

CITY OF FERTILE, 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	\$8.50500	\$72,776	\$0	\$72,776	
2026-27	\$4.99661	\$74,231	\$128	\$74,359	2.2%
2027-28	\$5.02756	\$74,731	\$129	\$74,859	0.7%
2028-29	\$4.87020	\$76,356	\$124	\$76,481	2.2%
2029-30	\$4.89632	\$76,863	\$125	\$76,988	0.7%
2030-31	\$4.74231	\$78,528	\$121	\$78,649	2.2%
2031-32	\$4.76765	\$79,043	\$122	\$79,164	0.7%
2032-33	\$4.62047	\$80,748	\$118	\$80,866	2.1%
2033-34	\$4.64508	\$81,270	\$119	\$81,389	0.6%
2034-35	\$4.50423	\$83,016	\$115	\$83,132	2.1%
2035-36	\$4.52814	\$83,547	\$116	\$83,663	0.6%

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	\$19,283,253	\$8,556,803	\$0	\$8,556,803
2026-27	\$16,105,210	\$14,881,864	\$0	\$14,881,864
2027-28	\$16,113,091	\$14,889,745	\$0	\$14,889,745
2028-29	\$16,927,171	\$15,703,825	\$0	\$15,703,825
2029-30	\$16,947,052	\$15,723,706	\$0	\$15,723,706
2030-31	\$17,807,950	\$16,584,604	\$0	\$16,584,604
2031-32	\$17,827,830	\$16,604,484	\$0	\$16,604,484
2032-33	\$18,724,964	\$17,501,618	\$0	\$17,501,618
2033-34	\$18,744,845	\$17,521,499	\$0	\$17,521,499
2034-35	\$19,679,692	\$18,456,346	\$0	\$18,456,346
2035-36	\$19,699,573	\$18,476,227	\$0	\$18,476,227

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	95.57%	-3.14%	92.42%	5.81%	0.00%	1.77%
2026-27	126.45%	-34.58%	91.87%	7.05%	0.00%	1.02%
2027-28	126.55%	-34.68%	91.88%	7.05%	0.00%	1.02%
2028-29	124.96%	-32.99%	91.97%	7.01%	0.00%	0.96%
2029-30	124.96%	-32.98%	91.98%	7.01%	0.00%	0.96%
2030-31	123.37%	-31.30%	92.06%	6.97%	0.00%	0.91%
2031-32	123.37%	-31.30%	92.07%	6.97%	0.00%	0.91%
2032-33	121.88%	-29.73%	92.15%	6.94%	0.00%	0.87%
2033-34	121.89%	-29.72%	92.16%	6.93%	0.00%	0.86%
2034-35	120.48%	-28.25%	92.23%	6.91%	0.00%	0.82%
2035-36	120.49%	-28.25%	92.24%	6.90%	0.00%	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 FERTILE, 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	\$8,556,803	\$8.50500	\$72,776
2026-27	\$14,881,864	\$4.99661	\$74,359
2027-28	\$14,889,745	\$5.02756	\$74,859
2028-29	\$15,703,825	\$4.87020	\$76,481
2029-30	\$15,723,706	\$4.89632	\$76,988
2030-31	\$16,584,604	\$4.74231	\$78,649
2031-32	\$16,604,484	\$4.76765	\$79,164
2032-33	\$17,501,618	\$4.62047	\$80,866
2033-34	\$17,521,499	\$4.64508	\$81,389
2034-35	\$18,456,346	\$4.50423	\$83,132
2035-36	\$18,476,227	\$4.52814	\$83,663

CITY OF FERTILE, 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	\$8,556,803	\$8.50500	\$72,776
2026-27	\$8,608,571	\$8.50500	\$73,216
2027-28	\$8,796,478	\$8.50500	\$74,814
2028-29	\$9,086,251	\$8.10000	\$73,599
2029-30	\$9,284,022	\$8.10000	\$75,201
2030-31	\$9,589,115	\$8.10000	\$77,672
2031-32	\$9,797,239	\$8.10000	\$79,358
2032-33	\$10,118,444	\$8.10000	\$81,959
2033-34	\$10,337,499	\$8.10000	\$83,734
2034-35	\$10,675,671	\$8.10000	\$86,473
2035-36	\$10,906,198	\$8.10000	\$88,340

