

CITY OF KAMRAR, 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	\$8.04598	\$50,036	\$0	\$50,036	
2026-27	\$6.45845	\$51,037	\$1,641	\$52,677	5.3%
2027-28	\$6.64091	\$53,731	\$1,687	\$55,418	5.2%
2028-29	\$6.51485	\$56,526	\$1,655	\$58,181	5.0%
2029-30	\$6.68742	\$59,345	\$1,699	\$61,044	4.9%
2030-31	\$6.54985	\$62,264	\$1,664	\$63,928	4.7%
2031-32	\$6.71971	\$65,207	\$1,707	\$66,914	4.7%
2032-33	\$6.57849	\$68,252	\$1,671	\$69,923	4.5%
2033-34	\$6.73956	\$71,255	\$1,712	\$72,967	4.4%
2034-35	\$6.59541	\$74,426	\$1,675	\$76,101	4.3%
2035-36	\$6.74388	\$77,434	\$1,713	\$79,147	4.0%

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	\$11,192,713	\$6,218,767	\$0	\$6,218,767
2026-27	\$9,569,211	\$8,156,344	\$0	\$8,156,344
2027-28	\$9,757,782	\$8,344,915	\$0	\$8,344,915
2028-29	\$10,343,407	\$8,930,540	\$0	\$8,930,540
2029-30	\$10,540,978	\$9,128,111	\$0	\$9,128,111
2030-31	\$11,173,113	\$9,760,246	\$0	\$9,760,246
2031-32	\$11,370,684	\$9,957,817	\$0	\$9,957,817
2032-33	\$12,041,894	\$10,629,027	\$0	\$10,629,027
2033-34	\$12,239,465	\$10,826,598	\$0	\$10,826,598
2034-35	\$12,951,382	\$11,538,515	\$0	\$11,538,515
2035-36	\$13,148,953	\$11,736,086	\$0	\$11,736,086

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	43.06%	-1.21%	41.85%	30.89%	0.00%	1.27%
2026-27	78.56%	-34.68%	43.88%	32.02%	0.00%	0.97%
2027-28	79.83%	-34.68%	45.15%	31.30%	0.00%	0.94%
2028-29	80.42%	-33.09%	47.33%	30.71%	0.00%	0.88%
2029-30	81.46%	-32.99%	48.47%	30.04%	0.00%	0.86%
2030-31	81.84%	-31.39%	50.45%	29.50%	0.00%	0.81%
2031-32	82.77%	-31.34%	51.43%	28.92%	0.00%	0.79%
2032-33	83.03%	-29.85%	53.18%	28.45%	0.00%	0.74%
2033-34	83.86%	-29.83%	54.03%	27.93%	0.00%	0.73%
2034-35	84.04%	-28.45%	55.59%	27.51%	0.00%	0.68%
2035-36	84.79%	-28.45%	56.34%	27.05%	0.00%	0.67%

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 KAMRAR, 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	\$6,218,767	\$8.04598	\$50,036
2026-27	\$8,156,344	\$6.45845	\$52,677
2027-28	\$8,344,915	\$6.64091	\$55,418
2028-29	\$8,930,540	\$6.51485	\$58,181
2029-30	\$9,128,111	\$6.68742	\$61,044
2030-31	\$9,760,246	\$6.54985	\$63,928
2031-32	\$9,957,817	\$6.71971	\$66,914
2032-33	\$10,629,027	\$6.57849	\$69,923
2033-34	\$10,826,598	\$6.73956	\$72,967
2034-35	\$11,538,515	\$6.59541	\$76,101
2035-36	\$11,736,086	\$6.74388	\$79,147

CITY OF KAMRAR, 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	\$6,218,767	\$8.04598	\$50,036
2026-27	\$6,556,082	\$7.88822	\$51,716
2027-28	\$6,728,869	\$7.88822	\$53,079
2028-29	\$7,036,673	\$7.88822	\$55,507
2029-30	\$7,218,853	\$7.88822	\$56,944
2030-31	\$7,544,825	\$7.88822	\$59,515
2031-32	\$7,736,884	\$7.88822	\$61,030
2032-33	\$8,081,985	\$7.88822	\$63,752
2033-34	\$8,284,456	\$7.88822	\$65,350
2034-35	\$8,649,708	\$7.88822	\$68,231
2035-36	\$8,863,127	\$7.88822	\$69,914

