

CITY OF FREDERIKA, 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	\$36,977	\$0	\$36,977	
2026-27	\$5.91488	\$37,717	\$178	\$37,895	2.5%
2027-28	\$5.96560	\$38,085	\$180	\$38,265	1.0%
2028-29	\$5.72479	\$39,030	\$173	\$39,203	2.5%
2029-30	\$5.75905	\$39,399	\$174	\$39,572	0.9%
2030-31	\$5.52124	\$40,364	\$166	\$40,530	2.4%
2031-32	\$5.55392	\$40,733	\$167	\$40,900	0.9%
2032-33	\$5.33200	\$41,718	\$161	\$41,879	2.4%
2033-34	\$5.36324	\$42,088	\$162	\$42,250	0.9%
2034-35	\$5.15547	\$43,095	\$155	\$43,251	2.4%
2035-36	\$5.18539	\$43,467	\$156	\$43,623	0.9%

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	\$9,863,168	\$4,347,723	\$0	\$4,347,723
2026-27	\$6,948,137	\$6,406,764	\$0	\$6,406,764
2027-28	\$6,955,587	\$6,414,214	\$0	\$6,414,214
2028-29	\$7,389,230	\$6,847,857	\$0	\$6,847,857
2029-30	\$7,412,680	\$6,871,307	\$0	\$6,871,307
2030-31	\$7,882,131	\$7,340,758	\$0	\$7,340,758
2031-32	\$7,905,581	\$7,364,208	\$0	\$7,364,208
2032-33	\$8,395,651	\$7,854,278	\$0	\$7,854,278
2033-34	\$8,419,101	\$7,877,728	\$0	\$7,877,728
2034-35	\$8,930,631	\$8,389,258	\$0	\$8,389,258
2035-36	\$8,954,081	\$8,412,708	\$0	\$8,412,708

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	97.31%	-6.56%	90.76%	7.77%	0.00%	1.47%
2026-27	152.23%	-64.42%	87.81%	10.88%	0.00%	1.00%
2027-28	152.52%	-64.70%	87.82%	10.87%	0.00%	1.00%
2028-29	149.02%	-60.92%	88.10%	10.69%	0.00%	0.94%
2029-30	148.95%	-60.81%	88.14%	10.66%	0.00%	0.93%
2030-31	145.41%	-56.99%	88.42%	10.47%	0.00%	0.87%
2031-32	145.36%	-56.90%	88.46%	10.44%	0.00%	0.87%
2032-33	142.12%	-53.42%	88.70%	10.28%	0.00%	0.82%
2033-34	142.08%	-53.35%	88.73%	10.25%	0.00%	0.81%
2034-35	139.12%	-50.16%	88.95%	10.10%	0.00%	0.76%
2035-36	139.09%	-50.10%	88.98%	10.08%	0.00%	0.76%

**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 FREDERIKA, 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	\$4,347,723	\$8.50500	\$36,977
2026-27	\$6,406,764	\$5.91488	\$37,895
2027-28	\$6,414,214	\$5.96560	\$38,265
2028-29	\$6,847,857	\$5.72479	\$39,203
2029-30	\$6,871,307	\$5.75905	\$39,572
2030-31	\$7,340,758	\$5.52124	\$40,530
2031-32	\$7,364,208	\$5.55392	\$40,900
2032-33	\$7,854,278	\$5.33200	\$41,879
2033-34	\$7,877,728	\$5.36324	\$42,250
2034-35	\$8,389,258	\$5.15547	\$43,251
2035-36	\$8,412,708	\$5.18539	\$43,623

CITY OF FREDERIKA, 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	\$4,347,723	\$8.50500	\$36,977
2026-27	\$4,391,532	\$8.50500	\$37,350
2027-28	\$4,496,417	\$8.50500	\$38,242
2028-29	\$4,658,740	\$8.10000	\$37,736
2029-30	\$4,769,153	\$8.10000	\$38,630
2030-31	\$4,940,196	\$8.10000	\$40,016
2031-32	\$5,056,412	\$8.10000	\$40,957
2032-33	\$5,236,626	\$8.10000	\$42,417
2033-34	\$5,358,968	\$8.10000	\$43,408
2034-35	\$5,548,841	\$8.10000	\$44,946
2035-36	\$5,677,614	\$8.10000	\$45,989

