

CITY OF DEXTER, 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	\$8.77500	\$219,042	\$0	\$219,042	
2026-27	\$4.94983	\$223,423	\$821	\$224,244	2.4%
2027-28	\$4.98083	\$225,365	\$826	\$226,192	0.9%
2028-29	\$4.85503	\$230,716	\$805	\$231,521	2.4%
2029-30	\$4.88308	\$232,679	\$810	\$233,489	0.8%
2030-31	\$4.75867	\$238,158	\$789	\$238,948	2.3%
2031-32	\$4.78598	\$240,143	\$794	\$240,936	0.8%
2032-33	\$4.66500	\$245,755	\$774	\$246,529	2.3%
2033-34	\$4.69160	\$247,762	\$778	\$248,540	0.8%
2034-35	\$4.57389	\$253,511	\$759	\$254,270	2.3%
2035-36	\$4.59981	\$255,541	\$763	\$256,304	0.8%

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	\$51,498,566	\$24,962,093	\$0	\$24,962,093
2026-27	\$48,067,900	\$45,303,411	\$0	\$45,303,411
2027-28	\$48,176,925	\$45,412,436	\$0	\$45,412,436
2028-29	\$50,451,310	\$47,686,821	\$0	\$47,686,821
2029-30	\$50,580,336	\$47,815,847	\$0	\$47,815,847
2030-31	\$52,977,597	\$50,213,108	\$0	\$50,213,108
2031-32	\$53,106,623	\$50,342,134	\$0	\$50,342,134
2032-33	\$55,611,034	\$52,846,545	\$0	\$52,846,545
2033-34	\$55,740,060	\$52,975,571	\$0	\$52,975,571
2034-35	\$58,356,073	\$55,591,584	\$0	\$55,591,584
2035-36	\$58,485,098	\$55,720,609	\$0	\$55,720,609

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.59%	-1.31%	78.28%	16.53%	2.13%	1.45%
2026-27	101.14%	-18.57%	82.57%	14.09%	1.47%	0.80%
2027-28	101.27%	-18.65%	82.61%	14.06%	1.47%	0.80%
2028-29	100.64%	-17.88%	82.76%	14.06%	1.41%	0.76%
2029-30	100.72%	-17.91%	82.81%	14.02%	1.41%	0.76%
2030-31	100.08%	-17.13%	82.95%	14.02%	1.36%	0.72%
2031-32	100.15%	-17.16%	82.99%	13.98%	1.35%	0.72%
2032-33	99.53%	-16.41%	83.12%	13.98%	1.30%	0.69%
2033-34	99.60%	-16.44%	83.16%	13.95%	1.30%	0.68%
2034-35	99.01%	-15.73%	83.28%	13.96%	1.25%	0.65%
2035-36	99.08%	-15.76%	83.32%	13.93%	1.25%	0.65%

**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 DEXTER, 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	\$24,962,093	\$8.77500	\$219,042
2026-27	\$45,303,411	\$4.94983	\$224,244
2027-28	\$45,412,436	\$4.98083	\$226,192
2028-29	\$47,686,821	\$4.85503	\$231,521
2029-30	\$47,815,847	\$4.88308	\$233,489
2030-31	\$50,213,108	\$4.75867	\$238,948
2031-32	\$50,342,134	\$4.78598	\$240,936
2032-33	\$52,846,545	\$4.66500	\$246,529
2033-34	\$52,975,571	\$4.69160	\$248,540
2034-35	\$55,591,584	\$4.57389	\$254,270
2035-36	\$55,720,609	\$4.59981	\$256,304

CITY OF DEXTER, 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	\$24,962,093	\$8.77500	\$219,042
2026-27	\$25,494,440	\$8.77500	\$223,714
2027-28	\$25,997,962	\$8.77500	\$228,132
2028-29	\$26,919,215	\$8.10000	\$218,046
2029-30	\$27,449,305	\$8.10000	\$222,339
2030-31	\$28,419,486	\$8.10000	\$230,198
2031-32	\$28,977,470	\$8.10000	\$234,718
2032-33	\$29,999,103	\$8.10000	\$242,993
2033-34	\$30,586,529	\$8.10000	\$247,751
2034-35	\$31,662,326	\$8.10000	\$256,465
2035-36	\$32,280,662	\$8.10000	\$261,473

