

CITY OF HARCOURT, 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	\$9.35875	\$72,046	\$0	\$72,046	
2026-27	\$5.91047	\$73,487	\$1,419	\$74,906	4.0%
2027-28	\$6.02459	\$76,247	\$1,446	\$77,693	3.7%
2028-29	\$5.83614	\$79,247	\$1,401	\$80,648	3.8%
2029-30	\$5.93932	\$82,042	\$1,426	\$83,468	3.5%
2030-31	\$5.75184	\$85,137	\$1,381	\$86,518	3.7%
2031-32	\$5.84513	\$87,889	\$1,403	\$89,292	3.2%
2032-33	\$5.66379	\$91,078	\$1,360	\$92,438	3.5%
2033-34	\$5.74834	\$93,787	\$1,380	\$95,167	3.0%
2034-35	\$5.57277	\$97,070	\$1,338	\$98,408	3.4%
2035-36	\$5.64957	\$99,733	\$1,356	\$101,090	2.7%

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	\$16,359,790	\$7,698,245	\$0	\$7,698,245
2026-27	\$14,494,040	\$12,673,394	\$0	\$12,673,394
2027-28	\$14,716,677	\$12,896,031	\$0	\$12,896,031
2028-29	\$15,639,394	\$13,818,748	\$0	\$13,818,748
2029-30	\$15,874,031	\$14,053,385	\$0	\$14,053,385
2030-31	\$16,862,397	\$15,041,751	\$0	\$15,041,751
2031-32	\$17,097,035	\$15,276,389	\$0	\$15,276,389
2032-33	\$18,141,519	\$16,320,873	\$0	\$16,320,873
2033-34	\$18,376,156	\$16,555,510	\$0	\$16,555,510
2034-35	\$19,479,341	\$17,658,695	\$0	\$17,658,695
2035-36	\$19,713,978	\$17,893,332	\$0	\$17,893,332

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	68.58%	-2.14%	66.43%	31.51%	0.00%	2.05%
2026-27	95.92%	-29.62%	66.30%	31.89%	0.00%	1.25%
2027-28	94.45%	-29.23%	65.22%	33.01%	0.00%	1.23%
2028-29	91.85%	-27.38%	64.47%	33.91%	0.00%	1.14%
2029-30	90.49%	-26.95%	63.54%	34.88%	0.00%	1.13%
2030-31	88.09%	-25.19%	62.90%	35.65%	0.00%	1.05%
2031-32	86.89%	-24.83%	62.06%	36.51%	0.00%	1.04%
2032-33	84.73%	-23.25%	61.48%	37.20%	0.00%	0.97%
2033-34	83.68%	-22.95%	60.73%	37.98%	0.00%	0.96%
2034-35	81.73%	-21.53%	60.20%	38.61%	0.00%	0.90%
2035-36	80.79%	-21.27%	59.52%	39.31%	0.00%	0.88%

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 HARCOURT, 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	\$7,698,245	\$9.35875	\$72,046
2026-27	\$12,673,394	\$5.91047	\$74,906
2027-28	\$12,896,031	\$6.02459	\$77,693
2028-29	\$13,818,748	\$5.83614	\$80,648
2029-30	\$14,053,385	\$5.93932	\$83,468
2030-31	\$15,041,751	\$5.75184	\$86,518
2031-32	\$15,276,389	\$5.84513	\$89,292
2032-33	\$16,320,873	\$5.66379	\$92,438
2033-34	\$16,555,510	\$5.74834	\$95,167
2034-35	\$17,658,695	\$5.57277	\$98,408
2035-36	\$17,893,332	\$5.64957	\$101,090

CITY OF HARCOURT, 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	\$7,698,245	\$9.35875	\$72,046
2026-27	\$8,140,870	\$9.17525	\$74,694
2027-28	\$8,418,911	\$9.08440	\$76,481
2028-29	\$8,896,019	\$8.10000	\$72,058
2029-30	\$9,180,626	\$8.10000	\$74,363
2030-31	\$9,689,866	\$8.10000	\$78,488
2031-32	\$9,981,365	\$8.10000	\$80,849
2032-33	\$10,524,360	\$8.10000	\$85,247
2033-34	\$10,823,135	\$8.10000	\$87,667
2034-35	\$11,401,606	\$8.10000	\$92,353
2035-36	\$11,708,019	\$8.10000	\$94,835