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	\$2,015,231	(\$2.59012)	\$545
2027-28	\$1,917,797	(\$2.53940)	\$23
2028-29	\$2,189,116	(\$2.37521)	\$1,467
2029-30	\$2,102,154	(\$2.34095)	\$942
2030-31	\$2,400,562	(\$2.57876)	\$515
2031-32	\$2,307,796	(\$2.54608)	-\$57
2032-33	\$2,617,652	(\$2.76800)	-\$538
2033-34	\$2,518,760	(\$2.73676)	-\$1,157
2034-35	\$2,840,418	(\$2.94453)	-\$1,695
2035-36	\$2,735,094	(\$2.91461)	-\$2,366

CITY OF FREDERIKA, 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	\$341	\$50,000	\$51,515	\$202	\$284	\$50,000	\$58,947	\$182	\$49	\$156	\$49	\$202	\$325
\$100,000	\$123,480	\$403	\$682	\$100,000	\$103,030	\$403	\$569	\$100,000	\$117,894	\$384	\$375	\$358	\$375	\$403	\$651
\$150,000	\$185,220	\$605	\$1,023	\$150,000	\$154,545	\$605	\$853	\$150,000	\$176,842	\$586	\$700	\$559	\$700	\$605	\$976
\$200,000	\$246,960	\$988	\$1,364	\$200,000	\$206,060	\$988	\$1,138	\$200,000	\$235,789	\$787	\$1,026	\$761	\$1,026	\$807	\$1,302
\$250,000	\$308,700	\$1,371	\$1,704	\$250,000	\$257,575	\$1,371	\$1,422	\$250,000	\$294,736	\$989	\$1,351	\$963	\$1,351	\$1,009	\$1,627
\$300,000	\$370,440	\$1,753	\$2,045	\$300,000	\$309,090	\$1,753	\$1,707	\$300,000	\$353,683	\$1,191	\$1,677	\$1,164	\$1,677	\$1,210	\$1,953
\$400,000	\$493,920	\$2,519	\$2,727	\$400,000	\$412,120	\$2,519	\$2,275	\$400,000	\$471,578	\$1,594	\$2,328	\$1,568	\$2,328	\$1,614	\$2,604
\$500,000	\$617,400	\$3,284	\$3,409	\$500,000	\$515,151	\$3,284	\$2,844	\$500,000	\$589,472	\$1,997	\$2,979	\$1,971	\$2,979	\$2,017	\$3,255
\$600,000	\$740,880	\$4,050	\$4,091	\$600,000	\$618,181	\$4,050	\$3,413	\$600,000	\$707,366	\$2,401	\$3,629	\$2,375	\$3,629	\$2,420	\$3,906
\$700,000	\$864,360	\$4,815	\$4,772	\$700,000	\$721,211	\$4,815	\$3,982	\$700,000	\$825,261	\$2,804	\$4,280	\$2,778	\$4,280	\$2,824	\$4,556
\$800,000	\$987,840	\$5,581	\$5,454	\$800,000	\$824,241	\$5,581	\$4,551	\$800,000	\$943,155	\$3,208	\$4,931	\$3,181	\$4,931	\$3,227	\$5,207
\$900,000	\$1,111,320	\$6,346	\$6,136	\$900,000	\$927,271	\$6,346	\$5,120	\$900,000	\$1,061,050	\$3,611	\$5,582	\$3,585	\$5,582	\$3,631	\$5,858
\$1,000,000	\$1,234,800	\$7,111	\$6,818	\$1,000,000	\$1,030,301	\$7,111	\$5,689	\$1,000,000	\$1,178,944	\$4,014	\$6,233	\$3,988	\$6,233	\$4,034	\$6,509
\$2,000,000	\$2,469,600	\$14,766	\$13,635	\$2,000,000	\$2,060,602	\$14,766	\$11,377	\$2,000,000	\$2,357,888	\$8,049	\$12,742	\$8,022	\$12,742	\$8,068	\$13,018
\$3,000,000	\$3,704,400	\$22,420	\$20,453	\$3,000,000	\$3,090,903	\$22,420	\$17,066	\$3,000,000	\$3,536,832	\$12,083	\$19,252	\$12,056	\$19,252	\$12,102	\$19,528
