

CITY OF HAYESVILLE, 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	\$8.20588	\$5,829	\$0	\$5,829	
2026-27	\$7.34639	\$5,946	\$687	\$6,633	13.8%
2027-28	\$7.70471	\$6,765	\$720	\$7,485	12.9%
2028-29	\$7.46200	\$7,635	\$697	\$8,333	11.3%
2029-30	\$7.75550	\$8,499	\$725	\$9,224	10.7%
2030-31	\$7.49353	\$9,409	\$700	\$10,109	9.6%
2031-32	\$7.76293	\$10,311	\$726	\$11,037	9.2%
2032-33	\$7.51061	\$11,258	\$702	\$11,960	8.4%
2033-34	\$7.76207	\$12,199	\$726	\$12,924	8.1%
2034-35	\$7.51752	\$13,183	\$703	\$13,886	7.4%
2035-36	\$7.75508	\$14,163	\$725	\$14,888	7.2%

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	\$2,102,251	\$710,392	\$0	\$710,392
2026-27	\$1,463,292	\$902,845	\$0	\$902,845
2027-28	\$1,531,991	\$971,544	\$0	\$971,544
2028-29	\$1,677,124	\$1,116,677	\$0	\$1,116,677
2029-30	\$1,749,823	\$1,189,376	\$0	\$1,189,376
2030-31	\$1,909,492	\$1,349,045	\$0	\$1,349,045
2031-32	\$1,982,190	\$1,421,743	\$0	\$1,421,743
2032-33	\$2,152,815	\$1,592,368	\$0	\$1,592,368
2033-34	\$2,225,514	\$1,665,067	\$0	\$1,665,067
2034-35	\$2,407,533	\$1,847,086	\$0	\$1,847,086
2035-36	\$2,480,232	\$1,919,785	\$0	\$1,919,785

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	105.60%	-9.57%	96.03%	0.00%	0.00%	3.97%
2026-27	201.30%	-116.48%	84.81%	0.00%	0.00%	3.13%
2027-28	196.68%	-110.19%	86.49%	0.00%	0.00%	2.91%
2028-29	186.34%	-96.98%	89.35%	0.00%	0.00%	2.53%
2029-30	182.80%	-92.44%	90.36%	0.00%	0.00%	2.37%
2030-31	174.54%	-82.34%	92.20%	0.00%	0.00%	2.09%
2031-32	172.19%	-79.40%	92.79%	0.00%	0.00%	1.99%
2032-33	165.76%	-71.75%	94.02%	0.00%	0.00%	1.77%
2033-34	164.14%	-69.75%	94.39%	0.00%	0.00%	1.70%
2034-35	158.94%	-63.69%	95.25%	0.00%	0.00%	1.53%
2035-36	157.79%	-62.30%	95.50%	0.00%	0.00%	1.47%

**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 HAYESVILLE, 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	\$710,392	\$8.20588	\$5,829
2026-27	\$902,845	\$7.34639	\$6,633
2027-28	\$971,544	\$7.70471	\$7,485
2028-29	\$1,116,677	\$7.46200	\$8,333
2029-30	\$1,189,376	\$7.75550	\$9,224
2030-31	\$1,349,045	\$7.49353	\$10,109
2031-32	\$1,421,743	\$7.76293	\$11,037
2032-33	\$1,592,368	\$7.51061	\$11,960
2033-34	\$1,665,067	\$7.76207	\$12,924
2034-35	\$1,847,086	\$7.51752	\$13,886
2035-36	\$1,919,785	\$7.75508	\$14,888

CITY OF HAYESVILLE, 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	\$710,392	\$8.20588	\$5,829
2026-27	\$749,236	\$8.04498	\$6,028
2027-28	\$807,745	\$7.81066	\$6,309
2028-29	\$874,228	\$7.81066	\$6,828
2029-30	\$935,928	\$7.81066	\$7,310
2030-31	\$1,006,741	\$7.81066	\$7,863
2031-32	\$1,071,797	\$7.81066	\$8,371
2032-33	\$1,147,176	\$7.81066	\$8,960
2033-34	\$1,215,770	\$7.81066	\$9,496
2034-35	\$1,295,964	\$7.81066	\$10,122
2035-36	\$1,368,278	\$7.81066	\$10,687

