

CITY OF FRUITLAND, 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	\$7.20630	\$292,165	\$0	\$292,165	
2026-27	\$3.75514	\$298,008	\$922	\$298,930	2.3%
2027-28	\$3.77788	\$300,425	\$928	\$301,353	0.8%
2028-29	\$3.68549	\$307,380	\$905	\$308,285	2.3%
2029-30	\$3.70633	\$309,826	\$910	\$310,736	0.8%
2030-31	\$3.61518	\$316,950	\$888	\$317,838	2.3%
2031-32	\$3.63551	\$319,427	\$893	\$320,319	0.8%
2032-33	\$3.54686	\$326,726	\$871	\$327,597	2.3%
2033-34	\$3.56670	\$329,235	\$876	\$330,110	0.8%
2034-35	\$3.48043	\$336,713	\$855	\$337,567	2.3%
2035-36	\$3.49980	\$339,255	\$859	\$340,114	0.8%

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	\$87,058,080	\$40,543,017	\$0	\$40,543,017
2026-27	\$81,759,004	\$79,605,697	\$0	\$79,605,697
2027-28	\$81,920,964	\$79,767,657	\$0	\$79,767,657
2028-29	\$85,801,509	\$83,648,202	\$0	\$83,648,202
2029-30	\$85,992,469	\$83,839,162	\$0	\$83,839,162
2030-31	\$90,070,848	\$87,917,541	\$0	\$87,917,541
2031-32	\$90,261,808	\$88,108,501	\$0	\$88,108,501
2032-33	\$94,515,797	\$92,362,490	\$0	\$92,362,490
2033-34	\$94,706,757	\$92,553,450	\$0	\$92,553,450
2034-35	\$99,143,404	\$96,990,097	\$0	\$96,990,097
2035-36	\$99,334,364	\$97,181,057	\$0	\$97,181,057

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	98.05%	-1.25%	96.80%	1.33%	0.00%	1.04%
2026-27	115.06%	-17.25%	97.81%	1.13%	0.00%	0.53%
2027-28	115.14%	-17.32%	97.82%	1.13%	0.00%	0.53%
2028-29	114.48%	-16.61%	97.87%	1.13%	0.00%	0.51%
2029-30	114.51%	-16.64%	97.87%	1.12%	0.00%	0.50%
2030-31	113.85%	-15.93%	97.92%	1.13%	0.00%	0.48%
2031-32	113.88%	-15.96%	97.92%	1.12%	0.00%	0.48%
2032-33	113.25%	-15.28%	97.97%	1.13%	0.00%	0.46%
2033-34	113.28%	-15.31%	97.97%	1.12%	0.00%	0.46%
2034-35	112.67%	-14.66%	98.01%	1.13%	0.00%	0.44%
2035-36	112.70%	-14.69%	98.02%	1.12%	0.00%	0.43%

**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 FRUITLAND, 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	\$40,543,017	\$7.20630	\$292,165
2026-27	\$79,605,697	\$3.75514	\$298,930
2027-28	\$79,767,657	\$3.77788	\$301,353
2028-29	\$83,648,202	\$3.68549	\$308,285
2029-30	\$83,839,162	\$3.70633	\$310,736
2030-31	\$87,917,541	\$3.61518	\$317,838
2031-32	\$88,108,501	\$3.63551	\$320,319
2032-33	\$92,362,490	\$3.54686	\$327,597
2033-34	\$92,553,450	\$3.56670	\$330,110
2034-35	\$96,990,097	\$3.48043	\$337,567
2035-36	\$97,181,057	\$3.49980	\$340,114

CITY OF FRUITLAND, 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	\$40,543,017	\$7.20630	\$292,165
2026-27	\$40,625,461	\$7.20630	\$292,759
2027-28	\$41,593,809	\$7.20630	\$299,737
2028-29	\$42,953,785	\$7.20630	\$309,538
2029-30	\$43,973,124	\$7.20630	\$316,884
2030-31	\$45,406,380	\$7.20630	\$327,212
2031-32	\$46,479,249	\$7.20630	\$334,943
2032-33	\$47,989,594	\$7.20630	\$345,827
2033-34	\$49,118,968	\$7.20630	\$353,966
2034-35	\$50,710,521	\$7.20630	\$365,435
2035-36	\$51,899,214	\$7.20630	\$374,001

