

CITY OF IOWA CITY, 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	\$8.40196	\$37,755,850	\$0	\$37,755,850	
2026-27	\$4.42008	\$38,510,967	\$377,362	\$38,888,329	3.0%
2027-28	\$4.46339	\$39,184,042	\$381,060	\$39,565,102	1.7%
2028-29	\$4.37067	\$40,356,429	\$373,144	\$40,729,573	2.9%
2029-30	\$4.41108	\$41,026,912	\$376,594	\$41,403,506	1.7%
2030-31	\$4.31837	\$42,231,589	\$368,679	\$42,600,267	2.9%
2031-32	\$4.35607	\$42,893,927	\$371,897	\$43,265,824	1.6%
2032-33	\$4.26407	\$44,131,186	\$364,043	\$44,495,229	2.8%
2033-34	\$4.29924	\$44,784,999	\$367,045	\$45,152,044	1.5%
2034-35	\$4.20804	\$46,055,039	\$359,259	\$46,414,299	2.8%
2035-36	\$4.24087	\$46,700,233	\$362,062	\$47,062,295	1.4%

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	\$8,787,156,880	\$4,493,695,553	\$124,505,761	\$4,618,201,314
2026-27	\$9,089,378,162	\$8,798,101,656	\$145,572,574	\$8,943,674,230
2027-28	\$9,158,700,978	\$8,864,361,410	\$148,635,635	\$9,012,997,046
2028-29	\$9,623,520,854	\$9,318,839,597	\$158,977,325	\$9,477,816,922
2029-30	\$9,693,995,670	\$9,386,251,352	\$162,040,386	\$9,548,291,738
2030-31	\$10,183,651,405	\$9,864,895,160	\$173,052,313	\$10,037,947,473
2031-32	\$10,254,126,220	\$9,932,306,914	\$176,115,374	\$10,108,422,288
2032-33	\$10,768,454,811	\$10,434,919,828	\$187,831,051	\$10,622,750,879
2033-34	\$10,838,929,627	\$10,502,331,583	\$190,894,112	\$10,693,225,695
2034-35	\$11,378,961,734	\$11,029,909,077	\$203,348,725	\$11,233,257,802
2035-36	\$11,449,436,550	\$11,097,320,831	\$206,411,786	\$11,303,732,618

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	74.92%	-0.61%	74.31%	22.96%	1.70%	0.92%
2026-27	89.80%	-7.01%	82.80%	15.60%	1.00%	0.48%
2027-28	90.01%	-7.17%	82.84%	15.56%	1.00%	0.47%
2028-29	89.87%	-7.01%	82.86%	15.61%	0.97%	0.45%
2029-30	90.05%	-7.15%	82.90%	15.57%	0.96%	0.45%
2030-31	89.89%	-6.98%	82.91%	15.62%	0.93%	0.42%
2031-32	90.07%	-7.11%	82.95%	15.58%	0.93%	0.42%
2032-33	89.89%	-6.93%	82.96%	15.63%	0.90%	0.40%
2033-34	90.06%	-7.06%	83.00%	15.60%	0.90%	0.40%
2034-35	89.88%	-6.88%	83.00%	15.65%	0.86%	0.38%
2035-36	90.03%	-6.99%	83.04%	15.62%	0.86%	0.38%

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 IOWA CITY, 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	\$4,493,695,553	\$8.40196	\$37,755,850
2026-27	\$8,798,101,656	\$4.42008	\$38,888,329
2027-28	\$8,864,361,410	\$4.46339	\$39,565,102
2028-29	\$9,318,839,597	\$4.37067	\$40,729,573
2029-30	\$9,386,251,352	\$4.41108	\$41,403,506
2030-31	\$9,864,895,160	\$4.31837	\$42,600,267
2031-32	\$9,932,306,914	\$4.35607	\$43,265,824
2032-33	\$10,434,919,828	\$4.26407	\$44,495,229
2033-34	\$10,502,331,583	\$4.29924	\$45,152,044
2034-35	\$11,029,909,077	\$4.20804	\$46,414,299
2035-36	\$11,097,320,831	\$4.24087	\$47,062,295

CITY OF IOWA CITY, 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	\$4,493,695,553	\$8.40196	\$37,755,850
2026-27	\$4,637,371,685	\$8.31877	\$38,577,239
2027-28	\$4,748,982,265	\$8.31877	\$39,505,702
2028-29	\$4,949,416,272	\$8.10000	\$40,090,272
2029-30	\$5,070,019,694	\$8.10000	\$41,067,160
2030-31	\$5,281,649,752	\$8.10000	\$42,781,363
2031-32	\$5,408,482,595	\$8.10000	\$43,808,709
2032-33	\$5,631,891,188	\$8.10000	\$45,618,319
2033-34	\$5,765,295,936	\$8.10000	\$46,698,897
2034-35	\$6,001,106,026	\$8.10000	\$48,608,959
2035-36	\$6,141,414,481	\$8.10000	\$49,745,457

