

CITY OF GRUVER, 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	\$7.86401	\$73,057	\$0	\$73,057	
2026-27	\$6.53522	\$74,519	\$1,382	\$75,901	3.9%
2027-28	\$6.65644	\$77,280	\$1,408	\$78,688	3.7%
2028-29	\$6.64204	\$80,261	\$1,405	\$81,666	3.8%
2029-30	\$6.75829	\$83,093	\$1,429	\$84,523	3.5%
2030-31	\$6.74274	\$86,213	\$1,426	\$87,639	3.7%
2031-32	\$6.85427	\$89,087	\$1,450	\$90,536	3.3%
2032-33	\$6.83967	\$92,347	\$1,447	\$93,794	3.6%
2033-34	\$6.94681	\$95,261	\$1,469	\$96,730	3.1%
2034-35	\$6.93303	\$98,664	\$1,466	\$100,131	3.5%
2035-36	\$7.03607	\$101,617	\$1,488	\$103,105	3.0%

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	\$12,531,992	\$9,290,103	\$0	\$9,290,103
2026-27	\$11,902,879	\$11,614,112	\$0	\$11,614,112
2027-28	\$12,110,045	\$11,821,278	\$0	\$11,821,278
2028-29	\$12,584,112	\$12,295,345	\$0	\$12,295,345
2029-30	\$12,795,279	\$12,506,512	\$0	\$12,506,512
2030-31	\$13,286,337	\$12,997,570	\$0	\$12,997,570
2031-32	\$13,497,504	\$13,208,737	\$0	\$13,208,737
2032-33	\$14,001,943	\$13,713,176	\$0	\$13,713,176
2033-34	\$14,213,110	\$13,924,343	\$0	\$13,924,343
2034-35	\$14,731,335	\$14,442,568	\$0	\$14,442,568
2035-36	\$14,942,501	\$14,653,734	\$0	\$14,653,734

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	17.25%	-0.80%	16.44%	4.43%	72.01%	0.52%
2026-27	31.71%	-12.09%	19.62%	6.81%	67.07%	0.42%
2027-28	31.17%	-11.91%	19.26%	6.69%	67.67%	0.41%
2028-29	31.18%	-11.48%	19.70%	6.75%	67.42%	0.40%
2029-30	30.66%	-11.29%	19.38%	6.64%	67.96%	0.39%
2030-31	30.70%	-10.86%	19.84%	6.70%	67.66%	0.37%
2031-32	30.22%	-10.68%	19.54%	6.60%	68.17%	0.37%
2032-33	30.28%	-10.29%	20.00%	6.67%	67.85%	0.36%
2033-34	29.83%	-10.13%	19.70%	6.57%	68.33%	0.35%
2034-35	29.92%	-9.76%	20.16%	6.65%	67.99%	0.34%
2035-36	29.50%	-9.62%	19.88%	6.56%	68.44%	0.33%

**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 GRUVER, 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	\$9,290,103	\$7.86401	\$73,057
2026-27	\$11,614,112	\$6.53522	\$75,901
2027-28	\$11,821,278	\$6.65644	\$78,688
2028-29	\$12,295,345	\$6.64204	\$81,666
2029-30	\$12,506,512	\$6.75829	\$84,523
2030-31	\$12,997,570	\$6.74274	\$87,639
2031-32	\$13,208,737	\$6.85427	\$90,536
2032-33	\$13,713,176	\$6.83967	\$93,794
2033-34	\$13,924,343	\$6.94681	\$96,730
2034-35	\$14,442,568	\$6.93303	\$100,131
2035-36	\$14,653,734	\$7.03607	\$103,105

CITY OF GRUVER, 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	\$9,290,103	\$7.86401	\$73,057
2026-27	\$9,591,417	\$7.78615	\$74,680
2027-28	\$9,813,855	\$7.78615	\$76,412
2028-29	\$10,145,110	\$7.78615	\$78,991
2029-30	\$10,369,392	\$7.78615	\$80,738
2030-31	\$10,708,868	\$7.78615	\$83,381
2031-32	\$10,935,086	\$7.78615	\$85,142
2032-33	\$11,283,020	\$7.78615	\$87,851
2033-34	\$11,511,282	\$7.78615	\$89,629
2034-35	\$11,867,926	\$7.78615	\$92,405
2035-36	\$12,098,332	\$7.78615	\$94,199

