

CITY OF FRASER, 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	\$7.86435	\$18,320	\$0	\$18,320	
2026-27	\$4.57042	\$18,687	\$103	\$18,790	2.6%
2027-28	\$4.60448	\$18,884	\$104	\$18,988	1.1%
2028-29	\$4.46827	\$19,368	\$101	\$19,468	2.5%
2029-30	\$4.49578	\$19,566	\$101	\$19,667	1.0%
2030-31	\$4.36003	\$20,060	\$98	\$20,159	2.5%
2031-32	\$4.38659	\$20,260	\$99	\$20,358	1.0%
2032-33	\$4.25644	\$20,766	\$96	\$20,862	2.5%
2033-34	\$4.28210	\$20,966	\$97	\$21,063	1.0%
2034-35	\$4.15715	\$21,484	\$94	\$21,578	2.4%
2035-36	\$4.18197	\$21,685	\$94	\$21,780	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	\$5,368,184	\$2,329,554	\$0	\$2,329,554
2026-27	\$4,533,274	\$4,111,208	\$0	\$4,111,208
2027-28	\$4,545,819	\$4,123,753	\$0	\$4,123,753
2028-29	\$4,779,075	\$4,357,009	\$0	\$4,357,009
2029-30	\$4,796,620	\$4,374,554	\$0	\$4,374,554
2030-31	\$5,045,595	\$4,623,529	\$0	\$4,623,529
2031-32	\$5,063,139	\$4,641,073	\$0	\$4,641,073
2032-33	\$5,323,266	\$4,901,200	\$0	\$4,901,200
2033-34	\$5,340,810	\$4,918,744	\$0	\$4,918,744
2034-35	\$5,612,539	\$5,190,473	\$0	\$5,190,473
2035-36	\$5,630,084	\$5,208,018	\$0	\$5,208,018

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	98.24%	-2.81%	95.43%	3.11%	0.00%	1.47%
2026-27	128.47%	-33.64%	94.83%	4.16%	0.00%	0.83%
2027-28	128.63%	-33.78%	94.84%	4.14%	0.00%	0.83%
2028-29	127.13%	-32.20%	94.93%	4.12%	0.00%	0.78%
2029-30	127.13%	-32.18%	94.95%	4.10%	0.00%	0.78%
2030-31	125.59%	-30.55%	95.04%	4.07%	0.00%	0.74%
2031-32	125.60%	-30.54%	95.06%	4.06%	0.00%	0.74%
2032-33	124.15%	-29.02%	95.13%	4.04%	0.00%	0.70%
2033-34	124.16%	-29.01%	95.15%	4.02%	0.00%	0.70%
2034-35	122.81%	-27.59%	95.22%	4.00%	0.00%	0.66%
2035-36	122.82%	-27.59%	95.24%	3.99%	0.00%	0.66%

**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 FRASER, 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	\$2,329,554	\$7.86435	\$18,320
2026-27	\$4,111,208	\$4.57042	\$18,790
2027-28	\$4,123,753	\$4.60448	\$18,988
2028-29	\$4,357,009	\$4.46827	\$19,468
2029-30	\$4,374,554	\$4.49578	\$19,667
2030-31	\$4,623,529	\$4.36003	\$20,159
2031-32	\$4,641,073	\$4.38659	\$20,358
2032-33	\$4,901,200	\$4.25644	\$20,862
2033-34	\$4,918,744	\$4.28210	\$21,063
2034-35	\$5,190,473	\$4.15715	\$21,578
2035-36	\$5,208,018	\$4.18197	\$21,780

CITY OF FRASER, 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	\$2,329,554	\$7.86435	\$18,320
2026-27	\$2,342,741	\$7.86435	\$18,424
2027-28	\$2,402,304	\$7.86435	\$18,893
2028-29	\$2,486,840	\$7.86435	\$19,557
2029-30	\$2,549,549	\$7.86435	\$20,051
2030-31	\$2,638,702	\$7.86435	\$20,752
2031-32	\$2,704,716	\$7.86435	\$21,271
2032-33	\$2,798,726	\$7.86435	\$22,010
2033-34	\$2,868,227	\$7.86435	\$22,557
2034-35	\$2,967,354	\$7.86435	\$23,336
2035-36	\$3,040,517	\$7.86435	\$23,912

