

CITY OF EMERSON, 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	\$8.01322	\$103,928	\$0	\$103,928	
2026-27	\$4.60174	\$106,007	\$47	\$106,054	2.0%
2027-28	\$4.62983	\$106,585	\$48	\$106,632	0.5%
2028-29	\$4.50476	\$108,765	\$46	\$108,811	2.0%
2029-30	\$4.52771	\$109,355	\$47	\$109,402	0.5%
2030-31	\$4.40258	\$111,590	\$45	\$111,635	2.0%
2031-32	\$4.42499	\$112,194	\$46	\$112,239	0.5%
2032-33	\$4.30416	\$114,484	\$44	\$114,528	2.0%
2033-34	\$4.32605	\$115,101	\$45	\$115,145	0.5%
2034-35	\$4.20927	\$117,448	\$43	\$117,492	2.0%
2035-36	\$4.23066	\$118,079	\$44	\$118,123	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	\$26,626,615	\$12,969,618	\$0	\$12,969,618
2026-27	\$23,670,284	\$23,046,583	\$0	\$23,046,583
2027-28	\$23,655,291	\$23,031,590	\$0	\$23,031,590
2028-29	\$24,778,475	\$24,154,774	\$0	\$24,154,774
2029-30	\$24,786,482	\$24,162,781	\$0	\$24,162,781
2030-31	\$25,980,529	\$25,356,828	\$0	\$25,356,828
2031-32	\$25,988,536	\$25,364,835	\$0	\$25,364,835
2032-33	\$27,232,440	\$26,608,739	\$0	\$26,608,739
2033-34	\$27,240,447	\$26,616,746	\$0	\$26,616,746
2034-35	\$28,536,281	\$27,912,580	\$0	\$27,912,580
2035-36	\$28,544,288	\$27,920,587	\$0	\$27,920,587

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.31%	-1.56%	80.75%	12.99%	0.43%	1.76%
2026-27	106.50%	-24.00%	82.50%	13.44%	0.51%	0.99%
2027-28	106.61%	-24.12%	82.49%	13.45%	0.51%	0.99%
2028-29	105.76%	-23.10%	82.66%	13.46%	0.49%	0.94%
2029-30	105.77%	-23.11%	82.66%	13.46%	0.49%	0.94%
2030-31	104.86%	-22.03%	82.83%	13.47%	0.47%	0.90%
2031-32	104.87%	-22.03%	82.84%	13.46%	0.47%	0.90%
2032-33	104.00%	-21.01%	83.00%	13.47%	0.45%	0.86%
2033-34	104.01%	-21.01%	83.00%	13.47%	0.45%	0.86%
2034-35	103.18%	-20.04%	83.14%	13.49%	0.44%	0.82%
2035-36	103.19%	-20.04%	83.15%	13.48%	0.44%	0.82%

**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 EMERSON, 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	\$12,969,618	\$8.01322	\$103,928
2026-27	\$23,046,583	\$4.60174	\$106,054
2027-28	\$23,031,590	\$4.62983	\$106,632
2028-29	\$24,154,774	\$4.50476	\$108,811
2029-30	\$24,162,781	\$4.52771	\$109,402
2030-31	\$25,356,828	\$4.40258	\$111,635
2031-32	\$25,364,835	\$4.42499	\$112,239
2032-33	\$26,608,739	\$4.30416	\$114,528
2033-34	\$26,616,746	\$4.32605	\$115,145
2034-35	\$27,912,580	\$4.20927	\$117,492
2035-36	\$27,920,587	\$4.23066	\$118,123

CITY OF EMERSON, 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	\$12,969,618	\$8.01322	\$103,928
2026-27	\$13,152,816	\$8.01322	\$105,396
2027-28	\$13,387,674	\$8.01322	\$107,278
2028-29	\$13,813,784	\$8.01322	\$110,693
2029-30	\$14,060,940	\$8.01322	\$112,673
2030-31	\$14,509,184	\$8.01322	\$116,265
2031-32	\$14,769,246	\$8.01322	\$118,349
2032-33	\$15,240,759	\$8.01322	\$122,128
2033-34	\$15,514,449	\$8.01322	\$124,321
2034-35	\$16,010,455	\$8.01322	\$128,295
2035-36	\$16,298,446	\$8.01322	\$130,603

