

CITY OF DENISON, 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	\$8.12621	\$2,280,158	\$0	\$2,280,158	
2026-27	\$4.74872	\$2,325,761	\$10,376	\$2,336,137	2.5%
2027-28	\$4.77700	\$2,347,820	\$10,438	\$2,358,258	0.9%
2028-29	\$4.66549	\$2,405,424	\$10,195	\$2,415,619	2.4%
2029-30	\$4.69142	\$2,427,698	\$10,251	\$2,437,949	0.9%
2030-31	\$4.58069	\$2,486,707	\$10,009	\$2,496,716	2.4%
2031-32	\$4.60602	\$2,509,200	\$10,065	\$2,519,265	0.9%
2032-33	\$4.49773	\$2,569,652	\$9,828	\$2,579,480	2.4%
2033-34	\$4.52248	\$2,592,376	\$9,882	\$2,602,258	0.9%
2034-35	\$4.41654	\$2,654,305	\$9,651	\$2,663,955	2.4%
2035-36	\$4.44074	\$2,677,277	\$9,703	\$2,686,981	0.9%

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	\$514,165,794	\$280,593,010	\$691,489	\$281,284,499
2026-27	\$500,396,774	\$491,951,247	\$782,552	\$492,733,799
2027-28	\$502,118,817	\$493,669,249	\$786,594	\$494,455,842
2028-29	\$526,255,917	\$517,763,178	\$829,763	\$518,592,942
2029-30	\$528,157,960	\$519,661,180	\$833,805	\$520,494,985
2030-31	\$553,594,749	\$545,052,438	\$879,335	\$545,931,774
2031-32	\$555,496,792	\$546,950,440	\$883,377	\$547,833,817
2032-33	\$582,101,366	\$573,507,005	\$931,386	\$574,438,391
2033-34	\$584,003,410	\$575,405,006	\$935,428	\$576,340,435
2034-35	\$611,825,964	\$603,176,949	\$986,040	\$604,162,989
2035-36	\$613,728,007	\$605,074,950	\$990,082	\$606,065,032

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	62.94%	-1.28%	61.67%	27.12%	9.75%	0.35%
2026-27	82.84%	-13.36%	69.47%	23.06%	6.51%	0.20%
2027-28	82.81%	-13.41%	69.40%	23.11%	6.53%	0.20%
2028-29	82.36%	-12.88%	69.49%	23.27%	6.33%	0.19%
2029-30	82.31%	-12.88%	69.43%	23.31%	6.35%	0.19%
2030-31	81.85%	-12.33%	69.52%	23.46%	6.15%	0.18%
2031-32	81.80%	-12.34%	69.46%	23.51%	6.17%	0.18%
2032-33	81.36%	-11.82%	69.54%	23.66%	5.98%	0.17%
2033-34	81.31%	-11.83%	69.48%	23.70%	6.00%	0.17%
2034-35	80.89%	-11.33%	69.55%	23.85%	5.82%	0.16%
2035-36	80.85%	-11.34%	69.50%	23.89%	5.84%	0.16%

**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 DENISON, 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	\$280,593,010	\$8.12621	\$2,280,158
2026-27	\$491,951,247	\$4.74872	\$2,336,137
2027-28	\$493,669,249	\$4.77700	\$2,358,258
2028-29	\$517,763,178	\$4.66549	\$2,415,619
2029-30	\$519,661,180	\$4.69142	\$2,437,949
2030-31	\$545,052,438	\$4.58069	\$2,496,716
2031-32	\$546,950,440	\$4.60602	\$2,519,265
2032-33	\$573,507,005	\$4.49773	\$2,579,480
2033-34	\$575,405,006	\$4.52248	\$2,602,258
2034-35	\$603,176,949	\$4.41654	\$2,663,955
2035-36	\$605,074,950	\$4.44074	\$2,686,981

## CITY OF DENISON, 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	\$280,593,010	\$8.12621	\$2,280,158
2026-27	\$290,798,451	\$8.04575	\$2,339,692
2027-28	\$295,896,705	\$8.04575	\$2,380,712
2028-29	\$307,177,365	\$8.04575	\$2,471,473
2029-30	\$312,511,749	\$8.04575	\$2,514,392
2030-31	\$324,390,563	\$8.04575	\$2,609,966
2031-32	\$329,968,609	\$8.04575	\$2,654,846
2032-33	\$342,475,901	\$8.04575	\$2,755,476
2033-34	\$348,311,133	\$8.04575	\$2,802,425
2034-35	\$361,479,281	\$8.04575	\$2,908,373
2035-36	\$367,584,525	\$8.04575	\$2,957,494

