

CITY OF IMOGENE, 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	\$5.80522	\$6,076	\$0	\$6,076	
2026-27	\$3.46257	\$6,198	\$0	\$6,198	2.0%
2027-28	\$3.48378	\$6,229	\$0	\$6,229	0.5%
2028-29	\$3.36755	\$6,353	\$0	\$6,353	2.0%
2029-30	\$3.38439	\$6,385	\$0	\$6,385	0.5%
2030-31	\$3.27035	\$6,513	\$0	\$6,513	2.0%
2031-32	\$3.28670	\$6,545	\$0	\$6,545	0.5%
2032-33	\$3.17826	\$6,676	\$0	\$6,676	2.0%
2033-34	\$3.19415	\$6,710	\$0	\$6,710	0.5%
2034-35	\$3.09085	\$6,844	\$0	\$6,844	2.0%
2035-36	\$3.10630	\$6,878	\$0	\$6,878	0.5%

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	\$2,895,204	\$1,046,676	\$0	\$1,046,676
2026-27	\$2,451,893	\$1,789,915	\$0	\$1,789,915
2027-28	\$2,449,893	\$1,787,915	\$0	\$1,787,915
2028-29	\$2,548,597	\$1,886,619	\$0	\$1,886,619
2029-30	\$2,548,597	\$1,886,619	\$0	\$1,886,619
2030-31	\$2,653,432	\$1,991,454	\$0	\$1,991,454
2031-32	\$2,653,432	\$1,991,454	\$0	\$1,991,454
2032-33	\$2,762,570	\$2,100,592	\$0	\$2,100,592
2033-34	\$2,762,570	\$2,100,592	\$0	\$2,100,592
2034-35	\$2,876,187	\$2,214,209	\$0	\$2,214,209
2035-36	\$2,876,187	\$2,214,209	\$0	\$2,214,209

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.91%	-3.25%	90.66%	8.38%	0.00%	0.96%
2026-27	126.19%	-38.33%	87.87%	11.57%	0.00%	0.56%
2027-28	126.34%	-38.48%	87.85%	11.58%	0.00%	0.56%
2028-29	124.51%	-36.57%	87.94%	11.52%	0.00%	0.53%
2029-30	124.51%	-36.57%	87.94%	11.52%	0.00%	0.53%
2030-31	122.68%	-34.65%	88.03%	11.46%	0.00%	0.51%
2031-32	122.68%	-34.65%	88.03%	11.46%	0.00%	0.51%
2032-33	120.96%	-32.85%	88.11%	11.41%	0.00%	0.48%
2033-34	120.96%	-32.85%	88.11%	11.41%	0.00%	0.48%
2034-35	119.34%	-31.16%	88.18%	11.37%	0.00%	0.46%
2035-36	119.34%	-31.16%	88.18%	11.37%	0.00%	0.46%

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 IMOGENE, 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	\$1,046,676	\$5.80522	\$6,076
2026-27	\$1,789,915	\$3.46257	\$6,198
2027-28	\$1,787,915	\$3.48378	\$6,229
2028-29	\$1,886,619	\$3.36755	\$6,353
2029-30	\$1,886,619	\$3.38439	\$6,385
2030-31	\$1,991,454	\$3.27035	\$6,513
2031-32	\$1,991,454	\$3.28670	\$6,545
2032-33	\$2,100,592	\$3.17826	\$6,676
2033-34	\$2,100,592	\$3.19415	\$6,710
2034-35	\$2,214,209	\$3.09085	\$6,844
2035-36	\$2,214,209	\$3.10630	\$6,878

CITY OF IMOGENE, 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	\$1,046,676	\$5.80522	\$6,076
2026-27	\$1,054,930	\$5.80522	\$6,124
2027-28	\$1,076,124	\$5.80522	\$6,247
2028-29	\$1,111,088	\$5.80522	\$6,450
2029-30	\$1,133,391	\$5.80522	\$6,580
2030-31	\$1,170,172	\$5.80522	\$6,793
2031-32	\$1,193,638	\$5.80522	\$6,929
2032-33	\$1,232,330	\$5.80522	\$7,154
2033-34	\$1,257,024	\$5.80522	\$7,297
2034-35	\$1,297,727	\$5.80522	\$7,534
2035-36	\$1,323,710	\$5.80522	\$7,684

