

CITY OF JACKSON JUNCTION, 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	\$4.01097	\$22,029	\$0	\$22,029	
2026-27	\$2.83615	\$22,470	\$744	\$23,214	5.4%
2027-28	\$2.91469	\$23,678	\$764	\$24,442	5.3%
2028-29	\$2.90261	\$24,931	\$761	\$25,692	5.1%
2029-30	\$2.98029	\$26,206	\$782	\$26,988	5.0%
2030-31	\$2.96221	\$27,528	\$777	\$28,304	4.9%
2031-32	\$3.04000	\$28,871	\$797	\$29,668	4.8%
2032-33	\$3.01735	\$30,261	\$791	\$31,053	4.7%
2033-34	\$3.09523	\$31,674	\$812	\$32,486	4.6%
2034-35	\$3.06836	\$33,135	\$805	\$33,940	4.5%
2035-36	\$3.14288	\$34,581	\$824	\$35,405	4.3%

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	\$14,019,678	\$5,492,208	\$0	\$5,492,208
2026-27	\$13,950,149	\$8,184,871	\$0	\$8,184,871
2027-28	\$14,151,137	\$8,385,859	\$0	\$8,385,859
2028-29	\$14,616,714	\$8,851,436	\$0	\$8,851,436
2029-30	\$14,820,702	\$9,055,424	\$0	\$9,055,424
2030-31	\$15,320,458	\$9,555,180	\$0	\$9,555,180
2031-32	\$15,524,446	\$9,759,168	\$0	\$9,759,168
2032-33	\$16,056,638	\$10,291,360	\$0	\$10,291,360
2033-34	\$16,260,626	\$10,495,348	\$0	\$10,495,348
2034-35	\$16,826,562	\$11,061,284	\$0	\$11,061,284
2035-36	\$17,030,550	\$11,265,272	\$0	\$11,265,272

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	36.68%	-0.69%	35.98%	8.84%	38.21%	1.62%
2026-27	59.76%	-10.72%	49.04%	8.35%	29.65%	1.09%
2027-28	61.45%	-11.21%	50.25%	8.15%	28.94%	1.06%
2028-29	63.51%	-11.31%	52.20%	8.11%	27.69%	1.00%
2029-30	64.98%	-11.72%	53.26%	7.93%	27.06%	0.98%
2030-31	66.79%	-11.71%	55.08%	7.89%	25.91%	0.93%
2031-32	68.08%	-12.07%	56.01%	7.72%	25.36%	0.91%
2032-33	69.69%	-12.01%	57.68%	7.69%	24.29%	0.86%
2033-34	70.83%	-12.34%	58.49%	7.54%	23.82%	0.85%
2034-35	72.27%	-12.24%	60.03%	7.51%	22.83%	0.80%
2035-36	73.29%	-12.54%	60.75%	7.38%	22.41%	0.79%

**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 JACKSON JUNCTION, 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	\$5,492,208	\$4.01097	\$22,029
2026-27	\$8,184,871	\$2.83615	\$23,214
2027-28	\$8,385,859	\$2.91469	\$24,442
2028-29	\$8,851,436	\$2.90261	\$25,692
2029-30	\$9,055,424	\$2.98029	\$26,988
2030-31	\$9,555,180	\$2.96221	\$28,304
2031-32	\$9,759,168	\$3.04000	\$29,668
2032-33	\$10,291,360	\$3.01735	\$31,053
2033-34	\$10,495,348	\$3.09523	\$32,486
2034-35	\$11,061,284	\$3.06836	\$33,940
2035-36	\$11,265,272	\$3.14288	\$35,405

CITY OF JACKSON JUNCTION, 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	\$5,492,208	\$4.01097	\$22,029
2026-27	\$5,687,043	\$3.97126	\$22,585
2027-28	\$5,849,261	\$3.93194	\$22,999
2028-29	\$6,081,422	\$3.93194	\$23,912
2029-30	\$6,252,491	\$3.93194	\$24,584
2030-31	\$6,498,228	\$3.93194	\$25,551
2031-32	\$6,678,608	\$3.93194	\$26,260
2032-33	\$6,938,644	\$3.93194	\$27,282
2033-34	\$7,128,836	\$3.93194	\$28,030
2034-35	\$7,403,941	\$3.93194	\$29,112
2035-36	\$7,604,453	\$3.93194	\$29,900

