

CITY OF DIXON, 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	\$7.78287	\$50,458	\$0	\$50,458	
2026-27	\$4.24339	\$51,467	\$480	\$51,946	3.0%
2027-28	\$4.28292	\$52,280	\$484	\$52,764	1.6%
2028-29	\$4.17340	\$53,819	\$472	\$54,291	2.9%
2029-30	\$4.20997	\$54,661	\$476	\$55,136	1.6%
2030-31	\$4.10010	\$56,239	\$463	\$56,702	2.8%
2031-32	\$4.13388	\$57,066	\$467	\$57,533	1.5%
2032-33	\$4.02702	\$58,684	\$455	\$59,139	2.8%
2033-34	\$4.05825	\$59,495	\$459	\$59,954	1.4%
2034-35	\$3.95430	\$61,153	\$447	\$61,600	2.7%
2035-36	\$3.98319	\$61,950	\$450	\$62,400	1.3%

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	\$14,232,226	\$6,483,150	\$0	\$6,483,150
2026-27	\$12,805,367	\$12,241,678	\$0	\$12,241,678
2027-28	\$12,883,256	\$12,319,567	\$0	\$12,319,567
2028-29	\$13,572,404	\$13,008,715	\$0	\$13,008,715
2029-30	\$13,660,293	\$13,096,604	\$0	\$13,096,604
2030-31	\$14,393,204	\$13,829,515	\$0	\$13,829,515
2031-32	\$14,481,093	\$13,917,404	\$0	\$13,917,404
2032-33	\$15,249,130	\$14,685,441	\$0	\$14,685,441
2033-34	\$15,337,019	\$14,773,330	\$0	\$14,773,330
2034-35	\$16,141,602	\$15,577,913	\$0	\$15,577,913
2035-36	\$16,229,491	\$15,665,802	\$0	\$15,665,802

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	96.49%	-1.42%	95.07%	3.60%	0.00%	1.33%
2026-27	118.36%	-23.72%	94.63%	4.44%	0.00%	0.70%
2027-28	118.53%	-23.86%	94.67%	4.41%	0.00%	0.70%
2028-29	117.60%	-22.86%	94.75%	4.39%	0.00%	0.66%
2029-30	117.68%	-22.89%	94.78%	4.36%	0.00%	0.66%
2030-31	116.72%	-21.85%	94.86%	4.33%	0.00%	0.62%
2031-32	116.79%	-21.90%	94.90%	4.31%	0.00%	0.62%
2032-33	115.88%	-20.91%	94.97%	4.29%	0.00%	0.59%
2033-34	115.96%	-20.96%	95.00%	4.26%	0.00%	0.58%
2034-35	115.09%	-20.03%	95.06%	4.24%	0.00%	0.55%
2035-36	115.17%	-20.08%	95.09%	4.22%	0.00%	0.55%

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 DIXON, 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	\$6,483,150	\$7.78287	\$50,458
2026-27	\$12,241,678	\$4.24339	\$51,946
2027-28	\$12,319,567	\$4.28292	\$52,764
2028-29	\$13,008,715	\$4.17340	\$54,291
2029-30	\$13,096,604	\$4.20997	\$55,136
2030-31	\$13,829,515	\$4.10010	\$56,702
2031-32	\$13,917,404	\$4.13388	\$57,533
2032-33	\$14,685,441	\$4.02702	\$59,139
2033-34	\$14,773,330	\$4.05825	\$59,954
2034-35	\$15,577,913	\$3.95430	\$61,600
2035-36	\$15,665,802	\$3.98319	\$62,400

CITY OF DIXON, 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	\$6,483,150	\$7.78287	\$50,458
2026-27	\$6,545,726	\$7.78287	\$50,945
2027-28	\$6,731,793	\$7.70581	\$51,874
2028-29	\$6,988,777	\$7.70581	\$53,854
2029-30	\$7,184,734	\$7.70581	\$55,364
2030-31	\$7,456,156	\$7.70581	\$57,456
2031-32	\$7,662,501	\$7.70581	\$59,046
2032-33	\$7,949,121	\$7.70581	\$61,254
2033-34	\$8,166,426	\$7.70581	\$62,929
2034-35	\$8,469,059	\$7.70581	\$65,261
2035-36	\$8,697,877	\$7.70581	\$67,024