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	\$734,985	(\$2.34265)	\$74
2027-28	\$711,791	(\$2.32144)	-\$18
2028-29	\$775,531	(\$2.43767)	-\$97
2029-30	\$753,228	(\$2.42083)	-\$195
2030-31	\$821,282	(\$2.53487)	-\$280
2031-32	\$797,816	(\$2.51852)	-\$384
2032-33	\$868,262	(\$2.62696)	-\$478
2033-34	\$843,568	(\$2.61107)	-\$588
2034-35	\$916,483	(\$2.71437)	-\$690
2035-36	\$890,499	(\$2.69892)	-\$806

CITY OF IMOGENE, 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	\$138	\$202	\$50,000	\$51,515	\$138	\$168	\$50,000	\$58,947	\$124	\$29	\$106	\$29	\$138	\$193
\$100,000	\$123,480	\$275	\$404	\$100,000	\$103,030	\$275	\$337	\$100,000	\$117,894	\$262	\$222	\$244	\$222	\$275	\$386
\$150,000	\$185,220	\$413	\$606	\$150,000	\$154,545	\$413	\$505	\$150,000	\$176,842	\$400	\$415	\$382	\$415	\$413	\$578
\$200,000	\$246,960	\$674	\$808	\$200,000	\$206,060	\$674	\$674	\$200,000	\$235,789	\$537	\$608	\$519	\$608	\$551	\$771
\$250,000	\$308,700	\$935	\$1,010	\$250,000	\$257,575	\$935	\$842	\$250,000	\$294,736	\$675	\$800	\$657	\$800	\$688	\$964
\$300,000	\$370,440	\$1,197	\$1,211	\$300,000	\$309,090	\$1,197	\$1,011	\$300,000	\$353,683	\$813	\$993	\$795	\$993	\$826	\$1,157
\$400,000	\$493,920	\$1,719	\$1,615	\$400,000	\$412,120	\$1,719	\$1,348	\$400,000	\$471,578	\$1,088	\$1,379	\$1,070	\$1,379	\$1,101	\$1,542
\$500,000	\$617,400	\$2,242	\$2,019	\$500,000	\$515,151	\$2,242	\$1,685	\$500,000	\$589,472	\$1,363	\$1,764	\$1,346	\$1,764	\$1,377	\$1,928
\$600,000	\$740,880	\$2,764	\$2,423	\$600,000	\$618,181	\$2,764	\$2,022	\$600,000	\$707,366	\$1,639	\$2,150	\$1,621	\$2,150	\$1,652	\$2,313
\$700,000	\$864,360	\$3,287	\$2,827	\$700,000	\$721,211	\$3,287	\$2,359	\$700,000	\$825,261	\$1,914	\$2,535	\$1,896	\$2,535	\$1,927	\$2,699
\$800,000	\$987,840	\$3,809	\$3,231	\$800,000	\$824,241	\$3,809	\$2,696	\$800,000	\$943,155	\$2,189	\$2,921	\$2,172	\$2,921	\$2,203	\$3,084
\$900,000	\$1,111,320	\$4,332	\$3,634	\$900,000	\$927,271	\$4,332	\$3,033	\$900,000	\$1,061,050	\$2,465	\$3,306	\$2,447	\$3,306	\$2,478	\$3,470
\$1,000,000	\$1,234,800	\$4,854	\$4,038	\$1,000,000	\$1,030,301	\$4,854	\$3,369	\$1,000,000	\$1,178,944	\$2,740	\$3,692	\$2,722	\$3,692	\$2,754	\$3,856
\$2,000,000	\$2,469,600	\$10,079	\$8,076	\$2,000,000	\$2,060,602	\$10,079	\$6,739	\$2,000,000	\$2,357,888	\$5,494	\$7,548	\$5,476	\$7,548	\$5,507	\$7,711
\$3,000,000	\$3,704,400	\$15,303	\$12,115	\$3,000,000	\$3,090,903	\$15,303	\$10,108	\$3,000,000	\$3,536,832	\$8,247	\$11,403	\$8,229	\$11,403	\$8,261	\$11,567