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	\$38,980,236	(\$3.45116)	\$6,171
2027-28	\$38,173,848	(\$3.42842)	\$1,615
2028-29	\$40,694,417	(\$3.52081)	-\$1,253
2029-30	\$39,866,038	(\$3.49997)	-\$6,148
2030-31	\$42,511,161	(\$3.59112)	-\$9,374
2031-32	\$41,629,252	(\$3.57079)	-\$14,624
2032-33	\$44,372,896	(\$3.65944)	-\$18,231
2033-34	\$43,434,482	(\$3.63960)	-\$23,856
2034-35	\$46,279,576	(\$3.72587)	-\$27,868
2035-36	\$45,281,843	(\$3.70650)	-\$33,887

CITY OF FRUITLAND, 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	\$171	\$223	\$50,000	\$51,515	\$171	\$186	\$50,000	\$58,947	\$154	\$32	\$132	\$32	\$171	\$213
\$100,000	\$123,480	\$342	\$446	\$100,000	\$103,030	\$342	\$372	\$100,000	\$117,894	\$325	\$245	\$303	\$245	\$342	\$426
\$150,000	\$185,220	\$513	\$670	\$150,000	\$154,545	\$513	\$559	\$150,000	\$176,842	\$496	\$459	\$474	\$459	\$513	\$639
\$200,000	\$246,960	\$837	\$893	\$200,000	\$206,060	\$837	\$745	\$200,000	\$235,789	\$667	\$672	\$645	\$672	\$684	\$852
\$250,000	\$308,700	\$1,161	\$1,116	\$250,000	\$257,575	\$1,161	\$931	\$250,000	\$294,736	\$838	\$885	\$816	\$885	\$855	\$1,066
\$300,000	\$370,440	\$1,486	\$1,339	\$300,000	\$309,090	\$1,486	\$1,117	\$300,000	\$353,683	\$1,009	\$1,098	\$987	\$1,098	\$1,025	\$1,279
\$400,000	\$493,920	\$2,134	\$1,786	\$400,000	\$412,120	\$2,134	\$1,490	\$400,000	\$471,578	\$1,351	\$1,524	\$1,328	\$1,524	\$1,367	\$1,705
\$500,000	\$617,400	\$2,783	\$2,232	\$500,000	\$515,151	\$2,783	\$1,862	\$500,000	\$589,472	\$1,692	\$1,950	\$1,670	\$1,950	\$1,709	\$2,131
\$600,000	\$740,880	\$3,431	\$2,678	\$600,000	\$618,181	\$3,431	\$2,235	\$600,000	\$707,366	\$2,034	\$2,376	\$2,012	\$2,376	\$2,051	\$2,557
\$700,000	\$864,360	\$4,080	\$3,125	\$700,000	\$721,211	\$4,080	\$2,607	\$700,000	\$825,261	\$2,376	\$2,803	\$2,354	\$2,803	\$2,393	\$2,983
\$800,000	\$987,840	\$4,728	\$3,571	\$800,000	\$824,241	\$4,728	\$2,980	\$800,000	\$943,155	\$2,718	\$3,229	\$2,696	\$3,229	\$2,734	\$3,410
\$900,000	\$1,111,320	\$5,377	\$4,018	\$900,000	\$927,271	\$5,377	\$3,352	\$900,000	\$1,061,050	\$3,060	\$3,655	\$3,037	\$3,655	\$3,076	\$3,836
\$1,000,000	\$1,234,800	\$6,026	\$4,464	\$1,000,000	\$1,030,301	\$6,026	\$3,725	\$1,000,000	\$1,178,944	\$3,401	\$4,081	\$3,379	\$4,081	\$3,418	\$4,262
\$2,000,000	\$2,469,600	\$12,511	\$8,928	\$2,000,000	\$2,060,602	\$12,511	\$7,449	\$2,000,000	\$2,357,888	\$6,820	\$8,343	\$6,797	\$8,343	\$6,836	\$8,524
\$3,000,000	\$3,704,400	\$18,997	\$13,392	\$3,000,000	\$3,090,903	\$18,997	\$11,174	\$3,000,000	\$3,536,832	\$10,238	\$12,606	\$10,215	\$12,606	\$10,254	\$12,786