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	\$5,695,952	(\$3.53948)	\$1,002
2027-28	\$5,587,774	(\$3.42289)	\$890
2028-29	\$6,019,939	(\$3.53241)	\$436
2029-30	\$5,911,871	(\$3.49584)	-\$228
2030-31	\$6,373,359	(\$3.60571)	-\$753
2031-32	\$6,254,903	(\$3.57193)	-\$1,513
2032-33	\$6,736,320	(\$3.67879)	-\$2,116
2033-34	\$6,606,904	(\$3.64756)	-\$2,975
2034-35	\$7,108,854	(\$3.75151)	-\$3,661
2035-36	\$6,967,925	(\$3.72262)	-\$4,624

CITY OF DIXON, 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	\$185	\$253	\$50,000	\$51,515	\$185	\$211	\$50,000	\$58,947	\$167	\$37	\$143	\$37	\$185	\$242
\$100,000	\$123,480	\$369	\$506	\$100,000	\$103,030	\$369	\$422	\$100,000	\$117,894	\$351	\$278	\$327	\$278	\$369	\$483
\$150,000	\$185,220	\$554	\$759	\$150,000	\$154,545	\$554	\$634	\$150,000	\$176,842	\$536	\$520	\$512	\$520	\$554	\$725
\$200,000	\$246,960	\$904	\$1,013	\$200,000	\$206,060	\$904	\$845	\$200,000	\$235,789	\$720	\$762	\$696	\$762	\$738	\$967
\$250,000	\$308,700	\$1,254	\$1,266	\$250,000	\$257,575	\$1,254	\$1,056	\$250,000	\$294,736	\$905	\$1,003	\$881	\$1,003	\$923	\$1,208
\$300,000	\$370,440	\$1,604	\$1,519	\$300,000	\$309,090	\$1,604	\$1,267	\$300,000	\$353,683	\$1,090	\$1,245	\$1,066	\$1,245	\$1,107	\$1,450
\$400,000	\$493,920	\$2,305	\$2,025	\$400,000	\$412,120	\$2,305	\$1,690	\$400,000	\$471,578	\$1,459	\$1,729	\$1,435	\$1,729	\$1,477	\$1,934
\$500,000	\$617,400	\$3,005	\$2,531	\$500,000	\$515,151	\$3,005	\$2,112	\$500,000	\$589,472	\$1,828	\$2,212	\$1,804	\$2,212	\$1,846	\$2,417
\$600,000	\$740,880	\$3,706	\$3,038	\$600,000	\$618,181	\$3,706	\$2,535	\$600,000	\$707,366	\$2,197	\$2,695	\$2,173	\$2,695	\$2,215	\$2,900
\$700,000	\$864,360	\$4,406	\$3,544	\$700,000	\$721,211	\$4,406	\$2,957	\$700,000	\$825,261	\$2,566	\$3,179	\$2,542	\$3,179	\$2,584	\$3,384
\$800,000	\$987,840	\$5,107	\$4,050	\$800,000	\$824,241	\$5,107	\$3,379	\$800,000	\$943,155	\$2,935	\$3,662	\$2,911	\$3,662	\$2,953	\$3,867
\$900,000	\$1,111,320	\$5,807	\$4,557	\$900,000	\$927,271	\$5,807	\$3,802	\$900,000	\$1,061,050	\$3,304	\$4,145	\$3,280	\$4,145	\$3,322	\$4,350
\$1,000,000	\$1,234,800	\$6,508	\$5,063	\$1,000,000	\$1,030,301	\$6,508	\$4,224	\$1,000,000	\$1,178,944	\$3,674	\$4,629	\$3,650	\$4,629	\$3,692	\$4,834
\$2,000,000	\$2,469,600	\$13,512	\$10,126	\$2,000,000	\$2,060,602	\$13,512	\$8,449	\$2,000,000	\$2,357,888	\$7,365	\$9,463	\$7,341	\$9,463	\$7,383	\$9,668
\$3,000,000	\$3,704,400	\$20,517	\$15,188	\$3,000,000	\$3,090,903	\$20,517	\$12,673	\$3,000,000	\$3,536,832	\$11,057	\$14,296	\$11,033	\$14,296	\$11,075	\$14,501