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	\$4,160,729,971	(\$3.89869)	\$311,090
2027-28	\$4,115,379,145	(\$3.85538)	\$59,400
2028-29	\$4,369,423,325	(\$3.72933)	\$639,301
2029-30	\$4,316,231,657	(\$3.68892)	\$336,346
2030-31	\$4,583,245,408	(\$3.78163)	-\$181,096
2031-32	\$4,523,824,319	(\$3.74393)	-\$542,885
2032-33	\$4,803,028,640	(\$3.83593)	-\$1,123,090
2033-34	\$4,737,035,646	(\$3.80076)	-\$1,546,853
2034-35	\$5,028,803,051	(\$3.89196)	-\$2,194,660
2035-36	\$4,955,906,350	(\$3.85913)	-\$2,683,162

CITY OF IOWA CITY, 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	\$199	\$267	\$50,000	\$51,515	\$199	\$222	\$50,000	\$58,947	\$180	\$39	\$154	\$39	\$199	\$255
\$100,000	\$123,480	\$399	\$533	\$100,000	\$103,030	\$399	\$445	\$100,000	\$117,894	\$379	\$293	\$353	\$293	\$399	\$509
\$150,000	\$185,220	\$598	\$800	\$150,000	\$154,545	\$598	\$667	\$150,000	\$176,842	\$578	\$548	\$553	\$548	\$598	\$764
\$200,000	\$246,960	\$976	\$1,066	\$200,000	\$206,060	\$976	\$890	\$200,000	\$235,789	\$778	\$802	\$752	\$802	\$797	\$1,018
\$250,000	\$308,700	\$1,354	\$1,333	\$250,000	\$257,575	\$1,354	\$1,112	\$250,000	\$294,736	\$977	\$1,057	\$951	\$1,057	\$996	\$1,273
\$300,000	\$370,440	\$1,732	\$1,600	\$300,000	\$309,090	\$1,732	\$1,335	\$300,000	\$353,683	\$1,176	\$1,311	\$1,150	\$1,311	\$1,196	\$1,527
\$400,000	\$493,920	\$2,488	\$2,133	\$400,000	\$412,120	\$2,488	\$1,780	\$400,000	\$471,578	\$1,575	\$1,821	\$1,549	\$1,821	\$1,594	\$2,036
\$500,000	\$617,400	\$3,244	\$2,666	\$500,000	\$515,151	\$3,244	\$2,225	\$500,000	\$589,472	\$1,973	\$2,330	\$1,947	\$2,330	\$1,993	\$2,546
\$600,000	\$740,880	\$4,001	\$3,199	\$600,000	\$618,181	\$4,001	\$2,670	\$600,000	\$707,366	\$2,372	\$2,839	\$2,346	\$2,839	\$2,391	\$3,055
\$700,000	\$864,360	\$4,757	\$3,733	\$700,000	\$721,211	\$4,757	\$3,114	\$700,000	\$825,261	\$2,770	\$3,348	\$2,744	\$3,348	\$2,790	\$3,564
\$800,000	\$987,840	\$5,513	\$4,266	\$800,000	\$824,241	\$5,513	\$3,559	\$800,000	\$943,155	\$3,169	\$3,857	\$3,143	\$3,857	\$3,188	\$4,073
\$900,000	\$1,111,320	\$6,269	\$4,799	\$900,000	\$927,271	\$6,269	\$4,004	\$900,000	\$1,061,050	\$3,567	\$4,366	\$3,541	\$4,366	\$3,587	\$4,582
\$1,000,000	\$1,234,800	\$7,025	\$5,332	\$1,000,000	\$1,030,301	\$7,025	\$4,449	\$1,000,000	\$1,178,944	\$3,966	\$4,875	\$3,940	\$4,875	\$3,985	\$5,091
\$2,000,000	\$2,469,600	\$14,587	\$10,665	\$2,000,000	\$2,060,602	\$14,587	\$8,898	\$2,000,000	\$2,357,888	\$7,951	\$9,966	\$7,925	\$9,966	\$7,970	\$10,182
\$3,000,000	\$3,704,400	\$22,149	\$15,997	\$3,000,000	\$3,090,903	\$22,149	\$13,348	\$3,000,000	\$3,536,832	\$11,936	\$15,057	\$11,910	\$15,057	\$11,956	\$15,273
