

CITY OF DICKENS, 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	\$7.94118	\$56,010	\$0	\$56,010	
2026-27	\$6.04587	\$57,130	\$0	\$57,130	2.0%
2027-28	\$6.07867	\$57,415	\$0	\$57,415	0.5%
2028-29	\$5.90816	\$58,564	\$0	\$58,564	2.0%
2029-30	\$5.93770	\$58,857	\$0	\$58,857	0.5%
2030-31	\$5.77020	\$60,034	\$0	\$60,034	2.0%
2031-32	\$5.79905	\$60,334	\$0	\$60,334	0.5%
2032-33	\$5.63685	\$61,540	\$0	\$61,540	2.0%
2033-34	\$5.66503	\$61,848	\$0	\$61,848	0.5%
2034-35	\$5.50785	\$63,085	\$0	\$63,085	2.0%
2035-36	\$5.53539	\$63,401	\$0	\$63,401	0.5%

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	\$11,865,607	\$7,053,058	\$0	\$7,053,058
2026-27	\$10,490,051	\$9,449,388	\$0	\$9,449,388
2027-28	\$10,486,051	\$9,445,388	\$0	\$9,445,388
2028-29	\$10,953,012	\$9,912,349	\$0	\$9,912,349
2029-30	\$10,953,012	\$9,912,349	\$0	\$9,912,349
2030-31	\$11,444,745	\$10,404,082	\$0	\$10,404,082
2031-32	\$11,444,745	\$10,404,082	\$0	\$10,404,082
2032-33	\$11,958,192	\$10,917,529	\$0	\$10,917,529
2033-34	\$11,958,192	\$10,917,529	\$0	\$10,917,529
2034-35	\$12,494,336	\$11,453,673	\$0	\$11,453,673
2035-36	\$12,494,336	\$11,453,673	\$0	\$11,453,673

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	36.23%	-1.06%	35.17%	47.58%	11.66%	1.25%
2026-27	62.14%	-25.70%	36.44%	47.71%	11.28%	0.94%
2027-28	62.16%	-25.75%	36.41%	47.74%	11.28%	0.94%
2028-29	61.60%	-24.58%	37.02%	47.76%	10.86%	0.89%
2029-30	61.60%	-24.58%	37.02%	47.76%	10.86%	0.89%
2030-31	61.04%	-23.42%	37.62%	47.78%	10.45%	0.85%
2031-32	61.04%	-23.42%	37.62%	47.78%	10.45%	0.85%
2032-33	60.50%	-22.32%	38.18%	47.81%	10.06%	0.81%
2033-34	60.50%	-22.32%	38.18%	47.81%	10.06%	0.81%
2034-35	59.97%	-21.27%	38.70%	47.85%	9.68%	0.77%
2035-36	59.97%	-21.27%	38.70%	47.85%	9.68%	0.77%

**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 DICKENS, 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	\$7,053,058	\$7.94118	\$56,010
2026-27	\$9,449,388	\$6.04587	\$57,130
2027-28	\$9,445,388	\$6.07867	\$57,415
2028-29	\$9,912,349	\$5.90816	\$58,564
2029-30	\$9,912,349	\$5.93770	\$58,857
2030-31	\$10,404,082	\$5.77020	\$60,034
2031-32	\$10,404,082	\$5.79905	\$60,334
2032-33	\$10,917,529	\$5.63685	\$61,540
2033-34	\$10,917,529	\$5.66503	\$61,848
2034-35	\$11,453,673	\$5.50785	\$63,085
2035-36	\$11,453,673	\$5.53539	\$63,401

## CITY OF DICKENS, 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	\$7,053,058	\$7.94118	\$56,010
2026-27	\$7,460,909	\$7.78547	\$58,087
2027-28	\$7,516,002	\$7.78547	\$58,516
2028-29	\$7,790,362	\$7.78547	\$60,652
2029-30	\$7,848,336	\$7.78547	\$61,103
2030-31	\$8,136,260	\$7.78547	\$63,345
2031-32	\$8,197,258	\$7.78547	\$63,820
2032-33	\$8,499,428	\$7.78547	\$66,172
2033-34	\$8,563,619	\$7.78547	\$66,672
2034-35	\$8,880,757	\$7.78547	\$69,141
2035-36	\$8,948,299	\$7.78547	\$69,667

