

CITY OF DOWS, 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	\$8.17482	\$102,330	\$0	\$102,330	
2026-27	\$5.61538	\$104,377	\$2,842	\$107,219	4.8%
2027-28	\$5.73564	\$109,363	\$2,903	\$112,266	4.7%
2028-29	\$5.54220	\$114,512	\$2,805	\$117,316	4.5%
2029-30	\$5.65398	\$119,663	\$2,861	\$122,524	4.4%
2030-31	\$5.46210	\$124,975	\$2,764	\$127,739	4.3%
2031-32	\$5.57217	\$130,294	\$2,820	\$133,114	4.2%
2032-33	\$5.38748	\$135,776	\$2,727	\$138,503	4.0%
2033-34	\$5.49567	\$141,265	\$2,781	\$144,046	4.0%
2034-35	\$5.31728	\$146,927	\$2,691	\$149,618	3.9%
2035-36	\$5.41467	\$152,340	\$2,740	\$155,080	3.7%

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	\$25,297,052	\$12,517,756	\$0	\$12,517,756
2026-27	\$21,549,248	\$19,093,823	\$0	\$19,093,823
2027-28	\$22,028,859	\$19,573,434	\$0	\$19,573,434
2028-29	\$23,623,273	\$21,167,848	\$0	\$21,167,848
2029-30	\$24,125,884	\$21,670,459	\$0	\$21,670,459
2030-31	\$25,841,882	\$23,386,457	\$0	\$23,386,457
2031-32	\$26,344,493	\$23,889,068	\$0	\$23,889,068
2032-33	\$28,163,693	\$25,708,268	\$0	\$25,708,268
2033-34	\$28,666,304	\$26,210,879	\$0	\$26,210,879
2034-35	\$30,593,545	\$28,138,120	\$0	\$28,138,120
2035-36	\$31,096,156	\$28,640,731	\$0	\$28,640,731

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	64.65%	-2.45%	62.20%	34.91%	0.00%	2.88%
2026-27	97.49%	-36.49%	61.00%	36.15%	0.00%	1.89%
2027-28	95.18%	-35.71%	59.47%	37.77%	0.00%	1.84%
2028-29	91.60%	-33.09%	58.52%	38.99%	0.00%	1.71%
2029-30	89.55%	-32.32%	57.24%	40.34%	0.00%	1.67%
2030-31	86.37%	-29.91%	56.46%	41.35%	0.00%	1.54%
2031-32	84.62%	-29.28%	55.34%	42.53%	0.00%	1.51%
2032-33	81.83%	-27.18%	54.65%	43.41%	0.00%	1.40%
2033-34	80.32%	-26.66%	53.66%	44.45%	0.00%	1.38%
2034-35	77.87%	-24.82%	53.06%	45.21%	0.00%	1.28%
2035-36	76.56%	-24.38%	52.18%	46.13%	0.00%	1.26%

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 DOWS, 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	\$12,517,756	\$8.17482	\$102,330
2026-27	\$19,093,823	\$5.61538	\$107,219
2027-28	\$19,573,434	\$5.73564	\$112,266
2028-29	\$21,167,848	\$5.54220	\$117,316
2029-30	\$21,670,459	\$5.65398	\$122,524
2030-31	\$23,386,457	\$5.46210	\$127,739
2031-32	\$23,889,068	\$5.57217	\$133,114
2032-33	\$25,708,268	\$5.38748	\$138,503
2033-34	\$26,210,879	\$5.49567	\$144,046
2034-35	\$28,138,120	\$5.31728	\$149,618
2035-36	\$28,640,731	\$5.41467	\$155,080

CITY OF DOWS, 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	\$12,517,756	\$8.17482	\$102,330
2026-27	\$13,404,665	\$7.93672	\$106,389
2027-28	\$13,960,666	\$7.78110	\$108,629
2028-29	\$14,871,995	\$7.78110	\$115,720
2029-30	\$15,437,517	\$7.78110	\$120,121
2030-31	\$16,413,857	\$7.78110	\$127,718
2031-32	\$16,989,372	\$7.78110	\$132,196
2032-33	\$18,033,997	\$7.78110	\$140,324
2033-34	\$18,620,062	\$7.78110	\$144,885
2034-35	\$19,736,433	\$7.78110	\$153,571
2035-36	\$20,333,571	\$7.78110	\$158,218