\$4,000,000	\$4,939,200	\$25,483	\$17,856	\$4,000,000	\$4,121,204	\$25,483	\$14,899	\$4,000,000	\$4,715,776	\$13,656	\$16,868	\$13,633	\$16,868	\$13,672	\$17,048
\$5,000,000	\$6,174,000	\$31,968	\$22,320	\$5,000,000	\$5,151,505	\$31,968	\$18,624	\$5,000,000	\$5,894,720	\$17,074	\$21,130	\$17,052	\$21,130	\$17,090	\$21,310
\$6,000,000	\$7,408,800	\$38,454	\$26,784	\$6,000,000	\$6,181,806	\$38,454	\$22,348	\$6,000,000	\$7,073,664	\$20,492	\$25,392	\$20,470	\$25,392	\$20,508	\$25,573
\$7,000,000	\$8,643,600	\$44,940	\$31,248	\$7,000,000	\$7,212,107	\$44,940	\$26,073	\$7,000,000	\$8,252,608	\$23,910	\$29,654	\$23,888	\$29,654	\$23,926	\$29,835
\$8,000,000	\$9,878,400	\$51,425	\$35,712	\$8,000,000	\$8,242,408	\$51,425	\$29,798	\$8,000,000	\$9,431,552	\$27,328	\$33,916	\$27,306	\$33,916	\$27,345	\$34,097
\$9,000,000	\$11,113,200	\$57,911	\$40,176	\$9,000,000	\$9,272,709	\$57,911	\$33,523	\$9,000,000	\$10,610,496	\$30,746	\$38,178	\$30,724	\$38,178	\$30,763	\$38,359
\$10,000,000	\$12,348,000	\$64,397	\$44,640	\$10,000,000	\$10,303,010	\$64,397	\$37,247	\$10,000,000	\$11,789,440	\$34,164	\$42,440	\$34,142	\$42,440	\$34,181	\$42,621
\$15,000,000	\$18,522,000	\$96,825	\$66,960	\$15,000,000	\$15,454,515	\$96,825	\$55,871	\$15,000,000	\$17,684,160	\$51,254	\$63,751	\$51,232	\$63,751	\$51,271	\$63,931
\$20,000,000	\$24,696,000	\$129,253	\$89,280	\$20,000,000	\$20,606,020	\$129,253	\$74,494	\$20,000,000	\$23,578,880	\$68,345	\$85,061	\$68,322	\$85,061	\$68,361	\$85,242
\$25,000,000	\$30,870,000	\$161,682	\$111,601	\$25,000,000	\$25,757,525	\$161,682	\$93,118	\$25,000,000	\$29,473,600	\$85,435	\$106,372	\$85,413	\$106,372	\$85,452	\$106,552
\$30,000,000	\$37,044,000	\$194,110	\$133,921	\$30,000,000	\$30,909,030	\$194,110	\$111,742	\$30,000,000	\$35,368,320	\$102,525	\$127,682	\$102,503	\$127,682	\$102,542	\$127,863
\$35,000,000	\$43,218,000	\$226,538	\$156,241	\$35,000,000	\$36,060,535	\$226,538	\$130,365	\$35,000,000	\$41,263,040	\$119,616	\$148,993	\$119,593	\$148,993	\$119,632	\$149,173
\$40,000,000	\$49,392,000	\$258,967	\$178,561	\$40,000,000	\$41,212,040	\$258,967	\$148,989	\$40,000,000	\$47,157,760	\$136,706	\$170,303	\$136,684	\$170,303	\$136,723	\$170,484
\$45,000,000	\$55,566,000	\$291,395	\$200,881	\$45,000,000	\$46,363,545	\$291,395	\$167,613	\$45,000,000	\$53,052,480	\$153,796	\$191,614	\$153,774	\$191,614	\$153,813	\$191,794
\$50,000,000	\$61,740,000	\$323,823	\$223,201	\$50,000,000	\$51,515,050	\$323,823	\$186,236	\$50,000,000	\$58,947,200	\$170,887	\$212,924	\$170,864	\$212,924	\$170,903	\$213,105

