

CITY OF HALBUR, 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	\$8.37000	\$57,030	\$0	\$57,030	
2026-27	\$4.22157	\$58,171	\$1,876	\$60,047	5.3%
2027-28	\$4.33831	\$61,248	\$1,928	\$63,175	5.2%
2028-29	\$4.24440	\$64,439	\$1,886	\$66,324	5.0%
2029-30	\$4.35631	\$67,651	\$1,936	\$69,587	4.9%
2030-31	\$4.25846	\$70,978	\$1,892	\$72,870	4.7%
2031-32	\$4.36837	\$74,328	\$1,941	\$76,269	4.7%
2032-33	\$4.26953	\$77,794	\$1,897	\$79,691	4.5%
2033-34	\$4.37364	\$81,210	\$1,943	\$83,154	4.3%
2034-35	\$4.27413	\$84,817	\$1,899	\$86,716	4.3%
2035-36	\$4.36983	\$88,234	\$1,942	\$90,175	4.0%

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	\$17,605,436	\$6,813,649	\$1,582,261	\$8,395,910
2026-27	\$16,388,832	\$14,223,739	\$1,829,968	\$16,053,708
2027-28	\$16,756,148	\$14,562,138	\$1,858,886	\$16,421,024
2028-29	\$17,940,763	\$15,626,336	\$1,979,303	\$17,605,639
2029-30	\$18,317,079	\$15,973,734	\$2,008,221	\$17,981,955
2030-31	\$19,583,127	\$17,111,899	\$2,136,104	\$19,248,003
2031-32	\$19,959,443	\$17,459,298	\$2,165,022	\$19,624,319
2032-33	\$21,300,916	\$18,665,047	\$2,300,745	\$20,965,792
2033-34	\$21,677,232	\$19,012,445	\$2,329,663	\$21,342,108
2034-35	\$23,097,245	\$20,288,503	\$2,473,618	\$22,762,121
2035-36	\$23,473,562	\$20,635,902	\$2,502,536	\$23,138,438

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	86.60%	-1.20%	85.40%	13.75%	0.00%	0.85%
2026-27	106.80%	-21.87%	84.93%	13.98%	0.00%	0.45%
2027-28	107.06%	-22.03%	85.04%	13.89%	0.00%	0.44%
2028-29	106.33%	-21.12%	85.21%	13.82%	0.00%	0.41%
2029-30	106.53%	-21.22%	85.31%	13.73%	0.00%	0.40%
2030-31	105.77%	-20.31%	85.46%	13.66%	0.00%	0.37%
2031-32	105.96%	-20.41%	85.55%	13.59%	0.00%	0.37%
2032-33	105.23%	-19.55%	85.68%	13.53%	0.00%	0.34%
2033-34	105.42%	-19.66%	85.76%	13.47%	0.00%	0.34%
2034-35	104.71%	-18.84%	85.87%	13.42%	0.00%	0.32%
2035-36	104.89%	-18.96%	85.94%	13.37%	0.00%	0.31%

**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 HALBUR, 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	\$6,813,649	\$8.37000	\$57,030
2026-27	\$14,223,739	\$4.22157	\$60,047
2027-28	\$14,562,138	\$4.33831	\$63,175
2028-29	\$15,626,336	\$4.24440	\$66,324
2029-30	\$15,973,734	\$4.35631	\$69,587
2030-31	\$17,111,899	\$4.25846	\$72,870
2031-32	\$17,459,298	\$4.36837	\$76,269
2032-33	\$18,665,047	\$4.26953	\$79,691
2033-34	\$19,012,445	\$4.37364	\$83,154
2034-35	\$20,288,503	\$4.27413	\$86,716
2035-36	\$20,635,902	\$4.36983	\$90,175

CITY OF HALBUR, 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	\$6,813,649	\$8.37000	\$57,030
2026-27	\$6,927,615	\$8.37000	\$57,984
2027-28	\$7,245,822	\$8.20588	\$59,458
2028-29	\$7,639,459	\$8.10000	\$61,880
2029-30	\$8,005,724	\$8.10000	\$64,846
2030-31	\$8,423,642	\$8.10000	\$68,231
2031-32	\$8,810,029	\$8.10000	\$71,361
2032-33	\$9,253,538	\$8.10000	\$74,954
2033-34	\$9,661,143	\$8.10000	\$78,255
2034-35	\$10,131,648	\$8.10000	\$82,066
2035-36	\$10,561,555	\$8.10000	\$85,549