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	\$5,689,158	(\$2.32134)	\$830
2027-28	\$5,612,768	(\$2.04546)	\$3,637
2028-29	\$6,295,853	(\$2.23890)	\$1,596
2029-30	\$6,232,942	(\$2.12712)	\$2,403
2030-31	\$6,972,599	(\$2.31900)	\$21
2031-32	\$6,899,696	(\$2.20893)	\$918
2032-33	\$7,674,271	(\$2.39362)	-\$1,822
2033-34	\$7,590,817	(\$2.28543)	-\$838
2034-35	\$8,401,687	(\$2.46382)	-\$3,953
2035-36	\$8,307,160	(\$2.36643)	-\$3,137

CITY OF DOWS, 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	\$194	\$337	\$50,000	\$51,515	\$194	\$281	\$50,000	\$58,947	\$175	\$49	\$150	\$49	\$194	\$322
\$100,000	\$123,480	\$388	\$674	\$100,000	\$103,030	\$388	\$563	\$100,000	\$117,894	\$369	\$371	\$344	\$371	\$388	\$644
\$150,000	\$185,220	\$582	\$1,012	\$150,000	\$154,545	\$582	\$844	\$150,000	\$176,842	\$563	\$693	\$538	\$693	\$582	\$966
\$200,000	\$246,960	\$949	\$1,349	\$200,000	\$206,060	\$949	\$1,126	\$200,000	\$235,789	\$757	\$1,015	\$731	\$1,015	\$775	\$1,288
\$250,000	\$308,700	\$1,317	\$1,686	\$250,000	\$257,575	\$1,317	\$1,407	\$250,000	\$294,736	\$951	\$1,337	\$925	\$1,337	\$969	\$1,610
\$300,000	\$370,440	\$1,685	\$2,023	\$300,000	\$309,090	\$1,685	\$1,688	\$300,000	\$353,683	\$1,144	\$1,659	\$1,119	\$1,659	\$1,163	\$1,932
\$400,000	\$493,920	\$2,421	\$2,698	\$400,000	\$412,120	\$2,421	\$2,251	\$400,000	\$471,578	\$1,532	\$2,303	\$1,507	\$2,303	\$1,551	\$2,576
\$500,000	\$617,400	\$3,157	\$3,372	\$500,000	\$515,151	\$3,157	\$2,814	\$500,000	\$589,472	\$1,920	\$2,947	\$1,895	\$2,947	\$1,939	\$3,220
\$600,000	\$740,880	\$3,892	\$4,047	\$600,000	\$618,181	\$3,892	\$3,377	\$600,000	\$707,366	\$2,308	\$3,591	\$2,282	\$3,591	\$2,326	\$3,864
\$700,000	\$864,360	\$4,628	\$4,721	\$700,000	\$721,211	\$4,628	\$3,939	\$700,000	\$825,261	\$2,695	\$4,235	\$2,670	\$4,235	\$2,714	\$4,508
\$800,000	\$987,840	\$5,364	\$5,396	\$800,000	\$824,241	\$5,364	\$4,502	\$800,000	\$943,155	\$3,083	\$4,879	\$3,058	\$4,879	\$3,102	\$5,152
\$900,000	\$1,111,320	\$6,100	\$6,070	\$900,000	\$927,271	\$6,100	\$5,065	\$900,000	\$1,061,050	\$3,471	\$5,522	\$3,446	\$5,522	\$3,490	\$5,796
\$1,000,000	\$1,234,800	\$6,835	\$6,745	\$1,000,000	\$1,030,301	\$6,835	\$5,628	\$1,000,000	\$1,178,944	\$3,859	\$6,166	\$3,833	\$6,166	\$3,877	\$6,440
\$2,000,000	\$2,469,600	\$14,193	\$13,489	\$2,000,000	\$2,060,602	\$14,193	\$11,255	\$2,000,000	\$2,357,888	\$7,736	\$12,606	\$7,711	\$12,606	\$7,755	\$12,879
\$3,000,000	\$3,704,400	\$21,550	\$20,234	\$3,000,000	\$3,090,903	\$21,550	\$16,883	\$3,000,000	\$3,536,832	\$11,614	\$19,045	\$11,588	\$19,045	\$11,632	\$19,319
