

CITY OF FAIRFIELD, 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	\$7.89494	\$2,868,517	\$0	\$2,868,517	
2026-27	\$4.38188	\$2,925,887	\$6,948	\$2,932,835	2.2%
2027-28	\$4.40724	\$2,947,500	\$6,988	\$2,954,488	0.7%
2028-29	\$4.29917	\$3,013,575	\$6,817	\$3,020,392	2.2%
2029-30	\$4.32258	\$3,035,491	\$6,854	\$3,042,346	0.7%
2030-31	\$4.21598	\$3,103,191	\$6,685	\$3,109,876	2.2%
2031-32	\$4.23885	\$3,125,424	\$6,721	\$3,132,146	0.7%
2032-33	\$4.13499	\$3,194,787	\$6,557	\$3,201,343	2.2%
2033-34	\$4.15734	\$3,217,351	\$6,592	\$3,223,944	0.7%
2034-35	\$4.05611	\$3,288,424	\$6,432	\$3,294,856	2.2%
2035-36	\$4.07796	\$3,311,334	\$6,466	\$3,317,800	0.7%

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	\$772,473,280	\$363,336,089	\$25,470,279	\$388,806,368
2026-27	\$741,232,603	\$669,309,532	\$29,911,560	\$699,221,092
2027-28	\$742,987,037	\$670,371,541	\$30,603,984	\$700,975,526
2028-29	\$777,355,822	\$702,552,324	\$32,791,987	\$735,344,311
2029-30	\$779,322,255	\$703,826,333	\$33,484,411	\$737,310,744
2030-31	\$815,467,999	\$737,640,054	\$35,816,434	\$773,456,488
2031-32	\$817,434,432	\$738,914,063	\$36,508,858	\$775,422,921
2032-33	\$855,211,892	\$774,208,277	\$38,992,104	\$813,200,381
2033-34	\$857,178,325	\$775,482,286	\$39,684,528	\$815,166,814
2034-35	\$896,657,138	\$812,319,070	\$42,326,557	\$854,645,627
2035-36	\$898,623,571	\$813,593,080	\$43,018,981	\$856,612,060

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	71.63%	-1.46%	70.17%	22.87%	4.42%	1.73%
2026-27	91.73%	-15.27%	76.46%	19.02%	3.00%	0.96%
2027-28	91.70%	-15.31%	76.40%	19.09%	2.99%	0.96%
2028-29	91.11%	-14.66%	76.45%	19.23%	2.88%	0.92%
2029-30	91.05%	-14.66%	76.39%	19.30%	2.87%	0.91%
2030-31	90.45%	-14.02%	76.43%	19.43%	2.77%	0.87%
2031-32	90.40%	-14.02%	76.38%	19.49%	2.76%	0.87%
2032-33	89.82%	-13.41%	76.42%	19.62%	2.66%	0.83%
2033-34	89.78%	-13.41%	76.37%	19.68%	2.65%	0.83%
2034-35	89.22%	-12.83%	76.39%	19.82%	2.55%	0.79%
2035-36	89.18%	-12.83%	76.35%	19.87%	2.55%	0.79%

**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 FAIRFIELD, 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	\$363,336,089	\$7.89494	\$2,868,517
2026-27	\$669,309,532	\$4.38188	\$2,932,835
2027-28	\$670,371,541	\$4.40724	\$2,954,488
2028-29	\$702,552,324	\$4.29917	\$3,020,392
2029-30	\$703,826,333	\$4.32258	\$3,042,346
2030-31	\$737,640,054	\$4.21598	\$3,109,876
2031-32	\$738,914,063	\$4.23885	\$3,132,146
2032-33	\$774,208,277	\$4.13499	\$3,201,343
2033-34	\$775,482,286	\$4.15734	\$3,223,944
2034-35	\$812,319,070	\$4.05611	\$3,294,856
2035-36	\$813,593,080	\$4.07796	\$3,317,800

CITY OF FAIRFIELD, 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	\$363,336,089	\$7.89494	\$2,868,517
2026-27	\$371,059,198	\$7.89494	\$2,929,490
2027-28	\$376,974,887	\$7.89494	\$2,976,194
2028-29	\$389,833,946	\$7.89494	\$3,077,716
2029-30	\$396,791,338	\$7.89494	\$3,132,644
2030-31	\$410,318,554	\$7.89494	\$3,239,440
2031-32	\$417,642,599	\$7.89494	\$3,297,263
2032-33	\$431,872,266	\$7.89494	\$3,409,606
2033-34	\$439,583,354	\$7.89494	\$3,470,484
2034-35	\$454,552,319	\$7.89494	\$3,588,663
2035-36	\$462,669,703	\$7.89494	\$3,652,750