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	\$7,296,124	(\$4.14843)	\$2,062
2027-28	\$7,316,316	(\$3.86757)	\$3,717
2028-29	\$7,986,877	(\$3.85560)	\$4,445
2029-30	\$7,968,010	(\$3.74369)	\$4,740
2030-31	\$8,688,257	(\$3.84154)	\$4,639
2031-32	\$8,649,268	(\$3.73163)	\$4,907
2032-33	\$9,411,508	(\$3.83047)	\$4,737
2033-34	\$9,351,302	(\$3.72636)	\$4,898
2034-35	\$10,156,855	(\$3.82587)	\$4,649
2035-36	\$10,074,347	(\$3.73017)	\$4,627

CITY OF HALBUR, 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	\$199	\$263	\$50,000	\$51,515	\$199	\$219	\$50,000	\$58,947	\$179	\$38	\$153	\$38	\$199	\$251
\$100,000	\$123,480	\$397	\$526	\$100,000	\$103,030	\$397	\$439	\$100,000	\$117,894	\$378	\$289	\$352	\$289	\$397	\$502
\$150,000	\$185,220	\$596	\$789	\$150,000	\$154,545	\$596	\$658	\$150,000	\$176,842	\$576	\$540	\$550	\$540	\$596	\$753
\$200,000	\$246,960	\$972	\$1,052	\$200,000	\$206,060	\$972	\$877	\$200,000	\$235,789	\$775	\$791	\$749	\$791	\$794	\$1,004
\$250,000	\$308,700	\$1,349	\$1,315	\$250,000	\$257,575	\$1,349	\$1,097	\$250,000	\$294,736	\$973	\$1,042	\$947	\$1,042	\$993	\$1,255
\$300,000	\$370,440	\$1,725	\$1,578	\$300,000	\$309,090	\$1,725	\$1,316	\$300,000	\$353,683	\$1,172	\$1,293	\$1,146	\$1,293	\$1,191	\$1,506
\$400,000	\$493,920	\$2,479	\$2,103	\$400,000	\$412,120	\$2,479	\$1,755	\$400,000	\$471,578	\$1,569	\$1,795	\$1,543	\$1,795	\$1,588	\$2,008
\$500,000	\$617,400	\$3,232	\$2,629	\$500,000	\$515,151	\$3,232	\$2,194	\$500,000	\$589,472	\$1,966	\$2,297	\$1,940	\$2,297	\$1,985	\$2,510
\$600,000	\$740,880	\$3,985	\$3,155	\$600,000	\$618,181	\$3,985	\$2,632	\$600,000	\$707,366	\$2,363	\$2,799	\$2,337	\$2,799	\$2,382	\$3,012
\$700,000	\$864,360	\$4,739	\$3,681	\$700,000	\$721,211	\$4,739	\$3,071	\$700,000	\$825,261	\$2,760	\$3,301	\$2,734	\$3,301	\$2,779	\$3,514
\$800,000	\$987,840	\$5,492	\$4,207	\$800,000	\$824,241	\$5,492	\$3,510	\$800,000	\$943,155	\$3,157	\$3,803	\$3,131	\$3,803	\$3,176	\$4,016
\$900,000	\$1,111,320	\$6,245	\$4,733	\$900,000	\$927,271	\$6,245	\$3,949	\$900,000	\$1,061,050	\$3,554	\$4,306	\$3,528	\$4,306	\$3,573	\$4,518
\$1,000,000	\$1,234,800	\$6,999	\$5,258	\$1,000,000	\$1,030,301	\$6,999	\$4,387	\$1,000,000	\$1,178,944	\$3,951	\$4,808	\$3,925	\$4,808	\$3,970	\$5,020
\$2,000,000	\$2,469,600	\$14,532	\$10,517	\$2,000,000	\$2,060,602	\$14,532	\$8,775	\$2,000,000	\$2,357,888	\$7,921	\$9,828	\$7,895	\$9,828	\$7,940	\$10,041
\$3,000,000	\$3,704,400	\$22,065	\$15,775	\$3,000,000	\$3,090,903	\$22,065	\$13,162	\$3,000,000	\$3,536,832	\$11,891	\$14,849	\$11,865	\$14,849	\$11,910	\$15,061
