

CITY OF EMMETSBURG, 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	\$8.25728	\$1,218,539	\$0	\$1,218,539	
2026-27	\$4.95982	\$1,242,910	\$8,390	\$1,251,300	2.7%
2027-28	\$4.99486	\$1,257,557	\$8,449	\$1,266,006	1.2%
2028-29	\$4.86630	\$1,291,326	\$8,232	\$1,299,558	2.7%
2029-30	\$4.89732	\$1,306,077	\$8,284	\$1,314,361	1.1%
2030-31	\$4.76924	\$1,340,647	\$8,068	\$1,348,715	2.6%
2031-32	\$4.79920	\$1,355,458	\$8,118	\$1,363,577	1.1%
2032-33	\$4.67455	\$1,390,848	\$7,907	\$1,398,755	2.6%
2033-34	\$4.70359	\$1,405,750	\$7,957	\$1,413,707	1.1%
2034-35	\$4.58223	\$1,441,982	\$7,751	\$1,449,733	2.5%
2035-36	\$4.61039	\$1,456,981	\$7,799	\$1,464,780	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	\$283,808,827	\$147,571,509	\$3,589,041	\$151,160,550
2026-27	\$263,980,462	\$252,287,543	\$4,053,834	\$256,341,377
2027-28	\$265,171,792	\$253,461,819	\$4,070,888	\$257,532,707
2028-29	\$278,982,222	\$267,052,503	\$4,290,634	\$271,343,137
2029-30	\$280,330,552	\$268,383,779	\$4,307,688	\$272,691,467
2030-31	\$294,972,909	\$282,794,550	\$4,539,273	\$287,333,824
2031-32	\$296,321,239	\$284,125,826	\$4,556,327	\$288,682,154
2032-33	\$311,667,237	\$299,227,807	\$4,800,345	\$304,028,152
2033-34	\$313,015,567	\$300,559,083	\$4,817,399	\$305,376,482
2034-35	\$329,095,158	\$316,381,603	\$5,074,470	\$321,456,073
2035-36	\$330,443,488	\$317,712,879	\$5,091,524	\$322,804,403

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	65.98%	-1.77%	64.21%	29.92%	1.91%	1.75%
2026-27	90.04%	-19.71%	70.33%	25.59%	1.46%	1.03%
2027-28	90.25%	-19.82%	70.43%	25.51%	1.45%	1.03%
2028-29	89.68%	-19.00%	70.68%	25.45%	1.39%	0.98%
2029-30	89.83%	-19.04%	70.79%	25.36%	1.38%	0.97%
2030-31	89.23%	-18.19%	71.04%	25.30%	1.33%	0.92%
2031-32	89.37%	-18.23%	71.15%	25.21%	1.32%	0.92%
2032-33	88.79%	-17.42%	71.37%	25.17%	1.27%	0.87%
2033-34	88.93%	-17.46%	71.47%	25.08%	1.26%	0.87%
2034-35	88.36%	-16.70%	71.67%	25.05%	1.21%	0.82%
2035-36	88.50%	-16.74%	71.76%	24.97%	1.21%	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 EMMETSBURG, 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	\$147,571,509	\$8.25728	\$1,218,539
2026-27	\$252,287,543	\$4.95982	\$1,251,300
2027-28	\$253,461,819	\$4.99486	\$1,266,006
2028-29	\$267,052,503	\$4.86630	\$1,299,558
2029-30	\$268,383,779	\$4.89732	\$1,314,361
2030-31	\$282,794,550	\$4.76924	\$1,348,715
2031-32	\$284,125,826	\$4.79920	\$1,363,577
2032-33	\$299,227,807	\$4.67455	\$1,398,755
2033-34	\$300,559,083	\$4.70359	\$1,413,707
2034-35	\$316,381,603	\$4.58223	\$1,449,733
2035-36	\$317,712,879	\$4.61039	\$1,464,780

CITY OF EMMETSBURG, 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	\$147,571,509	\$8.25728	\$1,218,539
2026-27	\$153,129,645	\$8.17552	\$1,251,915
2027-28	\$156,047,724	\$8.17552	\$1,275,772