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	\$1,768,467	(\$3.29393)	\$366
2027-28	\$1,721,449	(\$3.25987)	\$95
2028-29	\$1,870,169	(\$3.39608)	-\$89
2029-30	\$1,825,005	(\$3.36857)	-\$384
2030-31	\$1,984,827	(\$3.50432)	-\$593
2031-32	\$1,936,358	(\$3.47776)	-\$912
2032-33	\$2,102,474	(\$3.60791)	-\$1,148
2033-34	\$2,050,518	(\$3.58225)	-\$1,494
2034-35	\$2,223,119	(\$3.70720)	-\$1,759
2035-36	\$2,167,501	(\$3.68238)	-\$2,132

CITY OF FRASER, 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	\$269	\$50,000	\$51,515	\$187	\$225	\$50,000	\$58,947	\$168	\$39	\$144	\$39	\$187	\$257
\$100,000	\$123,480	\$373	\$538	\$100,000	\$103,030	\$373	\$449	\$100,000	\$117,894	\$355	\$296	\$331	\$296	\$373	\$514
\$150,000	\$185,220	\$560	\$808	\$150,000	\$154,545	\$560	\$674	\$150,000	\$176,842	\$541	\$553	\$517	\$553	\$560	\$771
\$200,000	\$246,960	\$913	\$1,077	\$200,000	\$206,060	\$913	\$898	\$200,000	\$235,789	\$728	\$810	\$704	\$810	\$746	\$1,028
\$250,000	\$308,700	\$1,267	\$1,346	\$250,000	\$257,575	\$1,267	\$1,123	\$250,000	\$294,736	\$914	\$1,067	\$890	\$1,067	\$933	\$1,285
\$300,000	\$370,440	\$1,621	\$1,615	\$300,000	\$309,090	\$1,621	\$1,348	\$300,000	\$353,683	\$1,101	\$1,324	\$1,077	\$1,324	\$1,119	\$1,542
\$400,000	\$493,920	\$2,329	\$2,154	\$400,000	\$412,120	\$2,329	\$1,797	\$400,000	\$471,578	\$1,474	\$1,838	\$1,450	\$1,838	\$1,492	\$2,056
\$500,000	\$617,400	\$3,037	\$2,692	\$500,000	\$515,151	\$3,037	\$2,246	\$500,000	\$589,472	\$1,847	\$2,352	\$1,823	\$2,352	\$1,865	\$2,570
\$600,000	\$740,880	\$3,745	\$3,230	\$600,000	\$618,181	\$3,745	\$2,695	\$600,000	\$707,366	\$2,220	\$2,866	\$2,196	\$2,866	\$2,238	\$3,084
\$700,000	\$864,360	\$4,452	\$3,769	\$700,000	\$721,211	\$4,452	\$3,145	\$700,000	\$825,261	\$2,593	\$3,380	\$2,569	\$3,380	\$2,611	\$3,598
\$800,000	\$987,840	\$5,160	\$4,307	\$800,000	\$824,241	\$5,160	\$3,594	\$800,000	\$943,155	\$2,966	\$3,894	\$2,942	\$3,894	\$2,984	\$4,112
\$900,000	\$1,111,320	\$5,868	\$4,845	\$900,000	\$927,271	\$5,868	\$4,043	\$900,000	\$1,061,050	\$3,339	\$4,408	\$3,315	\$4,408	\$3,357	\$4,626
\$1,000,000	\$1,234,800	\$6,576	\$5,384	\$1,000,000	\$1,030,301	\$6,576	\$4,492	\$1,000,000	\$1,178,944	\$3,712	\$4,922	\$3,688	\$4,922	\$3,730	\$5,140
\$2,000,000	\$2,469,600	\$13,654	\$10,768	\$2,000,000	\$2,060,602	\$13,654	\$8,984	\$2,000,000	\$2,357,888	\$7,442	\$10,062	\$7,418	\$10,062	\$7,460	\$10,280
\$3,000,000	\$3,704,400	\$20,732	\$16,151	\$3,000,000	\$3,090,903	\$20,732	\$13,476	\$3,000,000	\$3,536,832	\$11,172	\$15,203	\$11,148	\$15,203	\$11,191	\$15,421
