	7.44%	\$610	55.45%	\$635	58.95%	\$874	78.11%
\$400,000	\$454	19.51%	(\$7)	(0.28%)	\$902	61.18%	\$926	63.88%	\$1,166	78.11%
\$500,000	\$443	14.57%	(\$134)	(4.40%)	\$1,193	64.60%	\$1,217	66.79%	\$1,457	78.11%
\$600,000	\$431	11.50%	(\$261)	(6.97%)	\$1,485	66.87%	\$1,509	68.71%	\$1,748	78.11%
\$700,000	\$419	9.40%	(\$388)	(8.71%)	\$1,776	68.49%	\$1,800	70.08%	\$2,040	78.11%
\$800,000	\$407	7.88%	(\$515)	(9.98%)	\$2,067	69.70%	\$2,092	71.10%	\$2,331	78.11%
\$900,000	\$395	6.73%	(\$642)	(10.95%)	\$2,359	70.64%	\$2,383	71.89%	\$2,622	78.11%
\$1,000,000	\$383	5.82%	(\$770)	(11.70%)	\$2,650	71.39%	\$2,674	72.52%	\$2,914	78.11%
\$2,000,000	\$264	1.93%	(\$2,041)	(14.95%)	\$5,564	74.76%	\$5,588	75.33%	\$5,828	78.11%
\$3,000,000	\$145	0.70%	(\$3,313)	(15.98%)	\$8,478	75.88%	\$8,502	76.26%	\$8,741	78.11%
\$4,000,000	\$25	0.09%	(\$4,585)	(16.49%)	\$11,392	76.44%	\$11,416	76.73%	\$11,655	78.11%
\$5,000,000	(\$94)	(0.27%)	(\$5,856)	(16.79%)	\$14,305	76.77%	\$14,330	77.00%	\$14,569	78.11%
\$6,000,000	(\$213)	(0.51%)	(\$7,128)	(16.98%)	\$17,219	77.00%	\$17,243	77.19%	\$17,483	78.11%
\$7,000,000	(\$332)	(0.68%)	(\$8,400)	(17.13%)	\$20,133	77.16%	\$20,157	77.32%	\$20,397	78.11%
\$8,000,000	(\$451)	(0.80%)	(\$9,671)	(17.23%)	\$23,047	77.28%	\$23,071	77.42%	\$23,310	78.11%
\$9,000,000	(\$571)	(0.90%)	(\$10,943)	(17.31%)	\$25,961	77.37%	\$25,985	77.50%	\$26,224	78.11%
\$10,000,000	(\$690)	(0.98%)	(\$12,215)	(17.38%)	\$28,874	77.44%	\$28,899	77.56%	\$29,138	78.11%
\$15,000,000	(\$1,286)	(1.22%)	(\$18,573)	(17.58%)	\$43,443	77.67%	\$43,468	77.74%	\$43,707	78.11%
\$20,000,000	(\$1,882)	(1.33%)	(\$24,931)	(17.67%)	\$58,013	77.78%	\$58,037	77.84%	\$58,276	78.11%
\$25,000,000	(\$2,478)	(1.40%)	(\$31,290)	(17.73%)	\$72,582	77.85%	\$72,606	77.89%	\$72,845	78.11%
\$30,000,000	(\$3,074)	(1.45%)	(\$37,648)	(17.77%)	\$87,151	77.89%	\$87,175	77.93%	\$87,414	78.11%
\$35,000,000	(\$3,670)	(1.48%)	(\$44,006)	(17.80%)	\$101,720	77.92%	\$101,744	77.95%	\$101,983	78.11%
\$40,000,000	(\$4,266)	(1.51%)	(\$50,365)	(17.82%)	\$116,289	77.95%	\$116,313	77.97%	\$116,552	78.11%
\$45,000,000	(\$4,862)	(1.53%)	(\$56,723)	(17.84%)	\$130,858	77.96%	\$130,882	77.99%	\$131,121	78.11%
\$50,000,000	(\$5,458)	(1.54%)	(\$63,082)	(17.85%)	\$145,427	77.98%	\$145,451	78.00%	\$145,691	78.11%