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	\$1,988,479	(\$1.73960)	-\$957
2027-28	\$1,929,386	(\$1.70680)	-\$1,100
2028-29	\$2,121,987	(\$1.87731)	-\$2,088
2029-30	\$2,064,013	(\$1.84777)	-\$2,246
2030-31	\$2,267,822	(\$2.01527)	-\$3,311
2031-32	\$2,206,824	(\$1.98642)	-\$3,486
2032-33	\$2,418,101	(\$2.14862)	-\$4,632
2033-34	\$2,353,910	(\$2.12044)	-\$4,824
2034-35	\$2,572,915	(\$2.27762)	-\$6,056
2035-36	\$2,505,373	(\$2.25008)	-\$6,266

CITY OF DICKENS, 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	\$188	\$356	\$50,000	\$51,515	\$188	\$297	\$50,000	\$58,947	\$170	\$52	\$146	\$52	\$188	\$340
\$100,000	\$123,480	\$377	\$713	\$100,000	\$103,030	\$377	\$595	\$100,000	\$117,894	\$358	\$392	\$334	\$392	\$377	\$680
\$150,000	\$185,220	\$565	\$1,069	\$150,000	\$154,545	\$565	\$892	\$150,000	\$176,842	\$547	\$732	\$522	\$732	\$565	\$1,020
\$200,000	\$246,960	\$922	\$1,425	\$200,000	\$206,060	\$922	\$1,189	\$200,000	\$235,789	\$735	\$1,072	\$711	\$1,072	\$753	\$1,361
\$250,000	\$308,700	\$1,280	\$1,781	\$250,000	\$257,575	\$1,280	\$1,486	\$250,000	\$294,736	\$923	\$1,412	\$899	\$1,412	\$942	\$1,701
\$300,000	\$370,440	\$1,637	\$2,138	\$300,000	\$309,090	\$1,637	\$1,784	\$300,000	\$353,683	\$1,112	\$1,752	\$1,087	\$1,752	\$1,130	\$2,041
\$400,000	\$493,920	\$2,352	\$2,850	\$400,000	\$412,120	\$2,352	\$2,378	\$400,000	\$471,578	\$1,488	\$2,433	\$1,464	\$2,433	\$1,507	\$2,721
\$500,000	\$617,400	\$3,066	\$3,563	\$500,000	\$515,151	\$3,066	\$2,973	\$500,000	\$589,472	\$1,865	\$3,113	\$1,841	\$3,113	\$1,883	\$3,401
\$600,000	\$740,880	\$3,781	\$4,275	\$600,000	\$618,181	\$3,781	\$3,567	\$600,000	\$707,366	\$2,242	\$3,793	\$2,217	\$3,793	\$2,260	\$4,082
\$700,000	\$864,360	\$4,496	\$4,988	\$700,000	\$721,211	\$4,496	\$4,162	\$700,000	\$825,261	\$2,618	\$4,473	\$2,594	\$4,473	\$2,637	\$4,762
\$800,000	\$987,840	\$5,211	\$5,700	\$800,000	\$824,241	\$5,211	\$4,756	\$800,000	\$943,155	\$2,995	\$5,154	\$2,971	\$5,154	\$3,013	\$5,442
\$900,000	\$1,111,320	\$5,925	\$6,413	\$900,000	\$927,271	\$5,925	\$5,351	\$900,000	\$1,061,050	\$3,372	\$5,834	\$3,347	\$5,834	\$3,390	\$6,122
\$1,000,000	\$1,234,800	\$6,640	\$7,125	\$1,000,000	\$1,030,301	\$6,640	\$5,945	\$1,000,000	\$1,178,944	\$3,748	\$6,514	\$3,724	\$6,514	\$3,767	\$6,803
\$2,000,000	\$2,469,600	\$13,787	\$14,250	\$2,000,000	\$2,060,602	\$13,787	\$11,890	\$2,000,000	\$2,357,888	\$7,515	\$13,317	\$7,491	\$13,317	\$7,533	\$13,605
\$3,000,000	\$3,704,400	\$20,934	\$21,375	\$3,000,000	\$3,090,903	\$20,934	\$17,835	\$3,000,000	\$3,536,832	\$11,282	\$20,120	\$11,257	\$20,120	\$11,300	\$20,408