2028-29	\$162,268,410	\$8.10000	\$1,314,374
2029-30	\$165,356,693	\$8.10000	\$1,339,389
2030-31	\$171,913,273	\$8.10000	\$1,392,498
2031-32	\$175,162,408	\$8.10000	\$1,418,816
2032-33	\$182,072,209	\$8.10000	\$1,474,785
2033-34	\$185,491,071	\$8.10000	\$1,502,478
2034-35	\$192,772,604	\$8.10000	\$1,561,458
2035-36	\$196,369,723	\$8.10000	\$1,590,595

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	\$99,157,897	(\$3.21570)	-\$615
2027-28	\$97,414,094	(\$3.18066)	-\$9,766
2028-29	\$104,784,094	(\$3.23370)	-\$14,817
2029-30	\$103,027,086	(\$3.20268)	-\$25,028
2030-31	\$110,881,278	(\$3.33076)	-\$43,782
2031-32	\$108,963,418	(\$3.30080)	-\$55,239
2032-33	\$117,155,598	(\$3.42545)	-\$76,030
2033-34	\$115,068,012	(\$3.39641)	-\$88,771
2034-35	\$123,608,998	(\$3.51777)	-\$111,725
2035-36	\$121,343,156	(\$3.48961)	-\$125,814

CITY OF EMMETSBURG, 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	\$196	\$294	\$50,000	\$51,515	\$196	\$246	\$50,000	\$58,947	\$177	\$43	\$151	\$43	\$196	\$281
\$100,000	\$123,480	\$392	\$589	\$100,000	\$103,030	\$392	\$491	\$100,000	\$117,894	\$373	\$324	\$347	\$324	\$392	\$562
\$150,000	\$185,220	\$587	\$883	\$150,000	\$154,545	\$587	\$737	\$150,000	\$176,842	\$568	\$605	\$543	\$605	\$587	\$843
\$200,000	\$246,960	\$959	\$1,178	\$200,000	\$206,060	\$959	\$983	\$200,000	\$235,789	\$764	\$886	\$739	\$886	\$783	\$1,125
\$250,000	\$308,700	\$1,331	\$1,472	\$250,000	\$257,575	\$1,331	\$1,228	\$250,000	\$294,736	\$960	\$1,167	\$935	\$1,167	\$979	\$1,406
\$300,000	\$370,440	\$1,702	\$1,767	\$300,000	\$309,090	\$1,702	\$1,474	\$300,000	\$353,683	\$1,156	\$1,448	\$1,131	\$1,448	\$1,175	\$1,687
\$400,000	\$493,920	\$2,445	\$2,356	\$400,000	\$412,120	\$2,445	\$1,966	\$400,000	\$471,578	\$1,548	\$2,011	\$1,522	\$2,011	\$1,567	\$2,249
\$500,000	\$617,400	\$3,189	\$2,945	\$500,000	\$515,151	\$3,189	\$2,457	\$500,000	\$589,472	\$1,939	\$2,573	\$1,914	\$2,573	\$1,958	\$2,811
\$600,000	\$740,880	\$3,932	\$3,533	\$600,000	\$618,181	\$3,932	\$2,948	\$600,000	\$707,366	\$2,331	\$3,135	\$2,305	\$3,135	\$2,350	\$3,374
\$700,000	\$864,360	\$4,675	\$4,122	\$700,000	\$721,211	\$4,675	\$3,440	\$700,000	\$825,261	\$2,723	\$3,697	\$2,697	\$3,697	\$2,742	\$3,936
\$800,000	\$987,840	\$5,418	\$4,711	\$800,000	\$824,241	\$5,418	\$3,931	\$800,000	\$943,155	\$3,114	\$4,260	\$3,089	\$4,260	\$3,133	\$4,498
\$900,000	\$1,111,320	\$6,161	\$5,300	\$900,000	\$927,271	\$6,161	\$4,422	\$900,000	\$1,061,050	\$3,506	\$4,822	\$3,480	\$4,822	\$3,525	\$5,060
\$1,000,000	\$1,234,800	\$6,904	\$5,889	\$1,000,000	\$1,030,301	\$6,904	\$4,914	\$1,000,000	\$1,178,944	\$3,898	\$5,384	\$3,872	\$5,384	\$3,917	\$5,623
\$2,000,000	\$2,469,600	\$14,336	\$11,778	\$2,000,000	\$2,060,602	\$14,336	\$9,828	\$2,000,000	\$2,357,888	\$7,814	\$11,007	\$7,789	\$11,007	\$7,833	\$11,245
