

CITY OF DIAGONAL, 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	\$50,467	\$0	\$50,467	
2026-27	\$4.82418	\$51,477	\$3,011	\$54,488	8.0%
2027-28	\$4.98125	\$55,578	\$3,109	\$58,687	7.7%
2028-29	\$4.87800	\$59,861	\$3,045	\$62,905	7.2%
2029-30	\$5.02571	\$64,164	\$3,137	\$67,301	7.0%
2030-31	\$4.91498	\$68,647	\$3,068	\$71,714	6.6%
2031-32	\$5.05789	\$73,149	\$3,157	\$76,306	6.4%
2032-33	\$4.94420	\$77,832	\$3,086	\$80,918	6.0%
2033-34	\$5.08305	\$82,536	\$3,173	\$85,709	5.9%
2034-35	\$4.96705	\$87,423	\$3,100	\$90,524	5.6%
2035-36	\$5.10242	\$92,334	\$3,185	\$95,519	5.5%

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	\$14,510,270	\$6,355,148	\$0	\$6,355,148
2026-27	\$12,740,442	\$11,294,758	\$0	\$11,294,758
2027-28	\$13,227,244	\$11,781,560	\$0	\$11,781,560
2028-29	\$14,341,437	\$12,895,753	\$0	\$12,895,753
2029-30	\$14,836,935	\$13,391,251	\$0	\$13,391,251
2030-31	\$16,036,674	\$14,590,990	\$0	\$14,590,990
2031-32	\$16,532,172	\$15,086,488	\$0	\$15,086,488
2032-33	\$17,811,932	\$16,366,248	\$0	\$16,366,248
2033-34	\$18,307,430	\$16,861,746	\$0	\$16,861,746
2034-35	\$19,670,512	\$18,224,828	\$0	\$18,224,828
2035-36	\$20,166,010	\$18,720,326	\$0	\$18,720,326

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	80.78%	-2.56%	78.23%	15.35%	3.54%	2.88%
2026-27	109.58%	-35.14%	74.44%	18.16%	3.83%	1.62%
2027-28	109.97%	-34.84%	75.13%	17.79%	3.68%	1.55%
2028-29	108.98%	-32.80%	76.18%	17.42%	3.39%	1.42%
2029-30	109.27%	-32.53%	76.74%	17.11%	3.27%	1.37%
2030-31	108.27%	-30.66%	77.61%	16.80%	3.03%	1.26%
2031-32	108.55%	-30.50%	78.05%	16.54%	2.93%	1.21%
2032-33	107.60%	-28.84%	78.77%	16.29%	2.73%	1.12%
2033-34	107.88%	-28.75%	79.13%	16.08%	2.65%	1.09%
2034-35	106.98%	-27.25%	79.72%	15.86%	2.47%	1.01%
2035-36	107.24%	-27.22%	80.02%	15.69%	2.41%	0.98%

**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 DIAGONAL, 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	\$6,355,148	\$7.94118	\$50,467
2026-27	\$11,294,758	\$4.82418	\$54,488
2027-28	\$11,781,560	\$4.98125	\$58,687
2028-29	\$12,895,753	\$4.87800	\$62,905
2029-30	\$13,391,251	\$5.02571	\$67,301
2030-31	\$14,590,990	\$4.91498	\$71,714
2031-32	\$15,086,488	\$5.05789	\$76,306
2032-33	\$16,366,248	\$4.94420	\$80,918
2033-34	\$16,861,746	\$5.08305	\$85,709
2034-35	\$18,224,828	\$4.96705	\$90,524
2035-36	\$18,720,326	\$5.10242	\$95,519

CITY OF DIAGONAL, 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	\$6,355,148	\$7.94118	\$50,467
2026-27	\$6,738,495	\$7.70988	\$51,953
2027-28	\$7,136,029	\$7.55871	\$53,939
2028-29	\$7,646,697	\$7.55871	\$57,799
2029-30	\$8,064,550	\$7.55871	\$60,958
2030-31	\$8,608,154	\$7.55871	\$65,067
2031-32	\$9,047,377	\$7.55871	\$68,386
2032-33	\$9,625,681	\$7.55871	\$72,758
2033-34	\$10,087,429	\$7.55871	\$76,248
2034-35	\$10,702,308	\$7.55871	\$80,896
2035-36	\$11,187,744	\$7.55871	\$84,565