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	\$2,497,828	(\$1.13511)	\$629
2027-28	\$2,536,598	(\$1.01725)	\$1,443
2028-29	\$2,770,015	(\$1.02933)	\$1,780
2029-30	\$2,802,933	(\$0.95165)	\$2,403
2030-31	\$3,056,952	(\$0.96973)	\$2,754
2031-32	\$3,080,560	(\$0.89194)	\$3,408
2032-33	\$3,352,716	(\$0.91459)	\$3,770
2033-34	\$3,366,511	(\$0.83671)	\$4,455
2034-35	\$3,657,343	(\$0.86358)	\$4,828
2035-36	\$3,660,819	(\$0.78906)	\$5,505

CITY OF JACKSON JUNCTION, 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	\$95	\$183	\$50,000	\$51,515	\$95	\$153	\$50,000	\$58,947	\$86	\$27	\$74	\$27	\$95	\$175
\$100,000	\$123,480	\$190	\$366	\$100,000	\$103,030	\$190	\$305	\$100,000	\$117,894	\$181	\$201	\$169	\$201	\$190	\$349
\$150,000	\$185,220	\$285	\$549	\$150,000	\$154,545	\$285	\$458	\$150,000	\$176,842	\$276	\$376	\$264	\$376	\$285	\$524
\$200,000	\$246,960	\$466	\$732	\$200,000	\$206,060	\$466	\$610	\$200,000	\$235,789	\$371	\$550	\$359	\$550	\$380	\$698
\$250,000	\$308,700	\$646	\$914	\$250,000	\$257,575	\$646	\$763	\$250,000	\$294,736	\$466	\$725	\$454	\$725	\$476	\$873
\$300,000	\$370,440	\$827	\$1,097	\$300,000	\$309,090	\$827	\$916	\$300,000	\$353,683	\$562	\$900	\$549	\$900	\$571	\$1,048
\$400,000	\$493,920	\$1,188	\$1,463	\$400,000	\$412,120	\$1,188	\$1,221	\$400,000	\$471,578	\$752	\$1,249	\$739	\$1,249	\$761	\$1,397
\$500,000	\$617,400	\$1,549	\$1,829	\$500,000	\$515,151	\$1,549	\$1,526	\$500,000	\$589,472	\$942	\$1,598	\$930	\$1,598	\$951	\$1,746
\$600,000	\$740,880	\$1,910	\$2,195	\$600,000	\$618,181	\$1,910	\$1,831	\$600,000	\$707,366	\$1,132	\$1,947	\$1,120	\$1,947	\$1,141	\$2,095
\$700,000	\$864,360	\$2,271	\$2,560	\$700,000	\$721,211	\$2,271	\$2,136	\$700,000	\$825,261	\$1,323	\$2,296	\$1,310	\$2,296	\$1,332	\$2,445
\$800,000	\$987,840	\$2,632	\$2,926	\$800,000	\$824,241	\$2,632	\$2,442	\$800,000	\$943,155	\$1,513	\$2,646	\$1,500	\$2,646	\$1,522	\$2,794
\$900,000	\$1,111,320	\$2,993	\$3,292	\$900,000	\$927,271	\$2,993	\$2,747	\$900,000	\$1,061,050	\$1,703	\$2,995	\$1,691	\$2,995	\$1,712	\$3,143
\$1,000,000	\$1,234,800	\$3,354	\$3,658	\$1,000,000	\$1,030,301	\$3,354	\$3,052	\$1,000,000	\$1,178,944	\$1,893	\$3,344	\$1,881	\$3,344	\$1,902	\$3,492
\$2,000,000	\$2,469,600	\$6,964	\$7,315	\$2,000,000	\$2,060,602	\$6,964	\$6,104	\$2,000,000	\$2,357,888	\$3,796	\$6,836	\$3,783	\$6,836	\$3,805	\$6,985
\$3,000,000	\$3,704,400	\$10,574	\$10,973	\$3,000,000	\$3,090,903	\$10,574	\$9,156	\$3,000,000	\$3,536,832	\$5,698	\$10,329	\$5,686	\$10,329	\$5,707	\$10,477
