

CITY OF HARLAN, 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	\$8.84534	\$1,823,642	\$0	\$1,823,642	
2026-27	\$5.16393	\$1,860,114	\$12,785	\$1,872,900	2.7%
2027-28	\$5.19942	\$1,884,303	\$12,873	\$1,897,176	1.3%
2028-29	\$5.06140	\$1,935,119	\$12,531	\$1,947,650	2.7%
2029-30	\$5.09418	\$1,959,981	\$12,612	\$1,972,594	1.3%
2030-31	\$4.95778	\$2,012,044	\$12,275	\$2,024,318	2.6%
2031-32	\$4.98803	\$2,036,393	\$12,350	\$2,048,742	1.2%
2032-33	\$4.85620	\$2,089,719	\$12,023	\$2,101,743	2.6%
2033-34	\$4.88414	\$2,113,564	\$12,092	\$2,125,656	1.1%
2034-35	\$4.75659	\$2,168,167	\$11,777	\$2,179,944	2.6%
2035-36	\$4.78243	\$2,191,520	\$11,841	\$2,203,361	1.1%

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	\$402,158,250	\$206,169,684	\$9,516,674	\$215,686,358
2026-27	\$378,403,423	\$362,688,923	\$11,417,549	\$374,106,472
2027-28	\$380,976,167	\$364,882,230	\$11,796,986	\$376,679,216
2028-29	\$401,848,910	\$384,804,659	\$12,747,300	\$397,551,959
2029-30	\$404,648,655	\$387,224,966	\$13,126,737	\$400,351,704
2030-31	\$426,751,932	\$408,311,442	\$14,143,539	\$422,454,981
2031-32	\$429,551,677	\$410,731,749	\$14,522,976	\$425,254,726
2032-33	\$452,702,251	\$432,795,710	\$15,609,590	\$448,405,300
2033-34	\$455,501,996	\$435,216,017	\$15,989,027	\$451,205,045
2034-35	\$479,745,575	\$458,299,680	\$17,148,944	\$475,448,624
2035-36	\$482,545,319	\$460,719,987	\$17,528,381	\$478,248,368

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	76.53%	-1.76%	74.77%	22.23%	2.14%	0.86%
2026-27	95.60%	-18.30%	77.31%	20.39%	1.67%	0.50%
2027-28	95.02%	-18.25%	76.77%	20.79%	1.81%	0.49%
2028-29	93.69%	-17.35%	76.34%	21.19%	1.88%	0.47%
2029-30	93.10%	-17.25%	75.85%	21.55%	2.01%	0.46%
2030-31	91.82%	-16.35%	75.47%	21.92%	2.06%	0.44%
2031-32	91.27%	-16.26%	75.02%	22.26%	2.18%	0.44%
2032-33	90.08%	-15.42%	74.65%	22.62%	2.22%	0.41%
2033-34	89.57%	-15.34%	74.23%	22.93%	2.33%	0.41%
2034-35	88.46%	-14.56%	73.90%	23.27%	2.35%	0.39%
2035-36	87.99%	-14.49%	73.50%	23.56%	2.46%	0.39%

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 HARLAN, 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	\$206,169,684	\$8.84534	\$1,823,642
2026-27	\$362,688,923	\$5.16393	\$1,872,900
2027-28	\$364,882,230	\$5.19942	\$1,897,176
2028-29	\$384,804,659	\$5.06140	\$1,947,650
2029-30	\$387,224,966	\$5.09418	\$1,972,594
2030-31	\$408,311,442	\$4.95778	\$2,024,318
2031-32	\$410,731,749	\$4.98803	\$2,048,742
2032-33	\$432,795,710	\$4.85620	\$2,101,743
2033-34	\$435,216,017	\$4.88414	\$2,125,656
2034-35	\$458,299,680	\$4.75659	\$2,179,944
2035-36	\$460,719,987	\$4.78243	\$2,203,361

CITY OF HARLAN, 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	\$206,169,684	\$8.84534	\$1,823,642
2026-27	\$202,598,014	\$8.84534	\$1,792,049
2027-28	\$207,247,760	\$8.84534	\$1,833,178
2028-29	\$215,998,875	\$8.10000	\$1,749,591
2029-30	\$221,209,733	\$8.10000	\$1,791,799
2030-31	\$230,449,735	\$8.10000	\$1,866,643
2031-32	\$235,851,266	\$8.10000	\$1,910,395
2032-33	\$245,604,633	\$8.10000	\$1,989,398
2033-34	\$251,207,474	\$8.10000	\$2,034,781
2034-35	\$261,500,368	\$8.10000	\$2,118,153
2035-36	\$267,314,491	\$8.10000	\$2,165,247