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	\$298,250,334	(\$3.51306)	\$3,345
2027-28	\$293,396,655	(\$3.48770)	-\$21,706
2028-29	\$312,718,378	(\$3.59577)	-\$57,324
2029-30	\$307,034,995	(\$3.57236)	-\$90,298
2030-31	\$327,321,499	(\$3.67896)	-\$129,565
2031-32	\$321,271,464	(\$3.65609)	-\$165,117
2032-33	\$342,336,011	(\$3.75995)	-\$208,262
2033-34	\$335,898,932	(\$3.73760)	-\$246,541
2034-35	\$357,766,751	(\$3.83883)	-\$293,808
2035-36	\$350,923,376	(\$3.81698)	-\$334,950

CITY OF FAIRFIELD, 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	\$187	\$260	\$50,000	\$51,515	\$187	\$217	\$50,000	\$58,947	\$169	\$38	\$145	\$38	\$187	\$249
\$100,000	\$123,480	\$374	\$521	\$100,000	\$103,030	\$374	\$434	\$100,000	\$117,894	\$356	\$286	\$332	\$286	\$374	\$497
\$150,000	\$185,220	\$562	\$781	\$150,000	\$154,545	\$562	\$652	\$150,000	\$176,842	\$544	\$535	\$519	\$535	\$562	\$746
\$200,000	\$246,960	\$917	\$1,041	\$200,000	\$206,060	\$917	\$869	\$200,000	\$235,789	\$731	\$783	\$706	\$783	\$749	\$994
\$250,000	\$308,700	\$1,272	\$1,301	\$250,000	\$257,575	\$1,272	\$1,086	\$250,000	\$294,736	\$918	\$1,032	\$894	\$1,032	\$936	\$1,243
\$300,000	\$370,440	\$1,628	\$1,562	\$300,000	\$309,090	\$1,628	\$1,303	\$300,000	\$353,683	\$1,105	\$1,280	\$1,081	\$1,280	\$1,123	\$1,491
\$400,000	\$493,920	\$2,338	\$2,082	\$400,000	\$412,120	\$2,338	\$1,737	\$400,000	\$471,578	\$1,480	\$1,777	\$1,455	\$1,777	\$1,498	\$1,988
\$500,000	\$617,400	\$3,049	\$2,603	\$500,000	\$515,151	\$3,049	\$2,172	\$500,000	\$589,472	\$1,854	\$2,274	\$1,830	\$2,274	\$1,872	\$2,485
\$600,000	\$740,880	\$3,759	\$3,124	\$600,000	\$618,181	\$3,759	\$2,606	\$600,000	\$707,366	\$2,229	\$2,771	\$2,204	\$2,771	\$2,247	\$2,982
\$700,000	\$864,360	\$4,470	\$3,644	\$700,000	\$721,211	\$4,470	\$3,041	\$700,000	\$825,261	\$2,603	\$3,268	\$2,579	\$3,268	\$2,621	\$3,479
\$800,000	\$987,840	\$5,180	\$4,165	\$800,000	\$824,241	\$5,180	\$3,475	\$800,000	\$943,155	\$2,978	\$3,766	\$2,953	\$3,766	\$2,996	\$3,976
\$900,000	\$1,111,320	\$5,891	\$4,685	\$900,000	\$927,271	\$5,891	\$3,909	\$900,000	\$1,061,050	\$3,352	\$4,263	\$3,328	\$4,263	\$3,370	\$4,473
\$1,000,000	\$1,234,800	\$6,601	\$5,206	\$1,000,000	\$1,030,301	\$6,601	\$4,344	\$1,000,000	\$1,178,944	\$3,727	\$4,760	\$3,702	\$4,760	\$3,745	\$4,970
\$2,000,000	\$2,469,600	\$13,707	\$10,412	\$2,000,000	\$2,060,602	\$13,707	\$8,687	\$2,000,000	\$2,357,888	\$7,471	\$9,730	\$7,447	\$9,730	\$7,489	\$9,941
\$3,000,000	\$3,704,400	\$20,812	\$15,618	\$3,000,000	\$3,090,903	\$20,812	\$13,031	\$3,000,000	\$3,536,832	\$11,216	\$14,700	\$11,192	\$14,700	\$11,234	\$14,911