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	\$4,556,263	(\$2.88570)	\$2,535
2027-28	\$4,645,531	(\$2.57746)	\$4,748
2028-29	\$5,249,056	(\$2.68071)	\$5,106
2029-30	\$5,326,701	(\$2.53300)	\$6,343
2030-31	\$5,982,836	(\$2.64373)	\$6,648
2031-32	\$6,039,110	(\$2.50082)	\$7,919
2032-33	\$6,740,567	(\$2.61451)	\$8,160
2033-34	\$6,774,316	(\$2.47566)	\$9,461
2034-35	\$7,522,520	(\$2.59166)	\$9,628
2035-36	\$7,532,582	(\$2.45629)	\$10,954

CITY OF DIAGONAL, 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	\$303	\$50,000	\$51,515	\$188	\$253	\$50,000	\$58,947	\$170	\$44	\$146	\$44	\$188	\$290
\$100,000	\$123,480	\$377	\$607	\$100,000	\$103,030	\$377	\$506	\$100,000	\$117,894	\$358	\$334	\$334	\$334	\$377	\$579
\$150,000	\$185,220	\$565	\$910	\$150,000	\$154,545	\$565	\$760	\$150,000	\$176,842	\$547	\$623	\$522	\$623	\$565	\$869
\$200,000	\$246,960	\$922	\$1,214	\$200,000	\$206,060	\$922	\$1,013	\$200,000	\$235,789	\$735	\$913	\$711	\$913	\$753	\$1,159
\$250,000	\$308,700	\$1,280	\$1,517	\$250,000	\$257,575	\$1,280	\$1,266	\$250,000	\$294,736	\$923	\$1,203	\$899	\$1,203	\$942	\$1,449
\$300,000	\$370,440	\$1,637	\$1,821	\$300,000	\$309,090	\$1,637	\$1,519	\$300,000	\$353,683	\$1,112	\$1,493	\$1,087	\$1,493	\$1,130	\$1,738
\$400,000	\$493,920	\$2,352	\$2,428	\$400,000	\$412,120	\$2,352	\$2,026	\$400,000	\$471,578	\$1,488	\$2,072	\$1,464	\$2,072	\$1,507	\$2,318
\$500,000	\$617,400	\$3,066	\$3,035	\$500,000	\$515,151	\$3,066	\$2,532	\$500,000	\$589,472	\$1,865	\$2,651	\$1,841	\$2,651	\$1,883	\$2,897
\$600,000	\$740,880	\$3,781	\$3,641	\$600,000	\$618,181	\$3,781	\$3,038	\$600,000	\$707,366	\$2,242	\$3,231	\$2,217	\$3,231	\$2,260	\$3,477
\$700,000	\$864,360	\$4,496	\$4,248	\$700,000	\$721,211	\$4,496	\$3,545	\$700,000	\$825,261	\$2,618	\$3,810	\$2,594	\$3,810	\$2,637	\$4,056
\$800,000	\$987,840	\$5,211	\$4,855	\$800,000	\$824,241	\$5,211	\$4,051	\$800,000	\$943,155	\$2,995	\$4,390	\$2,971	\$4,390	\$3,013	\$4,636
\$900,000	\$1,111,320	\$5,925	\$5,462	\$900,000	\$927,271	\$5,925	\$4,558	\$900,000	\$1,061,050	\$3,372	\$4,969	\$3,347	\$4,969	\$3,390	\$5,215
\$1,000,000	\$1,234,800	\$6,640	\$6,069	\$1,000,000	\$1,030,301	\$6,640	\$5,064	\$1,000,000	\$1,178,944	\$3,748	\$5,549	\$3,724	\$5,549	\$3,767	\$5,794
\$2,000,000	\$2,469,600	\$13,787	\$12,138	\$2,000,000	\$2,060,602	\$13,787	\$10,128	\$2,000,000	\$2,357,888	\$7,515	\$11,343	\$7,491	\$11,343	\$7,533	\$11,589
\$3,000,000	\$3,704,400	\$20,934	\$18,207	\$3,000,000	\$3,090,903	\$20,934	\$15,192	\$3,000,000	\$3,536,832	\$11,282	\$17,138	\$11,257	\$17,138	\$11,300	\$17,383