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	\$201,152,796	(\$3.29703)	-\$3,555
2027-28	\$197,772,544	(\$3.26875)	-\$22,454
2028-29	\$210,585,813	(\$3.38026)	-\$55,854
2029-30	\$207,149,431	(\$3.35433)	-\$76,443
2030-31	\$220,661,875	(\$3.46506)	-\$113,250
2031-32	\$216,981,831	(\$3.43973)	-\$135,581
2032-33	\$231,031,104	(\$3.54802)	-\$175,997
2033-34	\$227,093,873	(\$3.52327)	-\$200,168
2034-35	\$241,697,668	(\$3.62921)	-\$244,418
2035-36	\$237,490,426	(\$3.60501)	-\$270,514

CITY OF DENISON, 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	\$193	\$283	\$50,000	\$51,515	\$193	\$236	\$50,000	\$58,947	\$174	\$41	\$149	\$41	\$193	\$270
\$100,000	\$123,480	\$385	\$566	\$100,000	\$103,030	\$385	\$472	\$100,000	\$117,894	\$367	\$311	\$342	\$311	\$385	\$540
\$150,000	\$185,220	\$578	\$848	\$150,000	\$154,545	\$578	\$708	\$150,000	\$176,842	\$559	\$581	\$534	\$581	\$578	\$810
\$200,000	\$246,960	\$944	\$1,131	\$200,000	\$206,060	\$944	\$944	\$200,000	\$235,789	\$752	\$851	\$727	\$851	\$771	\$1,080
\$250,000	\$308,700	\$1,310	\$1,414	\$250,000	\$257,575	\$1,310	\$1,180	\$250,000	\$294,736	\$945	\$1,121	\$920	\$1,121	\$964	\$1,350
\$300,000	\$370,440	\$1,675	\$1,697	\$300,000	\$309,090	\$1,675	\$1,416	\$300,000	\$353,683	\$1,138	\$1,391	\$1,113	\$1,391	\$1,156	\$1,620
\$400,000	\$493,920	\$2,407	\$2,262	\$400,000	\$412,120	\$2,407	\$1,888	\$400,000	\$471,578	\$1,523	\$1,931	\$1,498	\$1,931	\$1,542	\$2,160
\$500,000	\$617,400	\$3,138	\$2,828	\$500,000	\$515,151	\$3,138	\$2,360	\$500,000	\$589,472	\$1,909	\$2,471	\$1,883	\$2,471	\$1,927	\$2,700
\$600,000	\$740,880	\$3,869	\$3,394	\$600,000	\$618,181	\$3,869	\$2,832	\$600,000	\$707,366	\$2,294	\$3,011	\$2,269	\$3,011	\$2,313	\$3,240
\$700,000	\$864,360	\$4,601	\$3,959	\$700,000	\$721,211	\$4,601	\$3,304	\$700,000	\$825,261	\$2,679	\$3,551	\$2,654	\$3,551	\$2,698	\$3,780
\$800,000	\$987,840	\$5,332	\$4,525	\$800,000	\$824,241	\$5,332	\$3,776	\$800,000	\$943,155	\$3,065	\$4,091	\$3,040	\$4,091	\$3,084	\$4,320
\$900,000	\$1,111,320	\$6,063	\$5,091	\$900,000	\$927,271	\$6,063	\$4,248	\$900,000	\$1,061,050	\$3,450	\$4,631	\$3,425	\$4,631	\$3,469	\$4,860
\$1,000,000	\$1,234,800	\$6,795	\$5,656	\$1,000,000	\$1,030,301	\$6,795	\$4,719	\$1,000,000	\$1,178,944	\$3,836	\$5,171	\$3,811	\$5,171	\$3,854	\$5,400
\$2,000,000	\$2,469,600	\$14,108	\$11,312	\$2,000,000	\$2,060,602	\$14,108	\$9,439	\$2,000,000	\$2,357,888	\$7,690	\$10,572	\$7,665	\$10,572	\$7,709	\$10,801
\$3,000,000	\$3,704,400	\$21,422	\$16,969	\$3,000,000	\$3,090,903	\$21,422	\$14,158	\$3,000,000	\$3,536,832	\$11,544	\$15,972	\$11,519	\$15,972	\$11,563	\$16,201