\$4,000,000	\$4,939,200	\$30,075	\$27,271	\$4,000,000	\$4,121,204	\$30,075	\$22,754	\$4,000,000	\$4,715,776	\$16,117	\$25,761	\$16,090	\$25,761	\$16,136	\$26,037
\$5,000,000	\$6,174,000	\$37,729	\$34,088	\$5,000,000	\$5,151,505	\$37,729	\$28,443	\$5,000,000	\$5,894,720	\$20,151	\$32,270	\$20,125	\$32,270	\$20,170	\$32,546
\$6,000,000	\$7,408,800	\$45,384	\$40,906	\$6,000,000	\$6,181,806	\$45,384	\$34,131	\$6,000,000	\$7,073,664	\$24,185	\$38,779	\$24,159	\$38,779	\$24,204	\$39,055
\$7,000,000	\$8,643,600	\$53,038	\$47,723	\$7,000,000	\$7,212,107	\$53,038	\$39,820	\$7,000,000	\$8,252,608	\$28,219	\$45,289	\$28,193	\$45,289	\$28,238	\$45,565
\$8,000,000	\$9,878,400	\$60,693	\$54,541	\$8,000,000	\$8,242,408	\$60,693	\$45,508	\$8,000,000	\$9,431,552	\$32,253	\$51,798	\$32,227	\$51,798	\$32,272	\$52,074
\$9,000,000	\$11,113,200	\$68,347	\$61,359	\$9,000,000	\$9,272,709	\$68,347	\$51,197	\$9,000,000	\$10,610,496	\$36,287	\$58,307	\$36,261	\$58,307	\$36,307	\$58,583
\$10,000,000	\$12,348,000	\$76,002	\$68,176	\$10,000,000	\$10,303,010	\$76,002	\$56,885	\$10,000,000	\$11,789,440	\$40,321	\$64,816	\$40,295	\$64,816	\$40,341	\$65,092
\$15,000,000	\$18,522,000	\$114,274	\$102,264	\$15,000,000	\$15,454,515	\$114,274	\$85,328	\$15,000,000	\$17,684,160	\$60,491	\$97,362	\$60,465	\$97,362	\$60,511	\$97,638
\$20,000,000	\$24,696,000	\$152,547	\$136,353	\$20,000,000	\$20,606,020	\$152,547	\$113,771	\$20,000,000	\$23,578,880	\$80,662	\$129,909	\$80,635	\$129,909	\$80,681	\$130,185
\$25,000,000	\$30,870,000	\$190,819	\$170,441	\$25,000,000	\$25,757,525	\$190,819	\$142,213	\$25,000,000	\$29,473,600	\$100,832	\$162,455	\$100,806	\$162,455	\$100,851	\$162,731
\$30,000,000	\$37,044,000	\$229,092	\$204,529	\$30,000,000	\$30,909,030	\$229,092	\$170,656	\$30,000,000	\$35,368,320	\$121,002	\$195,001	\$120,976	\$195,001	\$121,022	\$195,277
\$35,000,000	\$43,218,000	\$267,364	\$238,617	\$35,000,000	\$36,060,535	\$267,364	\$199,099	\$35,000,000	\$41,263,040	\$141,172	\$227,547	\$141,146	\$227,547	\$141,192	\$227,823
\$40,000,000	\$49,392,000	\$305,637	\$272,705	\$40,000,000	\$41,212,040	\$305,637	\$227,542	\$40,000,000	\$47,157,760	\$161,343	\$260,093	\$161,317	\$260,093	\$161,362	\$260,369
\$45,000,000	\$55,566,000	\$343,909	\$306,793	\$45,000,000	\$46,363,545	\$343,909	\$255,984	\$45,000,000	\$53,052,480	\$181,513	\$292,639	\$181,487	\$292,639	\$181,533	\$292,915
\$50,000,000	\$61,740,000	\$382,182	\$340,881	\$50,000,000	\$51,515,050	\$382,182	\$284,427	\$50,000,000	\$58,947,200	\$201,683	\$325,186	\$201,657	\$325,186	\$201,703	\$325,462