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	\$160,090,908	(\$3.68141)	\$80,851
2027-28	\$157,634,470	(\$3.64592)	\$63,998
2028-29	\$168,805,784	(\$3.03860)	\$198,059
2029-30	\$166,015,233	(\$3.00582)	\$180,795
2030-31	\$177,861,707	(\$3.14222)	\$157,675
2031-32	\$174,880,484	(\$3.11197)	\$138,347
2032-33	\$187,191,077	(\$3.24380)	\$112,345
2033-34	\$184,008,544	(\$3.21586)	\$90,875
2034-35	\$196,799,312	(\$3.34341)	\$61,791
2035-36	\$193,405,496	(\$3.31757)	\$38,114

CITY OF HARLAN, 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	\$210	\$306	\$50,000	\$51,515	\$210	\$255	\$50,000	\$58,947	\$189	\$44	\$162	\$44	\$210	\$292
\$100,000	\$123,480	\$420	\$612	\$100,000	\$103,030	\$420	\$511	\$100,000	\$117,894	\$399	\$337	\$372	\$337	\$420	\$584
\$150,000	\$185,220	\$629	\$918	\$150,000	\$154,545	\$629	\$766	\$150,000	\$176,842	\$609	\$629	\$582	\$629	\$629	\$877
\$200,000	\$246,960	\$1,027	\$1,224	\$200,000	\$206,060	\$1,027	\$1,022	\$200,000	\$235,789	\$819	\$921	\$791	\$921	\$839	\$1,169
\$250,000	\$308,700	\$1,425	\$1,530	\$250,000	\$257,575	\$1,425	\$1,277	\$250,000	\$294,736	\$1,029	\$1,213	\$1,001	\$1,213	\$1,049	\$1,461
\$300,000	\$370,440	\$1,823	\$1,837	\$300,000	\$309,090	\$1,823	\$1,532	\$300,000	\$353,683	\$1,238	\$1,506	\$1,211	\$1,506	\$1,259	\$1,753
\$400,000	\$493,920	\$2,620	\$2,449	\$400,000	\$412,120	\$2,620	\$2,043	\$400,000	\$471,578	\$1,658	\$2,090	\$1,631	\$2,090	\$1,678	\$2,338
\$500,000	\$617,400	\$3,416	\$3,061	\$500,000	\$515,151	\$3,416	\$2,554	\$500,000	\$589,472	\$2,077	\$2,675	\$2,050	\$2,675	\$2,098	\$2,922
\$600,000	\$740,880	\$4,212	\$3,673	\$600,000	\$618,181	\$4,212	\$3,065	\$600,000	\$707,366	\$2,497	\$3,259	\$2,470	\$3,259	\$2,517	\$3,507
\$700,000	\$864,360	\$5,008	\$4,285	\$700,000	\$721,211	\$5,008	\$3,576	\$700,000	\$825,261	\$2,916	\$3,844	\$2,889	\$3,844	\$2,937	\$4,091
\$800,000	\$987,840	\$5,804	\$4,897	\$800,000	\$824,241	\$5,804	\$4,086	\$800,000	\$943,155	\$3,336	\$4,428	\$3,309	\$4,428	\$3,356	\$4,676
\$900,000	\$1,111,320	\$6,600	\$5,510	\$900,000	\$927,271	\$6,600	\$4,597	\$900,000	\$1,061,050	\$3,756	\$5,013	\$3,728	\$5,013	\$3,776	\$5,260
\$1,000,000	\$1,234,800	\$7,396	\$6,122	\$1,000,000	\$1,030,301	\$7,396	\$5,108	\$1,000,000	\$1,178,944	\$4,175	\$5,597	\$4,148	\$5,597	\$4,195	\$5,845
\$2,000,000	\$2,469,600	\$15,357	\$12,244	\$2,000,000	\$2,060,602	\$15,357	\$10,216	\$2,000,000	\$2,357,888	\$8,371	\$11,442	\$8,343	\$11,442	\$8,391	\$11,690
\$3,000,000	\$3,704,400	\$23,318	\$18,366	\$3,000,000	\$3,090,903	\$23,318	\$15,324	\$3,000,000	\$3,536,832	\$12,566	\$17,287	\$12,539	\$17,287	\$12,586	\$17,535