\$4,000,000	\$4,939,200	\$28,735	\$22,625	\$4,000,000	\$4,121,204	\$28,735	\$18,878	\$4,000,000	\$4,715,776	\$15,399	\$21,372	\$15,374	\$21,372	\$15,418	\$21,602
\$5,000,000	\$6,174,000	\$36,049	\$28,281	\$5,000,000	\$5,151,505	\$36,049	\$23,597	\$5,000,000	\$5,894,720	\$19,253	\$26,773	\$19,228	\$26,773	\$19,272	\$27,002
\$6,000,000	\$7,408,800	\$43,363	\$33,937	\$6,000,000	\$6,181,806	\$43,363	\$28,317	\$6,000,000	\$7,073,664	\$23,108	\$32,173	\$23,083	\$32,173	\$23,126	\$32,402
\$7,000,000	\$8,643,600	\$50,676	\$39,594	\$7,000,000	\$7,212,107	\$50,676	\$33,036	\$7,000,000	\$8,252,608	\$26,962	\$37,574	\$26,937	\$37,574	\$26,981	\$37,803
\$8,000,000	\$9,878,400	\$57,990	\$45,250	\$8,000,000	\$8,242,408	\$57,990	\$37,756	\$8,000,000	\$9,431,552	\$30,816	\$42,974	\$30,791	\$42,974	\$30,835	\$43,203
\$9,000,000	\$11,113,200	\$65,303	\$50,906	\$9,000,000	\$9,272,709	\$65,303	\$42,475	\$9,000,000	\$10,610,496	\$34,671	\$48,374	\$34,646	\$48,374	\$34,690	\$48,603
\$10,000,000	\$12,348,000	\$72,617	\$56,562	\$10,000,000	\$10,303,010	\$72,617	\$47,195	\$10,000,000	\$11,789,440	\$38,525	\$53,775	\$38,500	\$53,775	\$38,544	\$54,004
\$15,000,000	\$18,522,000	\$109,185	\$84,844	\$15,000,000	\$15,454,515	\$109,185	\$70,792	\$15,000,000	\$17,684,160	\$57,797	\$80,777	\$57,772	\$80,777	\$57,816	\$81,006
\$20,000,000	\$24,696,000	\$145,753	\$113,125	\$20,000,000	\$20,606,020	\$145,753	\$94,390	\$20,000,000	\$23,578,880	\$77,069	\$107,779	\$77,044	\$107,779	\$77,088	\$108,008
\$25,000,000	\$30,870,000	\$182,321	\$141,406	\$25,000,000	\$25,757,525	\$182,321	\$117,987	\$25,000,000	\$29,473,600	\$96,341	\$134,780	\$96,316	\$134,780	\$96,360	\$135,009
\$30,000,000	\$37,044,000	\$218,889	\$169,687	\$30,000,000	\$30,909,030	\$218,889	\$141,585	\$30,000,000	\$35,368,320	\$115,613	\$161,782	\$115,588	\$161,782	\$115,632	\$162,011
\$35,000,000	\$43,218,000	\$255,457	\$197,968	\$35,000,000	\$36,060,535	\$255,457	\$165,182	\$35,000,000	\$41,263,040	\$134,885	\$188,784	\$134,860	\$188,784	\$134,904	\$189,013
\$40,000,000	\$49,392,000	\$292,025	\$226,249	\$40,000,000	\$41,212,040	\$292,025	\$188,780	\$40,000,000	\$47,157,760	\$154,157	\$215,786	\$154,132	\$215,786	\$154,176	\$216,015
\$45,000,000	\$55,566,000	\$328,593	\$254,531	\$45,000,000	\$46,363,545	\$328,593	\$212,377	\$45,000,000	\$53,052,480	\$173,429	\$242,788	\$173,404	\$242,788	\$173,448	\$243,017
\$50,000,000	\$61,740,000	\$365,161	\$282,812	\$50,000,000	\$51,515,050	\$365,161	\$235,974	\$50,000,000	\$58,947,200	\$192,701	\$269,790	\$192,676	\$269,790	\$192,720	\$270,019