CITY OF            FRUITLAND, 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	\$52	30.60%	\$15	8.97%	(\$122)	(79.04%)	(\$100)	(75.52%)	\$42	24.69%
\$100,000	\$105	30.60%	\$31	8.97%	(\$80)	(24.53%)	(\$58)	(19.00%)	\$84	24.69%
\$150,000	\$157	30.60%	\$46	8.97%	(\$38)	(7.57%)	(\$15)	(3.24%)	\$127	24.69%
\$200,000	\$56	6.67%	(\$92)	(11.00%)	\$5	0.69%	\$27	4.16%	\$169	24.69%
\$250,000	(\$45)	(3.90%)	(\$230)	(19.81%)	\$47	5.59%	\$69	8.46%	\$211	24.69%
\$300,000	(\$146)	(9.85%)	(\$368)	(24.78%)	\$89	8.82%	\$111	11.28%	\$253	24.69%
\$400,000	(\$349)	(16.33%)	(\$644)	(30.19%)	\$173	12.84%	\$196	14.73%	\$338	24.69%
\$500,000	(\$551)	(19.79%)	(\$920)	(33.07%)	\$258	15.23%	\$280	16.77%	\$422	24.69%
\$600,000	(\$753)	(21.94%)	(\$1,196)	(34.87%)	\$342	16.82%	\$364	18.11%	\$506	24.69%
\$700,000	(\$955)	(23.41%)	(\$1,473)	(36.09%)	\$427	17.96%	\$449	19.07%	\$591	24.69%
\$800,000	(\$1,157)	(24.47%)	(\$1,749)	(36.98%)	\$511	18.80%	\$533	19.78%	\$675	24.69%
\$900,000	(\$1,359)	(25.28%)	(\$2,025)	(37.66%)	\$595	19.46%	\$618	20.33%	\$760	24.69%
\$1,000,000	(\$1,562)	(25.91%)	(\$2,301)	(38.18%)	\$680	19.99%	\$702	20.78%	\$844	24.69%
\$2,000,000	(\$3,583)	(28.64%)	(\$5,062)	(40.46%)	\$1,524	22.35%	\$1,546	22.75%	\$1,688	24.69%
\$3,000,000	(\$5,605)	(29.50%)	(\$7,823)	(41.18%)	\$2,368	23.13%	\$2,390	23.40%	\$2,532	24.69%
\$4,000,000	(\$7,626)	(29.93%)	(\$10,584)	(41.53%)	\$3,212	23.52%	\$3,234	23.72%	\$3,376	24.69%
\$5,000,000	(\$9,648)	(30.18%)	(\$13,345)	(41.74%)	\$4,056	23.76%	\$4,078	23.92%	\$4,220	24.69%
\$6,000,000	(\$11,670)	(30.35%)	(\$16,106)	(41.88%)	\$4,900	23.91%	\$4,922	24.05%	\$5,064	24.69%
\$7,000,000	(\$13,691)	(30.47%)	(\$18,866)	(41.98%)	\$5,744	24.02%	\$5,766	24.14%	\$5,908	24.69%
\$8,000,000	(\$15,713)	(30.56%)	(\$21,627)	(42.06%)	\$6,588	24.11%	\$6,610	24.21%	\$6,752	24.69%
\$9,000,000	(\$17,735)	(30.62%)	(\$24,388)	(42.11%)	\$7,432	24.17%	\$7,454	24.26%	\$7,596	24.69%
\$10,000,000	(\$19,756)	(30.68%)	(\$27,149)	(42.16%)	\$8,276	24.22%	\$8,298	24.31%	\$8,440	24.69%
\$15,000,000	(\$29,865)	(30.84%)	(\$40,954)	(42.30%)	\$12,496	24.38%	\$12,519	24.43%	\$12,660	24.69%
\$20,000,000	(\$39,973)	(30.93%)	(\$54,759)	(42.37%)	\$16,716	24.46%	\$16,739	24.50%	\$16,881	24.69%
\$25,000,000	(\$50,081)	(30.98%)	(\$68,564)	(42.41%)	\$20,937	24.51%	\$20,959	24.54%	\$21,101	24.69%
\$30,000,000	(\$60,189)	(31.01%)	(\$82,368)	(42.43%)	\$25,157	24.54%	\$25,179	24.56%	\$25,321	24.69%
\$35,000,000	(\$70,297)	(31.03%)	(\$96,173)	(42.45%)	\$29,377	24.56%	\$29,399	24.58%	\$29,541	24.69%
\$40,000,000	(\$80,406)	(31.05%)	(\$109,978)	(42.47%)	\$33,597	24.58%	\$33,619	24.60%	\$33,761	24.69%
\$45,000,000	(\$90,514)	(31.06%)	(\$123,782)	(42.48%)	\$37,817	24.59%	\$37,839	24.61%	\$37,981	24.69%
\$50,000,000	(\$100,622)	(31.07%)	(\$137,587)	(42.49%)	\$42,037	24.60%	\$42,060	24.62%	\$42,202	24.69%