\$3,000,000	\$3,704,400	\$21,767	\$17,667	\$3,000,000	\$3,090,903	\$21,767	\$14,741	\$3,000,000	\$3,536,832	\$11,731	\$16,630	\$11,705	\$16,630	\$11,750	\$16,868
\$4,000,000	\$4,939,200	\$29,199	\$23,556	\$4,000,000	\$4,121,204	\$29,199	\$19,655	\$4,000,000	\$4,715,776	\$15,647	\$22,252	\$15,622	\$22,252	\$15,666	\$22,491
\$5,000,000	\$6,174,000	\$36,631	\$29,445	\$5,000,000	\$5,151,505	\$36,631	\$24,569	\$5,000,000	\$5,894,720	\$19,564	\$27,875	\$19,538	\$27,875	\$19,583	\$28,113
\$6,000,000	\$7,408,800	\$44,062	\$35,334	\$6,000,000	\$6,181,806	\$44,062	\$29,483	\$6,000,000	\$7,073,664	\$23,480	\$33,498	\$23,455	\$33,498	\$23,499	\$33,736
\$7,000,000	\$8,643,600	\$51,494	\$41,223	\$7,000,000	\$7,212,107	\$51,494	\$34,396	\$7,000,000	\$8,252,608	\$27,397	\$39,120	\$27,371	\$39,120	\$27,416	\$39,359
\$8,000,000	\$9,878,400	\$58,925	\$47,112	\$8,000,000	\$8,242,408	\$58,925	\$39,310	\$8,000,000	\$9,431,552	\$31,313	\$44,743	\$31,288	\$44,743	\$31,332	\$44,981
\$9,000,000	\$11,113,200	\$66,357	\$53,002	\$9,000,000	\$9,272,709	\$66,357	\$44,224	\$9,000,000	\$10,610,496	\$35,230	\$50,366	\$35,205	\$50,366	\$35,249	\$50,604
\$10,000,000	\$12,348,000	\$73,788	\$58,891	\$10,000,000	\$10,303,010	\$73,788	\$49,138	\$10,000,000	\$11,789,440	\$39,147	\$55,988	\$39,121	\$55,988	\$39,166	\$56,227
\$15,000,000	\$18,522,000	\$110,946	\$88,336	\$15,000,000	\$15,454,515	\$110,946	\$73,706	\$15,000,000	\$17,684,160	\$58,729	\$84,102	\$58,704	\$84,102	\$58,748	\$84,340
\$20,000,000	\$24,696,000	\$148,104	\$117,781	\$20,000,000	\$20,606,020	\$148,104	\$98,275	\$20,000,000	\$23,578,880	\$78,312	\$112,215	\$78,287	\$112,215	\$78,331	\$112,453
\$25,000,000	\$30,870,000	\$185,262	\$147,226	\$25,000,000	\$25,757,525	\$185,262	\$122,844	\$25,000,000	\$29,473,600	\$97,895	\$140,328	\$97,870	\$140,328	\$97,914	\$140,567
\$30,000,000	\$37,044,000	\$222,419	\$176,672	\$30,000,000	\$30,909,030	\$222,419	\$147,413	\$30,000,000	\$35,368,320	\$117,478	\$168,442	\$117,452	\$168,442	\$117,497	\$168,680
\$35,000,000	\$43,218,000	\$259,577	\$206,117	\$35,000,000	\$36,060,535	\$259,577	\$171,981	\$35,000,000	\$41,263,040	\$137,061	\$196,555	\$137,035	\$196,555	\$137,080	\$196,793
\$40,000,000	\$49,392,000	\$296,735	\$235,562	\$40,000,000	\$41,212,040	\$296,735	\$196,550	\$40,000,000	\$47,157,760	\$156,643	\$224,668	\$156,618	\$224,668	\$156,662	\$224,907
\$45,000,000	\$55,566,000	\$333,893	\$265,008	\$45,000,000	\$46,363,545	\$333,893	\$221,119	\$45,000,000	\$53,052,480	\$176,226	\$252,782	\$176,201	\$252,782	\$176,245	\$253,020
\$50,000,000	\$61,740,000	\$371,050	\$294,453	\$50,000,000	\$51,515,050	\$371,050	\$245,688	\$50,000,000	\$58,947,200	\$195,809	\$280,895	\$195,784	\$280,895	\$195,828	\$281,133