\$4,000,000	\$4,939,200	\$29,711	\$21,329	\$4,000,000	\$4,121,204	\$29,711	\$17,797	\$4,000,000	\$4,715,776	\$15,921	\$20,149	\$15,896	\$20,149	\$15,941	\$20,364
\$5,000,000	\$6,174,000	\$37,272	\$26,662	\$5,000,000	\$5,151,505	\$37,272	\$22,246	\$5,000,000	\$5,894,720	\$19,907	\$25,240	\$19,881	\$25,240	\$19,926	\$25,456
\$6,000,000	\$7,408,800	\$44,834	\$31,994	\$6,000,000	\$6,181,806	\$44,834	\$26,695	\$6,000,000	\$7,073,664	\$23,892	\$30,331	\$23,866	\$30,331	\$23,911	\$30,547
\$7,000,000	\$8,643,600	\$52,396	\$37,326	\$7,000,000	\$7,212,107	\$52,396	\$31,145	\$7,000,000	\$8,252,608	\$27,877	\$35,422	\$27,851	\$35,422	\$27,896	\$35,638
\$8,000,000	\$9,878,400	\$59,958	\$42,659	\$8,000,000	\$8,242,408	\$59,958	\$35,594	\$8,000,000	\$9,431,552	\$31,862	\$40,513	\$31,836	\$40,513	\$31,881	\$40,729
\$9,000,000	\$11,113,200	\$67,519	\$47,991	\$9,000,000	\$9,272,709	\$67,519	\$40,043	\$9,000,000	\$10,610,496	\$35,847	\$45,604	\$35,821	\$45,604	\$35,867	\$45,820
\$10,000,000	\$12,348,000	\$75,081	\$53,323	\$10,000,000	\$10,303,010	\$75,081	\$44,492	\$10,000,000	\$11,789,440	\$39,833	\$50,695	\$39,807	\$50,695	\$39,852	\$50,911
\$15,000,000	\$18,522,000	\$112,890	\$79,985	\$15,000,000	\$15,454,515	\$112,890	\$66,738	\$15,000,000	\$17,684,160	\$59,758	\$76,151	\$59,733	\$76,151	\$59,778	\$76,367
\$20,000,000	\$24,696,000	\$150,699	\$106,646	\$20,000,000	\$20,606,020	\$150,699	\$88,984	\$20,000,000	\$23,578,880	\$79,684	\$101,606	\$79,658	\$101,606	\$79,704	\$101,822
\$25,000,000	\$30,870,000	\$188,508	\$133,308	\$25,000,000	\$25,757,525	\$188,508	\$111,231	\$25,000,000	\$29,473,600	\$99,610	\$127,062	\$99,584	\$127,062	\$99,630	\$127,278
\$30,000,000	\$37,044,000	\$226,316	\$159,970	\$30,000,000	\$30,909,030	\$226,316	\$133,477	\$30,000,000	\$35,368,320	\$119,536	\$152,518	\$119,510	\$152,518	\$119,556	\$152,733
\$35,000,000	\$43,218,000	\$264,125	\$186,631	\$35,000,000	\$36,060,535	\$264,125	\$155,723	\$35,000,000	\$41,263,040	\$139,462	\$177,973	\$139,436	\$177,973	\$139,481	\$178,189
\$40,000,000	\$49,392,000	\$301,934	\$213,293	\$40,000,000	\$41,212,040	\$301,934	\$177,969	\$40,000,000	\$47,157,760	\$159,388	\$203,429	\$159,362	\$203,429	\$159,407	\$203,645
\$45,000,000	\$55,566,000	\$339,743	\$239,955	\$45,000,000	\$46,363,545	\$339,743	\$200,215	\$45,000,000	\$53,052,480	\$179,314	\$228,884	\$179,288	\$228,884	\$179,333	\$229,100
\$50,000,000	\$61,740,000	\$377,552	\$266,616	\$50,000,000	\$51,515,050	\$377,552	\$222,461	\$50,000,000	\$58,947,200	\$199,240	\$254,340	\$199,214	\$254,340	\$199,259	\$254,556

