

CITY OF DUNCOMBE, 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	\$8.50497	\$128,802	\$0	\$128,802	
2026-27	\$6.11178	\$131,378	\$812	\$132,190	2.6%
2027-28	\$6.15644	\$132,851	\$818	\$133,669	1.1%
2028-29	\$5.99358	\$136,342	\$796	\$137,139	2.6%
2029-30	\$6.03133	\$137,824	\$801	\$138,626	1.1%
2030-31	\$5.86750	\$141,398	\$780	\$142,178	2.6%
2031-32	\$5.90403	\$142,889	\$784	\$143,673	1.1%
2032-33	\$5.74470	\$146,547	\$763	\$147,310	2.5%
2033-34	\$5.78008	\$148,047	\$768	\$148,815	1.0%
2034-35	\$5.62507	\$151,791	\$747	\$152,538	2.5%
2035-36	\$5.65936	\$153,301	\$752	\$154,053	1.0%

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	\$28,699,033	\$15,144,319	\$1,592,270	\$16,736,589
2026-27	\$26,364,591	\$21,628,738	\$1,783,342	\$23,412,081
2027-28	\$26,447,934	\$21,712,082	\$1,783,342	\$23,495,424
2028-29	\$27,705,971	\$22,880,952	\$1,872,510	\$24,753,461
2029-30	\$27,809,315	\$22,984,295	\$1,872,510	\$24,856,805
2030-31	\$29,150,083	\$24,231,438	\$1,966,135	\$26,197,573
2031-32	\$29,253,426	\$24,334,781	\$1,966,135	\$26,300,916
2032-33	\$30,659,705	\$25,642,754	\$2,064,442	\$27,707,195
2033-34	\$30,763,049	\$25,746,097	\$2,064,442	\$27,810,539
2034-35	\$32,237,745	\$27,117,571	\$2,167,664	\$29,285,235
2035-36	\$32,341,089	\$27,220,915	\$2,167,664	\$29,388,579

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	39.05%	-1.53%	37.52%	49.79%	6.53%	1.77%
2026-27	64.72%	-22.14%	42.58%	47.01%	5.55%	1.26%
2027-28	65.06%	-22.28%	42.78%	46.84%	5.53%	1.26%
2028-29	64.76%	-21.34%	43.42%	46.69%	5.30%	1.19%
2029-30	65.02%	-21.37%	43.65%	46.49%	5.28%	1.19%
2030-31	64.67%	-20.38%	44.28%	46.32%	5.06%	1.13%
2031-32	64.92%	-20.42%	44.50%	46.14%	5.04%	1.12%
2032-33	64.57%	-19.48%	45.09%	45.98%	4.83%	1.07%
2033-34	64.81%	-19.52%	45.29%	45.81%	4.81%	1.06%
2034-35	64.46%	-18.63%	45.83%	45.68%	4.61%	1.01%
2035-36	64.68%	-18.67%	46.02%	45.52%	4.60%	1.01%

**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 DUNCOMBE, 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	\$15,144,319	\$8.50497	\$128,802
2026-27	\$21,628,738	\$6.11178	\$132,190
2027-28	\$21,712,082	\$6.15644	\$133,669
2028-29	\$22,880,952	\$5.99358	\$137,139
2029-30	\$22,984,295	\$6.03133	\$138,626
2030-31	\$24,231,438	\$5.86750	\$142,178
2031-32	\$24,334,781	\$5.90403	\$143,673
2032-33	\$25,642,754	\$5.74470	\$147,310
2033-34	\$25,746,097	\$5.78008	\$148,815
2034-35	\$27,117,571	\$5.62507	\$152,538
2035-36	\$27,220,915	\$5.65936	\$154,053

CITY OF DUNCOMBE, 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	\$15,144,319	\$8.50497	\$128,802
2026-27	\$16,011,471	\$8.33821	\$133,507
2027-28	\$16,212,576	\$8.33821	\$135,184
2028-29	\$16,862,857	\$8.10000	\$136,589
2029-30	\$17,074,665	\$8.10000	\$138,305
2030-31	\$17,758,831	\$8.10000	\$143,847
2031-32	\$17,981,883	\$8.10000	\$145,653
2032-33	\$18,701,663	\$8.10000	\$151,483
2033-34	\$18,936,579	\$8.10000	\$153,386
2034-35	\$19,693,812	\$8.10000	\$159,520
2035-36	\$19,941,189	\$8.10000	\$161,524