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	\$2,022,694	(\$1.25093)	\$1,221
2027-28	\$2,007,423	(\$1.12971)	\$2,275
2028-29	\$2,150,235	(\$1.14411)	\$2,675
2029-30	\$2,137,120	(\$1.02786)	\$3,785
2030-31	\$2,288,702	(\$1.04341)	\$4,258
2031-32	\$2,273,651	(\$0.93188)	\$5,394
2032-33	\$2,430,156	(\$0.94648)	\$5,942
2033-34	\$2,413,061	(\$0.83934)	\$7,101
2034-35	\$2,574,642	(\$0.85312)	\$7,725
2035-36	\$2,555,402	(\$0.75008)	\$8,905

CITY OF GRUVER, 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	\$416	\$50,000	\$51,515	\$187	\$347	\$50,000	\$58,947	\$168	\$60	\$144	\$60	\$187	\$397
\$100,000	\$123,480	\$373	\$833	\$100,000	\$103,030	\$373	\$695	\$100,000	\$117,894	\$355	\$458	\$331	\$458	\$373	\$795
\$150,000	\$185,220	\$560	\$1,249	\$150,000	\$154,545	\$560	\$1,042	\$150,000	\$176,842	\$541	\$855	\$517	\$855	\$560	\$1,192
\$200,000	\$246,960	\$913	\$1,665	\$200,000	\$206,060	\$913	\$1,389	\$200,000	\$235,789	\$728	\$1,253	\$704	\$1,253	\$746	\$1,590
\$250,000	\$308,700	\$1,267	\$2,081	\$250,000	\$257,575	\$1,267	\$1,737	\$250,000	\$294,736	\$914	\$1,650	\$890	\$1,650	\$933	\$1,987
\$300,000	\$370,440	\$1,621	\$2,498	\$300,000	\$309,090	\$1,621	\$2,084	\$300,000	\$353,683	\$1,101	\$2,048	\$1,077	\$2,048	\$1,119	\$2,385
\$400,000	\$493,920	\$2,329	\$3,330	\$400,000	\$412,120	\$2,329	\$2,779	\$400,000	\$471,578	\$1,474	\$2,843	\$1,450	\$2,843	\$1,492	\$3,180
\$500,000	\$617,400	\$3,037	\$4,163	\$500,000	\$515,151	\$3,037	\$3,474	\$500,000	\$589,472	\$1,847	\$3,638	\$1,823	\$3,638	\$1,865	\$3,975
\$600,000	\$740,880	\$3,744	\$4,996	\$600,000	\$618,181	\$3,744	\$4,168	\$600,000	\$707,366	\$2,220	\$4,432	\$2,196	\$4,432	\$2,238	\$4,770
\$700,000	\$864,360	\$4,452	\$5,828	\$700,000	\$721,211	\$4,452	\$4,863	\$700,000	\$825,261	\$2,593	\$5,227	\$2,569	\$5,227	\$2,611	\$5,565
\$800,000	\$987,840	\$5,160	\$6,661	\$800,000	\$824,241	\$5,160	\$5,558	\$800,000	\$943,155	\$2,966	\$6,022	\$2,942	\$6,022	\$2,984	\$6,359
\$900,000	\$1,111,320	\$5,868	\$7,493	\$900,000	\$927,271	\$5,868	\$6,252	\$900,000	\$1,061,050	\$3,339	\$6,817	\$3,315	\$6,817	\$3,357	\$7,154
\$1,000,000	\$1,234,800	\$6,575	\$8,326	\$1,000,000	\$1,030,301	\$6,575	\$6,947	\$1,000,000	\$1,178,944	\$3,712	\$7,612	\$3,688	\$7,612	\$3,730	\$7,949
\$2,000,000	\$2,469,600	\$13,653	\$16,652	\$2,000,000	\$2,060,602	\$13,653	\$13,894	\$2,000,000	\$2,357,888	\$7,442	\$15,561	\$7,418	\$15,561	\$7,460	\$15,899
\$3,000,000	\$3,704,400	\$20,731	\$24,978	\$3,000,000	\$3,090,903	\$20,731	\$20,841	\$3,000,000	\$3,536,832	\$11,172	\$23,511	\$11,148	\$23,511	\$11,190	\$23,848