\$4,000,000	\$4,939,200	\$27,918	\$20,824	\$4,000,000	\$4,121,204	\$27,918	\$17,375	\$4,000,000	\$4,715,776	\$14,961	\$19,671	\$14,936	\$19,671	\$14,979	\$19,882
\$5,000,000	\$6,174,000	\$35,023	\$26,029	\$5,000,000	\$5,151,505	\$35,023	\$21,719	\$5,000,000	\$5,894,720	\$18,705	\$24,641	\$18,681	\$24,641	\$18,723	\$24,852
\$6,000,000	\$7,408,800	\$42,129	\$31,235	\$6,000,000	\$6,181,806	\$42,129	\$26,062	\$6,000,000	\$7,073,664	\$22,450	\$29,612	\$22,426	\$29,612	\$22,468	\$29,822
\$7,000,000	\$8,643,600	\$49,234	\$36,441	\$7,000,000	\$7,212,107	\$49,234	\$30,406	\$7,000,000	\$8,252,608	\$26,195	\$34,582	\$26,170	\$34,582	\$26,213	\$34,793
\$8,000,000	\$9,878,400	\$56,339	\$41,647	\$8,000,000	\$8,242,408	\$56,339	\$34,750	\$8,000,000	\$9,431,552	\$29,939	\$39,552	\$29,915	\$39,552	\$29,958	\$39,763
\$9,000,000	\$11,113,200	\$63,445	\$46,853	\$9,000,000	\$9,272,709	\$63,445	\$39,094	\$9,000,000	\$10,610,496	\$33,684	\$44,523	\$33,660	\$44,523	\$33,702	\$44,734
\$10,000,000	\$12,348,000	\$70,550	\$52,059	\$10,000,000	\$10,303,010	\$70,550	\$43,437	\$10,000,000	\$11,789,440	\$37,429	\$49,493	\$37,404	\$49,493	\$37,447	\$49,704
\$15,000,000	\$18,522,000	\$106,078	\$78,088	\$15,000,000	\$15,454,515	\$106,078	\$65,156	\$15,000,000	\$17,684,160	\$56,152	\$74,345	\$56,128	\$74,345	\$56,170	\$74,556
\$20,000,000	\$24,696,000	\$141,605	\$104,118	\$20,000,000	\$20,606,020	\$141,605	\$86,875	\$20,000,000	\$23,578,880	\$74,876	\$99,197	\$74,851	\$99,197	\$74,894	\$99,408
\$25,000,000	\$30,870,000	\$177,132	\$130,147	\$25,000,000	\$25,757,525	\$177,132	\$108,593	\$25,000,000	\$29,473,600	\$93,599	\$124,049	\$93,575	\$124,049	\$93,617	\$124,260
\$30,000,000	\$37,044,000	\$212,659	\$156,177	\$30,000,000	\$30,909,030	\$212,659	\$130,312	\$30,000,000	\$35,368,320	\$112,323	\$148,901	\$112,298	\$148,901	\$112,341	\$149,112
\$35,000,000	\$43,218,000	\$248,186	\$182,206	\$35,000,000	\$36,060,535	\$248,186	\$152,030	\$35,000,000	\$41,263,040	\$131,046	\$173,753	\$131,022	\$173,753	\$131,064	\$173,964
\$40,000,000	\$49,392,000	\$283,714	\$208,236	\$40,000,000	\$41,212,040	\$283,714	\$173,749	\$40,000,000	\$47,157,760	\$149,770	\$198,605	\$149,745	\$198,605	\$149,788	\$198,816
\$45,000,000	\$55,566,000	\$319,241	\$234,265	\$45,000,000	\$46,363,545	\$319,241	\$195,468	\$45,000,000	\$53,052,480	\$168,493	\$223,457	\$168,469	\$223,457	\$168,511	\$223,668
\$50,000,000	\$61,740,000	\$354,768	\$260,295	\$50,000,000	\$51,515,050	\$354,768	\$217,186	\$50,000,000	\$58,947,200	\$187,217	\$248,309	\$187,192	\$248,309	\$187,235	\$248,520