\$4,000,000	\$4,939,200	\$20,528	\$16,153	\$4,000,000	\$4,121,204	\$20,528	\$13,478	\$4,000,000	\$4,715,776	\$11,001	\$15,259	\$10,983	\$15,259	\$11,014	\$15,422
\$5,000,000	\$6,174,000	\$25,753	\$20,191	\$5,000,000	\$5,151,505	\$25,753	\$16,847	\$5,000,000	\$5,894,720	\$13,754	\$19,114	\$13,736	\$19,114	\$13,768	\$19,278
\$6,000,000	\$7,408,800	\$30,978	\$24,229	\$6,000,000	\$6,181,806	\$30,978	\$20,217	\$6,000,000	\$7,073,664	\$16,508	\$22,970	\$16,490	\$22,970	\$16,521	\$23,133
\$7,000,000	\$8,643,600	\$36,202	\$28,268	\$7,000,000	\$7,212,107	\$36,202	\$23,586	\$7,000,000	\$8,252,608	\$19,261	\$26,825	\$19,243	\$26,825	\$19,275	\$26,989
\$8,000,000	\$9,878,400	\$41,427	\$32,306	\$8,000,000	\$8,242,408	\$41,427	\$26,956	\$8,000,000	\$9,431,552	\$22,015	\$30,681	\$21,997	\$30,681	\$22,028	\$30,844
\$9,000,000	\$11,113,200	\$46,652	\$36,344	\$9,000,000	\$9,272,709	\$46,652	\$30,325	\$9,000,000	\$10,610,496	\$24,768	\$34,537	\$24,750	\$34,537	\$24,782	\$34,700
\$10,000,000	\$12,348,000	\$51,876	\$40,382	\$10,000,000	\$10,303,010	\$51,876	\$33,694	\$10,000,000	\$11,789,440	\$27,522	\$38,392	\$27,504	\$38,392	\$27,535	\$38,556
\$15,000,000	\$18,522,000	\$78,000	\$60,573	\$15,000,000	\$15,454,515	\$78,000	\$50,542	\$15,000,000	\$17,684,160	\$41,289	\$57,670	\$41,271	\$57,670	\$41,303	\$57,833
\$20,000,000	\$24,696,000	\$104,123	\$80,765	\$20,000,000	\$20,606,020	\$104,123	\$67,389	\$20,000,000	\$23,578,880	\$55,057	\$76,948	\$55,039	\$76,948	\$55,070	\$77,111
\$25,000,000	\$30,870,000	\$130,247	\$100,956	\$25,000,000	\$25,757,525	\$130,247	\$84,236	\$25,000,000	\$29,473,600	\$68,824	\$96,225	\$68,806	\$96,225	\$68,838	\$96,389
\$30,000,000	\$37,044,000	\$156,370	\$121,147	\$30,000,000	\$30,909,030	\$156,370	\$101,083	\$30,000,000	\$35,368,320	\$82,592	\$115,503	\$82,574	\$115,503	\$82,605	\$115,667
\$35,000,000	\$43,218,000	\$182,494	\$141,338	\$35,000,000	\$36,060,535	\$182,494	\$117,931	\$35,000,000	\$41,263,040	\$96,359	\$134,781	\$96,342	\$134,781	\$96,373	\$134,945
\$40,000,000	\$49,392,000	\$208,617	\$161,529	\$40,000,000	\$41,212,040	\$208,617	\$134,778	\$40,000,000	\$47,157,760	\$110,127	\$154,059	\$110,109	\$154,059	\$110,140	\$154,222
\$45,000,000	\$55,566,000	\$234,741	\$181,720	\$45,000,000	\$46,363,545	\$234,741	\$151,625	\$45,000,000	\$53,052,480	\$123,895	\$173,337	\$123,877	\$173,337	\$123,908	\$173,500
\$50,000,000	\$61,740,000	\$260,864	\$201,911	\$50,000,000	\$51,515,050	\$260,864	\$168,472	\$50,000,000	\$58,947,200	\$137,662	\$192,614	\$137,644	\$192,614	\$137,675	\$192,778