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	\$4,532,524	(\$3.26478)	\$211
2027-28	\$4,477,121	(\$3.05981)	\$1,213
2028-29	\$4,922,728	(\$2.26386)	\$8,590
2029-30	\$4,872,759	(\$2.16068)	\$9,104
2030-31	\$5,351,885	(\$2.34816)	\$8,030
2031-32	\$5,295,024	(\$2.25487)	\$8,443
2032-33	\$5,796,513	(\$2.43621)	\$7,191
2033-34	\$5,732,376	(\$2.35166)	\$7,499
2034-35	\$6,257,089	(\$2.52723)	\$6,055
2035-36	\$6,185,314	(\$2.45043)	\$6,255

CITY OF HARCOURT, 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	\$222	\$355	\$50,000	\$51,515	\$222	\$296	\$50,000	\$58,947	\$200	\$51	\$172	\$51	\$222	\$339
\$100,000	\$123,480	\$444	\$710	\$100,000	\$103,030	\$444	\$593	\$100,000	\$117,894	\$422	\$391	\$394	\$391	\$444	\$678
\$150,000	\$185,220	\$666	\$1,065	\$150,000	\$154,545	\$666	\$889	\$150,000	\$176,842	\$644	\$730	\$615	\$730	\$666	\$1,017
\$200,000	\$246,960	\$1,087	\$1,420	\$200,000	\$206,060	\$1,087	\$1,185	\$200,000	\$235,789	\$866	\$1,069	\$837	\$1,069	\$888	\$1,356
\$250,000	\$308,700	\$1,508	\$1,776	\$250,000	\$257,575	\$1,508	\$1,482	\$250,000	\$294,736	\$1,088	\$1,408	\$1,059	\$1,408	\$1,110	\$1,695
\$300,000	\$370,440	\$1,929	\$2,131	\$300,000	\$309,090	\$1,929	\$1,778	\$300,000	\$353,683	\$1,310	\$1,747	\$1,281	\$1,747	\$1,332	\$2,034
\$400,000	\$493,920	\$2,772	\$2,841	\$400,000	\$412,120	\$2,772	\$2,370	\$400,000	\$471,578	\$1,754	\$2,425	\$1,725	\$2,425	\$1,776	\$2,712
\$500,000	\$617,400	\$3,614	\$3,551	\$500,000	\$515,151	\$3,614	\$2,963	\$500,000	\$589,472	\$2,198	\$3,103	\$2,169	\$3,103	\$2,220	\$3,391
\$600,000	\$740,880	\$4,456	\$4,261	\$600,000	\$618,181	\$4,456	\$3,556	\$600,000	\$707,366	\$2,642	\$3,781	\$2,613	\$3,781	\$2,663	\$4,069
\$700,000	\$864,360	\$5,298	\$4,972	\$700,000	\$721,211	\$5,298	\$4,148	\$700,000	\$825,261	\$3,086	\$4,459	\$3,057	\$4,459	\$3,107	\$4,747
\$800,000	\$987,840	\$6,141	\$5,682	\$800,000	\$824,241	\$6,141	\$4,741	\$800,000	\$943,155	\$3,530	\$5,137	\$3,501	\$5,137	\$3,551	\$5,425
\$900,000	\$1,111,320	\$6,983	\$6,392	\$900,000	\$927,271	\$6,983	\$5,334	\$900,000	\$1,061,050	\$3,974	\$5,815	\$3,945	\$5,815	\$3,995	\$6,103
\$1,000,000	\$1,234,800	\$7,825	\$7,102	\$1,000,000	\$1,030,301	\$7,825	\$5,926	\$1,000,000	\$1,178,944	\$4,417	\$6,494	\$4,389	\$6,494	\$4,439	\$6,781
\$2,000,000	\$2,469,600	\$16,248	\$14,205	\$2,000,000	\$2,060,602	\$16,248	\$11,852	\$2,000,000	\$2,357,888	\$8,856	\$13,275	\$8,828	\$13,275	\$8,878	\$13,562
\$3,000,000	\$3,704,400	\$24,671	\$21,307	\$3,000,000	\$3,090,903	\$24,671	\$17,778	\$3,000,000	\$3,536,832	\$13,295	\$20,056	\$13,267	\$20,056	\$13,317	\$20,343