\$4,000,000	\$4,939,200	\$28,081	\$28,500	\$4,000,000	\$4,121,204	\$28,081	\$23,780	\$4,000,000	\$4,715,776	\$15,048	\$26,922	\$15,024	\$26,922	\$15,067	\$27,211
\$5,000,000	\$6,174,000	\$35,228	\$35,625	\$5,000,000	\$5,151,505	\$35,228	\$29,725	\$5,000,000	\$5,894,720	\$18,815	\$33,725	\$18,790	\$33,725	\$18,833	\$34,014
\$6,000,000	\$7,408,800	\$42,375	\$42,750	\$6,000,000	\$6,181,806	\$42,375	\$35,670	\$6,000,000	\$7,073,664	\$22,582	\$40,528	\$22,557	\$40,528	\$22,600	\$40,816
\$7,000,000	\$8,643,600	\$49,522	\$49,875	\$7,000,000	\$7,212,107	\$49,522	\$41,615	\$7,000,000	\$8,252,608	\$26,348	\$47,331	\$26,324	\$47,331	\$26,366	\$47,619
\$8,000,000	\$9,878,400	\$56,669	\$57,000	\$8,000,000	\$8,242,408	\$56,669	\$47,560	\$8,000,000	\$9,431,552	\$30,115	\$54,133	\$30,090	\$54,133	\$30,133	\$54,422
\$9,000,000	\$11,113,200	\$63,816	\$64,125	\$9,000,000	\$9,272,709	\$63,816	\$53,505	\$9,000,000	\$10,610,496	\$33,881	\$60,936	\$33,857	\$60,936	\$33,900	\$61,225
\$10,000,000	\$12,348,000	\$70,964	\$71,250	\$10,000,000	\$10,303,010	\$70,964	\$59,450	\$10,000,000	\$11,789,440	\$37,648	\$67,739	\$37,624	\$67,739	\$37,666	\$68,027
\$15,000,000	\$18,522,000	\$106,699	\$106,876	\$15,000,000	\$15,454,515	\$106,699	\$89,176	\$15,000,000	\$17,684,160	\$56,481	\$101,753	\$56,457	\$101,753	\$56,499	\$102,041
\$20,000,000	\$24,696,000	\$142,434	\$142,501	\$20,000,000	\$20,606,020	\$142,434	\$118,901	\$20,000,000	\$23,578,880	\$75,314	\$135,766	\$75,290	\$135,766	\$75,333	\$136,055
\$25,000,000	\$30,870,000	\$178,169	\$178,126	\$25,000,000	\$25,757,525	\$178,169	\$148,626	\$25,000,000	\$29,473,600	\$94,147	\$169,780	\$94,123	\$169,780	\$94,166	\$170,069
\$30,000,000	\$37,044,000	\$213,905	\$213,751	\$30,000,000	\$30,909,030	\$213,905	\$178,351	\$30,000,000	\$35,368,320	\$112,981	\$203,794	\$112,956	\$203,794	\$112,999	\$204,082
\$35,000,000	\$43,218,000	\$249,640	\$249,377	\$35,000,000	\$36,060,535	\$249,640	\$208,076	\$35,000,000	\$41,263,040	\$131,814	\$237,807	\$131,789	\$237,807	\$131,832	\$238,096
\$40,000,000	\$49,392,000	\$285,375	\$285,002	\$40,000,000	\$41,212,040	\$285,375	\$237,802	\$40,000,000	\$47,157,760	\$150,647	\$271,821	\$150,622	\$271,821	\$150,665	\$272,110
\$45,000,000	\$55,566,000	\$321,111	\$320,627	\$45,000,000	\$46,363,545	\$321,111	\$267,527	\$45,000,000	\$53,052,480	\$169,480	\$305,835	\$169,456	\$305,835	\$169,498	\$306,123
\$50,000,000	\$61,740,000	\$356,846	\$356,252	\$50,000,000	\$51,515,050	\$356,846	\$297,252	\$50,000,000	\$58,947,200	\$188,313	\$339,849	\$188,289	\$339,849	\$188,331	\$340,137