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	\$1,600,263	(\$1.42977)	\$962
2027-28	\$1,616,046	(\$1.24731)	\$2,339
2028-29	\$1,893,868	(\$1.37337)	\$2,674
2029-30	\$1,909,258	(\$1.20080)	\$4,100
2030-31	\$2,215,421	(\$1.33837)	\$4,413
2031-32	\$2,220,934	(\$1.16851)	\$5,883
2032-33	\$2,547,042	(\$1.30973)	\$6,171
2033-34	\$2,542,142	(\$1.14866)	\$7,617
2034-35	\$2,888,807	(\$1.29281)	\$7,870
2035-36	\$2,872,959	(\$1.14434)	\$9,232

CITY OF KAMRAR, 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	\$191	\$404	\$50,000	\$51,515	\$191	\$337	\$50,000	\$58,947	\$172	\$59	\$148	\$59	\$191	\$386
\$100,000	\$123,480	\$382	\$809	\$100,000	\$103,030	\$382	\$675	\$100,000	\$117,894	\$363	\$445	\$338	\$445	\$382	\$772
\$150,000	\$185,220	\$572	\$1,213	\$150,000	\$154,545	\$572	\$1,012	\$150,000	\$176,842	\$554	\$831	\$529	\$831	\$572	\$1,158
\$200,000	\$246,960	\$935	\$1,618	\$200,000	\$206,060	\$935	\$1,350	\$200,000	\$235,789	\$745	\$1,217	\$720	\$1,217	\$763	\$1,544
\$250,000	\$308,700	\$1,297	\$2,022	\$250,000	\$257,575	\$1,297	\$1,687	\$250,000	\$294,736	\$936	\$1,603	\$911	\$1,603	\$954	\$1,930
\$300,000	\$370,440	\$1,659	\$2,426	\$300,000	\$309,090	\$1,659	\$2,024	\$300,000	\$353,683	\$1,126	\$1,989	\$1,102	\$1,989	\$1,145	\$2,317
\$400,000	\$493,920	\$2,383	\$3,235	\$400,000	\$412,120	\$2,383	\$2,699	\$400,000	\$471,578	\$1,508	\$2,761	\$1,483	\$2,761	\$1,527	\$3,089
\$500,000	\$617,400	\$3,107	\$4,044	\$500,000	\$515,151	\$3,107	\$3,374	\$500,000	\$589,472	\$1,890	\$3,533	\$1,865	\$3,533	\$1,908	\$3,861
\$600,000	\$740,880	\$3,831	\$4,853	\$600,000	\$618,181	\$3,831	\$4,049	\$600,000	\$707,366	\$2,271	\$4,306	\$2,246	\$4,306	\$2,290	\$4,633
\$700,000	\$864,360	\$4,555	\$5,661	\$700,000	\$721,211	\$4,555	\$4,724	\$700,000	\$825,261	\$2,653	\$5,078	\$2,628	\$5,078	\$2,671	\$5,405
\$800,000	\$987,840	\$5,279	\$6,470	\$800,000	\$824,241	\$5,279	\$5,399	\$800,000	\$943,155	\$3,035	\$5,850	\$3,010	\$5,850	\$3,053	\$6,178
\$900,000	\$1,111,320	\$6,003	\$7,279	\$900,000	\$927,271	\$6,003	\$6,073	\$900,000	\$1,061,050	\$3,416	\$6,622	\$3,391	\$6,622	\$3,435	\$6,950
\$1,000,000	\$1,234,800	\$6,728	\$8,088	\$1,000,000	\$1,030,301	\$6,728	\$6,748	\$1,000,000	\$1,178,944	\$3,798	\$7,394	\$3,773	\$7,394	\$3,816	\$7,722
\$2,000,000	\$2,469,600	\$13,969	\$16,176	\$2,000,000	\$2,060,602	\$13,969	\$13,497	\$2,000,000	\$2,357,888	\$7,614	\$15,116	\$7,589	\$15,116	\$7,633	\$15,444
\$3,000,000	\$3,704,400	\$21,210	\$24,263	\$3,000,000	\$3,090,903	\$21,210	\$20,245	\$3,000,000	\$3,536,832	\$11,431	\$22,838	\$11,406	\$22,838	\$11,449	\$23,166