CITY OF IOWA CITY, 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	\$67	33.80%	\$23	11.64%	(\$141)	(78.53%)	(\$115)	(74.92%)	\$55	27.75%
\$100,000	\$135	33.80%	\$46	11.64%	(\$86)	(22.68%)	(\$60)	(17.01%)	\$111	27.75%
\$150,000	\$202	33.80%	\$70	11.64%	(\$31)	(5.31%)	(\$5)	(0.87%)	\$166	27.75%
\$200,000	\$91	9.28%	(\$86)	(8.81%)	\$25	3.16%	\$50	6.72%	\$221	27.75%
\$250,000	(\$21)	(1.54%)	(\$242)	(17.85%)	\$80	8.18%	\$106	11.12%	\$276	27.75%
\$300,000	(\$132)	(7.64%)	(\$397)	(22.94%)	\$135	11.49%	\$161	14.00%	\$332	27.75%
\$400,000	(\$355)	(14.28%)	(\$709)	(28.48%)	\$246	15.61%	\$272	17.54%	\$442	27.75%
\$500,000	(\$578)	(17.82%)	(\$1,020)	(31.43%)	\$356	18.06%	\$382	19.63%	\$553	27.75%
\$600,000	(\$801)	(20.03%)	(\$1,331)	(33.27%)	\$467	19.69%	\$493	21.01%	\$664	27.75%
\$700,000	(\$1,024)	(21.53%)	(\$1,642)	(34.53%)	\$578	20.85%	\$603	21.99%	\$774	27.75%
\$800,000	(\$1,247)	(22.62%)	(\$1,954)	(35.44%)	\$688	21.72%	\$714	22.72%	\$885	27.75%
\$900,000	(\$1,470)	(23.45%)	(\$2,265)	(36.13%)	\$799	22.39%	\$825	23.29%	\$995	27.75%
\$1,000,000	(\$1,693)	(24.10%)	(\$2,576)	(36.67%)	\$909	22.93%	\$935	23.74%	\$1,106	27.75%
\$2,000,000	(\$3,922)	(26.89%)	(\$5,689)	(39.00%)	\$2,015	25.35%	\$2,041	25.76%	\$2,212	27.75%
\$3,000,000	(\$6,152)	(27.78%)	(\$8,801)	(39.74%)	\$3,121	26.15%	\$3,147	26.42%	\$3,318	27.75%
\$4,000,000	(\$8,381)	(28.21%)	(\$11,914)	(40.10%)	\$4,227	26.55%	\$4,253	26.76%	\$4,424	27.75%
\$5,000,000	(\$10,611)	(28.47%)	(\$15,026)	(40.31%)	\$5,333	26.79%	\$5,359	26.96%	\$5,530	27.75%
\$6,000,000	(\$12,840)	(28.64%)	(\$18,139)	(40.46%)	\$6,439	26.95%	\$6,465	27.09%	\$6,636	27.75%
\$7,000,000	(\$15,070)	(28.76%)	(\$21,251)	(40.56%)	\$7,545	27.07%	\$7,571	27.18%	\$7,742	27.75%
\$8,000,000	(\$17,299)	(28.85%)	(\$24,364)	(40.64%)	\$8,651	27.15%	\$8,677	27.25%	\$8,847	27.75%
\$9,000,000	(\$19,528)	(28.92%)	(\$27,476)	(40.69%)	\$9,757	27.22%	\$9,783	27.31%	\$9,953	27.75%
\$10,000,000	(\$21,758)	(28.98%)	(\$30,589)	(40.74%)	\$10,863	27.27%	\$10,889	27.35%	\$11,059	27.75%
\$15,000,000	(\$32,905)	(29.15%)	(\$46,152)	(40.88%)	\$16,392	27.43%	\$16,418	27.49%	\$16,589	27.75%
\$20,000,000	(\$44,052)	(29.23%)	(\$61,714)	(40.95%)	\$21,922	27.51%	\$21,948	27.55%	\$22,119	27.75%
\$25,000,000	(\$55,200)	(29.28%)	(\$77,277)	(40.99%)	\$27,452	27.56%	\$27,478	27.59%	\$27,648	27.75%
\$30,000,000	(\$66,347)	(29.32%)	(\$92,840)	(41.02%)	\$32,981	27.59%	\$33,007	27.62%	\$33,178	27.75%
\$35,000,000	(\$77,494)	(29.34%)	(\$108,403)	(41.04%)	\$38,511	27.61%	\$38,537	27.64%	\$38,708	27.75%
\$40,000,000	(\$88,641)	(29.36%)	(\$123,965)	(41.06%)	\$44,041	27.63%	\$44,067	27.65%	\$44,237	27.75%
\$45,000,000	(\$99,788)	(29.37%)	(\$139,528)	(41.07%)	\$49,570	27.64%	\$49,596	27.66%	\$49,767	27.75%
\$50,000,000	(\$110,936)	(29.38%)	(\$155,091)	(41.08%)	\$55,100	27.66%	\$55,126	27.67%	\$55,297	27.75%