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	\$153,609	(\$0.69859)	\$605
2027-28	\$163,799	(\$0.10595)	\$1,176
2028-29	\$242,450	(\$0.34866)	\$1,504
2029-30	\$253,448	(\$0.05516)	\$1,914
2030-31	\$342,304	(\$0.31713)	\$2,246
2031-32	\$349,946	(\$0.04773)	\$2,665
2032-33	\$445,192	(\$0.30005)	\$2,999
2033-34	\$449,297	(\$0.04859)	\$3,428
2034-35	\$551,122	(\$0.29314)	\$3,763
2035-36	\$551,507	(\$0.05558)	\$4,201

CITY OF HAYESVILLE, 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	\$195	\$463	\$50,000	\$51,515	\$195	\$386	\$50,000	\$58,947	\$176	\$67	\$150	\$67	\$195	\$442
\$100,000	\$123,480	\$389	\$925	\$100,000	\$103,030	\$389	\$772	\$100,000	\$117,894	\$370	\$509	\$345	\$509	\$389	\$883
\$150,000	\$185,220	\$584	\$1,388	\$150,000	\$154,545	\$584	\$1,158	\$150,000	\$176,842	\$565	\$950	\$540	\$950	\$584	\$1,325
\$200,000	\$246,960	\$953	\$1,851	\$200,000	\$206,060	\$953	\$1,544	\$200,000	\$235,789	\$760	\$1,392	\$734	\$1,392	\$778	\$1,767
\$250,000	\$308,700	\$1,322	\$2,313	\$250,000	\$257,575	\$1,322	\$1,930	\$250,000	\$294,736	\$954	\$1,834	\$929	\$1,834	\$973	\$2,209
\$300,000	\$370,440	\$1,692	\$2,776	\$300,000	\$309,090	\$1,692	\$2,316	\$300,000	\$353,683	\$1,149	\$2,276	\$1,123	\$2,276	\$1,168	\$2,650
\$400,000	\$493,920	\$2,430	\$3,701	\$400,000	\$412,120	\$2,430	\$3,088	\$400,000	\$471,578	\$1,538	\$3,159	\$1,513	\$3,159	\$1,557	\$3,534
\$500,000	\$617,400	\$3,169	\$4,627	\$500,000	\$515,151	\$3,169	\$3,860	\$500,000	\$589,472	\$1,927	\$4,043	\$1,902	\$4,043	\$1,946	\$4,417
\$600,000	\$740,880	\$3,907	\$5,552	\$600,000	\$618,181	\$3,907	\$4,632	\$600,000	\$707,366	\$2,316	\$4,926	\$2,291	\$4,926	\$2,335	\$5,301
\$700,000	\$864,360	\$4,646	\$6,477	\$700,000	\$721,211	\$4,646	\$5,404	\$700,000	\$825,261	\$2,706	\$5,809	\$2,680	\$5,809	\$2,725	\$6,184
\$800,000	\$987,840	\$5,384	\$7,402	\$800,000	\$824,241	\$5,384	\$6,176	\$800,000	\$943,155	\$3,095	\$6,693	\$3,070	\$6,693	\$3,114	\$7,068
\$900,000	\$1,111,320	\$6,123	\$8,328	\$900,000	\$927,271	\$6,123	\$6,949	\$900,000	\$1,061,050	\$3,484	\$7,576	\$3,459	\$7,576	\$3,503	\$7,951
\$1,000,000	\$1,234,800	\$6,861	\$9,253	\$1,000,000	\$1,030,301	\$6,861	\$7,721	\$1,000,000	\$1,178,944	\$3,873	\$8,460	\$3,848	\$8,460	\$3,892	\$8,834
\$2,000,000	\$2,469,600	\$14,247	\$18,506	\$2,000,000	\$2,060,602	\$14,247	\$15,441	\$2,000,000	\$2,357,888	\$7,765	\$17,294	\$7,740	\$17,294	\$7,784	\$17,669
\$3,000,000	\$3,704,400	\$21,632	\$27,759	\$3,000,000	\$3,090,903	\$21,632	\$23,162	\$3,000,000	\$3,536,832	\$11,658	\$26,129	\$11,632	\$26,129	\$11,677	\$26,503