\$4,000,000	\$4,939,200	\$28,907	\$26,978	\$4,000,000	\$4,121,204	\$28,907	\$22,510	\$4,000,000	\$4,715,776	\$15,491	\$25,485	\$15,466	\$25,485	\$15,510	\$25,758
\$5,000,000	\$6,174,000	\$36,265	\$33,723	\$5,000,000	\$5,151,505	\$36,265	\$28,138	\$5,000,000	\$5,894,720	\$19,368	\$31,924	\$19,343	\$31,924	\$19,387	\$32,198
\$6,000,000	\$7,408,800	\$43,622	\$40,468	\$6,000,000	\$6,181,806	\$43,622	\$33,766	\$6,000,000	\$7,073,664	\$23,246	\$38,364	\$23,221	\$38,364	\$23,265	\$38,637
\$7,000,000	\$8,643,600	\$50,979	\$47,212	\$7,000,000	\$7,212,107	\$50,979	\$39,393	\$7,000,000	\$8,252,608	\$27,123	\$44,803	\$27,098	\$44,803	\$27,142	\$45,077
\$8,000,000	\$9,878,400	\$58,337	\$53,957	\$8,000,000	\$8,242,408	\$58,337	\$45,021	\$8,000,000	\$9,431,552	\$31,001	\$51,243	\$30,976	\$51,243	\$31,020	\$51,516
\$9,000,000	\$11,113,200	\$65,694	\$60,701	\$9,000,000	\$9,272,709	\$65,694	\$50,648	\$9,000,000	\$10,610,496	\$34,878	\$57,682	\$34,853	\$57,682	\$34,897	\$57,956
\$10,000,000	\$12,348,000	\$73,051	\$67,446	\$10,000,000	\$10,303,010	\$73,051	\$56,276	\$10,000,000	\$11,789,440	\$38,756	\$64,122	\$38,730	\$64,122	\$38,774	\$64,395
\$15,000,000	\$18,522,000	\$109,838	\$101,169	\$15,000,000	\$15,454,515	\$109,838	\$84,414	\$15,000,000	\$17,684,160	\$58,143	\$96,320	\$58,118	\$96,320	\$58,162	\$96,593
\$20,000,000	\$24,696,000	\$146,625	\$134,892	\$20,000,000	\$20,606,020	\$146,625	\$112,552	\$20,000,000	\$23,578,880	\$77,530	\$128,517	\$77,505	\$128,517	\$77,549	\$128,790
\$25,000,000	\$30,870,000	\$183,412	\$168,615	\$25,000,000	\$25,757,525	\$183,412	\$140,690	\$25,000,000	\$29,473,600	\$96,917	\$160,715	\$96,892	\$160,715	\$96,936	\$160,988
\$30,000,000	\$37,044,000	\$220,198	\$202,338	\$30,000,000	\$30,909,030	\$220,198	\$168,828	\$30,000,000	\$35,368,320	\$116,305	\$192,912	\$116,279	\$192,912	\$116,323	\$193,185
\$35,000,000	\$43,218,000	\$256,985	\$236,061	\$35,000,000	\$36,060,535	\$256,985	\$196,966	\$35,000,000	\$41,263,040	\$135,692	\$225,110	\$135,667	\$225,110	\$135,711	\$225,383
\$40,000,000	\$49,392,000	\$293,772	\$269,784	\$40,000,000	\$41,212,040	\$293,772	\$225,104	\$40,000,000	\$47,157,760	\$155,079	\$257,307	\$155,054	\$257,307	\$155,098	\$257,580
\$45,000,000	\$55,566,000	\$330,558	\$303,507	\$45,000,000	\$46,363,545	\$330,558	\$253,242	\$45,000,000	\$53,052,480	\$174,466	\$289,505	\$174,441	\$289,505	\$174,485	\$289,778
\$50,000,000	\$61,740,000	\$367,345	\$337,230	\$50,000,000	\$51,515,050	\$367,345	\$281,380	\$50,000,000	\$58,947,200	\$193,854	\$321,702	\$193,828	\$321,702	\$193,872	\$321,976