\$4,000,000	\$4,939,200	\$27,521	\$20,251	\$4,000,000	\$4,121,204	\$27,521	\$16,897	\$4,000,000	\$4,715,776	\$14,748	\$19,130	\$14,724	\$19,130	\$14,766	\$19,335
\$5,000,000	\$6,174,000	\$34,526	\$25,314	\$5,000,000	\$5,151,505	\$34,526	\$21,122	\$5,000,000	\$5,894,720	\$18,440	\$23,964	\$18,416	\$23,964	\$18,458	\$24,169
\$6,000,000	\$7,408,800	\$41,531	\$30,377	\$6,000,000	\$6,181,806	\$41,531	\$25,346	\$6,000,000	\$7,073,664	\$22,131	\$28,798	\$22,107	\$28,798	\$22,149	\$29,003
\$7,000,000	\$8,643,600	\$48,535	\$35,440	\$7,000,000	\$7,212,107	\$48,535	\$29,570	\$7,000,000	\$8,252,608	\$25,823	\$33,632	\$25,799	\$33,632	\$25,841	\$33,837
\$8,000,000	\$9,878,400	\$55,540	\$40,502	\$8,000,000	\$8,242,408	\$55,540	\$33,795	\$8,000,000	\$9,431,552	\$29,514	\$38,465	\$29,490	\$38,465	\$29,532	\$38,670
\$9,000,000	\$11,113,200	\$62,544	\$45,565	\$9,000,000	\$9,272,709	\$62,544	\$38,019	\$9,000,000	\$10,610,496	\$33,206	\$43,299	\$33,182	\$43,299	\$33,224	\$43,504
\$10,000,000	\$12,348,000	\$69,549	\$50,628	\$10,000,000	\$10,303,010	\$69,549	\$42,243	\$10,000,000	\$11,789,440	\$36,897	\$48,133	\$36,874	\$48,133	\$36,915	\$48,338
\$15,000,000	\$18,522,000	\$104,572	\$75,942	\$15,000,000	\$15,454,515	\$104,572	\$63,365	\$15,000,000	\$17,684,160	\$55,355	\$72,302	\$55,331	\$72,302	\$55,373	\$72,507
\$20,000,000	\$24,696,000	\$139,595	\$101,256	\$20,000,000	\$20,606,020	\$139,595	\$84,487	\$20,000,000	\$23,578,880	\$73,813	\$96,471	\$73,789	\$96,471	\$73,831	\$96,676
\$25,000,000	\$30,870,000	\$174,618	\$126,570	\$25,000,000	\$25,757,525	\$174,618	\$105,608	\$25,000,000	\$29,473,600	\$92,271	\$120,640	\$92,247	\$120,640	\$92,289	\$120,845
\$30,000,000	\$37,044,000	\$209,641	\$151,884	\$30,000,000	\$30,909,030	\$209,641	\$126,730	\$30,000,000	\$35,368,320	\$110,728	\$144,809	\$110,704	\$144,809	\$110,746	\$145,014
\$35,000,000	\$43,218,000	\$244,663	\$177,198	\$35,000,000	\$36,060,535	\$244,663	\$147,852	\$35,000,000	\$41,263,040	\$129,186	\$168,978	\$129,162	\$168,978	\$129,204	\$169,183
\$40,000,000	\$49,392,000	\$279,686	\$202,512	\$40,000,000	\$41,212,040	\$279,686	\$168,973	\$40,000,000	\$47,157,760	\$147,644	\$193,147	\$147,620	\$193,147	\$147,662	\$193,352
\$45,000,000	\$55,566,000	\$314,709	\$227,826	\$45,000,000	\$46,363,545	\$314,709	\$190,095	\$45,000,000	\$53,052,480	\$166,101	\$217,315	\$166,077	\$217,315	\$166,119	\$217,520
\$50,000,000	\$61,740,000	\$349,732	\$253,140	\$50,000,000	\$51,515,050	\$349,732	\$211,217	\$50,000,000	\$58,947,200	\$184,559	\$241,484	\$184,535	\$241,484	\$184,577	\$241,689