\$4,000,000	\$4,939,200	\$29,598	\$21,033	\$4,000,000	\$4,121,204	\$29,598	\$17,550	\$4,000,000	\$4,715,776	\$15,861	\$19,869	\$15,835	\$19,869	\$15,880	\$20,082
\$5,000,000	\$6,174,000	\$37,131	\$26,292	\$5,000,000	\$5,151,505	\$37,131	\$21,937	\$5,000,000	\$5,894,720	\$19,831	\$24,890	\$19,805	\$24,890	\$19,850	\$25,102
\$6,000,000	\$7,408,800	\$44,664	\$31,550	\$6,000,000	\$6,181,806	\$44,664	\$26,325	\$6,000,000	\$7,073,664	\$23,801	\$29,910	\$23,775	\$29,910	\$23,820	\$30,123
\$7,000,000	\$8,643,600	\$52,197	\$36,808	\$7,000,000	\$7,212,107	\$52,197	\$30,712	\$7,000,000	\$8,252,608	\$27,771	\$34,930	\$27,745	\$34,930	\$27,790	\$35,143
\$8,000,000	\$9,878,400	\$59,730	\$42,067	\$8,000,000	\$8,242,408	\$59,730	\$35,100	\$8,000,000	\$9,431,552	\$31,741	\$39,951	\$31,715	\$39,951	\$31,760	\$40,164
\$9,000,000	\$11,113,200	\$67,263	\$47,325	\$9,000,000	\$9,272,709	\$67,263	\$39,487	\$9,000,000	\$10,610,496	\$35,711	\$44,971	\$35,685	\$44,971	\$35,730	\$45,184
\$10,000,000	\$12,348,000	\$74,796	\$52,583	\$10,000,000	\$10,303,010	\$74,796	\$43,875	\$10,000,000	\$11,789,440	\$39,681	\$49,992	\$39,655	\$49,992	\$39,700	\$50,205
\$15,000,000	\$18,522,000	\$112,461	\$78,875	\$15,000,000	\$15,454,515	\$112,461	\$65,812	\$15,000,000	\$17,684,160	\$59,531	\$75,094	\$59,505	\$75,094	\$59,550	\$75,307
\$20,000,000	\$24,696,000	\$150,126	\$105,167	\$20,000,000	\$20,606,020	\$150,126	\$87,750	\$20,000,000	\$23,578,880	\$79,381	\$100,197	\$79,355	\$100,197	\$79,400	\$100,410
\$25,000,000	\$30,870,000	\$187,791	\$131,459	\$25,000,000	\$25,757,525	\$187,791	\$109,687	\$25,000,000	\$29,473,600	\$99,231	\$125,299	\$99,206	\$125,299	\$99,251	\$125,512
\$30,000,000	\$37,044,000	\$225,456	\$157,750	\$30,000,000	\$30,909,030	\$225,456	\$131,625	\$30,000,000	\$35,368,320	\$119,081	\$150,402	\$119,056	\$150,402	\$119,101	\$150,615
\$35,000,000	\$43,218,000	\$263,121	\$184,042	\$35,000,000	\$36,060,535	\$263,121	\$153,562	\$35,000,000	\$41,263,040	\$138,932	\$175,504	\$138,906	\$175,504	\$138,951	\$175,717
\$40,000,000	\$49,392,000	\$300,786	\$210,334	\$40,000,000	\$41,212,040	\$300,786	\$175,500	\$40,000,000	\$47,157,760	\$158,782	\$200,607	\$158,756	\$200,607	\$158,801	\$200,819
\$45,000,000	\$55,566,000	\$338,451	\$236,626	\$45,000,000	\$46,363,545	\$338,451	\$197,437	\$45,000,000	\$53,052,480	\$178,632	\$225,709	\$178,606	\$225,709	\$178,651	\$225,922
\$50,000,000	\$61,740,000	\$376,116	\$262,917	\$50,000,000	\$51,515,050	\$376,116	\$219,375	\$50,000,000	\$58,947,200	\$198,482	\$250,811	\$198,456	\$250,811	\$198,501	\$251,024