\$4,000,000	\$4,939,200	\$28,081	\$24,276	\$4,000,000	\$4,121,204	\$28,081	\$20,256	\$4,000,000	\$4,715,776	\$15,048	\$22,932	\$15,024	\$22,932	\$15,067	\$23,178
\$5,000,000	\$6,174,000	\$35,228	\$30,345	\$5,000,000	\$5,151,505	\$35,228	\$25,320	\$5,000,000	\$5,894,720	\$18,815	\$28,727	\$18,790	\$28,727	\$18,833	\$28,972
\$6,000,000	\$7,408,800	\$42,375	\$36,414	\$6,000,000	\$6,181,806	\$42,375	\$30,383	\$6,000,000	\$7,073,664	\$22,581	\$34,521	\$22,557	\$34,521	\$22,600	\$34,767
\$7,000,000	\$8,643,600	\$49,522	\$42,483	\$7,000,000	\$7,212,107	\$49,522	\$35,447	\$7,000,000	\$8,252,608	\$26,348	\$40,316	\$26,324	\$40,316	\$26,366	\$40,561
\$8,000,000	\$9,878,400	\$56,669	\$48,552	\$8,000,000	\$8,242,408	\$56,669	\$40,511	\$8,000,000	\$9,431,552	\$30,115	\$46,110	\$30,090	\$46,110	\$30,133	\$46,356
\$9,000,000	\$11,113,200	\$63,816	\$54,621	\$9,000,000	\$9,272,709	\$63,816	\$45,575	\$9,000,000	\$10,610,496	\$33,881	\$51,905	\$33,857	\$51,905	\$33,900	\$52,150
\$10,000,000	\$12,348,000	\$70,964	\$60,690	\$10,000,000	\$10,303,010	\$70,964	\$50,639	\$10,000,000	\$11,789,440	\$37,648	\$57,699	\$37,624	\$57,699	\$37,666	\$57,945
\$15,000,000	\$18,522,000	\$106,699	\$91,035	\$15,000,000	\$15,454,515	\$106,699	\$75,959	\$15,000,000	\$17,684,160	\$56,481	\$86,672	\$56,457	\$86,672	\$56,499	\$86,917
\$20,000,000	\$24,696,000	\$142,434	\$121,380	\$20,000,000	\$20,606,020	\$142,434	\$101,278	\$20,000,000	\$23,578,880	\$75,314	\$115,644	\$75,290	\$115,644	\$75,333	\$115,890
\$25,000,000	\$30,870,000	\$178,169	\$151,725	\$25,000,000	\$25,757,525	\$178,169	\$126,598	\$25,000,000	\$29,473,600	\$94,147	\$144,616	\$94,123	\$144,616	\$94,166	\$144,862
\$30,000,000	\$37,044,000	\$213,905	\$182,071	\$30,000,000	\$30,909,030	\$213,905	\$151,917	\$30,000,000	\$35,368,320	\$112,981	\$173,589	\$112,956	\$173,589	\$112,999	\$173,835
\$35,000,000	\$43,218,000	\$249,640	\$212,416	\$35,000,000	\$36,060,535	\$249,640	\$177,237	\$35,000,000	\$41,263,040	\$131,814	\$202,561	\$131,789	\$202,561	\$131,832	\$202,807
\$40,000,000	\$49,392,000	\$285,375	\$242,761	\$40,000,000	\$41,212,040	\$285,375	\$202,556	\$40,000,000	\$47,157,760	\$150,647	\$231,534	\$150,622	\$231,534	\$150,665	\$231,779
\$45,000,000	\$55,566,000	\$321,111	\$273,106	\$45,000,000	\$46,363,545	\$321,111	\$227,876	\$45,000,000	\$53,052,480	\$169,480	\$260,506	\$169,455	\$260,506	\$169,498	\$260,752
\$50,000,000	\$61,740,000	\$356,846	\$303,451	\$50,000,000	\$51,515,050	\$356,846	\$253,195	\$50,000,000	\$58,947,200	\$188,313	\$289,479	\$188,289	\$289,479	\$188,331	\$289,724