\$4,000,000	\$4,939,200	\$29,017	\$37,012	\$4,000,000	\$4,121,204	\$29,017	\$30,882	\$4,000,000	\$4,715,776	\$15,550	\$34,963	\$15,525	\$34,963	\$15,569	\$35,338
\$5,000,000	\$6,174,000	\$36,403	\$46,265	\$5,000,000	\$5,151,505	\$36,403	\$38,603	\$5,000,000	\$5,894,720	\$19,442	\$43,798	\$19,417	\$43,798	\$19,461	\$44,172
\$6,000,000	\$7,408,800	\$43,788	\$55,518	\$6,000,000	\$6,181,806	\$43,788	\$46,324	\$6,000,000	\$7,073,664	\$23,334	\$52,632	\$23,309	\$52,632	\$23,353	\$53,007
\$7,000,000	\$8,643,600	\$51,173	\$64,771	\$7,000,000	\$7,212,107	\$51,173	\$54,044	\$7,000,000	\$8,252,608	\$27,226	\$61,466	\$27,201	\$61,466	\$27,245	\$61,841
\$8,000,000	\$9,878,400	\$58,558	\$74,024	\$8,000,000	\$8,242,408	\$58,558	\$61,765	\$8,000,000	\$9,431,552	\$31,119	\$70,301	\$31,093	\$70,301	\$31,137	\$70,676
\$9,000,000	\$11,113,200	\$65,944	\$83,277	\$9,000,000	\$9,272,709	\$65,944	\$69,485	\$9,000,000	\$10,610,496	\$35,011	\$79,135	\$34,985	\$79,135	\$35,030	\$79,510
\$10,000,000	\$12,348,000	\$73,329	\$92,530	\$10,000,000	\$10,303,010	\$73,329	\$77,206	\$10,000,000	\$11,789,440	\$38,903	\$87,970	\$38,878	\$87,970	\$38,922	\$88,345
\$15,000,000	\$18,522,000	\$110,255	\$138,795	\$15,000,000	\$15,454,515	\$110,255	\$115,809	\$15,000,000	\$17,684,160	\$58,364	\$132,142	\$58,339	\$132,142	\$58,383	\$132,517
\$20,000,000	\$24,696,000	\$147,182	\$185,060	\$20,000,000	\$20,606,020	\$147,182	\$154,412	\$20,000,000	\$23,578,880	\$77,825	\$176,314	\$77,799	\$176,314	\$77,844	\$176,689
\$25,000,000	\$30,870,000	\$184,108	\$231,325	\$25,000,000	\$25,757,525	\$184,108	\$193,015	\$25,000,000	\$29,473,600	\$97,286	\$220,487	\$97,260	\$220,487	\$97,305	\$220,861
\$30,000,000	\$37,044,000	\$221,035	\$277,590	\$30,000,000	\$30,909,030	\$221,035	\$231,618	\$30,000,000	\$35,368,320	\$116,747	\$264,659	\$116,721	\$264,659	\$116,765	\$265,034
\$35,000,000	\$43,218,000	\$257,961	\$323,855	\$35,000,000	\$36,060,535	\$257,961	\$270,221	\$35,000,000	\$41,263,040	\$136,207	\$308,831	\$136,182	\$308,831	\$136,226	\$309,206
\$40,000,000	\$49,392,000	\$294,888	\$370,120	\$40,000,000	\$41,212,040	\$294,888	\$308,824	\$40,000,000	\$47,157,760	\$155,668	\$353,003	\$155,643	\$353,003	\$155,687	\$353,378
\$45,000,000	\$55,566,000	\$331,814	\$416,385	\$45,000,000	\$46,363,545	\$331,814	\$347,427	\$45,000,000	\$53,052,480	\$175,129	\$397,176	\$175,104	\$397,176	\$175,148	\$397,550
\$50,000,000	\$61,740,000	\$368,741	\$462,651	\$50,000,000	\$51,515,050	\$368,741	\$386,030	\$50,000,000	\$58,947,200	\$194,590	\$441,348	\$194,565	\$441,348	\$194,609	\$441,723