CITY OF DOWS, 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	\$143	73.94%	\$88	45.14%	(\$126)	(72.08%)	(\$101)	(67.39%)	\$128	66.08%
\$100,000	\$287	73.94%	\$175	45.14%	\$2	0.52%	\$27	7.89%	\$256	66.08%
\$150,000	\$430	73.94%	\$263	45.14%	\$130	23.10%	\$155	28.87%	\$384	66.08%
\$200,000	\$399	42.07%	\$176	18.54%	\$258	34.11%	\$283	38.73%	\$512	66.08%
\$250,000	\$369	28.00%	\$90	6.80%	\$386	40.63%	\$411	44.46%	\$641	66.08%
\$300,000	\$338	20.07%	\$3	0.18%	\$514	44.94%	\$540	48.20%	\$769	66.08%
\$400,000	\$277	11.44%	(\$170)	(7.02%)	\$771	50.29%	\$796	52.80%	\$1,025	66.08%
\$500,000	\$216	6.83%	(\$343)	(10.86%)	\$1,027	53.48%	\$1,052	55.52%	\$1,281	66.08%
\$600,000	\$154	3.97%	(\$516)	(13.25%)	\$1,283	55.59%	\$1,308	57.31%	\$1,537	66.08%
\$700,000	\$93	2.01%	(\$689)	(14.88%)	\$1,539	57.10%	\$1,564	58.59%	\$1,793	66.08%
\$800,000	\$32	0.59%	(\$862)	(16.07%)	\$1,795	58.23%	\$1,821	59.54%	\$2,050	66.08%
\$900,000	(\$29)	(0.48%)	(\$1,035)	(16.96%)	\$2,052	59.11%	\$2,077	60.27%	\$2,306	66.08%
\$1,000,000	(\$91)	(1.33%)	(\$1,208)	(17.67%)	\$2,308	59.81%	\$2,333	60.86%	\$2,562	66.08%
\$2,000,000	(\$703)	(4.96%)	(\$2,937)	(20.70%)	\$4,870	62.95%	\$4,895	63.48%	\$5,124	66.08%
\$3,000,000	(\$1,316)	(6.11%)	(\$4,667)	(21.66%)	\$7,432	63.99%	\$7,457	64.35%	\$7,686	66.08%
\$4,000,000	(\$1,929)	(6.67%)	(\$6,397)	(22.13%)	\$9,994	64.51%	\$10,019	64.78%	\$10,248	66.08%
\$5,000,000	(\$2,542)	(7.01%)	(\$8,127)	(22.41%)	\$12,556	64.83%	\$12,581	65.04%	\$12,810	66.08%
\$6,000,000	(\$3,154)	(7.23%)	(\$9,856)	(22.60%)	\$15,118	65.04%	\$15,143	65.21%	\$15,372	66.08%
\$7,000,000	(\$3,767)	(7.39%)	(\$11,586)	(22.73%)	\$17,680	65.18%	\$17,705	65.34%	\$17,934	66.08%
\$8,000,000	(\$4,380)	(7.51%)	(\$13,316)	(22.83%)	\$20,242	65.30%	\$20,267	65.43%	\$20,496	66.08%
\$9,000,000	(\$4,993)	(7.60%)	(\$15,046)	(22.90%)	\$22,804	65.38%	\$22,829	65.50%	\$23,059	66.08%
\$10,000,000	(\$5,605)	(7.67%)	(\$16,775)	(22.96%)	\$25,366	65.45%	\$25,392	65.56%	\$25,621	66.08%
\$15,000,000	(\$8,669)	(7.89%)	(\$25,424)	(23.15%)	\$38,177	65.66%	\$38,202	65.73%	\$38,431	66.08%
\$20,000,000	(\$11,733)	(8.00%)	(\$34,073)	(23.24%)	\$50,987	65.76%	\$51,012	65.82%	\$51,241	66.08%
\$25,000,000	(\$14,797)	(8.07%)	(\$42,721)	(23.29%)	\$63,797	65.83%	\$63,822	65.87%	\$64,052	66.08%
\$30,000,000	(\$17,860)	(8.11%)	(\$51,370)	(23.33%)	\$76,608	65.87%	\$76,633	65.90%	\$76,862	66.08%
\$35,000,000	(\$20,924)	(8.14%)	(\$60,019)	(23.35%)	\$89,418	65.90%	\$89,443	65.93%	\$89,672	66.08%
\$40,000,000	(\$23,988)	(8.17%)	(\$68,667)	(23.37%)	\$102,228	65.92%	\$102,253	65.95%	\$102,482	66.08%
\$45,000,000	(\$27,051)	(8.18%)	(\$77,316)	(23.39%)	\$115,038	65.94%	\$115,064	65.96%	\$115,293	66.08%
\$50,000,000	(\$30,115)	(8.20%)	(\$85,965)	(23.40%)	\$127,849	65.95%	\$127,874	65.97%	\$128,103	66.08%