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	\$19,808,971	(\$3.82517)	\$531
2027-28	\$19,414,474	(\$3.79417)	-\$1,940
2028-29	\$20,767,606	(\$3.24497)	\$13,475
2029-30	\$20,366,541	(\$3.21692)	\$11,149
2030-31	\$21,793,622	(\$3.34133)	\$8,750
2031-32	\$21,364,664	(\$3.31402)	\$6,219
2032-33	\$22,847,442	(\$3.43500)	\$3,536
2033-34	\$22,389,042	(\$3.40840)	\$789
2034-35	\$23,929,258	(\$3.52611)	-\$2,195
2035-36	\$23,439,947	(\$3.50019)	-\$5,169

CITY OF DEXTER, 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	\$208	\$294	\$50,000	\$51,515	\$208	\$245	\$50,000	\$58,947	\$188	\$43	\$161	\$43	\$208	\$281
\$100,000	\$123,480	\$416	\$588	\$100,000	\$103,030	\$416	\$490	\$100,000	\$117,894	\$396	\$323	\$369	\$323	\$416	\$561
\$150,000	\$185,220	\$624	\$881	\$150,000	\$154,545	\$624	\$735	\$150,000	\$176,842	\$604	\$604	\$577	\$604	\$624	\$842
\$200,000	\$246,960	\$1,019	\$1,175	\$200,000	\$206,060	\$1,019	\$981	\$200,000	\$235,789	\$812	\$884	\$785	\$884	\$832	\$1,122
\$250,000	\$308,700	\$1,414	\$1,469	\$250,000	\$257,575	\$1,414	\$1,226	\$250,000	\$294,736	\$1,020	\$1,165	\$993	\$1,165	\$1,041	\$1,403
\$300,000	\$370,440	\$1,809	\$1,763	\$300,000	\$309,090	\$1,809	\$1,471	\$300,000	\$353,683	\$1,228	\$1,445	\$1,201	\$1,445	\$1,249	\$1,683
\$400,000	\$493,920	\$2,599	\$2,350	\$400,000	\$412,120	\$2,599	\$1,961	\$400,000	\$471,578	\$1,645	\$2,006	\$1,618	\$2,006	\$1,665	\$2,244
\$500,000	\$617,400	\$3,388	\$2,938	\$500,000	\$515,151	\$3,388	\$2,451	\$500,000	\$589,472	\$2,061	\$2,567	\$2,034	\$2,567	\$2,081	\$2,805
\$600,000	\$740,880	\$4,178	\$3,526	\$600,000	\$618,181	\$4,178	\$2,942	\$600,000	\$707,366	\$2,477	\$3,128	\$2,450	\$3,128	\$2,497	\$3,366
\$700,000	\$864,360	\$4,968	\$4,113	\$700,000	\$721,211	\$4,968	\$3,432	\$700,000	\$825,261	\$2,893	\$3,689	\$2,866	\$3,689	\$2,913	\$3,927
\$800,000	\$987,840	\$5,758	\$4,701	\$800,000	\$824,241	\$5,758	\$3,922	\$800,000	\$943,155	\$3,310	\$4,250	\$3,282	\$4,250	\$3,330	\$4,488
\$900,000	\$1,111,320	\$6,547	\$5,288	\$900,000	\$927,271	\$6,547	\$4,413	\$900,000	\$1,061,050	\$3,726	\$4,811	\$3,699	\$4,811	\$3,746	\$5,049
\$1,000,000	\$1,234,800	\$7,337	\$5,876	\$1,000,000	\$1,030,301	\$7,337	\$4,903	\$1,000,000	\$1,178,944	\$4,142	\$5,372	\$4,115	\$5,372	\$4,162	\$5,610
\$2,000,000	\$2,469,600	\$15,235	\$11,752	\$2,000,000	\$2,060,602	\$15,235	\$9,806	\$2,000,000	\$2,357,888	\$8,304	\$10,982	\$8,277	\$10,982	\$8,324	\$11,220
\$3,000,000	\$3,704,400	\$23,132	\$17,628	\$3,000,000	\$3,090,903	\$23,132	\$14,709	\$3,000,000	\$3,536,832	\$12,466	\$16,593	\$12,439	\$16,593	\$12,486	\$16,831