CITY OF EMMETSBURG, 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	\$99	50.36%	\$50	25.46%	(\$134)	(75.87%)	(\$109)	(71.81%)	\$85	43.56%
\$100,000	\$197	50.36%	\$100	25.46%	(\$49)	(13.11%)	(\$23)	(6.74%)	\$171	43.56%
\$150,000	\$296	50.36%	\$150	25.46%	\$36	6.41%	\$62	11.40%	\$256	43.56%
\$200,000	\$219	22.81%	\$24	2.47%	\$122	15.93%	\$147	19.92%	\$341	43.56%
\$250,000	\$142	10.64%	(\$102)	(7.68%)	\$207	21.57%	\$233	24.88%	\$427	43.56%
\$300,000	\$65	3.79%	(\$228)	(13.40%)	\$292	25.29%	\$318	28.11%	\$512	43.56%
\$400,000	(\$90)	(3.67%)	(\$480)	(19.62%)	\$463	29.92%	\$488	32.09%	\$682	43.56%
\$500,000	(\$244)	(7.65%)	(\$732)	(22.95%)	\$634	32.67%	\$659	34.44%	\$853	43.56%
\$600,000	(\$398)	(10.13%)	(\$983)	(25.01%)	\$804	34.50%	\$830	35.99%	\$1,024	43.56%
\$700,000	(\$552)	(11.82%)	(\$1,235)	(26.42%)	\$975	35.80%	\$1,000	37.09%	\$1,194	43.56%
\$800,000	(\$707)	(13.04%)	(\$1,487)	(27.45%)	\$1,145	36.78%	\$1,171	37.91%	\$1,365	43.56%
\$900,000	(\$861)	(13.97%)	(\$1,739)	(28.22%)	\$1,316	37.54%	\$1,341	38.54%	\$1,535	43.56%
\$1,000,000	(\$1,015)	(14.70%)	(\$1,991)	(28.83%)	\$1,487	38.14%	\$1,512	39.05%	\$1,706	43.56%
\$2,000,000	(\$2,558)	(17.84%)	(\$4,508)	(31.45%)	\$3,193	40.86%	\$3,218	41.32%	\$3,412	43.56%
\$3,000,000	(\$4,100)	(18.84%)	(\$7,026)	(32.28%)	\$4,899	41.76%	\$4,924	42.07%	\$5,118	43.56%
\$4,000,000	(\$5,643)	(19.33%)	(\$9,544)	(32.69%)	\$6,605	42.21%	\$6,630	42.44%	\$6,824	43.56%
\$5,000,000	(\$7,185)	(19.62%)	(\$12,062)	(32.93%)	\$8,311	42.48%	\$8,337	42.67%	\$8,531	43.56%
\$6,000,000	(\$8,728)	(19.81%)	(\$14,580)	(33.09%)	\$10,017	42.66%	\$10,043	42.82%	\$10,237	43.56%
\$7,000,000	(\$10,270)	(19.94%)	(\$17,097)	(33.20%)	\$11,723	42.79%	\$11,749	42.92%	\$11,943	43.56%
\$8,000,000	(\$11,813)	(20.05%)	(\$19,615)	(33.29%)	\$13,429	42.89%	\$13,455	43.00%	\$13,649	43.56%
\$9,000,000	(\$13,355)	(20.13%)	(\$22,133)	(33.35%)	\$15,135	42.96%	\$15,161	43.07%	\$15,355	43.56%
\$10,000,000	(\$14,898)	(20.19%)	(\$24,651)	(33.41%)	\$16,842	43.02%	\$16,867	43.11%	\$17,061	43.56%
\$15,000,000	(\$22,610)	(20.38%)	(\$37,240)	(33.57%)	\$25,372	43.20%	\$25,398	43.26%	\$25,592	43.56%
\$20,000,000	(\$30,323)	(20.47%)	(\$49,829)	(33.64%)	\$33,903	43.29%	\$33,928	43.34%	\$34,122	43.56%
\$25,000,000	(\$38,035)	(20.53%)	(\$62,418)	(33.69%)	\$42,433	43.35%	\$42,459	43.38%	\$42,653	43.56%
\$30,000,000	(\$45,748)	(20.57%)	(\$75,007)	(33.72%)	\$50,964	43.38%	\$50,989	43.41%	\$51,183	43.56%
\$35,000,000	(\$53,460)	(20.60%)	(\$87,596)	(33.75%)	\$59,494	43.41%	\$59,520	43.43%	\$59,714	43.56%
\$40,000,000	(\$61,173)	(20.62%)	(\$100,185)	(33.76%)	\$68,025	43.43%	\$68,050	43.45%	\$68,244	43.56%
\$45,000,000	(\$68,885)	(20.63%)	(\$112,774)	(33.78%)	\$76,555	43.44%	\$76,581	43.46%	\$76,775	43.56%
\$50,000,000	(\$76,597)	(20.64%)	(\$125,363)	(33.79%)	\$85,086	43.45%	\$85,111	43.47%	\$85,305	43.56%