CITY OF            DIAGONAL, 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	\$115	61.13%	\$65	34.44%	(\$126)	(74.14%)	(\$102)	(69.79%)	\$101	53.84%
\$100,000	\$230	61.13%	\$130	34.44%	(\$25)	(6.89%)	(\$0)	(0.06%)	\$203	53.84%
\$150,000	\$345	61.13%	\$195	34.44%	\$77	14.03%	\$101	19.37%	\$304	53.84%
\$200,000	\$291	31.60%	\$90	9.80%	\$178	24.23%	\$203	28.51%	\$406	53.84%
\$250,000	\$238	18.56%	(\$14)	(1.07%)	\$279	30.27%	\$304	33.82%	\$507	53.84%
\$300,000	\$184	11.22%	(\$118)	(7.20%)	\$381	34.26%	\$405	37.28%	\$608	53.84%
\$400,000	\$76	3.23%	(\$326)	(13.87%)	\$584	39.21%	\$608	41.54%	\$811	53.84%
\$500,000	(\$32)	(1.04%)	(\$535)	(17.43%)	\$786	42.17%	\$811	44.06%	\$1,014	53.84%
\$600,000	(\$140)	(3.70%)	(\$743)	(19.65%)	\$989	44.13%	\$1,014	45.72%	\$1,217	53.84%
\$700,000	(\$248)	(5.51%)	(\$951)	(21.16%)	\$1,192	45.53%	\$1,217	46.90%	\$1,420	53.84%
\$800,000	(\$355)	(6.82%)	(\$1,159)	(22.25%)	\$1,395	46.57%	\$1,419	47.78%	\$1,622	53.84%
\$900,000	(\$463)	(7.82%)	(\$1,368)	(23.08%)	\$1,598	47.38%	\$1,622	48.46%	\$1,825	53.84%
\$1,000,000	(\$571)	(8.60%)	(\$1,576)	(23.74%)	\$1,800	48.03%	\$1,825	49.00%	\$2,028	53.84%
\$2,000,000	(\$1,649)	(11.96%)	(\$3,659)	(26.54%)	\$3,828	50.94%	\$3,853	51.43%	\$4,056	53.84%
\$3,000,000	(\$2,727)	(13.03%)	(\$5,742)	(27.43%)	\$5,856	51.91%	\$5,881	52.24%	\$6,084	53.84%
\$4,000,000	(\$3,805)	(13.55%)	(\$7,826)	(27.87%)	\$7,884	52.39%	\$7,908	52.64%	\$8,111	53.84%
\$5,000,000	(\$4,883)	(13.86%)	(\$9,909)	(28.13%)	\$9,912	52.68%	\$9,936	52.88%	\$10,139	53.84%
\$6,000,000	(\$5,961)	(14.07%)	(\$11,992)	(28.30%)	\$11,940	52.87%	\$11,964	53.04%	\$12,167	53.84%
\$7,000,000	(\$7,039)	(14.21%)	(\$14,075)	(28.42%)	\$13,968	53.01%	\$13,992	53.15%	\$14,195	53.84%
\$8,000,000	(\$8,117)	(14.32%)	(\$16,158)	(28.51%)	\$15,995	53.11%	\$16,020	53.24%	\$16,223	53.84%
\$9,000,000	(\$9,195)	(14.41%)	(\$18,241)	(28.58%)	\$18,023	53.20%	\$18,048	53.31%	\$18,251	53.84%
\$10,000,000	(\$10,273)	(14.48%)	(\$20,324)	(28.64%)	\$20,051	53.26%	\$20,076	53.36%	\$20,279	53.84%
\$15,000,000	(\$15,664)	(14.68%)	(\$30,740)	(28.81%)	\$30,190	53.45%	\$30,215	53.52%	\$30,418	53.84%
\$20,000,000	(\$21,054)	(14.78%)	(\$41,156)	(28.89%)	\$40,330	53.55%	\$40,354	53.60%	\$40,557	53.84%
\$25,000,000	(\$26,444)	(14.84%)	(\$51,572)	(28.95%)	\$50,469	53.61%	\$50,493	53.65%	\$50,696	53.84%
\$30,000,000	(\$31,834)	(14.88%)	(\$61,987)	(28.98%)	\$60,608	53.64%	\$60,633	53.68%	\$60,836	53.84%
\$35,000,000	(\$37,224)	(14.91%)	(\$72,403)	(29.00%)	\$70,748	53.67%	\$70,772	53.70%	\$70,975	53.84%
\$40,000,000	(\$42,615)	(14.93%)	(\$82,819)	(29.02%)	\$80,887	53.69%	\$80,911	53.72%	\$81,114	53.84%
\$45,000,000	(\$48,005)	(14.95%)	(\$93,235)	(29.04%)	\$91,026	53.71%	\$91,051	53.73%	\$91,254	53.84%
\$50,000,000	(\$53,395)	(14.96%)	(\$103,650)	(29.05%)	\$101,165	53.72%	\$101,190	53.74%	\$101,393	53.84%