\$4,000,000	\$4,939,200	\$33,094	\$28,409	\$4,000,000	\$4,121,204	\$33,094	\$23,705	\$4,000,000	\$4,715,776	\$17,734	\$26,837	\$17,706	\$26,837	\$17,756	\$27,124
\$5,000,000	\$6,174,000	\$41,517	\$35,512	\$5,000,000	\$5,151,505	\$41,517	\$29,631	\$5,000,000	\$5,894,720	\$22,174	\$33,618	\$22,145	\$33,618	\$22,195	\$33,905
\$6,000,000	\$7,408,800	\$49,940	\$42,614	\$6,000,000	\$6,181,806	\$49,940	\$35,557	\$6,000,000	\$7,073,664	\$26,613	\$40,399	\$26,584	\$40,399	\$26,634	\$40,687
\$7,000,000	\$8,643,600	\$58,363	\$49,717	\$7,000,000	\$7,212,107	\$58,363	\$41,483	\$7,000,000	\$8,252,608	\$31,052	\$47,180	\$31,023	\$47,180	\$31,073	\$47,468
\$8,000,000	\$9,878,400	\$66,785	\$56,819	\$8,000,000	\$8,242,408	\$66,785	\$47,409	\$8,000,000	\$9,431,552	\$35,491	\$53,961	\$35,462	\$53,961	\$35,512	\$54,249
\$9,000,000	\$11,113,200	\$75,208	\$63,921	\$9,000,000	\$9,272,709	\$75,208	\$53,335	\$9,000,000	\$10,610,496	\$39,930	\$60,742	\$39,901	\$60,742	\$39,951	\$61,030
\$10,000,000	\$12,348,000	\$83,631	\$71,024	\$10,000,000	\$10,303,010	\$83,631	\$59,261	\$10,000,000	\$11,789,440	\$44,369	\$67,523	\$44,340	\$67,523	\$44,390	\$67,811
\$15,000,000	\$18,522,000	\$125,746	\$106,536	\$15,000,000	\$15,454,515	\$125,746	\$88,892	\$15,000,000	\$17,684,160	\$66,564	\$101,429	\$66,535	\$101,429	\$66,585	\$101,716
\$20,000,000	\$24,696,000	\$167,860	\$142,047	\$20,000,000	\$20,606,020	\$167,860	\$118,523	\$20,000,000	\$23,578,880	\$88,759	\$135,334	\$88,730	\$135,334	\$88,780	\$135,622
\$25,000,000	\$30,870,000	\$209,974	\$177,559	\$25,000,000	\$25,757,525	\$209,974	\$148,153	\$25,000,000	\$29,473,600	\$110,954	\$169,240	\$110,925	\$169,240	\$110,975	\$169,527
\$30,000,000	\$37,044,000	\$252,089	\$213,071	\$30,000,000	\$30,909,030	\$252,089	\$177,784	\$30,000,000	\$35,368,320	\$133,149	\$203,145	\$133,120	\$203,145	\$133,170	\$203,433
\$35,000,000	\$43,218,000	\$294,203	\$248,583	\$35,000,000	\$36,060,535	\$294,203	\$207,414	\$35,000,000	\$41,263,040	\$155,344	\$237,051	\$155,315	\$237,051	\$155,365	\$237,338
\$40,000,000	\$49,392,000	\$336,318	\$284,095	\$40,000,000	\$41,212,040	\$336,318	\$237,045	\$40,000,000	\$47,157,760	\$177,539	\$270,956	\$177,510	\$270,956	\$177,560	\$271,244
\$45,000,000	\$55,566,000	\$378,432	\$319,607	\$45,000,000	\$46,363,545	\$378,432	\$266,676	\$45,000,000	\$53,052,480	\$199,734	\$304,862	\$199,705	\$304,862	\$199,755	\$305,149
\$50,000,000	\$61,740,000	\$420,546	\$355,119	\$50,000,000	\$51,515,050	\$420,546	\$296,306	\$50,000,000	\$58,947,200	\$221,929	\$338,767	\$221,900	\$338,767	\$221,950	\$339,055