CITY OF DENISON, 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	\$90	46.75%	\$43	22.44%	(\$133)	(76.45%)	(\$108)	(72.49%)	\$77	40.11%
\$100,000	\$180	46.75%	\$87	22.44%	(\$56)	(15.20%)	(\$31)	(8.98%)	\$155	40.11%
\$150,000	\$270	46.75%	\$130	22.44%	\$22	3.85%	\$47	8.72%	\$232	40.11%
\$200,000	\$187	19.86%	\$0	0.01%	\$99	13.14%	\$124	17.04%	\$309	40.11%
\$250,000	\$105	7.98%	(\$130)	(9.90%)	\$176	18.64%	\$201	21.87%	\$386	40.11%
\$300,000	\$22	1.29%	(\$259)	(15.48%)	\$253	22.28%	\$279	25.03%	\$464	40.11%
\$400,000	(\$144)	(5.99%)	(\$519)	(21.56%)	\$408	26.79%	\$433	28.91%	\$618	40.11%
\$500,000	(\$310)	(9.87%)	(\$778)	(24.80%)	\$563	29.48%	\$588	31.20%	\$773	40.11%
\$600,000	(\$476)	(12.29%)	(\$1,038)	(26.82%)	\$717	31.27%	\$742	32.72%	\$928	40.11%
\$700,000	(\$641)	(13.94%)	(\$1,297)	(28.19%)	\$872	32.54%	\$897	33.79%	\$1,082	40.11%
\$800,000	(\$807)	(15.14%)	(\$1,556)	(29.19%)	\$1,026	33.49%	\$1,052	34.59%	\$1,237	40.11%
\$900,000	(\$973)	(16.04%)	(\$1,816)	(29.95%)	\$1,181	34.23%	\$1,206	35.21%	\$1,391	40.11%
\$1,000,000	(\$1,138)	(16.76%)	(\$2,075)	(30.54%)	\$1,336	34.82%	\$1,361	35.71%	\$1,546	40.11%
\$2,000,000	(\$2,796)	(19.82%)	(\$4,669)	(33.10%)	\$2,882	37.47%	\$2,907	37.92%	\$3,092	40.11%
\$3,000,000	(\$4,453)	(20.79%)	(\$7,263)	(33.91%)	\$4,428	38.35%	\$4,453	38.65%	\$4,638	40.11%
\$4,000,000	(\$6,111)	(21.26%)	(\$9,858)	(34.30%)	\$5,974	38.79%	\$5,999	39.02%	\$6,184	40.11%
\$5,000,000	(\$7,768)	(21.55%)	(\$12,452)	(34.54%)	\$7,520	39.06%	\$7,545	39.24%	\$7,730	40.11%
\$6,000,000	(\$9,425)	(21.74%)	(\$15,046)	(34.70%)	\$9,066	39.23%	\$9,091	39.38%	\$9,276	40.11%
\$7,000,000	(\$11,083)	(21.87%)	(\$17,640)	(34.81%)	\$10,612	39.36%	\$10,637	39.49%	\$10,822	40.11%
\$8,000,000	(\$12,740)	(21.97%)	(\$20,234)	(34.89%)	\$12,158	39.45%	\$12,183	39.56%	\$12,368	40.11%
\$9,000,000	(\$14,397)	(22.05%)	(\$22,828)	(34.96%)	\$13,704	39.52%	\$13,729	39.63%	\$13,914	40.11%
\$10,000,000	(\$16,055)	(22.11%)	(\$25,422)	(35.01%)	\$15,250	39.58%	\$15,275	39.67%	\$15,460	40.11%
\$15,000,000	(\$24,341)	(22.29%)	(\$38,393)	(35.16%)	\$22,979	39.76%	\$23,004	39.82%	\$23,190	40.11%
\$20,000,000	(\$32,628)	(22.39%)	(\$51,363)	(35.24%)	\$30,709	39.85%	\$30,734	39.89%	\$30,920	40.11%
\$25,000,000	(\$40,915)	(22.44%)	(\$64,334)	(35.29%)	\$38,439	39.90%	\$38,464	39.94%	\$38,650	40.11%
\$30,000,000	(\$49,202)	(22.48%)	(\$77,304)	(35.32%)	\$46,169	39.93%	\$46,194	39.96%	\$46,380	40.11%
\$35,000,000	(\$57,488)	(22.50%)	(\$90,275)	(35.34%)	\$53,899	39.96%	\$53,924	39.99%	\$54,109	40.11%
\$40,000,000	(\$65,775)	(22.52%)	(\$103,245)	(35.35%)	\$61,629	39.98%	\$61,654	40.00%	\$61,839	40.11%
\$45,000,000	(\$74,062)	(22.54%)	(\$116,216)	(35.37%)	\$69,359	39.99%	\$69,384	40.01%	\$69,569	40.11%
\$50,000,000	(\$82,349)	(22.55%)	(\$129,186)	(35.38%)	\$77,089	40.00%	\$77,114	40.02%	\$77,299	40.11%