\$4,000,000	\$4,939,200	\$31,278	\$24,487	\$4,000,000	\$4,121,204	\$31,278	\$20,432	\$4,000,000	\$4,715,776	\$16,762	\$23,132	\$16,734	\$23,132	\$16,782	\$23,380
\$5,000,000	\$6,174,000	\$39,239	\$30,609	\$5,000,000	\$5,151,505	\$39,239	\$25,540	\$5,000,000	\$5,894,720	\$20,957	\$28,977	\$20,930	\$28,977	\$20,977	\$29,225
\$6,000,000	\$7,408,800	\$47,200	\$36,731	\$6,000,000	\$6,181,806	\$47,200	\$30,648	\$6,000,000	\$7,073,664	\$25,153	\$34,822	\$25,125	\$34,822	\$25,173	\$35,070
\$7,000,000	\$8,643,600	\$55,161	\$42,853	\$7,000,000	\$7,212,107	\$55,161	\$35,756	\$7,000,000	\$8,252,608	\$29,348	\$40,667	\$29,321	\$40,667	\$29,368	\$40,915
\$8,000,000	\$9,878,400	\$63,122	\$48,975	\$8,000,000	\$8,242,408	\$63,122	\$40,864	\$8,000,000	\$9,431,552	\$33,544	\$46,512	\$33,516	\$46,512	\$33,564	\$46,760
\$9,000,000	\$11,113,200	\$71,082	\$55,097	\$9,000,000	\$9,272,709	\$71,082	\$45,972	\$9,000,000	\$10,610,496	\$37,739	\$52,357	\$37,712	\$52,357	\$37,759	\$52,605
\$10,000,000	\$12,348,000	\$79,043	\$61,219	\$10,000,000	\$10,303,010	\$79,043	\$51,080	\$10,000,000	\$11,789,440	\$41,935	\$58,202	\$41,907	\$58,202	\$41,955	\$58,449
\$15,000,000	\$18,522,000	\$118,847	\$91,828	\$15,000,000	\$15,454,515	\$118,847	\$76,620	\$15,000,000	\$17,684,160	\$62,912	\$87,426	\$62,885	\$87,426	\$62,932	\$87,674
\$20,000,000	\$24,696,000	\$158,651	\$122,437	\$20,000,000	\$20,606,020	\$158,651	\$102,160	\$20,000,000	\$23,578,880	\$83,889	\$116,651	\$83,862	\$116,651	\$83,910	\$116,899
\$25,000,000	\$30,870,000	\$198,455	\$153,047	\$25,000,000	\$25,757,525	\$198,455	\$127,700	\$25,000,000	\$29,473,600	\$104,867	\$145,876	\$104,840	\$145,876	\$104,887	\$146,124
\$30,000,000	\$37,044,000	\$238,259	\$183,656	\$30,000,000	\$30,909,030	\$238,259	\$153,240	\$30,000,000	\$35,368,320	\$125,844	\$175,100	\$125,817	\$175,100	\$125,865	\$175,348
\$35,000,000	\$43,218,000	\$278,064	\$214,265	\$35,000,000	\$36,060,535	\$278,064	\$178,780	\$35,000,000	\$41,263,040	\$146,822	\$204,325	\$146,794	\$204,325	\$146,842	\$204,573
\$40,000,000	\$49,392,000	\$317,868	\$244,875	\$40,000,000	\$41,212,040	\$317,868	\$204,320	\$40,000,000	\$47,157,760	\$167,799	\$233,550	\$167,772	\$233,550	\$167,820	\$233,798
\$45,000,000	\$55,566,000	\$357,672	\$275,484	\$45,000,000	\$46,363,545	\$357,672	\$229,860	\$45,000,000	\$53,052,480	\$188,777	\$262,775	\$188,749	\$262,775	\$188,797	\$263,023
\$50,000,000	\$61,740,000	\$397,476	\$306,093	\$50,000,000	\$51,515,050	\$397,476	\$255,400	\$50,000,000	\$58,947,200	\$209,754	\$291,999	\$209,727	\$291,999	\$209,774	\$292,247