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	\$9,893,767	(\$3.41148)	\$658
2027-28	\$9,643,916	(\$3.38339)	-\$646
2028-29	\$10,340,990	(\$3.50846)	-\$1,881
2029-30	\$10,101,841	(\$3.48551)	-\$3,271
2030-31	\$10,847,645	(\$3.61064)	-\$4,630
2031-32	\$10,595,589	(\$3.58823)	-\$6,110
2032-33	\$11,367,979	(\$3.70906)	-\$7,599
2033-34	\$11,102,297	(\$3.68717)	-\$9,175
2034-35	\$11,902,125	(\$3.80395)	-\$10,804
2035-36	\$11,622,141	(\$3.78256)	-\$12,481

CITY OF EMERSON, 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	\$190	\$272	\$50,000	\$51,515	\$190	\$227	\$50,000	\$58,947	\$172	\$39	\$147	\$39	\$190	\$260
\$100,000	\$123,480	\$380	\$544	\$100,000	\$103,030	\$380	\$454	\$100,000	\$117,894	\$362	\$299	\$337	\$299	\$380	\$519
\$150,000	\$185,220	\$570	\$815	\$150,000	\$154,545	\$570	\$680	\$150,000	\$176,842	\$552	\$558	\$527	\$558	\$570	\$779
\$200,000	\$246,960	\$931	\$1,087	\$200,000	\$206,060	\$931	\$907	\$200,000	\$235,789	\$742	\$818	\$717	\$818	\$760	\$1,038
\$250,000	\$308,700	\$1,291	\$1,359	\$250,000	\$257,575	\$1,291	\$1,134	\$250,000	\$294,736	\$932	\$1,077	\$907	\$1,077	\$950	\$1,298
\$300,000	\$370,440	\$1,652	\$1,631	\$300,000	\$309,090	\$1,652	\$1,361	\$300,000	\$353,683	\$1,122	\$1,337	\$1,097	\$1,337	\$1,140	\$1,557
\$400,000	\$493,920	\$2,373	\$2,175	\$400,000	\$412,120	\$2,373	\$1,814	\$400,000	\$471,578	\$1,502	\$1,856	\$1,477	\$1,856	\$1,520	\$2,076
\$500,000	\$617,400	\$3,094	\$2,718	\$500,000	\$515,151	\$3,094	\$2,268	\$500,000	\$589,472	\$1,882	\$2,375	\$1,857	\$2,375	\$1,900	\$2,595
\$600,000	\$740,880	\$3,815	\$3,262	\$600,000	\$618,181	\$3,815	\$2,722	\$600,000	\$707,366	\$2,262	\$2,894	\$2,237	\$2,894	\$2,280	\$3,114
\$700,000	\$864,360	\$4,537	\$3,805	\$700,000	\$721,211	\$4,537	\$3,175	\$700,000	\$825,261	\$2,642	\$3,413	\$2,617	\$3,413	\$2,661	\$3,633
\$800,000	\$987,840	\$5,258	\$4,349	\$800,000	\$824,241	\$5,258	\$3,629	\$800,000	\$943,155	\$3,022	\$3,932	\$2,998	\$3,932	\$3,041	\$4,152
\$900,000	\$1,111,320	\$5,979	\$4,893	\$900,000	\$927,271	\$5,979	\$4,082	\$900,000	\$1,061,050	\$3,402	\$4,451	\$3,378	\$4,451	\$3,421	\$4,671
\$1,000,000	\$1,234,800	\$6,700	\$5,436	\$1,000,000	\$1,030,301	\$6,700	\$4,536	\$1,000,000	\$1,178,944	\$3,782	\$4,970	\$3,758	\$4,970	\$3,801	\$5,190
\$2,000,000	\$2,469,600	\$13,912	\$10,873	\$2,000,000	\$2,060,602	\$13,912	\$9,072	\$2,000,000	\$2,357,888	\$7,583	\$10,161	\$7,558	\$10,161	\$7,602	\$10,381
\$3,000,000	\$3,704,400	\$21,124	\$16,309	\$3,000,000	\$3,090,903	\$21,124	\$13,608	\$3,000,000	\$3,536,832	\$11,384	\$15,351	\$11,359	\$15,351	\$11,402	\$15,571