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	\$5,617,267	(\$2.22643)	-\$1,317
2027-28	\$5,499,506	(\$2.18177)	-\$1,515
2028-29	\$6,018,095	(\$2.10642)	\$550
2029-30	\$5,909,630	(\$2.06867)	\$321
2030-31	\$6,472,607	(\$2.23250)	-\$1,669
2031-32	\$6,352,898	(\$2.19597)	-\$1,980
2032-33	\$6,941,090	(\$2.35530)	-\$4,174
2033-34	\$6,809,518	(\$2.31992)	-\$4,572
2034-35	\$7,423,759	(\$2.47493)	-\$6,982
2035-36	\$7,279,726	(\$2.44064)	-\$7,471

CITY OF DUNCOMBE, 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	\$202	\$362	\$50,000	\$51,515	\$202	\$302	\$50,000	\$58,947	\$182	\$52	\$156	\$52	\$202	\$346
\$100,000	\$123,480	\$403	\$725	\$100,000	\$103,030	\$403	\$605	\$100,000	\$117,894	\$384	\$398	\$358	\$398	\$403	\$692
\$150,000	\$185,220	\$605	\$1,087	\$150,000	\$154,545	\$605	\$907	\$150,000	\$176,842	\$586	\$744	\$559	\$744	\$605	\$1,038
\$200,000	\$246,960	\$988	\$1,449	\$200,000	\$206,060	\$988	\$1,209	\$200,000	\$235,789	\$787	\$1,090	\$761	\$1,090	\$807	\$1,383
\$250,000	\$308,700	\$1,371	\$1,811	\$250,000	\$257,575	\$1,371	\$1,511	\$250,000	\$294,736	\$989	\$1,436	\$963	\$1,436	\$1,009	\$1,729
\$300,000	\$370,440	\$1,753	\$2,174	\$300,000	\$309,090	\$1,753	\$1,814	\$300,000	\$353,683	\$1,191	\$1,782	\$1,164	\$1,782	\$1,210	\$2,075
\$400,000	\$493,920	\$2,519	\$2,898	\$400,000	\$412,120	\$2,519	\$2,418	\$400,000	\$471,578	\$1,594	\$2,474	\$1,568	\$2,474	\$1,614	\$2,767
\$500,000	\$617,400	\$3,284	\$3,623	\$500,000	\$515,151	\$3,284	\$3,023	\$500,000	\$589,472	\$1,997	\$3,165	\$1,971	\$3,165	\$2,017	\$3,459
\$600,000	\$740,880	\$4,050	\$4,347	\$600,000	\$618,181	\$4,050	\$3,627	\$600,000	\$707,366	\$2,401	\$3,857	\$2,375	\$3,857	\$2,420	\$4,150
\$700,000	\$864,360	\$4,815	\$5,072	\$700,000	\$721,211	\$4,815	\$4,232	\$700,000	\$825,261	\$2,804	\$4,549	\$2,778	\$4,549	\$2,824	\$4,842
\$800,000	\$987,840	\$5,581	\$5,796	\$800,000	\$824,241	\$5,581	\$4,836	\$800,000	\$943,155	\$3,208	\$5,241	\$3,181	\$5,241	\$3,227	\$5,534
\$900,000	\$1,111,320	\$6,346	\$6,521	\$900,000	\$927,271	\$6,346	\$5,441	\$900,000	\$1,061,050	\$3,611	\$5,932	\$3,585	\$5,932	\$3,631	\$6,226
\$1,000,000	\$1,234,800	\$7,111	\$7,245	\$1,000,000	\$1,030,301	\$7,111	\$6,045	\$1,000,000	\$1,178,944	\$4,014	\$6,624	\$3,988	\$6,624	\$4,034	\$6,917
\$2,000,000	\$2,469,600	\$14,766	\$14,490	\$2,000,000	\$2,060,602	\$14,766	\$12,091	\$2,000,000	\$2,357,888	\$8,049	\$13,542	\$8,022	\$13,542	\$8,068	\$13,835
\$3,000,000	\$3,704,400	\$22,420	\$21,736	\$3,000,000	\$3,090,903	\$22,420	\$18,136	\$3,000,000	\$3,536,832	\$12,083	\$20,459	\$12,056	\$20,459	\$12,102	\$20,752