CITY OF FAIRFIELD, 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	\$73	39.02%	\$30	16.00%	(\$131)	(77.69%)	(\$107)	(73.94%)	\$61	32.73%
\$100,000	\$146	39.02%	\$60	16.00%	(\$70)	(19.66%)	(\$46)	(13.77%)	\$123	32.73%
\$150,000	\$219	39.02%	\$90	16.00%	(\$9)	(1.62%)	\$16	3.00%	\$184	32.73%
\$200,000	\$124	13.54%	(\$48)	(5.26%)	\$53	7.18%	\$77	10.88%	\$245	32.73%
\$250,000	\$29	2.30%	(\$186)	(14.64%)	\$114	12.40%	\$138	15.46%	\$306	32.73%
\$300,000	(\$66)	(4.04%)	(\$324)	(19.93%)	\$175	15.84%	\$199	18.45%	\$368	32.73%
\$400,000	(\$256)	(10.94%)	(\$601)	(25.69%)	\$298	20.12%	\$322	22.12%	\$490	32.73%
\$500,000	(\$446)	(14.62%)	(\$877)	(28.76%)	\$420	22.66%	\$445	24.29%	\$613	32.73%
\$600,000	(\$636)	(16.91%)	(\$1,153)	(30.67%)	\$543	24.35%	\$567	25.73%	\$735	32.73%
\$700,000	(\$826)	(18.47%)	(\$1,429)	(31.97%)	\$665	25.56%	\$690	26.75%	\$858	32.73%
\$800,000	(\$1,016)	(19.60%)	(\$1,705)	(32.92%)	\$788	26.46%	\$812	27.50%	\$981	32.73%
\$900,000	(\$1,205)	(20.46%)	(\$1,981)	(33.64%)	\$910	27.16%	\$935	28.09%	\$1,103	32.73%
\$1,000,000	(\$1,395)	(21.14%)	(\$2,258)	(34.20%)	\$1,033	27.72%	\$1,057	28.56%	\$1,226	32.73%
\$2,000,000	(\$3,295)	(24.04%)	(\$5,019)	(36.62%)	\$2,259	30.23%	\$2,283	30.66%	\$2,451	32.73%
\$3,000,000	(\$5,195)	(24.96%)	(\$7,781)	(37.39%)	\$3,484	31.07%	\$3,509	31.35%	\$3,677	32.73%
\$4,000,000	(\$7,094)	(25.41%)	(\$10,543)	(37.76%)	\$4,710	31.48%	\$4,735	31.70%	\$4,903	32.73%
\$5,000,000	(\$8,994)	(25.68%)	(\$13,304)	(37.99%)	\$5,936	31.73%	\$5,960	31.91%	\$6,129	32.73%
\$6,000,000	(\$10,893)	(25.86%)	(\$16,066)	(38.14%)	\$7,162	31.90%	\$7,186	32.04%	\$7,354	32.73%
\$7,000,000	(\$12,793)	(25.98%)	(\$18,828)	(38.24%)	\$8,387	32.02%	\$8,412	32.14%	\$8,580	32.73%
\$8,000,000	(\$14,692)	(26.08%)	(\$21,590)	(38.32%)	\$9,613	32.11%	\$9,637	32.22%	\$9,806	32.73%
\$9,000,000	(\$16,592)	(26.15%)	(\$24,351)	(38.38%)	\$10,839	32.18%	\$10,863	32.27%	\$11,031	32.73%
\$10,000,000	(\$18,491)	(26.21%)	(\$27,113)	(38.43%)	\$12,064	32.23%	\$12,089	32.32%	\$12,257	32.73%
\$15,000,000	(\$27,989)	(26.39%)	(\$40,922)	(38.58%)	\$18,193	32.40%	\$18,217	32.46%	\$18,386	32.73%
\$20,000,000	(\$37,487)	(26.47%)	(\$54,730)	(38.65%)	\$24,322	32.48%	\$24,346	32.53%	\$24,514	32.73%
\$25,000,000	(\$46,985)	(26.53%)	(\$68,539)	(38.69%)	\$30,450	32.53%	\$30,474	32.57%	\$30,643	32.73%
\$30,000,000	(\$56,483)	(26.56%)	(\$82,347)	(38.72%)	\$36,579	32.57%	\$36,603	32.59%	\$36,771	32.73%
\$35,000,000	(\$65,980)	(26.58%)	(\$96,156)	(38.74%)	\$42,707	32.59%	\$42,731	32.61%	\$42,900	32.73%
\$40,000,000	(\$75,478)	(26.60%)	(\$109,965)	(38.76%)	\$48,836	32.61%	\$48,860	32.63%	\$49,028	32.73%
\$45,000,000	(\$84,976)	(26.62%)	(\$123,773)	(38.77%)	\$54,964	32.62%	\$54,989	32.64%	\$55,157	32.73%
\$50,000,000	(\$94,474)	(26.63%)	(\$137,582)	(38.78%)	\$61,093	32.63%	\$61,117	32.65%	\$61,285	32.73%