\$4,000,000	\$4,939,200	\$14,183	\$14,631	\$4,000,000	\$4,121,204	\$14,183	\$12,208	\$4,000,000	\$4,715,776	\$7,601	\$13,821	\$7,588	\$13,821	\$7,610	\$13,969
\$5,000,000	\$6,174,000	\$17,793	\$18,289	\$5,000,000	\$5,151,505	\$17,793	\$15,260	\$5,000,000	\$5,894,720	\$9,503	\$17,313	\$9,491	\$17,313	\$9,512	\$17,461
\$6,000,000	\$7,408,800	\$21,403	\$21,946	\$6,000,000	\$6,181,806	\$21,403	\$18,312	\$6,000,000	\$7,073,664	\$11,406	\$20,806	\$11,393	\$20,806	\$11,415	\$20,954
\$7,000,000	\$8,643,600	\$25,013	\$25,604	\$7,000,000	\$7,212,107	\$25,013	\$21,364	\$7,000,000	\$8,252,608	\$13,308	\$24,298	\$13,296	\$24,298	\$13,317	\$24,446
\$8,000,000	\$9,878,400	\$28,623	\$29,262	\$8,000,000	\$8,242,408	\$28,623	\$24,416	\$8,000,000	\$9,431,552	\$15,211	\$27,790	\$15,198	\$27,790	\$15,220	\$27,938
\$9,000,000	\$11,113,200	\$32,233	\$32,920	\$9,000,000	\$9,272,709	\$32,233	\$27,468	\$9,000,000	\$10,610,496	\$17,113	\$31,282	\$17,101	\$31,282	\$17,122	\$31,431
\$10,000,000	\$12,348,000	\$35,843	\$36,577	\$10,000,000	\$10,303,010	\$35,843	\$30,520	\$10,000,000	\$11,789,440	\$19,015	\$34,775	\$19,003	\$34,775	\$19,025	\$34,923
\$15,000,000	\$18,522,000	\$53,892	\$54,866	\$15,000,000	\$15,454,515	\$53,892	\$45,780	\$15,000,000	\$17,684,160	\$28,528	\$52,236	\$28,515	\$52,236	\$28,537	\$52,384
\$20,000,000	\$24,696,000	\$71,941	\$73,155	\$20,000,000	\$20,606,020	\$71,941	\$61,039	\$20,000,000	\$23,578,880	\$38,040	\$69,697	\$38,028	\$69,697	\$38,049	\$69,846
\$25,000,000	\$30,870,000	\$89,991	\$91,443	\$25,000,000	\$25,757,525	\$89,991	\$76,299	\$25,000,000	\$29,473,600	\$47,552	\$87,159	\$47,540	\$87,159	\$47,562	\$87,307
\$30,000,000	\$37,044,000	\$108,040	\$109,732	\$30,000,000	\$30,909,030	\$108,040	\$91,559	\$30,000,000	\$35,368,320	\$57,065	\$104,620	\$57,052	\$104,620	\$57,074	\$104,768
\$35,000,000	\$43,218,000	\$126,089	\$128,021	\$35,000,000	\$36,060,535	\$126,089	\$106,819	\$35,000,000	\$41,263,040	\$66,577	\$122,082	\$66,565	\$122,082	\$66,586	\$122,230
\$40,000,000	\$49,392,000	\$144,139	\$146,309	\$40,000,000	\$41,212,040	\$144,139	\$122,079	\$40,000,000	\$47,157,760	\$76,089	\$139,543	\$76,077	\$139,543	\$76,099	\$139,691
\$45,000,000	\$55,566,000	\$162,188	\$164,598	\$45,000,000	\$46,363,545	\$162,188	\$137,339	\$45,000,000	\$53,052,480	\$85,602	\$157,004	\$85,589	\$157,004	\$85,611	\$157,153
\$50,000,000	\$61,740,000	\$180,238	\$182,887	\$50,000,000	\$51,515,050	\$180,238	\$152,598	\$50,000,000	\$58,947,200	\$95,114	\$174,466	\$95,102	\$174,466	\$95,123	\$174,614