CITY OF            HALBUR, 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	\$64	32.45%	\$21	10.52%	(\$141)	(78.74%)	(\$115)	(75.17%)	\$53	26.46%
\$100,000	\$129	32.45%	\$42	10.52%	(\$89)	(23.46%)	(\$63)	(17.85%)	\$105	26.46%
\$150,000	\$193	32.45%	\$63	10.52%	(\$36)	(6.26%)	(\$10)	(1.87%)	\$158	26.46%
\$200,000	\$80	8.18%	(\$95)	(9.74%)	\$16	2.12%	\$42	5.64%	\$210	26.46%
\$250,000	(\$34)	(2.54%)	(\$252)	(18.68%)	\$69	7.08%	\$95	10.00%	\$263	26.46%
\$300,000	(\$148)	(8.57%)	(\$409)	(23.72%)	\$121	10.37%	\$147	12.85%	\$315	26.46%
\$400,000	(\$375)	(15.15%)	(\$724)	(29.20%)	\$227	14.44%	\$252	16.35%	\$420	26.46%
\$500,000	(\$603)	(18.65%)	(\$1,038)	(32.13%)	\$332	16.87%	\$357	18.42%	\$525	26.46%
\$600,000	(\$830)	(20.83%)	(\$1,353)	(33.95%)	\$437	18.48%	\$462	19.79%	\$630	26.46%
\$700,000	(\$1,058)	(22.32%)	(\$1,667)	(35.19%)	\$542	19.63%	\$567	20.76%	\$735	26.46%
\$800,000	(\$1,285)	(23.40%)	(\$1,982)	(36.09%)	\$647	20.49%	\$673	21.48%	\$840	26.46%
\$900,000	(\$1,513)	(24.22%)	(\$2,297)	(36.77%)	\$752	21.15%	\$778	22.04%	\$945	26.46%
\$1,000,000	(\$1,740)	(24.87%)	(\$2,611)	(37.31%)	\$857	21.69%	\$883	22.49%	\$1,050	26.46%
\$2,000,000	(\$4,015)	(27.63%)	(\$5,757)	(39.61%)	\$1,907	24.08%	\$1,933	24.48%	\$2,101	26.46%
\$3,000,000	(\$6,290)	(28.51%)	(\$8,902)	(40.35%)	\$2,958	24.87%	\$2,984	25.15%	\$3,151	26.46%
\$4,000,000	(\$8,564)	(28.94%)	(\$12,048)	(40.70%)	\$4,008	25.27%	\$4,034	25.48%	\$4,202	26.46%
\$5,000,000	(\$10,839)	(29.19%)	(\$15,193)	(40.92%)	\$5,059	25.51%	\$5,084	25.67%	\$5,252	26.46%
\$6,000,000	(\$13,113)	(29.36%)	(\$18,339)	(41.06%)	\$6,109	25.67%	\$6,135	25.80%	\$6,303	26.46%
\$7,000,000	(\$15,388)	(29.48%)	(\$21,484)	(41.16%)	\$7,160	25.78%	\$7,185	25.90%	\$7,353	26.46%
\$8,000,000	(\$17,663)	(29.57%)	(\$24,630)	(41.24%)	\$8,210	25.87%	\$8,236	25.97%	\$8,404	26.46%
\$9,000,000	(\$19,937)	(29.64%)	(\$27,775)	(41.29%)	\$9,260	25.93%	\$9,286	26.02%	\$9,454	26.46%
\$10,000,000	(\$22,212)	(29.70%)	(\$30,921)	(41.34%)	\$10,311	25.98%	\$10,337	26.07%	\$10,505	26.46%
\$15,000,000	(\$33,585)	(29.86%)	(\$46,648)	(41.48%)	\$15,563	26.14%	\$15,589	26.20%	\$15,757	26.46%
\$20,000,000	(\$44,959)	(29.95%)	(\$62,376)	(41.55%)	\$20,816	26.22%	\$20,841	26.26%	\$21,009	26.46%
\$25,000,000	(\$56,332)	(30.00%)	(\$78,103)	(41.59%)	\$26,068	26.27%	\$26,094	26.30%	\$26,262	26.46%
\$30,000,000	(\$67,705)	(30.03%)	(\$93,831)	(41.62%)	\$31,320	26.30%	\$31,346	26.33%	\$31,514	26.46%
\$35,000,000	(\$79,078)	(30.05%)	(\$109,558)	(41.64%)	\$36,572	26.32%	\$36,598	26.35%	\$36,766	26.46%
\$40,000,000	(\$90,452)	(30.07%)	(\$125,286)	(41.65%)	\$41,825	26.34%	\$41,851	26.36%	\$42,018	26.46%
\$45,000,000	(\$101,825)	(30.09%)	(\$141,013)	(41.66%)	\$47,077	26.35%	\$47,103	26.37%	\$47,271	26.46%
\$50,000,000	(\$113,198)	(30.10%)	(\$156,741)	(41.67%)	\$52,329	26.36%	\$52,355	26.38%	\$52,523	26.46%