\$4,000,000	\$4,939,200	\$30,075	\$28,981	\$4,000,000	\$4,121,204	\$30,075	\$24,181	\$4,000,000	\$4,715,776	\$16,117	\$27,376	\$16,090	\$27,376	\$16,136	\$27,670
\$5,000,000	\$6,174,000	\$37,729	\$36,226	\$5,000,000	\$5,151,505	\$37,729	\$30,226	\$5,000,000	\$5,894,720	\$20,151	\$34,294	\$20,124	\$34,294	\$20,170	\$34,587
\$6,000,000	\$7,408,800	\$45,384	\$43,471	\$6,000,000	\$6,181,806	\$45,384	\$36,272	\$6,000,000	\$7,073,664	\$24,185	\$41,211	\$24,158	\$41,211	\$24,204	\$41,505
\$7,000,000	\$8,643,600	\$53,038	\$50,716	\$7,000,000	\$7,212,107	\$53,038	\$42,317	\$7,000,000	\$8,252,608	\$28,219	\$48,129	\$28,193	\$48,129	\$28,238	\$48,422
\$8,000,000	\$9,878,400	\$60,693	\$57,962	\$8,000,000	\$8,242,408	\$60,693	\$48,362	\$8,000,000	\$9,431,552	\$32,253	\$55,046	\$32,227	\$55,046	\$32,272	\$55,340
\$9,000,000	\$11,113,200	\$68,347	\$65,207	\$9,000,000	\$9,272,709	\$68,347	\$54,408	\$9,000,000	\$10,610,496	\$36,287	\$61,964	\$36,261	\$61,964	\$36,306	\$62,257
\$10,000,000	\$12,348,000	\$76,002	\$72,452	\$10,000,000	\$10,303,010	\$76,002	\$60,453	\$10,000,000	\$11,789,440	\$40,321	\$68,881	\$40,295	\$68,881	\$40,340	\$69,175
\$15,000,000	\$18,522,000	\$114,274	\$108,678	\$15,000,000	\$15,454,515	\$114,274	\$90,679	\$15,000,000	\$17,684,160	\$60,491	\$103,468	\$60,465	\$103,468	\$60,511	\$103,762
\$20,000,000	\$24,696,000	\$152,546	\$144,904	\$20,000,000	\$20,606,020	\$152,546	\$120,906	\$20,000,000	\$23,578,880	\$80,661	\$138,056	\$80,635	\$138,056	\$80,681	\$138,349
\$25,000,000	\$30,870,000	\$190,819	\$181,130	\$25,000,000	\$25,757,525	\$190,819	\$151,132	\$25,000,000	\$29,473,600	\$100,832	\$172,643	\$100,805	\$172,643	\$100,851	\$172,936
\$30,000,000	\$37,044,000	\$229,091	\$217,356	\$30,000,000	\$30,909,030	\$229,091	\$181,359	\$30,000,000	\$35,368,320	\$121,002	\$207,230	\$120,976	\$207,230	\$121,021	\$207,524
\$35,000,000	\$43,218,000	\$267,363	\$253,582	\$35,000,000	\$36,060,535	\$267,363	\$211,585	\$35,000,000	\$41,263,040	\$141,172	\$241,818	\$141,146	\$241,818	\$141,192	\$242,111
\$40,000,000	\$49,392,000	\$305,636	\$289,808	\$40,000,000	\$41,212,040	\$305,636	\$241,812	\$40,000,000	\$47,157,760	\$161,342	\$276,405	\$161,316	\$276,405	\$161,362	\$276,698
\$45,000,000	\$55,566,000	\$343,908	\$326,034	\$45,000,000	\$46,363,545	\$343,908	\$272,038	\$45,000,000	\$53,052,480	\$181,512	\$310,992	\$181,486	\$310,992	\$181,532	\$311,285
\$50,000,000	\$61,740,000	\$382,181	\$362,259	\$50,000,000	\$51,515,050	\$382,181	\$302,265	\$50,000,000	\$58,947,200	\$201,683	\$345,579	\$201,656	\$345,579	\$201,702	\$345,873