\$4,000,000	\$4,939,200	\$28,336	\$21,745	\$4,000,000	\$4,121,204	\$28,336	\$18,144	\$4,000,000	\$4,715,776	\$15,185	\$20,541	\$15,160	\$20,541	\$15,203	\$20,762
\$5,000,000	\$6,174,000	\$35,548	\$27,182	\$5,000,000	\$5,151,505	\$35,548	\$22,680	\$5,000,000	\$5,894,720	\$18,986	\$25,732	\$18,961	\$25,732	\$19,004	\$25,952
\$6,000,000	\$7,408,800	\$42,760	\$32,618	\$6,000,000	\$6,181,806	\$42,760	\$27,216	\$6,000,000	\$7,073,664	\$22,786	\$30,922	\$22,762	\$30,922	\$22,805	\$31,142
\$7,000,000	\$8,643,600	\$49,972	\$38,054	\$7,000,000	\$7,212,107	\$49,972	\$31,752	\$7,000,000	\$8,252,608	\$26,587	\$36,113	\$26,562	\$36,113	\$26,606	\$36,333
\$8,000,000	\$9,878,400	\$57,184	\$43,490	\$8,000,000	\$8,242,408	\$57,184	\$36,288	\$8,000,000	\$9,431,552	\$30,388	\$41,303	\$30,363	\$41,303	\$30,406	\$41,523
\$9,000,000	\$11,113,200	\$64,395	\$48,927	\$9,000,000	\$9,272,709	\$64,395	\$40,824	\$9,000,000	\$10,610,496	\$34,189	\$46,493	\$34,164	\$46,493	\$34,207	\$46,714
\$10,000,000	\$12,348,000	\$71,607	\$54,363	\$10,000,000	\$10,303,010	\$71,607	\$45,360	\$10,000,000	\$11,789,440	\$37,990	\$51,684	\$37,965	\$51,684	\$38,008	\$51,904
\$15,000,000	\$18,522,000	\$107,667	\$81,545	\$15,000,000	\$15,454,515	\$107,667	\$68,040	\$15,000,000	\$17,684,160	\$56,994	\$77,636	\$56,969	\$77,636	\$57,012	\$77,856
\$20,000,000	\$24,696,000	\$143,726	\$108,726	\$20,000,000	\$20,606,020	\$143,726	\$90,720	\$20,000,000	\$23,578,880	\$75,998	\$103,588	\$75,973	\$103,588	\$76,016	\$103,808
\$25,000,000	\$30,870,000	\$179,786	\$135,908	\$25,000,000	\$25,757,525	\$179,786	\$113,400	\$25,000,000	\$29,473,600	\$95,002	\$129,540	\$94,977	\$129,540	\$95,020	\$129,760
\$30,000,000	\$37,044,000	\$215,845	\$163,089	\$30,000,000	\$30,909,030	\$215,845	\$136,079	\$30,000,000	\$35,368,320	\$114,006	\$155,492	\$113,981	\$155,492	\$114,024	\$155,712
\$35,000,000	\$43,218,000	\$251,905	\$190,271	\$35,000,000	\$36,060,535	\$251,905	\$158,759	\$35,000,000	\$41,263,040	\$133,010	\$181,444	\$132,985	\$181,444	\$133,028	\$181,664
\$40,000,000	\$49,392,000	\$287,964	\$217,452	\$40,000,000	\$41,212,040	\$287,964	\$181,439	\$40,000,000	\$47,157,760	\$152,014	\$207,396	\$151,989	\$207,396	\$152,032	\$207,616
\$45,000,000	\$55,566,000	\$324,024	\$244,634	\$45,000,000	\$46,363,545	\$324,024	\$204,119	\$45,000,000	\$53,052,480	\$171,018	\$233,348	\$170,993	\$233,348	\$171,036	\$233,568
\$50,000,000	\$61,740,000	\$360,083	\$271,815	\$50,000,000	\$51,515,050	\$360,083	\$226,799	\$50,000,000	\$58,947,200	\$190,022	\$259,300	\$189,997	\$259,300	\$190,040	\$259,520