\$4,000,000	\$4,939,200	\$28,452	\$32,351	\$4,000,000	\$4,121,204	\$28,452	\$26,993	\$4,000,000	\$4,715,776	\$15,247	\$30,560	\$15,222	\$30,560	\$15,265	\$30,888
\$5,000,000	\$6,174,000	\$35,693	\$40,439	\$5,000,000	\$5,151,505	\$35,693	\$33,742	\$5,000,000	\$5,894,720	\$19,063	\$38,282	\$19,038	\$38,282	\$19,082	\$38,610
\$6,000,000	\$7,408,800	\$42,935	\$48,527	\$6,000,000	\$6,181,806	\$42,935	\$40,490	\$6,000,000	\$7,073,664	\$22,880	\$46,004	\$22,855	\$46,004	\$22,898	\$46,331
\$7,000,000	\$8,643,600	\$50,176	\$56,614	\$7,000,000	\$7,212,107	\$50,176	\$47,238	\$7,000,000	\$8,252,608	\$26,696	\$53,726	\$26,671	\$53,726	\$26,714	\$54,053
\$8,000,000	\$9,878,400	\$57,417	\$64,702	\$8,000,000	\$8,242,408	\$57,417	\$53,987	\$8,000,000	\$9,431,552	\$30,512	\$61,448	\$30,487	\$61,448	\$30,531	\$61,775
\$9,000,000	\$11,113,200	\$64,659	\$72,790	\$9,000,000	\$9,272,709	\$64,659	\$60,735	\$9,000,000	\$10,610,496	\$34,329	\$69,170	\$34,304	\$69,170	\$34,347	\$69,497
\$10,000,000	\$12,348,000	\$71,900	\$80,878	\$10,000,000	\$10,303,010	\$71,900	\$67,483	\$10,000,000	\$11,789,440	\$38,145	\$76,892	\$38,120	\$76,892	\$38,163	\$77,219
\$15,000,000	\$18,522,000	\$108,107	\$121,316	\$15,000,000	\$15,454,515	\$108,107	\$101,225	\$15,000,000	\$17,684,160	\$57,227	\$115,501	\$57,202	\$115,501	\$57,245	\$115,829
\$20,000,000	\$24,696,000	\$144,314	\$161,755	\$20,000,000	\$20,606,020	\$144,314	\$134,966	\$20,000,000	\$23,578,880	\$76,308	\$154,111	\$76,283	\$154,111	\$76,327	\$154,438
\$25,000,000	\$30,870,000	\$180,521	\$202,194	\$25,000,000	\$25,757,525	\$180,521	\$168,708	\$25,000,000	\$29,473,600	\$95,390	\$192,720	\$95,365	\$192,720	\$95,408	\$193,048
\$30,000,000	\$37,044,000	\$216,728	\$242,633	\$30,000,000	\$30,909,030	\$216,728	\$202,450	\$30,000,000	\$35,368,320	\$114,472	\$231,330	\$114,447	\$231,330	\$114,490	\$231,657
\$35,000,000	\$43,218,000	\$252,935	\$283,071	\$35,000,000	\$36,060,535	\$252,935	\$236,191	\$35,000,000	\$41,263,040	\$133,553	\$269,939	\$133,528	\$269,939	\$133,572	\$270,267
\$40,000,000	\$49,392,000	\$289,142	\$323,510	\$40,000,000	\$41,212,040	\$289,142	\$269,933	\$40,000,000	\$47,157,760	\$152,635	\$308,549	\$152,610	\$308,549	\$152,653	\$308,876
\$45,000,000	\$55,566,000	\$325,348	\$363,949	\$45,000,000	\$46,363,545	\$325,348	\$303,674	\$45,000,000	\$53,052,480	\$171,717	\$347,158	\$171,692	\$347,158	\$171,735	\$347,486
\$50,000,000	\$61,740,000	\$361,555	\$404,388	\$50,000,000	\$51,515,050	\$361,555	\$337,416	\$50,000,000	\$58,947,200	\$190,798	\$385,768	\$190,774	\$385,768	\$190,817	\$386,095