CITY OF DIXON, 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	\$69	37.15%	\$27	14.43%	(\$130)	(77.99%)	(\$106)	(74.29%)	\$57	30.94%
\$100,000	\$137	37.15%	\$53	14.43%	(\$73)	(20.75%)	(\$49)	(14.94%)	\$114	30.94%
\$150,000	\$206	37.15%	\$80	14.43%	(\$16)	(2.94%)	\$8	1.61%	\$171	30.94%
\$200,000	\$109	12.01%	(\$59)	(6.54%)	\$41	5.74%	\$65	9.38%	\$228	30.94%
\$250,000	\$12	0.92%	(\$198)	(15.80%)	\$98	10.88%	\$122	13.90%	\$286	30.94%
\$300,000	(\$86)	(5.33%)	(\$337)	(21.01%)	\$156	14.28%	\$180	16.85%	\$343	30.94%
\$400,000	(\$280)	(12.14%)	(\$615)	(26.69%)	\$270	18.50%	\$294	20.48%	\$457	30.94%
\$500,000	(\$474)	(15.77%)	(\$893)	(29.72%)	\$384	21.01%	\$408	22.62%	\$571	30.94%
\$600,000	(\$668)	(18.03%)	(\$1,171)	(31.60%)	\$498	22.68%	\$522	24.03%	\$685	30.94%
\$700,000	(\$862)	(19.57%)	(\$1,449)	(32.89%)	\$612	23.87%	\$636	25.04%	\$800	30.94%
\$800,000	(\$1,056)	(20.69%)	(\$1,727)	(33.82%)	\$727	24.76%	\$751	25.79%	\$914	30.94%
\$900,000	(\$1,251)	(21.54%)	(\$2,005)	(34.53%)	\$841	25.45%	\$865	26.37%	\$1,028	30.94%
\$1,000,000	(\$1,445)	(22.20%)	(\$2,283)	(35.09%)	\$955	26.00%	\$979	26.83%	\$1,142	30.94%
\$2,000,000	(\$3,387)	(25.06%)	(\$5,064)	(37.47%)	\$2,097	28.48%	\$2,121	28.90%	\$2,284	30.94%
\$3,000,000	(\$5,328)	(25.97%)	(\$7,844)	(38.23%)	\$3,240	29.30%	\$3,264	29.58%	\$3,427	30.94%
\$4,000,000	(\$7,270)	(26.42%)	(\$10,624)	(38.60%)	\$4,382	29.71%	\$4,406	29.92%	\$4,569	30.94%
\$5,000,000	(\$9,212)	(26.68%)	(\$13,404)	(38.82%)	\$5,524	29.96%	\$5,548	30.13%	\$5,711	30.94%
\$6,000,000	(\$11,154)	(26.86%)	(\$16,185)	(38.97%)	\$6,666	30.12%	\$6,690	30.26%	\$6,853	30.94%
\$7,000,000	(\$13,096)	(26.98%)	(\$18,965)	(39.07%)	\$7,809	30.24%	\$7,833	30.36%	\$7,996	30.94%
\$8,000,000	(\$15,037)	(27.07%)	(\$21,745)	(39.15%)	\$8,951	30.33%	\$8,975	30.43%	\$9,138	30.94%
\$9,000,000	(\$16,979)	(27.15%)	(\$24,525)	(39.21%)	\$10,093	30.40%	\$10,117	30.49%	\$10,280	30.94%
\$10,000,000	(\$18,921)	(27.21%)	(\$27,306)	(39.26%)	\$11,235	30.45%	\$11,259	30.54%	\$11,422	30.94%
\$15,000,000	(\$28,630)	(27.38%)	(\$41,207)	(39.41%)	\$16,947	30.61%	\$16,971	30.67%	\$17,134	30.94%
\$20,000,000	(\$38,339)	(27.46%)	(\$55,108)	(39.48%)	\$22,658	30.70%	\$22,682	30.74%	\$22,845	30.94%
\$25,000,000	(\$48,048)	(27.52%)	(\$69,009)	(39.52%)	\$28,369	30.75%	\$28,393	30.78%	\$28,556	30.94%
\$30,000,000	(\$57,756)	(27.55%)	(\$82,910)	(39.55%)	\$34,080	30.78%	\$34,104	30.81%	\$34,267	30.94%
\$35,000,000	(\$67,465)	(27.57%)	(\$96,812)	(39.57%)	\$39,792	30.80%	\$39,816	30.83%	\$39,979	30.94%
\$40,000,000	(\$77,174)	(27.59%)	(\$110,713)	(39.58%)	\$45,503	30.82%	\$45,527	30.84%	\$45,690	30.94%
\$45,000,000	(\$86,883)	(27.61%)	(\$124,614)	(39.60%)	\$51,214	30.83%	\$51,238	30.85%	\$51,401	30.94%
\$50,000,000	(\$96,592)	(27.62%)	(\$138,515)	(39.61%)	\$56,925	30.84%	\$56,949	30.86%	\$57,112	30.94%