CITY OF            EMERSON, 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	\$82	43.03%	\$37	19.34%	(\$132)	(77.05%)	(\$108)	(73.19%)	\$69	36.56%
\$100,000	\$164	43.03%	\$74	19.34%	(\$63)	(17.35%)	(\$38)	(11.29%)	\$139	36.56%
\$150,000	\$245	43.03%	\$110	19.34%	\$7	1.22%	\$31	5.97%	\$208	36.56%
\$200,000	\$157	16.82%	(\$24)	(2.53%)	\$76	10.28%	\$101	14.08%	\$278	36.56%
\$250,000	\$68	5.25%	(\$157)	(12.18%)	\$146	15.64%	\$170	18.79%	\$347	36.56%
\$300,000	(\$21)	(1.27%)	(\$291)	(17.62%)	\$215	19.18%	\$240	21.87%	\$417	36.56%
\$400,000	(\$199)	(8.37%)	(\$559)	(23.54%)	\$354	23.58%	\$379	25.65%	\$556	36.56%
\$500,000	(\$376)	(12.16%)	(\$826)	(26.70%)	\$493	26.20%	\$518	27.88%	\$695	36.56%
\$600,000	(\$554)	(14.51%)	(\$1,094)	(28.67%)	\$632	27.94%	\$657	29.35%	\$834	36.56%
\$700,000	(\$731)	(16.12%)	(\$1,361)	(30.01%)	\$771	29.18%	\$796	30.40%	\$973	36.56%
\$800,000	(\$909)	(17.28%)	(\$1,629)	(30.98%)	\$910	30.11%	\$935	31.18%	\$1,112	36.56%
\$900,000	(\$1,086)	(18.17%)	(\$1,897)	(31.72%)	\$1,049	30.83%	\$1,074	31.79%	\$1,251	36.56%
\$1,000,000	(\$1,264)	(18.86%)	(\$2,164)	(32.30%)	\$1,188	31.41%	\$1,213	32.27%	\$1,390	36.56%
\$2,000,000	(\$3,040)	(21.85%)	(\$4,840)	(34.79%)	\$2,577	33.99%	\$2,602	34.43%	\$2,779	36.56%
\$3,000,000	(\$4,815)	(22.79%)	(\$7,516)	(35.58%)	\$3,967	34.85%	\$3,992	35.14%	\$4,169	36.56%
\$4,000,000	(\$6,591)	(23.26%)	(\$10,192)	(35.97%)	\$5,357	35.28%	\$5,381	35.50%	\$5,558	36.56%
\$5,000,000	(\$8,366)	(23.54%)	(\$12,868)	(36.20%)	\$6,746	35.53%	\$6,771	35.71%	\$6,948	36.56%
\$6,000,000	(\$10,142)	(23.72%)	(\$15,544)	(36.35%)	\$8,136	35.71%	\$8,161	35.85%	\$8,338	36.56%
\$7,000,000	(\$11,918)	(23.85%)	(\$18,220)	(36.46%)	\$9,525	35.83%	\$9,550	35.95%	\$9,727	36.56%
\$8,000,000	(\$13,693)	(23.95%)	(\$20,896)	(36.54%)	\$10,915	35.92%	\$10,940	36.03%	\$11,117	36.56%
\$9,000,000	(\$15,469)	(24.02%)	(\$23,572)	(36.60%)	\$12,305	35.99%	\$12,329	36.09%	\$12,506	36.56%
\$10,000,000	(\$17,244)	(24.08%)	(\$26,248)	(36.65%)	\$13,694	36.05%	\$13,719	36.14%	\$13,896	36.56%
\$15,000,000	(\$26,122)	(24.26%)	(\$39,627)	(36.81%)	\$20,642	36.22%	\$20,667	36.28%	\$20,844	36.56%
\$20,000,000	(\$35,000)	(24.35%)	(\$53,007)	(36.88%)	\$27,590	36.30%	\$27,615	36.35%	\$27,792	36.56%
\$25,000,000	(\$43,878)	(24.41%)	(\$66,386)	(36.93%)	\$34,538	36.36%	\$34,563	36.39%	\$34,740	36.56%
\$30,000,000	(\$52,756)	(24.44%)	(\$79,766)	(36.96%)	\$41,486	36.39%	\$41,511	36.42%	\$41,688	36.56%
\$35,000,000	(\$61,634)	(24.47%)	(\$93,145)	(36.98%)	\$48,434	36.41%	\$48,459	36.44%	\$48,636	36.56%
\$40,000,000	(\$70,512)	(24.49%)	(\$106,525)	(36.99%)	\$55,382	36.43%	\$55,407	36.45%	\$55,584	36.56%
\$45,000,000	(\$79,390)	(24.50%)	(\$119,905)	(37.00%)	\$62,330	36.45%	\$62,355	36.47%	\$62,532	36.56%
\$50,000,000	(\$88,268)	(24.51%)	(\$133,284)	(37.01%)	\$69,278	36.46%	\$69,303	36.48%	\$69,480	36.56%