\$4,000,000	\$4,939,200	\$27,808	\$33,304	\$4,000,000	\$4,121,204	\$27,808	\$27,788	\$4,000,000	\$4,715,776	\$14,902	\$31,460	\$14,878	\$31,460	\$14,920	\$31,797
\$5,000,000	\$6,174,000	\$34,886	\$41,630	\$5,000,000	\$5,151,505	\$34,886	\$34,735	\$5,000,000	\$5,894,720	\$18,632	\$39,409	\$18,608	\$39,409	\$18,650	\$39,747
\$6,000,000	\$7,408,800	\$41,964	\$49,956	\$6,000,000	\$6,181,806	\$41,964	\$41,682	\$6,000,000	\$7,073,664	\$22,362	\$47,359	\$22,338	\$47,359	\$22,380	\$47,696
\$7,000,000	\$8,643,600	\$49,041	\$58,282	\$7,000,000	\$7,212,107	\$49,041	\$48,629	\$7,000,000	\$8,252,608	\$26,092	\$55,308	\$26,068	\$55,308	\$26,110	\$55,645
\$8,000,000	\$9,878,400	\$56,119	\$66,607	\$8,000,000	\$8,242,408	\$56,119	\$55,576	\$8,000,000	\$9,431,552	\$29,822	\$63,257	\$29,798	\$63,257	\$29,840	\$63,595
\$9,000,000	\$11,113,200	\$63,196	\$74,933	\$9,000,000	\$9,272,709	\$63,196	\$62,523	\$9,000,000	\$10,610,496	\$33,552	\$71,207	\$33,528	\$71,207	\$33,570	\$71,544
\$10,000,000	\$12,348,000	\$70,274	\$83,259	\$10,000,000	\$10,303,010	\$70,274	\$69,471	\$10,000,000	\$11,789,440	\$37,282	\$79,156	\$37,258	\$79,156	\$37,300	\$79,493
\$15,000,000	\$18,522,000	\$105,662	\$124,889	\$15,000,000	\$15,454,515	\$105,662	\$104,206	\$15,000,000	\$17,684,160	\$55,932	\$118,903	\$55,908	\$118,903	\$55,950	\$119,240
\$20,000,000	\$24,696,000	\$141,050	\$166,519	\$20,000,000	\$20,606,020	\$141,050	\$138,941	\$20,000,000	\$23,578,880	\$74,582	\$158,649	\$74,558	\$158,649	\$74,601	\$158,986
\$25,000,000	\$30,870,000	\$176,438	\$208,148	\$25,000,000	\$25,757,525	\$176,438	\$173,676	\$25,000,000	\$29,473,600	\$93,233	\$198,396	\$93,208	\$198,396	\$93,251	\$198,733
\$30,000,000	\$37,044,000	\$211,826	\$249,778	\$30,000,000	\$30,909,030	\$211,826	\$208,412	\$30,000,000	\$35,368,320	\$111,883	\$238,142	\$111,858	\$238,142	\$111,901	\$238,479
\$35,000,000	\$43,218,000	\$247,214	\$291,408	\$35,000,000	\$36,060,535	\$247,214	\$243,147	\$35,000,000	\$41,263,040	\$130,533	\$277,889	\$130,509	\$277,889	\$130,551	\$278,226
\$40,000,000	\$49,392,000	\$282,602	\$333,037	\$40,000,000	\$41,212,040	\$282,602	\$277,882	\$40,000,000	\$47,157,760	\$149,183	\$317,635	\$149,159	\$317,635	\$149,201	\$317,973
\$45,000,000	\$55,566,000	\$317,990	\$374,667	\$45,000,000	\$46,363,545	\$317,990	\$312,617	\$45,000,000	\$53,052,480	\$167,833	\$357,382	\$167,809	\$357,382	\$167,851	\$357,719
\$50,000,000	\$61,740,000	\$353,378	\$416,297	\$50,000,000	\$51,515,050	\$353,378	\$347,353	\$50,000,000	\$58,947,200	\$186,483	\$397,129	\$186,459	\$397,129	\$186,501	\$397,466