CITY OF KAMRAR, 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	\$214	111.92%	\$147	76.83%	(\$114)	(65.99%)	(\$89)	(60.27%)	\$195	102.34%
\$100,000	\$427	111.92%	\$293	76.83%	\$82	22.46%	\$106	31.44%	\$391	102.34%
\$150,000	\$641	111.92%	\$440	76.83%	\$277	49.98%	\$302	57.01%	\$586	102.34%
\$200,000	\$683	73.09%	\$415	44.42%	\$472	63.39%	\$497	69.02%	\$781	102.34%
\$250,000	\$725	55.94%	\$390	30.12%	\$667	71.34%	\$692	76.00%	\$976	102.34%
\$300,000	\$768	46.28%	\$366	22.06%	\$863	76.59%	\$887	80.57%	\$1,172	102.34%
\$400,000	\$852	35.77%	\$317	13.28%	\$1,253	83.10%	\$1,278	86.17%	\$1,562	102.34%
\$500,000	\$937	30.16%	\$267	8.60%	\$1,644	86.99%	\$1,669	89.48%	\$1,953	102.34%
\$600,000	\$1,022	26.67%	\$218	5.69%	\$2,034	89.57%	\$2,059	91.66%	\$2,343	102.34%
\$700,000	\$1,106	24.28%	\$169	3.70%	\$2,425	91.41%	\$2,450	93.21%	\$2,734	102.34%
\$800,000	\$1,191	22.56%	\$119	2.26%	\$2,815	92.78%	\$2,840	94.37%	\$3,124	102.34%
\$900,000	\$1,275	21.25%	\$70	1.17%	\$3,206	93.85%	\$3,231	95.27%	\$3,515	102.34%
\$1,000,000	\$1,360	20.22%	\$21	0.31%	\$3,597	94.70%	\$3,621	95.98%	\$3,906	102.34%
\$2,000,000	\$2,207	15.80%	(\$472)	(3.38%)	\$7,502	98.53%	\$7,527	99.18%	\$7,811	102.34%
\$3,000,000	\$3,053	14.39%	(\$965)	(4.55%)	\$11,408	99.80%	\$11,433	100.24%	\$11,717	102.34%
\$4,000,000	\$3,899	13.70%	(\$1,459)	(5.13%)	\$15,313	100.44%	\$15,338	100.76%	\$15,622	102.34%
\$5,000,000	\$4,746	13.30%	(\$1,952)	(5.47%)	\$19,219	100.82%	\$19,244	101.08%	\$19,528	102.34%
\$6,000,000	\$5,592	13.02%	(\$2,445)	(5.69%)	\$23,124	101.07%	\$23,149	101.29%	\$23,433	102.34%
\$7,000,000	\$6,438	12.83%	(\$2,938)	(5.85%)	\$27,030	101.25%	\$27,055	101.44%	\$27,339	102.34%
\$8,000,000	\$7,285	12.69%	(\$3,431)	(5.98%)	\$30,936	101.39%	\$30,960	101.55%	\$31,245	102.34%
\$9,000,000	\$8,131	12.58%	(\$3,924)	(6.07%)	\$34,841	101.49%	\$34,866	101.64%	\$35,150	102.34%
\$10,000,000	\$8,977	12.49%	(\$4,417)	(6.14%)	\$38,747	101.58%	\$38,772	101.71%	\$39,056	102.34%
\$15,000,000	\$13,209	12.22%	(\$6,882)	(6.37%)	\$58,275	101.83%	\$58,299	101.92%	\$58,584	102.34%
\$20,000,000	\$17,441	12.09%	(\$9,348)	(6.48%)	\$77,802	101.96%	\$77,827	102.02%	\$78,111	102.34%
\$25,000,000	\$21,673	12.01%	(\$11,813)	(6.54%)	\$97,330	102.03%	\$97,355	102.09%	\$97,639	102.34%
\$30,000,000	\$25,905	11.95%	(\$14,278)	(6.59%)	\$116,858	102.08%	\$116,883	102.13%	\$117,167	102.34%
\$35,000,000	\$30,137	11.91%	(\$16,744)	(6.62%)	\$136,386	102.12%	\$136,411	102.16%	\$136,695	102.34%
\$40,000,000	\$34,369	11.89%	(\$19,209)	(6.64%)	\$155,914	102.15%	\$155,939	102.18%	\$156,223	102.34%
\$45,000,000	\$38,601	11.86%	(\$21,674)	(6.66%)	\$175,442	102.17%	\$175,466	102.20%	\$175,751	102.34%
\$50,000,000	\$42,832	11.85%	(\$24,140)	(6.68%)	\$194,969	102.19%	\$194,994	102.21%	\$195,278	102.34%