\$4,000,000	\$4,939,200	\$31,030	\$23,504	\$4,000,000	\$4,121,204	\$31,030	\$19,611	\$4,000,000	\$4,715,776	\$16,628	\$22,203	\$16,601	\$22,203	\$16,648	\$22,441
\$5,000,000	\$6,174,000	\$38,927	\$29,380	\$5,000,000	\$5,151,505	\$38,927	\$24,514	\$5,000,000	\$5,894,720	\$20,790	\$27,813	\$20,763	\$27,813	\$20,811	\$28,051
\$6,000,000	\$7,408,800	\$46,825	\$35,256	\$6,000,000	\$6,181,806	\$46,825	\$29,417	\$6,000,000	\$7,073,664	\$24,953	\$33,423	\$24,925	\$33,423	\$24,973	\$33,661
\$7,000,000	\$8,643,600	\$54,722	\$41,132	\$7,000,000	\$7,212,107	\$54,722	\$34,320	\$7,000,000	\$8,252,608	\$29,115	\$39,034	\$29,088	\$39,034	\$29,135	\$39,271
\$8,000,000	\$9,878,400	\$62,620	\$47,008	\$8,000,000	\$8,242,408	\$62,620	\$39,223	\$8,000,000	\$9,431,552	\$33,277	\$44,644	\$33,250	\$44,644	\$33,297	\$44,882
\$9,000,000	\$11,113,200	\$70,517	\$52,884	\$9,000,000	\$9,272,709	\$70,517	\$44,126	\$9,000,000	\$10,610,496	\$37,439	\$50,254	\$37,412	\$50,254	\$37,459	\$50,492
\$10,000,000	\$12,348,000	\$78,415	\$58,760	\$10,000,000	\$10,303,010	\$78,415	\$49,029	\$10,000,000	\$11,789,440	\$41,601	\$55,864	\$41,574	\$55,864	\$41,621	\$56,102
\$15,000,000	\$18,522,000	\$117,902	\$88,140	\$15,000,000	\$15,454,515	\$117,902	\$73,543	\$15,000,000	\$17,684,160	\$62,412	\$83,915	\$62,385	\$83,915	\$62,432	\$84,153
\$20,000,000	\$24,696,000	\$157,390	\$117,520	\$20,000,000	\$20,606,020	\$157,390	\$98,057	\$20,000,000	\$23,578,880	\$83,222	\$111,966	\$83,195	\$111,966	\$83,242	\$112,204
\$25,000,000	\$30,870,000	\$196,877	\$146,900	\$25,000,000	\$25,757,525	\$196,877	\$122,572	\$25,000,000	\$29,473,600	\$104,033	\$140,017	\$104,006	\$140,017	\$104,053	\$140,255
\$30,000,000	\$37,044,000	\$236,365	\$176,280	\$30,000,000	\$30,909,030	\$236,365	\$147,086	\$30,000,000	\$35,368,320	\$124,844	\$168,068	\$124,816	\$168,068	\$124,864	\$168,306
\$35,000,000	\$43,218,000	\$275,852	\$205,660	\$35,000,000	\$36,060,535	\$275,852	\$171,600	\$35,000,000	\$41,263,040	\$145,654	\$196,119	\$145,627	\$196,119	\$145,674	\$196,357
\$40,000,000	\$49,392,000	\$315,340	\$235,040	\$40,000,000	\$41,212,040	\$315,340	\$196,114	\$40,000,000	\$47,157,760	\$166,465	\$224,170	\$166,438	\$224,170	\$166,485	\$224,408
\$45,000,000	\$55,566,000	\$354,827	\$264,420	\$45,000,000	\$46,363,545	\$354,827	\$220,629	\$45,000,000	\$53,052,480	\$187,275	\$252,221	\$187,248	\$252,221	\$187,296	\$252,459
\$50,000,000	\$61,740,000	\$394,315	\$293,800	\$50,000,000	\$51,515,050	\$394,315	\$245,143	\$50,000,000	\$58,947,200	\$208,086	\$280,272	\$208,059	\$280,272	\$208,106	\$280,510