\$4,000,000	\$4,939,200	\$27,810	\$21,535	\$4,000,000	\$4,121,204	\$27,810	\$17,969	\$4,000,000	\$4,715,776	\$14,903	\$20,343	\$14,878	\$20,343	\$14,921	\$20,561
\$5,000,000	\$6,174,000	\$34,887	\$26,919	\$5,000,000	\$5,151,505	\$34,887	\$22,461	\$5,000,000	\$5,894,720	\$18,633	\$25,483	\$18,609	\$25,483	\$18,651	\$25,701
\$6,000,000	\$7,408,800	\$41,965	\$32,303	\$6,000,000	\$6,181,806	\$41,965	\$26,953	\$6,000,000	\$7,073,664	\$22,363	\$30,623	\$22,339	\$30,623	\$22,381	\$30,841
\$7,000,000	\$8,643,600	\$49,043	\$37,686	\$7,000,000	\$7,212,107	\$49,043	\$31,445	\$7,000,000	\$8,252,608	\$26,093	\$35,764	\$26,069	\$35,764	\$26,111	\$35,982
\$8,000,000	\$9,878,400	\$56,121	\$43,070	\$8,000,000	\$8,242,408	\$56,121	\$35,937	\$8,000,000	\$9,431,552	\$29,823	\$40,904	\$29,799	\$40,904	\$29,841	\$41,122
\$9,000,000	\$11,113,200	\$63,199	\$48,454	\$9,000,000	\$9,272,709	\$63,199	\$40,429	\$9,000,000	\$10,610,496	\$33,554	\$46,044	\$33,529	\$46,044	\$33,572	\$46,262
\$10,000,000	\$12,348,000	\$70,277	\$53,838	\$10,000,000	\$10,303,010	\$70,277	\$44,921	\$10,000,000	\$11,789,440	\$37,284	\$51,184	\$37,260	\$51,184	\$37,302	\$51,402
\$15,000,000	\$18,522,000	\$105,667	\$80,756	\$15,000,000	\$15,454,515	\$105,667	\$67,382	\$15,000,000	\$17,684,160	\$55,935	\$76,885	\$55,910	\$76,885	\$55,953	\$77,103
\$20,000,000	\$24,696,000	\$141,056	\$107,675	\$20,000,000	\$20,606,020	\$141,056	\$89,843	\$20,000,000	\$23,578,880	\$74,586	\$102,587	\$74,561	\$102,587	\$74,604	\$102,805
\$25,000,000	\$30,870,000	\$176,446	\$134,594	\$25,000,000	\$25,757,525	\$176,446	\$112,304	\$25,000,000	\$29,473,600	\$93,237	\$128,288	\$93,212	\$128,288	\$93,255	\$128,506
\$30,000,000	\$37,044,000	\$211,835	\$161,513	\$30,000,000	\$30,909,030	\$211,835	\$134,764	\$30,000,000	\$35,368,320	\$111,888	\$153,989	\$111,863	\$153,989	\$111,906	\$154,207
\$35,000,000	\$43,218,000	\$247,225	\$188,432	\$35,000,000	\$36,060,535	\$247,225	\$157,225	\$35,000,000	\$41,263,040	\$130,538	\$179,690	\$130,514	\$179,690	\$130,557	\$179,908
\$40,000,000	\$49,392,000	\$282,614	\$215,351	\$40,000,000	\$41,212,040	\$282,614	\$179,686	\$40,000,000	\$47,157,760	\$149,189	\$205,391	\$149,165	\$205,391	\$149,207	\$205,609
\$45,000,000	\$55,566,000	\$318,004	\$242,269	\$45,000,000	\$46,363,545	\$318,004	\$202,146	\$45,000,000	\$53,052,480	\$167,840	\$231,092	\$167,816	\$231,092	\$167,858	\$231,310
\$50,000,000	\$61,740,000	\$353,394	\$269,188	\$50,000,000	\$51,515,050	\$353,394	\$224,607	\$50,000,000	\$58,947,200	\$186,491	\$256,794	\$186,467	\$256,794	\$186,509	\$257,012