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	\$6,273,293	(\$3.50839)	\$1,143
2027-28	\$6,093,267	(\$3.47744)	\$45
2028-29	\$6,617,574	(\$3.22980)	\$2,882
2029-30	\$6,439,684	(\$3.20368)	\$1,788
2030-31	\$6,995,489	(\$3.35769)	\$977
2031-32	\$6,807,245	(\$3.33235)	-\$193
2032-33	\$7,383,174	(\$3.47953)	-\$1,094
2033-34	\$7,184,000	(\$3.45492)	-\$2,345
2034-35	\$7,780,675	(\$3.59577)	-\$3,341
2035-36	\$7,570,029	(\$3.57186)	-\$4,677

CITY OF FERTILE, 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	\$293	\$50,000	\$51,515	\$202	\$244	\$50,000	\$58,947	\$182	\$42	\$156	\$42	\$202	\$280
\$100,000	\$123,480	\$403	\$586	\$100,000	\$103,030	\$403	\$489	\$100,000	\$117,894	\$384	\$322	\$358	\$322	\$403	\$559
\$150,000	\$185,220	\$605	\$878	\$150,000	\$154,545	\$605	\$733	\$150,000	\$176,842	\$586	\$602	\$559	\$602	\$605	\$839
\$200,000	\$246,960	\$988	\$1,171	\$200,000	\$206,060	\$988	\$977	\$200,000	\$235,789	\$787	\$881	\$761	\$881	\$807	\$1,118
\$250,000	\$308,700	\$1,371	\$1,464	\$250,000	\$257,575	\$1,371	\$1,222	\$250,000	\$294,736	\$989	\$1,161	\$963	\$1,161	\$1,009	\$1,398
\$300,000	\$370,440	\$1,753	\$1,757	\$300,000	\$309,090	\$1,753	\$1,466	\$300,000	\$353,683	\$1,191	\$1,440	\$1,164	\$1,440	\$1,210	\$1,677
\$400,000	\$493,920	\$2,519	\$2,342	\$400,000	\$412,120	\$2,519	\$1,954	\$400,000	\$471,578	\$1,594	\$1,999	\$1,568	\$1,999	\$1,614	\$2,236
\$500,000	\$617,400	\$3,284	\$2,928	\$500,000	\$515,151	\$3,284	\$2,443	\$500,000	\$589,472	\$1,997	\$2,558	\$1,971	\$2,558	\$2,017	\$2,795
\$600,000	\$740,880	\$4,050	\$3,513	\$600,000	\$618,181	\$4,050	\$2,932	\$600,000	\$707,366	\$2,401	\$3,117	\$2,375	\$3,117	\$2,420	\$3,355
\$700,000	\$864,360	\$4,815	\$4,099	\$700,000	\$721,211	\$4,815	\$3,420	\$700,000	\$825,261	\$2,804	\$3,677	\$2,778	\$3,677	\$2,824	\$3,914
\$800,000	\$987,840	\$5,581	\$4,685	\$800,000	\$824,241	\$5,581	\$3,909	\$800,000	\$943,155	\$3,208	\$4,236	\$3,181	\$4,236	\$3,227	\$4,473
\$900,000	\$1,111,320	\$6,346	\$5,270	\$900,000	\$927,271	\$6,346	\$4,397	\$900,000	\$1,061,050	\$3,611	\$4,795	\$3,585	\$4,795	\$3,631	\$5,032
\$1,000,000	\$1,234,800	\$7,111	\$5,856	\$1,000,000	\$1,030,301	\$7,111	\$4,886	\$1,000,000	\$1,178,944	\$4,014	\$5,354	\$3,988	\$5,354	\$4,034	\$5,591
\$2,000,000	\$2,469,600	\$14,766	\$11,712	\$2,000,000	\$2,060,602	\$14,766	\$9,772	\$2,000,000	\$2,357,888	\$8,049	\$10,945	\$8,022	\$10,945	\$8,068	\$11,182
\$3,000,000	\$3,704,400	\$22,420	\$17,567	\$3,000,000	\$3,090,903	\$22,420	\$14,658	\$3,000,000	\$3,536,832	\$12,083	\$16,536	\$12,056	\$16,536	\$12,102	\$16,773