CITY OF           DEXTER, 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	\$86	41.18%	\$37	17.80%	(\$145)	(77.34%)	(\$118)	(73.53%)	\$72	34.79%
\$100,000	\$171	41.18%	\$74	17.80%	(\$73)	(18.42%)	(\$46)	(12.44%)	\$145	34.79%
\$150,000	\$257	41.18%	\$111	17.80%	(\$1)	(0.09%)	\$27	4.60%	\$217	34.79%
\$200,000	\$156	15.31%	(\$39)	(3.79%)	\$72	8.85%	\$99	12.60%	\$290	34.79%
\$250,000	\$55	3.88%	(\$188)	(13.32%)	\$144	14.14%	\$171	17.25%	\$362	34.79%
\$300,000	(\$46)	(2.55%)	(\$338)	(18.69%)	\$217	17.64%	\$244	20.29%	\$434	34.79%
\$400,000	(\$248)	(9.55%)	(\$638)	(24.53%)	\$361	21.98%	\$389	24.02%	\$579	34.79%
\$500,000	(\$450)	(13.29%)	(\$937)	(27.65%)	\$506	24.57%	\$533	26.22%	\$724	34.79%
\$600,000	(\$653)	(15.62%)	(\$1,236)	(29.59%)	\$651	26.28%	\$678	27.68%	\$869	34.79%
\$700,000	(\$855)	(17.21%)	(\$1,536)	(30.92%)	\$796	27.51%	\$823	28.71%	\$1,014	34.79%
\$800,000	(\$1,057)	(18.36%)	(\$1,835)	(31.88%)	\$941	28.42%	\$968	29.48%	\$1,158	34.79%
\$900,000	(\$1,259)	(19.23%)	(\$2,135)	(32.61%)	\$1,086	29.14%	\$1,113	30.08%	\$1,303	34.79%
\$1,000,000	(\$1,461)	(19.91%)	(\$2,434)	(33.18%)	\$1,230	29.70%	\$1,257	30.56%	\$1,448	34.79%
\$2,000,000	(\$3,483)	(22.86%)	(\$5,429)	(35.64%)	\$2,678	32.25%	\$2,705	32.69%	\$2,896	34.79%
\$3,000,000	(\$5,504)	(23.79%)	(\$8,424)	(36.42%)	\$4,127	33.10%	\$4,154	33.39%	\$4,344	34.79%
\$4,000,000	(\$7,526)	(24.25%)	(\$11,418)	(36.80%)	\$5,575	33.52%	\$5,602	33.74%	\$5,792	34.79%
\$5,000,000	(\$9,547)	(24.53%)	(\$14,413)	(37.03%)	\$7,023	33.78%	\$7,050	33.95%	\$7,240	34.79%
\$6,000,000	(\$11,569)	(24.71%)	(\$17,408)	(37.18%)	\$8,471	33.95%	\$8,498	34.09%	\$8,688	34.79%
\$7,000,000	(\$13,590)	(24.83%)	(\$20,402)	(37.28%)	\$9,919	34.07%	\$9,946	34.19%	\$10,137	34.79%
\$8,000,000	(\$15,612)	(24.93%)	(\$23,397)	(37.36%)	\$11,367	34.16%	\$11,394	34.27%	\$11,585	34.79%
\$9,000,000	(\$17,633)	(25.01%)	(\$26,391)	(37.43%)	\$12,815	34.23%	\$12,842	34.33%	\$13,033	34.79%
\$10,000,000	(\$19,655)	(25.06%)	(\$29,386)	(37.48%)	\$14,263	34.29%	\$14,290	34.37%	\$14,481	34.79%
\$15,000,000	(\$29,762)	(25.24%)	(\$44,359)	(37.62%)	\$21,503	34.45%	\$21,531	34.51%	\$21,721	34.79%
\$20,000,000	(\$39,870)	(25.33%)	(\$59,332)	(37.70%)	\$28,744	34.54%	\$28,771	34.58%	\$28,962	34.79%
\$25,000,000	(\$49,977)	(25.38%)	(\$74,306)	(37.74%)	\$35,984	34.59%	\$36,011	34.62%	\$36,202	34.79%
\$30,000,000	(\$60,085)	(25.42%)	(\$89,279)	(37.77%)	\$43,225	34.62%	\$43,252	34.65%	\$43,442	34.79%
\$35,000,000	(\$70,192)	(25.45%)	(\$104,252)	(37.79%)	\$50,465	34.65%	\$50,492	34.67%	\$50,683	34.79%
\$40,000,000	(\$80,299)	(25.46%)	(\$119,225)	(37.81%)	\$57,706	34.67%	\$57,733	34.69%	\$57,923	34.79%
\$45,000,000	(\$90,407)	(25.48%)	(\$134,198)	(37.82%)	\$64,946	34.68%	\$64,973	34.70%	\$65,164	34.79%
\$50,000,000	(\$100,514)	(25.49%)	(\$149,172)	(37.83%)	\$72,186	34.69%	\$72,213	34.71%	\$72,404	34.79%