CITY OF IMOGENE, 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	46.66%	\$31	22.37%	(\$95)	(76.46%)	(\$77)	(72.51%)	\$55	40.02%
\$100,000	\$128	46.66%	\$62	22.37%	(\$40)	(15.25%)	(\$22)	(9.04%)	\$110	40.02%
\$150,000	\$193	46.66%	\$92	22.37%	\$15	3.79%	\$33	8.65%	\$165	40.02%
\$200,000	\$133	19.78%	(\$0)	(0.06%)	\$70	13.07%	\$88	16.97%	\$220	40.02%
\$250,000	\$74	7.92%	(\$93)	(9.96%)	\$125	18.57%	\$143	21.80%	\$276	40.02%
\$300,000	\$15	1.23%	(\$186)	(15.53%)	\$180	22.20%	\$198	24.96%	\$331	40.02%
\$400,000	(\$104)	(6.04%)	(\$371)	(21.60%)	\$291	26.71%	\$309	28.83%	\$441	40.02%
\$500,000	(\$223)	(9.93%)	(\$557)	(24.85%)	\$401	29.40%	\$419	31.12%	\$551	40.02%
\$600,000	(\$341)	(12.34%)	(\$742)	(26.86%)	\$511	31.19%	\$529	32.63%	\$661	40.02%
\$700,000	(\$460)	(13.99%)	(\$928)	(28.24%)	\$621	32.46%	\$639	33.71%	\$771	40.02%
\$800,000	(\$578)	(15.19%)	(\$1,114)	(29.23%)	\$731	33.41%	\$749	34.51%	\$882	40.02%
\$900,000	(\$697)	(16.09%)	(\$1,299)	(29.99%)	\$842	34.15%	\$860	35.13%	\$992	40.02%
\$1,000,000	(\$816)	(16.81%)	(\$1,485)	(30.58%)	\$952	34.74%	\$970	35.62%	\$1,102	40.02%
\$2,000,000	(\$2,002)	(19.87%)	(\$3,340)	(33.14%)	\$2,054	37.39%	\$2,072	37.84%	\$2,204	40.02%
\$3,000,000	(\$3,189)	(20.84%)	(\$5,195)	(33.95%)	\$3,156	38.27%	\$3,174	38.57%	\$3,306	40.02%
\$4,000,000	(\$4,375)	(21.31%)	(\$7,050)	(34.34%)	\$4,258	38.71%	\$4,276	38.93%	\$4,408	40.02%
\$5,000,000	(\$5,562)	(21.60%)	(\$8,906)	(34.58%)	\$5,360	38.97%	\$5,378	39.15%	\$5,510	40.02%
\$6,000,000	(\$6,748)	(21.78%)	(\$10,761)	(34.74%)	\$6,462	39.15%	\$6,480	39.30%	\$6,612	40.02%
\$7,000,000	(\$7,935)	(21.92%)	(\$12,616)	(34.85%)	\$7,564	39.27%	\$7,582	39.40%	\$7,714	40.02%
\$8,000,000	(\$9,121)	(22.02%)	(\$14,471)	(34.93%)	\$8,666	39.37%	\$8,684	39.48%	\$8,816	40.02%
\$9,000,000	(\$10,308)	(22.09%)	(\$16,327)	(35.00%)	\$9,768	39.44%	\$9,786	39.54%	\$9,918	40.02%
\$10,000,000	(\$11,494)	(22.16%)	(\$18,182)	(35.05%)	\$10,870	39.50%	\$10,888	39.59%	\$11,021	40.02%
\$15,000,000	(\$17,426)	(22.34%)	(\$27,458)	(35.20%)	\$16,381	39.67%	\$16,398	39.73%	\$16,531	40.02%
\$20,000,000	(\$23,359)	(22.43%)	(\$36,734)	(35.28%)	\$21,891	39.76%	\$21,909	39.81%	\$22,041	40.02%
\$25,000,000	(\$29,291)	(22.49%)	(\$46,011)	(35.33%)	\$27,401	39.81%	\$27,419	39.85%	\$27,551	40.02%
\$30,000,000	(\$35,223)	(22.53%)	(\$55,287)	(35.36%)	\$32,911	39.85%	\$32,929	39.88%	\$33,062	40.02%
\$35,000,000	(\$41,156)	(22.55%)	(\$64,563)	(35.38%)	\$38,422	39.87%	\$38,440	39.90%	\$38,572	40.02%
\$40,000,000	(\$47,088)	(22.57%)	(\$73,839)	(35.39%)	\$43,932	39.89%	\$43,950	39.91%	\$44,082	40.02%
\$45,000,000	(\$53,020)	(22.59%)	(\$83,116)	(35.41%)	\$49,442	39.91%	\$49,460	39.93%	\$49,592	40.02%
\$50,000,000	(\$58,953)	(22.60%)	(\$92,392)	(35.42%)	\$54,952	39.92%	\$54,970	39.94%	\$55,103	40.02%