CITY OF GRUVER, 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	\$230	123.21%	\$161	86.25%	(\$108)	(64.18%)	(\$84)	(58.15%)	\$211	113.12%
\$100,000	\$460	123.21%	\$322	86.25%	\$103	28.99%	\$127	38.45%	\$422	113.12%
\$150,000	\$689	123.21%	\$483	86.25%	\$314	57.97%	\$338	65.37%	\$633	113.12%
\$200,000	\$752	82.31%	\$476	52.12%	\$525	72.10%	\$549	78.03%	\$844	113.12%
\$250,000	\$814	64.25%	\$469	37.05%	\$736	80.46%	\$760	85.38%	\$1,055	113.12%
\$300,000	\$877	54.08%	\$463	28.56%	\$947	86.00%	\$971	90.18%	\$1,266	113.12%
\$400,000	\$1,001	43.00%	\$450	19.32%	\$1,369	92.86%	\$1,393	96.08%	\$1,688	113.12%
\$500,000	\$1,126	37.09%	\$437	14.39%	\$1,791	96.95%	\$1,815	99.57%	\$2,110	113.12%
\$600,000	\$1,251	33.41%	\$424	11.32%	\$2,213	99.67%	\$2,237	101.87%	\$2,532	113.12%
\$700,000	\$1,376	30.91%	\$411	9.23%	\$2,634	101.60%	\$2,659	103.50%	\$2,954	113.12%
\$800,000	\$1,501	29.09%	\$398	7.71%	\$3,056	103.05%	\$3,081	104.72%	\$3,375	113.12%
\$900,000	\$1,626	27.70%	\$385	6.56%	\$3,478	104.17%	\$3,503	105.67%	\$3,797	113.12%
\$1,000,000	\$1,750	26.62%	\$372	5.65%	\$3,900	105.07%	\$3,924	106.42%	\$4,219	113.12%
\$2,000,000	\$2,999	21.96%	\$241	1.77%	\$8,120	109.10%	\$8,144	109.79%	\$8,439	113.12%
\$3,000,000	\$4,247	20.49%	\$110	0.53%	\$12,339	110.44%	\$12,363	110.90%	\$12,658	113.12%
\$4,000,000	\$5,495	19.76%	(\$20)	(0.07%)	\$16,558	111.11%	\$16,582	111.46%	\$16,877	113.12%
\$5,000,000	\$6,744	19.33%	(\$151)	(0.43%)	\$20,777	111.51%	\$20,802	111.79%	\$21,096	113.12%
\$6,000,000	\$7,992	19.05%	(\$281)	(0.67%)	\$24,997	111.78%	\$25,021	112.01%	\$25,316	113.12%
\$7,000,000	\$9,240	18.84%	(\$412)	(0.84%)	\$29,216	111.97%	\$29,240	112.17%	\$29,535	113.12%
\$8,000,000	\$10,489	18.69%	(\$542)	(0.97%)	\$33,435	112.12%	\$33,459	112.29%	\$33,754	113.12%
\$9,000,000	\$11,737	18.57%	(\$673)	(1.06%)	\$37,655	112.23%	\$37,679	112.38%	\$37,974	113.12%
\$10,000,000	\$12,985	18.48%	(\$803)	(1.14%)	\$41,874	112.32%	\$41,898	112.45%	\$42,193	113.12%
\$15,000,000	\$19,227	18.20%	(\$1,456)	(1.38%)	\$62,970	112.58%	\$62,995	112.68%	\$63,289	113.12%
\$20,000,000	\$25,469	18.06%	(\$2,109)	(1.50%)	\$84,067	112.72%	\$84,091	112.79%	\$84,386	113.12%
\$25,000,000	\$31,710	17.97%	(\$2,762)	(1.57%)	\$105,163	112.80%	\$105,187	112.85%	\$105,482	113.12%
\$30,000,000	\$37,952	17.92%	(\$3,415)	(1.61%)	\$126,260	112.85%	\$126,284	112.90%	\$126,579	113.12%
\$35,000,000	\$44,194	17.88%	(\$4,067)	(1.65%)	\$147,356	112.89%	\$147,380	112.93%	\$147,675	113.12%
\$40,000,000	\$50,435	17.85%	(\$4,720)	(1.67%)	\$168,452	112.92%	\$168,477	112.95%	\$168,771	113.12%
\$45,000,000	\$56,677	17.82%	(\$5,373)	(1.69%)	\$189,549	112.94%	\$189,573	112.97%	\$189,868	113.12%
\$50,000,000	\$62,918	17.80%	(\$6,026)	(1.71%)	\$210,645	112.96%	\$210,670	112.98%	\$210,964	113.12%