CITY OF HARCOURT, 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	\$133	60.00%	\$74	33.50%	(\$149)	(74.32%)	(\$120)	(70.00%)	\$117	52.76%
\$100,000	\$266	60.00%	\$149	33.50%	(\$32)	(7.54%)	(\$3)	(0.76%)	\$234	52.76%
\$150,000	\$400	60.00%	\$223	33.50%	\$85	13.23%	\$114	18.54%	\$351	52.76%
\$200,000	\$333	30.68%	\$98	9.04%	\$202	23.36%	\$231	27.61%	\$468	52.76%
\$250,000	\$267	17.73%	(\$27)	(1.76%)	\$319	29.36%	\$348	32.88%	\$586	52.76%
\$300,000	\$201	10.44%	(\$151)	(7.85%)	\$437	33.32%	\$465	36.32%	\$703	52.76%
\$400,000	\$69	2.50%	(\$401)	(14.47%)	\$671	38.24%	\$700	40.55%	\$937	52.76%
\$500,000	(\$63)	(1.73%)	(\$651)	(18.01%)	\$905	41.17%	\$934	43.05%	\$1,171	52.76%
\$600,000	(\$195)	(4.37%)	(\$900)	(20.21%)	\$1,139	43.12%	\$1,168	44.70%	\$1,405	52.76%
\$700,000	(\$327)	(6.17%)	(\$1,150)	(21.71%)	\$1,373	44.51%	\$1,402	45.87%	\$1,639	52.76%
\$800,000	(\$459)	(7.47%)	(\$1,400)	(22.80%)	\$1,608	45.55%	\$1,636	46.75%	\$1,874	52.76%
\$900,000	(\$591)	(8.46%)	(\$1,649)	(23.62%)	\$1,842	46.35%	\$1,871	47.42%	\$2,108	52.76%
\$1,000,000	(\$723)	(9.24%)	(\$1,899)	(24.27%)	\$2,076	47.00%	\$2,105	47.96%	\$2,342	52.76%
\$2,000,000	(\$2,043)	(12.58%)	(\$4,396)	(27.05%)	\$4,418	49.89%	\$4,447	50.38%	\$4,684	52.76%
\$3,000,000	(\$3,364)	(13.64%)	(\$6,893)	(27.94%)	\$6,760	50.85%	\$6,789	51.17%	\$7,026	52.76%
\$4,000,000	(\$4,684)	(14.15%)	(\$9,389)	(28.37%)	\$9,102	51.33%	\$9,131	51.57%	\$9,368	52.76%
\$5,000,000	(\$6,005)	(14.46%)	(\$11,886)	(28.63%)	\$11,444	51.61%	\$11,473	51.81%	\$11,710	52.76%
\$6,000,000	(\$7,325)	(14.67%)	(\$14,383)	(28.80%)	\$13,786	51.80%	\$13,815	51.97%	\$14,053	52.76%
\$7,000,000	(\$8,646)	(14.81%)	(\$16,880)	(28.92%)	\$16,129	51.94%	\$16,157	52.08%	\$16,395	52.76%
\$8,000,000	(\$9,966)	(14.92%)	(\$19,376)	(29.01%)	\$18,471	52.04%	\$18,500	52.17%	\$18,737	52.76%
\$9,000,000	(\$11,287)	(15.01%)	(\$21,873)	(29.08%)	\$20,813	52.12%	\$20,842	52.23%	\$21,079	52.76%
\$10,000,000	(\$12,607)	(15.08%)	(\$24,370)	(29.14%)	\$23,155	52.19%	\$23,184	52.29%	\$23,421	52.76%
\$15,000,000	(\$19,210)	(15.28%)	(\$36,854)	(29.31%)	\$34,865	52.38%	\$34,894	52.45%	\$35,131	52.76%
\$20,000,000	(\$25,813)	(15.38%)	(\$49,337)	(29.39%)	\$46,576	52.47%	\$46,605	52.52%	\$46,842	52.76%
\$25,000,000	(\$32,415)	(15.44%)	(\$61,821)	(29.44%)	\$58,286	52.53%	\$58,315	52.57%	\$58,552	52.76%
\$30,000,000	(\$39,018)	(15.48%)	(\$74,305)	(29.48%)	\$69,997	52.57%	\$70,026	52.60%	\$70,263	52.76%
\$35,000,000	(\$45,620)	(15.51%)	(\$86,789)	(29.50%)	\$81,707	52.60%	\$81,736	52.63%	\$81,973	52.76%
\$40,000,000	(\$52,223)	(15.53%)	(\$99,272)	(29.52%)	\$93,418	52.62%	\$93,446	52.64%	\$93,684	52.76%
\$45,000,000	(\$58,825)	(15.54%)	(\$111,756)	(29.53%)	\$105,128	52.63%	\$105,157	52.66%	\$105,394	52.76%
\$50,000,000	(\$65,428)	(15.56%)	(\$124,240)	(29.54%)	\$116,838	52.65%	\$116,867	52.67%	\$117,105	52.76%