CITY OF DUNCOMBE, 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	\$161	79.60%	\$101	49.86%	(\$130)	(71.18%)	(\$103)	(66.33%)	\$144	71.48%
\$100,000	\$321	79.60%	\$201	49.86%	\$15	3.79%	\$41	11.40%	\$288	71.48%
\$150,000	\$482	79.60%	\$302	49.86%	\$159	27.10%	\$185	33.06%	\$433	71.48%
\$200,000	\$461	46.69%	\$221	22.40%	\$303	38.47%	\$329	43.24%	\$577	71.48%
\$250,000	\$441	32.16%	\$141	10.27%	\$447	45.20%	\$473	49.16%	\$721	71.48%
\$300,000	\$420	23.97%	\$60	3.44%	\$591	49.65%	\$617	53.02%	\$865	71.48%
\$400,000	\$379	15.06%	(\$101)	(3.99%)	\$880	55.18%	\$906	57.77%	\$1,153	71.48%
\$500,000	\$338	10.30%	(\$262)	(7.96%)	\$1,168	58.47%	\$1,194	60.58%	\$1,442	71.48%
\$600,000	\$297	7.35%	(\$422)	(10.43%)	\$1,456	60.65%	\$1,482	62.43%	\$1,730	71.48%
\$700,000	\$257	5.33%	(\$583)	(12.12%)	\$1,745	62.21%	\$1,771	63.74%	\$2,018	71.48%
\$800,000	\$216	3.86%	(\$744)	(13.34%)	\$2,033	63.38%	\$2,059	64.72%	\$2,307	71.48%
\$900,000	\$175	2.75%	(\$905)	(14.26%)	\$2,321	64.28%	\$2,347	65.48%	\$2,595	71.48%
\$1,000,000	\$134	1.88%	(\$1,066)	(14.99%)	\$2,610	65.00%	\$2,636	66.09%	\$2,883	71.48%
\$2,000,000	(\$276)	(1.87%)	(\$2,675)	(18.12%)	\$5,493	68.25%	\$5,519	68.80%	\$5,767	71.48%
\$3,000,000	(\$685)	(3.05%)	(\$4,284)	(19.11%)	\$8,376	69.33%	\$8,403	69.69%	\$8,650	71.48%
\$4,000,000	(\$1,094)	(3.64%)	(\$5,894)	(19.60%)	\$11,260	69.86%	\$11,286	70.14%	\$11,534	71.48%
\$5,000,000	(\$1,503)	(3.98%)	(\$7,503)	(19.89%)	\$14,143	70.19%	\$14,169	70.41%	\$14,417	71.48%
\$6,000,000	(\$1,913)	(4.21%)	(\$9,112)	(20.08%)	\$17,027	70.40%	\$17,053	70.59%	\$17,300	71.48%
\$7,000,000	(\$2,322)	(4.38%)	(\$10,721)	(20.21%)	\$19,910	70.56%	\$19,936	70.71%	\$20,184	71.48%
\$8,000,000	(\$2,731)	(4.50%)	(\$12,330)	(20.32%)	\$22,793	70.67%	\$22,820	70.81%	\$23,067	71.48%
\$9,000,000	(\$3,140)	(4.59%)	(\$13,940)	(20.40%)	\$25,677	70.76%	\$25,703	70.88%	\$25,951	71.48%
\$10,000,000	(\$3,550)	(4.67%)	(\$15,549)	(20.46%)	\$28,560	70.83%	\$28,587	70.94%	\$28,834	71.48%
\$15,000,000	(\$5,596)	(4.90%)	(\$23,595)	(20.65%)	\$42,977	71.05%	\$43,004	71.12%	\$43,251	71.48%
\$20,000,000	(\$7,643)	(5.01%)	(\$31,641)	(20.74%)	\$57,394	71.15%	\$57,421	71.21%	\$57,668	71.48%
\$25,000,000	(\$9,689)	(5.08%)	(\$39,686)	(20.80%)	\$71,811	71.22%	\$71,838	71.26%	\$72,085	71.48%
\$30,000,000	(\$11,735)	(5.12%)	(\$47,732)	(20.84%)	\$86,229	71.26%	\$86,255	71.30%	\$86,502	71.48%
\$35,000,000	(\$13,782)	(5.15%)	(\$55,778)	(20.86%)	\$100,646	71.29%	\$100,672	71.32%	\$100,919	71.48%
\$40,000,000	(\$15,828)	(5.18%)	(\$63,824)	(20.88%)	\$115,063	71.32%	\$115,089	71.34%	\$115,336	71.48%
\$45,000,000	(\$17,875)	(5.20%)	(\$71,870)	(20.90%)	\$129,480	71.33%	\$129,506	71.36%	\$129,753	71.48%
\$50,000,000	(\$19,921)	(5.21%)	(\$79,916)	(20.91%)	\$143,897	71.35%	\$143,923	71.37%	\$144,171	71.48%