\$4,000,000	\$4,939,200	\$30,075	\$23,423	\$4,000,000	\$4,121,204	\$30,075	\$19,544	\$4,000,000	\$4,715,776	\$16,117	\$22,127	\$16,090	\$22,127	\$16,136	\$22,364
\$5,000,000	\$6,174,000	\$37,729	\$29,279	\$5,000,000	\$5,151,505	\$37,729	\$24,430	\$5,000,000	\$5,894,720	\$20,151	\$27,717	\$20,125	\$27,717	\$20,170	\$27,955
\$6,000,000	\$7,408,800	\$45,384	\$35,135	\$6,000,000	\$6,181,806	\$45,384	\$29,316	\$6,000,000	\$7,073,664	\$24,185	\$33,308	\$24,159	\$33,308	\$24,204	\$33,546
\$7,000,000	\$8,643,600	\$53,038	\$40,991	\$7,000,000	\$7,212,107	\$53,038	\$34,202	\$7,000,000	\$8,252,608	\$28,219	\$38,899	\$28,193	\$38,899	\$28,238	\$39,136
\$8,000,000	\$9,878,400	\$60,693	\$46,846	\$8,000,000	\$8,242,408	\$60,693	\$39,088	\$8,000,000	\$9,431,552	\$32,253	\$44,490	\$32,227	\$44,490	\$32,272	\$44,727
\$9,000,000	\$11,113,200	\$68,347	\$52,702	\$9,000,000	\$9,272,709	\$68,347	\$43,974	\$9,000,000	\$10,610,496	\$36,287	\$50,081	\$36,261	\$50,081	\$36,307	\$50,318
\$10,000,000	\$12,348,000	\$76,002	\$58,558	\$10,000,000	\$10,303,010	\$76,002	\$48,860	\$10,000,000	\$11,789,440	\$40,321	\$55,672	\$40,295	\$55,672	\$40,341	\$55,909
\$15,000,000	\$18,522,000	\$114,274	\$87,837	\$15,000,000	\$15,454,515	\$114,274	\$73,290	\$15,000,000	\$17,684,160	\$60,491	\$83,627	\$60,465	\$83,627	\$60,511	\$83,864
\$20,000,000	\$24,696,000	\$152,547	\$117,116	\$20,000,000	\$20,606,020	\$152,547	\$97,720	\$20,000,000	\$23,578,880	\$80,662	\$111,581	\$80,635	\$111,581	\$80,681	\$111,818
\$25,000,000	\$30,870,000	\$190,819	\$146,395	\$25,000,000	\$25,757,525	\$190,819	\$122,150	\$25,000,000	\$29,473,600	\$100,832	\$139,536	\$100,806	\$139,536	\$100,851	\$139,773
\$30,000,000	\$37,044,000	\$229,092	\$175,674	\$30,000,000	\$30,909,030	\$229,092	\$146,580	\$30,000,000	\$35,368,320	\$121,002	\$167,490	\$120,976	\$167,490	\$121,022	\$167,728
\$35,000,000	\$43,218,000	\$267,364	\$204,953	\$35,000,000	\$36,060,535	\$267,364	\$171,010	\$35,000,000	\$41,263,040	\$141,172	\$195,445	\$141,146	\$195,445	\$141,192	\$195,682
\$40,000,000	\$49,392,000	\$305,637	\$234,232	\$40,000,000	\$41,212,040	\$305,637	\$195,440	\$40,000,000	\$47,157,760	\$161,343	\$223,400	\$161,317	\$223,400	\$161,362	\$223,637
\$45,000,000	\$55,566,000	\$343,909	\$263,511	\$45,000,000	\$46,363,545	\$343,909	\$219,870	\$45,000,000	\$53,052,480	\$181,513	\$251,354	\$181,487	\$251,354	\$181,533	\$251,591
\$50,000,000	\$61,740,000	\$382,182	\$292,790	\$50,000,000	\$51,515,050	\$382,182	\$244,300	\$50,000,000	\$58,947,200	\$201,683	\$279,309	\$201,657	\$279,309	\$201,703	\$279,546