CITY OF JACKSON JUNCTION, 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	\$88	92.26%	\$57	60.42%	(\$59)	(69.14%)	(\$47)	(63.96%)	\$79	83.57%
\$100,000	\$176	92.26%	\$115	60.42%	\$20	11.10%	\$32	19.25%	\$159	83.57%
\$150,000	\$263	92.26%	\$172	60.42%	\$100	36.06%	\$112	42.44%	\$238	83.57%
\$200,000	\$266	57.03%	\$145	31.02%	\$179	48.23%	\$191	53.34%	\$318	83.57%
\$250,000	\$268	41.48%	\$117	18.04%	\$259	55.44%	\$271	59.67%	\$397	83.57%
\$300,000	\$270	32.71%	\$89	10.73%	\$338	60.21%	\$350	63.81%	\$477	83.57%
\$400,000	\$275	23.17%	\$33	2.77%	\$497	66.12%	\$509	68.90%	\$636	83.57%
\$500,000	\$280	18.08%	(\$23)	(1.47%)	\$656	69.64%	\$668	71.90%	\$795	83.57%
\$600,000	\$285	14.91%	(\$79)	(4.12%)	\$815	71.98%	\$827	73.88%	\$954	83.57%
\$700,000	\$290	12.75%	(\$134)	(5.92%)	\$974	73.65%	\$986	75.29%	\$1,113	83.57%
\$800,000	\$294	11.19%	(\$190)	(7.23%)	\$1,133	74.89%	\$1,145	76.34%	\$1,272	83.57%
\$900,000	\$299	10.00%	(\$246)	(8.22%)	\$1,292	75.86%	\$1,304	77.15%	\$1,431	83.57%
\$1,000,000	\$304	9.06%	(\$302)	(9.00%)	\$1,451	76.64%	\$1,463	77.80%	\$1,590	83.57%
\$2,000,000	\$352	5.05%	(\$860)	(12.35%)	\$3,041	80.11%	\$3,053	80.70%	\$3,180	83.57%
\$3,000,000	\$400	3.78%	(\$1,418)	(13.41%)	\$4,631	81.26%	\$4,643	81.66%	\$4,769	83.57%
\$4,000,000	\$448	3.16%	(\$1,976)	(13.93%)	\$6,220	81.84%	\$6,233	82.14%	\$6,359	83.57%
\$5,000,000	\$495	2.78%	(\$2,533)	(14.24%)	\$7,810	82.19%	\$7,823	82.42%	\$7,949	83.57%
\$6,000,000	\$543	2.54%	(\$3,091)	(14.44%)	\$9,400	82.42%	\$9,412	82.61%	\$9,539	83.57%
\$7,000,000	\$591	2.36%	(\$3,649)	(14.59%)	\$10,990	82.58%	\$11,002	82.75%	\$11,129	83.57%
\$8,000,000	\$639	2.23%	(\$4,207)	(14.70%)	\$12,580	82.70%	\$12,592	82.85%	\$12,718	83.57%
\$9,000,000	\$687	2.13%	(\$4,765)	(14.78%)	\$14,169	82.80%	\$14,182	82.93%	\$14,308	83.57%
\$10,000,000	\$735	2.05%	(\$5,323)	(14.85%)	\$15,759	82.88%	\$15,772	82.99%	\$15,898	83.57%
\$15,000,000	\$974	1.81%	(\$8,112)	(15.05%)	\$23,708	83.11%	\$23,721	83.19%	\$23,847	83.57%
\$20,000,000	\$1,213	1.69%	(\$10,902)	(15.15%)	\$31,657	83.22%	\$31,670	83.28%	\$31,796	83.57%
\$25,000,000	\$1,453	1.61%	(\$13,692)	(15.21%)	\$39,606	83.29%	\$39,619	83.34%	\$39,745	83.57%
\$30,000,000	\$1,692	1.57%	(\$16,481)	(15.25%)	\$47,555	83.34%	\$47,568	83.38%	\$47,694	83.57%
\$35,000,000	\$1,931	1.53%	(\$19,271)	(15.28%)	\$55,505	83.37%	\$55,517	83.40%	\$55,643	83.57%
\$40,000,000	\$2,171	1.51%	(\$22,060)	(15.30%)	\$63,454	83.39%	\$63,466	83.42%	\$63,592	83.57%
\$45,000,000	\$2,410	1.49%	(\$24,850)	(15.32%)	\$71,403	83.41%	\$71,415	83.44%	\$71,542	83.57%
\$50,000,000	\$2,649	1.47%	(\$27,639)	(15.33%)	\$79,352	83.43%	\$79,364	83.45%	\$79,491	83.57%