CITY OF            DICKENS, 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	\$168	89.16%	\$109	57.83%	(\$118)	(69.64%)	(\$94)	(64.54%)	\$152	80.61%
\$100,000	\$336	89.16%	\$218	57.83%	\$33	9.31%	\$58	17.33%	\$304	80.61%
\$150,000	\$504	89.16%	\$327	57.83%	\$185	33.87%	\$210	40.15%	\$455	80.61%
\$200,000	\$503	54.50%	\$267	28.91%	\$337	45.84%	\$361	50.87%	\$607	80.61%
\$250,000	\$502	39.19%	\$207	16.14%	\$489	52.93%	\$513	57.10%	\$759	80.61%
\$300,000	\$500	30.57%	\$146	8.95%	\$641	57.62%	\$665	61.17%	\$911	80.61%
\$400,000	\$498	21.19%	\$26	1.12%	\$944	63.44%	\$969	66.17%	\$1,214	80.61%
\$500,000	\$496	16.18%	(\$94)	(3.06%)	\$1,248	66.91%	\$1,272	69.13%	\$1,518	80.61%
\$600,000	\$494	13.06%	(\$214)	(5.66%)	\$1,551	69.21%	\$1,576	71.08%	\$1,822	80.61%
\$700,000	\$492	10.94%	(\$334)	(7.44%)	\$1,855	70.85%	\$1,880	72.46%	\$2,125	80.61%
\$800,000	\$489	9.39%	(\$455)	(8.72%)	\$2,159	72.07%	\$2,183	73.49%	\$2,429	80.61%
\$900,000	\$487	8.22%	(\$575)	(9.70%)	\$2,462	73.03%	\$2,487	74.29%	\$2,733	80.61%
\$1,000,000	\$485	7.30%	(\$695)	(10.47%)	\$2,766	73.79%	\$2,790	74.93%	\$3,036	80.61%
\$2,000,000	\$463	3.36%	(\$1,897)	(13.76%)	\$5,802	77.21%	\$5,826	77.78%	\$6,072	80.61%
\$3,000,000	\$441	2.11%	(\$3,099)	(14.80%)	\$8,838	78.34%	\$8,863	78.73%	\$9,108	80.61%
\$4,000,000	\$419	1.49%	(\$4,301)	(15.32%)	\$11,874	78.91%	\$11,899	79.20%	\$12,144	80.61%
\$5,000,000	\$397	1.13%	(\$5,503)	(15.62%)	\$14,910	79.25%	\$14,935	79.48%	\$15,181	80.61%
\$6,000,000	\$375	0.88%	(\$6,705)	(15.82%)	\$17,946	79.47%	\$17,971	79.67%	\$18,217	80.61%
\$7,000,000	\$353	0.71%	(\$7,907)	(15.97%)	\$20,983	79.64%	\$21,007	79.80%	\$21,253	80.61%
\$8,000,000	\$331	0.58%	(\$9,109)	(16.07%)	\$24,019	79.76%	\$24,043	79.90%	\$24,289	80.61%
\$9,000,000	\$309	0.48%	(\$10,311)	(16.16%)	\$27,055	79.85%	\$27,079	79.98%	\$27,325	80.61%
\$10,000,000	\$287	0.40%	(\$11,513)	(16.22%)	\$30,091	79.93%	\$30,115	80.04%	\$30,361	80.61%
\$15,000,000	\$177	0.17%	(\$17,523)	(16.42%)	\$45,271	80.15%	\$45,296	80.23%	\$45,542	80.61%
\$20,000,000	\$67	0.05%	(\$23,533)	(16.52%)	\$60,452	80.27%	\$60,477	80.32%	\$60,722	80.61%
\$25,000,000	(\$43)	(0.02%)	(\$29,543)	(16.58%)	\$75,633	80.33%	\$75,657	80.38%	\$75,903	80.61%
\$30,000,000	(\$154)	(0.07%)	(\$35,554)	(16.62%)	\$90,813	80.38%	\$90,838	80.42%	\$91,083	80.61%
\$35,000,000	(\$264)	(0.11%)	(\$41,564)	(16.65%)	\$105,994	80.41%	\$106,018	80.45%	\$106,264	80.61%
\$40,000,000	(\$374)	(0.13%)	(\$47,574)	(16.67%)	\$121,174	80.44%	\$121,199	80.47%	\$121,445	80.61%
\$45,000,000	(\$484)	(0.15%)	(\$53,584)	(16.69%)	\$136,355	80.45%	\$136,379	80.48%	\$136,625	80.61%
\$50,000,000	(\$594)	(0.17%)	(\$59,594)	(16.70%)	\$151,535	80.47%	\$151,560	80.49%	\$151,806	80.61%