CITY OF            FREDERIKA, 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	\$139	69.00%	\$83	41.01%	(\$133)	(72.88%)	(\$107)	(68.32%)	\$124	61.36%
\$100,000	\$278	69.00%	\$165	41.01%	(\$9)	(2.34%)	\$17	4.82%	\$248	61.36%
\$150,000	\$418	69.00%	\$248	41.01%	\$115	19.60%	\$141	25.21%	\$371	61.36%
\$200,000	\$376	38.03%	\$150	15.17%	\$239	30.30%	\$265	34.79%	\$495	61.36%
\$250,000	\$334	24.36%	\$52	3.76%	\$362	36.63%	\$389	40.36%	\$619	61.36%
\$300,000	\$292	16.65%	(\$47)	(2.66%)	\$486	40.82%	\$512	43.99%	\$743	61.36%
\$400,000	\$208	8.27%	(\$243)	(9.66%)	\$734	46.02%	\$760	48.46%	\$990	61.36%
\$500,000	\$125	3.79%	(\$440)	(13.39%)	\$981	49.12%	\$1,007	51.10%	\$1,238	61.36%
\$600,000	\$41	1.01%	(\$637)	(15.72%)	\$1,229	51.17%	\$1,255	52.84%	\$1,485	61.36%
\$700,000	(\$43)	(0.89%)	(\$833)	(17.30%)	\$1,476	52.64%	\$1,502	54.08%	\$1,733	61.36%
\$800,000	(\$126)	(2.27%)	(\$1,030)	(18.45%)	\$1,724	53.73%	\$1,750	55.00%	\$1,980	61.36%
\$900,000	(\$210)	(3.31%)	(\$1,226)	(19.32%)	\$1,971	54.59%	\$1,997	55.72%	\$2,228	61.36%
\$1,000,000	(\$294)	(4.13%)	(\$1,423)	(20.01%)	\$2,219	55.27%	\$2,245	56.29%	\$2,475	61.36%
\$2,000,000	(\$1,131)	(7.66%)	(\$3,389)	(22.95%)	\$4,694	58.32%	\$4,720	58.84%	\$4,950	61.36%
\$3,000,000	(\$1,968)	(8.78%)	(\$5,355)	(23.88%)	\$7,169	59.33%	\$7,195	59.68%	\$7,426	61.36%
\$4,000,000	(\$2,804)	(9.32%)	(\$7,321)	(24.34%)	\$9,644	59.84%	\$9,670	60.10%	\$9,901	61.36%
\$5,000,000	(\$3,641)	(9.65%)	(\$9,287)	(24.61%)	\$12,119	60.14%	\$12,146	60.35%	\$12,376	61.36%
\$6,000,000	(\$4,478)	(9.87%)	(\$11,253)	(24.79%)	\$14,595	60.35%	\$14,621	60.52%	\$14,851	61.36%
\$7,000,000	(\$5,315)	(10.02%)	(\$13,219)	(24.92%)	\$17,070	60.49%	\$17,096	60.64%	\$17,326	61.36%
\$8,000,000	(\$6,152)	(10.14%)	(\$15,185)	(25.02%)	\$19,545	60.60%	\$19,571	60.73%	\$19,801	61.36%
\$9,000,000	(\$6,989)	(10.23%)	(\$17,151)	(25.09%)	\$22,020	60.68%	\$22,046	60.80%	\$22,277	61.36%
\$10,000,000	(\$7,826)	(10.30%)	(\$19,117)	(25.15%)	\$24,495	60.75%	\$24,521	60.86%	\$24,752	61.36%
\$15,000,000	(\$12,010)	(10.51%)	(\$28,946)	(25.33%)	\$36,871	60.95%	\$36,897	61.02%	\$37,128	61.36%
\$20,000,000	(\$16,194)	(10.62%)	(\$38,776)	(25.42%)	\$49,247	61.05%	\$49,273	61.11%	\$49,504	61.36%
\$25,000,000	(\$20,379)	(10.68%)	(\$48,606)	(25.47%)	\$61,623	61.11%	\$61,649	61.16%	\$61,879	61.36%
\$30,000,000	(\$24,563)	(10.72%)	(\$58,436)	(25.51%)	\$73,999	61.15%	\$74,025	61.19%	\$74,255	61.36%
\$35,000,000	(\$28,747)	(10.75%)	(\$68,266)	(25.53%)	\$86,375	61.18%	\$86,401	61.21%	\$86,631	61.36%
\$40,000,000	(\$32,932)	(10.77%)	(\$78,095)	(25.55%)	\$98,751	61.21%	\$98,777	61.23%	\$99,007	61.36%
\$45,000,000	(\$37,116)	(10.79%)	(\$87,925)	(25.57%)	\$111,126	61.22%	\$111,153	61.25%	\$111,383	61.36%
\$50,000,000	(\$41,301)	(10.81%)	(\$97,755)	(25.58%)	\$123,502	61.24%	\$123,528	61.26%	\$123,759	61.36%