CITY OF HARLAN, 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	\$96	45.92%	\$46	21.75%	(\$145)	(76.58%)	(\$118)	(72.64%)	\$82	39.32%
\$100,000	\$193	45.92%	\$91	21.75%	(\$63)	(15.68%)	(\$35)	(9.50%)	\$165	39.32%
\$150,000	\$289	45.92%	\$137	21.75%	\$20	3.26%	\$47	8.11%	\$247	39.32%
\$200,000	\$197	19.18%	(\$6)	(0.56%)	\$102	12.50%	\$130	16.38%	\$330	39.32%
\$250,000	\$105	7.37%	(\$148)	(10.41%)	\$185	17.97%	\$212	21.18%	\$412	39.32%
\$300,000	\$13	0.72%	(\$291)	(15.96%)	\$267	21.59%	\$295	24.32%	\$495	39.32%
\$400,000	(\$171)	(6.52%)	(\$576)	(22.00%)	\$432	26.07%	\$460	28.18%	\$660	39.32%
\$500,000	(\$355)	(10.38%)	(\$862)	(25.23%)	\$597	28.75%	\$624	30.46%	\$825	39.32%
\$600,000	(\$539)	(12.79%)	(\$1,147)	(27.23%)	\$762	30.52%	\$789	31.96%	\$990	39.32%
\$700,000	(\$722)	(14.43%)	(\$1,432)	(28.60%)	\$927	31.79%	\$954	33.03%	\$1,155	39.32%
\$800,000	(\$906)	(15.62%)	(\$1,717)	(29.59%)	\$1,092	32.73%	\$1,119	33.83%	\$1,320	39.32%
\$900,000	(\$1,090)	(16.52%)	(\$2,003)	(30.34%)	\$1,257	33.47%	\$1,284	34.45%	\$1,485	39.32%
\$1,000,000	(\$1,274)	(17.23%)	(\$2,288)	(30.94%)	\$1,422	34.06%	\$1,449	34.94%	\$1,649	39.32%
\$2,000,000	(\$3,113)	(20.27%)	(\$5,141)	(33.48%)	\$3,071	36.69%	\$3,099	37.14%	\$3,299	39.32%
\$3,000,000	(\$4,952)	(21.24%)	(\$7,994)	(34.28%)	\$4,721	37.57%	\$4,748	37.87%	\$4,948	39.32%
\$4,000,000	(\$6,791)	(21.71%)	(\$10,846)	(34.68%)	\$6,370	38.01%	\$6,398	38.23%	\$6,598	39.32%
\$5,000,000	(\$8,630)	(21.99%)	(\$13,699)	(34.91%)	\$8,020	38.27%	\$8,047	38.45%	\$8,247	39.32%
\$6,000,000	(\$10,469)	(22.18%)	(\$16,552)	(35.07%)	\$9,669	38.44%	\$9,696	38.59%	\$9,897	39.32%
\$7,000,000	(\$12,308)	(22.31%)	(\$19,405)	(35.18%)	\$11,319	38.57%	\$11,346	38.70%	\$11,546	39.32%
\$8,000,000	(\$14,147)	(22.41%)	(\$22,258)	(35.26%)	\$12,968	38.66%	\$12,995	38.77%	\$13,196	39.32%
\$9,000,000	(\$15,986)	(22.49%)	(\$25,110)	(35.33%)	\$14,618	38.73%	\$14,645	38.83%	\$14,845	39.32%
\$10,000,000	(\$17,825)	(22.55%)	(\$27,963)	(35.38%)	\$16,267	38.79%	\$16,294	38.88%	\$16,495	39.32%
\$15,000,000	(\$27,019)	(22.73%)	(\$42,227)	(35.53%)	\$24,514	38.97%	\$24,542	39.03%	\$24,742	39.32%
\$20,000,000	(\$36,214)	(22.83%)	(\$56,491)	(35.61%)	\$32,762	39.05%	\$32,789	39.10%	\$32,989	39.32%
\$25,000,000	(\$45,409)	(22.88%)	(\$70,755)	(35.65%)	\$41,009	39.11%	\$41,036	39.14%	\$41,236	39.32%
\$30,000,000	(\$54,603)	(22.92%)	(\$85,019)	(35.68%)	\$49,256	39.14%	\$49,283	39.17%	\$49,484	39.32%
\$35,000,000	(\$63,798)	(22.94%)	(\$99,283)	(35.71%)	\$57,503	39.17%	\$57,531	39.19%	\$57,731	39.32%
\$40,000,000	(\$72,993)	(22.96%)	(\$113,547)	(35.72%)	\$65,751	39.18%	\$65,778	39.21%	\$65,978	39.32%
\$45,000,000	(\$82,188)	(22.98%)	(\$127,811)	(35.73%)	\$73,998	39.20%	\$74,025	39.22%	\$74,226	39.32%
\$50,000,000	(\$91,382)	(22.99%)	(\$142,075)	(35.74%)	\$82,245	39.21%	\$82,273	39.23%	\$82,473	39.32%