CITY OF FERTILE, 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	\$91	45.16%	\$43	21.12%	(\$140)	(76.70%)	(\$113)	(72.79%)	\$78	38.59%
\$100,000	\$182	45.16%	\$85	21.12%	(\$62)	(16.12%)	(\$36)	(9.97%)	\$156	38.59%
\$150,000	\$273	45.16%	\$128	21.12%	\$16	2.73%	\$42	7.54%	\$234	38.59%
\$200,000	\$183	18.56%	(\$11)	(1.08%)	\$94	11.92%	\$120	15.77%	\$311	38.59%
\$250,000	\$93	6.81%	(\$149)	(10.88%)	\$172	17.36%	\$198	20.55%	\$389	38.59%
\$300,000	\$3	0.20%	(\$287)	(16.40%)	\$250	20.96%	\$276	23.68%	\$467	38.59%
\$400,000	(\$176)	(7.00%)	(\$564)	(22.41%)	\$405	25.42%	\$431	27.52%	\$623	38.59%
\$500,000	(\$356)	(10.85%)	(\$841)	(25.61%)	\$561	28.08%	\$587	29.78%	\$778	38.59%
\$600,000	(\$536)	(13.24%)	(\$1,118)	(27.61%)	\$717	29.85%	\$743	31.28%	\$934	38.59%
\$700,000	(\$716)	(14.87%)	(\$1,395)	(28.97%)	\$872	31.10%	\$898	32.34%	\$1,090	38.59%
\$800,000	(\$896)	(16.05%)	(\$1,672)	(29.96%)	\$1,028	32.05%	\$1,054	33.13%	\$1,245	38.59%
\$900,000	(\$1,076)	(16.95%)	(\$1,949)	(30.71%)	\$1,184	32.78%	\$1,210	33.75%	\$1,401	38.59%
\$1,000,000	(\$1,256)	(17.66%)	(\$2,225)	(31.29%)	\$1,339	33.36%	\$1,366	34.24%	\$1,557	38.59%
\$2,000,000	(\$3,054)	(20.68%)	(\$4,994)	(33.82%)	\$2,896	35.98%	\$2,922	36.43%	\$3,114	38.59%
\$3,000,000	(\$4,853)	(21.65%)	(\$7,762)	(34.62%)	\$4,453	36.85%	\$4,479	37.15%	\$4,671	38.59%
\$4,000,000	(\$6,652)	(22.12%)	(\$10,531)	(35.02%)	\$6,010	37.29%	\$6,036	37.51%	\$6,227	38.59%
\$5,000,000	(\$8,450)	(22.40%)	(\$13,299)	(35.25%)	\$7,567	37.55%	\$7,593	37.73%	\$7,784	38.59%
\$6,000,000	(\$10,249)	(22.58%)	(\$16,068)	(35.40%)	\$9,124	37.72%	\$9,150	37.87%	\$9,341	38.59%
\$7,000,000	(\$12,048)	(22.72%)	(\$18,836)	(35.51%)	\$10,680	37.85%	\$10,707	37.98%	\$10,898	38.59%
\$8,000,000	(\$13,846)	(22.81%)	(\$21,605)	(35.60%)	\$12,237	37.94%	\$12,264	38.05%	\$12,455	38.59%
\$9,000,000	(\$15,645)	(22.89%)	(\$24,373)	(35.66%)	\$13,794	38.01%	\$13,820	38.11%	\$14,012	38.59%
\$10,000,000	(\$17,444)	(22.95%)	(\$27,142)	(35.71%)	\$15,351	38.07%	\$15,377	38.16%	\$15,569	38.59%
\$15,000,000	(\$26,437)	(23.13%)	(\$40,984)	(35.86%)	\$23,135	38.25%	\$23,162	38.31%	\$23,353	38.59%
\$20,000,000	(\$35,431)	(23.23%)	(\$54,827)	(35.94%)	\$30,920	38.33%	\$30,946	38.38%	\$31,137	38.59%
\$25,000,000	(\$44,424)	(23.28%)	(\$68,669)	(35.99%)	\$38,704	38.38%	\$38,730	38.42%	\$38,922	38.59%
\$30,000,000	(\$53,418)	(23.32%)	(\$82,512)	(36.02%)	\$46,488	38.42%	\$46,514	38.45%	\$46,706	38.59%
\$35,000,000	(\$62,411)	(23.34%)	(\$96,354)	(36.04%)	\$54,273	38.44%	\$54,299	38.47%	\$54,490	38.59%
\$40,000,000	(\$71,405)	(23.36%)	(\$110,197)	(36.05%)	\$62,057	38.46%	\$62,083	38.49%	\$62,274	38.59%
\$45,000,000	(\$80,398)	(23.38%)	(\$124,039)	(36.07%)	\$69,841	38.48%	\$69,867	38.50%	\$70,059	38.59%
\$50,000,000	(\$89,392)	(23.39%)	(\$137,882)	(36.08%)	\$77,625	38.49%	\$77,652	38.51%	\$77,843	38.59%