CITY OF            HAYESVILLE, 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	\$268	137.73%	\$191	98.36%	(\$109)	(61.85%)	(\$83)	(55.43%)	\$247	126.98%
\$100,000	\$536	137.73%	\$383	98.36%	\$138	37.38%	\$164	47.45%	\$494	126.98%
\$150,000	\$804	137.73%	\$574	98.36%	\$386	68.24%	\$411	76.13%	\$741	126.98%
\$200,000	\$898	94.17%	\$591	62.01%	\$633	83.29%	\$658	89.61%	\$988	126.98%
\$250,000	\$991	74.93%	\$608	45.96%	\$880	92.20%	\$905	97.44%	\$1,236	126.98%
\$300,000	\$1,084	64.10%	\$625	36.92%	\$1,127	98.09%	\$1,152	102.55%	\$1,483	126.98%
\$400,000	\$1,271	52.30%	\$658	27.08%	\$1,621	105.40%	\$1,646	108.84%	\$1,977	126.98%
\$500,000	\$1,458	46.01%	\$692	21.83%	\$2,115	109.76%	\$2,141	112.55%	\$2,471	126.98%
\$600,000	\$1,645	42.09%	\$725	18.56%	\$2,610	112.65%	\$2,635	115.00%	\$2,965	126.98%
\$700,000	\$1,831	39.42%	\$759	16.33%	\$3,104	114.72%	\$3,129	116.74%	\$3,460	126.98%
\$800,000	\$2,018	37.48%	\$792	14.71%	\$3,598	116.26%	\$3,623	118.04%	\$3,954	126.98%
\$900,000	\$2,205	36.01%	\$826	13.49%	\$4,092	117.46%	\$4,118	119.05%	\$4,448	126.98%
\$1,000,000	\$2,392	34.86%	\$859	12.52%	\$4,586	118.41%	\$4,612	119.85%	\$4,942	126.98%
\$2,000,000	\$4,259	29.90%	\$1,195	8.38%	\$9,529	122.71%	\$9,554	123.43%	\$9,885	126.98%
\$3,000,000	\$6,127	28.32%	\$1,530	7.07%	\$14,471	124.13%	\$14,496	124.62%	\$14,827	126.98%
\$4,000,000	\$7,995	27.55%	\$1,865	6.43%	\$19,413	124.85%	\$19,439	125.21%	\$19,769	126.98%
\$5,000,000	\$9,863	27.09%	\$2,200	6.04%	\$24,356	125.27%	\$24,381	125.57%	\$24,711	126.98%
\$6,000,000	\$11,730	26.79%	\$2,536	5.79%	\$29,298	125.56%	\$29,323	125.80%	\$29,654	126.98%
\$7,000,000	\$13,598	26.57%	\$2,871	5.61%	\$34,240	125.76%	\$34,265	125.97%	\$34,596	126.98%
\$8,000,000	\$15,466	26.41%	\$3,206	5.48%	\$39,182	125.91%	\$39,208	126.10%	\$39,538	126.98%
\$9,000,000	\$17,333	26.29%	\$3,542	5.37%	\$44,125	126.03%	\$44,150	126.20%	\$44,480	126.98%
\$10,000,000	\$19,201	26.18%	\$3,877	5.29%	\$49,067	126.13%	\$49,092	126.27%	\$49,423	126.98%
\$15,000,000	\$28,540	25.89%	\$5,553	5.04%	\$73,778	126.41%	\$73,804	126.51%	\$74,134	126.98%
\$20,000,000	\$37,878	25.74%	\$7,230	4.91%	\$98,490	126.55%	\$98,515	126.63%	\$98,845	126.98%
\$25,000,000	\$47,217	25.65%	\$8,906	4.84%	\$123,201	126.64%	\$123,226	126.70%	\$123,557	126.98%
\$30,000,000	\$56,555	25.59%	\$10,583	4.79%	\$147,912	126.70%	\$147,938	126.74%	\$148,268	126.98%
\$35,000,000	\$65,894	25.54%	\$12,259	4.75%	\$172,624	126.74%	\$172,649	126.78%	\$172,979	126.98%
\$40,000,000	\$75,233	25.51%	\$13,936	4.73%	\$197,335	126.77%	\$197,360	126.80%	\$197,691	126.98%
\$45,000,000	\$84,571	25.49%	\$15,612	4.71%	\$222,046	126.79%	\$222,072	126.82%	\$222,402	126.98%
\$50,000,000	\$93,910	25.47%	\$17,289	4.69%	\$246,758	126.81%	\$246,783	126.84%	\$247,114	126.98%