CITY OF FRASER, 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	\$83	44.33%	\$38	20.43%	(\$129)	(76.84%)	(\$105)	(72.94%)	\$71	37.80%
\$100,000	\$165	44.33%	\$76	20.43%	(\$59)	(16.60%)	(\$35)	(10.48%)	\$141	37.80%
\$150,000	\$248	44.33%	\$114	20.43%	\$12	2.14%	\$36	6.93%	\$212	37.80%
\$200,000	\$163	17.88%	(\$15)	(1.64%)	\$82	11.28%	\$106	15.11%	\$282	37.80%
\$250,000	\$79	6.20%	(\$144)	(11.38%)	\$153	16.69%	\$177	19.87%	\$353	37.80%
\$300,000	(\$6)	(0.38%)	(\$274)	(16.87%)	\$223	20.26%	\$247	22.97%	\$423	37.80%
\$400,000	(\$176)	(7.54%)	(\$532)	(22.85%)	\$364	24.70%	\$388	26.79%	\$564	37.80%
\$500,000	(\$345)	(11.36%)	(\$791)	(26.04%)	\$505	27.35%	\$529	29.04%	\$705	37.80%
\$600,000	(\$514)	(13.74%)	(\$1,049)	(28.02%)	\$646	29.10%	\$670	30.53%	\$846	37.80%
\$700,000	(\$684)	(15.36%)	(\$1,308)	(29.37%)	\$787	30.36%	\$811	31.59%	\$987	37.80%
\$800,000	(\$853)	(16.53%)	(\$1,566)	(30.36%)	\$928	31.29%	\$952	32.37%	\$1,128	37.80%
\$900,000	(\$1,023)	(17.43%)	(\$1,825)	(31.10%)	\$1,069	32.02%	\$1,093	32.98%	\$1,269	37.80%
\$1,000,000	(\$1,192)	(18.13%)	(\$2,084)	(31.69%)	\$1,210	32.60%	\$1,234	33.47%	\$1,410	37.80%
\$2,000,000	(\$2,886)	(21.14%)	(\$4,669)	(34.20%)	\$2,620	35.21%	\$2,644	35.65%	\$2,820	37.80%
\$3,000,000	(\$4,580)	(22.09%)	(\$7,255)	(35.00%)	\$4,030	36.07%	\$4,054	36.37%	\$4,230	37.80%
\$4,000,000	(\$6,274)	(22.56%)	(\$9,841)	(35.39%)	\$5,440	36.51%	\$5,465	36.73%	\$5,640	37.80%
\$5,000,000	(\$7,969)	(22.84%)	(\$12,427)	(35.62%)	\$6,850	36.76%	\$6,875	36.94%	\$7,050	37.80%
\$6,000,000	(\$9,663)	(23.03%)	(\$15,012)	(35.77%)	\$8,260	36.94%	\$8,285	37.09%	\$8,460	37.80%
\$7,000,000	(\$11,357)	(23.16%)	(\$17,598)	(35.88%)	\$9,670	37.06%	\$9,695	37.19%	\$9,870	37.80%
\$8,000,000	(\$13,051)	(23.26%)	(\$20,184)	(35.97%)	\$11,080	37.15%	\$11,105	37.27%	\$11,280	37.80%
\$9,000,000	(\$14,745)	(23.33%)	(\$22,770)	(36.03%)	\$12,490	37.23%	\$12,515	37.32%	\$12,690	37.80%
\$10,000,000	(\$16,439)	(23.39%)	(\$25,356)	(36.08%)	\$13,901	37.28%	\$13,925	37.37%	\$14,100	37.80%
\$15,000,000	(\$24,910)	(23.57%)	(\$38,284)	(36.23%)	\$20,951	37.46%	\$20,975	37.52%	\$21,151	37.80%
\$20,000,000	(\$33,381)	(23.66%)	(\$51,213)	(36.31%)	\$28,001	37.54%	\$28,025	37.59%	\$28,201	37.80%
\$25,000,000	(\$41,852)	(23.72%)	(\$64,142)	(36.35%)	\$35,051	37.59%	\$35,075	37.63%	\$35,251	37.80%
\$30,000,000	(\$50,322)	(23.76%)	(\$77,071)	(36.38%)	\$42,101	37.63%	\$42,126	37.66%	\$42,301	37.80%
\$35,000,000	(\$58,793)	(23.78%)	(\$90,000)	(36.40%)	\$49,152	37.65%	\$49,176	37.68%	\$49,352	37.80%
\$40,000,000	(\$67,264)	(23.80%)	(\$102,929)	(36.42%)	\$56,202	37.67%	\$56,226	37.69%	\$56,402	37.80%
\$45,000,000	(\$75,735)	(23.82%)	(\$115,858)	(36.43%)	\$63,252	37.69%	\$63,276	37.71%	\$63,452	37.80%
\$50,000,000	(\$84,205)	(23.83%)	(\$128,786)	(36.44%)	\$70,302	37.70%	\$70,327	37.72%	\$70,502	37.80%