

CITY OF KEOMAH VILLAGE, 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	\$3.28829	\$17,443	\$0	\$17,443	
2026-27	\$1.79054	\$17,792	\$970	\$18,762	7.6%
2027-28	\$1.84811	\$19,137	\$1,001	\$20,139	7.3%
2028-29	\$1.81746	\$20,542	\$985	\$21,526	6.9%
2029-30	\$1.87285	\$21,957	\$1,015	\$22,972	6.7%
2030-31	\$1.83939	\$23,431	\$997	\$24,428	6.3%
2031-32	\$1.89335	\$24,917	\$1,026	\$25,943	6.2%
2032-33	\$1.85799	\$26,461	\$1,007	\$27,468	5.9%
2033-34	\$1.91071	\$28,018	\$1,035	\$29,053	5.8%
2034-35	\$1.87378	\$29,634	\$1,015	\$30,649	5.5%
2035-36	\$1.92543	\$31,262	\$1,043	\$32,306	5.4%

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	\$11,379,988	\$5,304,574	\$0	\$5,304,574
2026-27	\$10,700,580	\$10,478,493	\$0	\$10,478,493
2027-28	\$11,119,050	\$10,896,963	\$0	\$10,896,963
2028-29	\$12,066,344	\$11,844,257	\$0	\$11,844,257
2029-30	\$12,487,814	\$12,265,727	\$0	\$12,265,727
2030-31	\$13,502,612	\$13,280,525	\$0	\$13,280,525
2031-32	\$13,924,082	\$13,701,995	\$0	\$13,701,995
2032-33	\$15,005,964	\$14,783,877	\$0	\$14,783,877
2033-34	\$15,427,434	\$15,205,347	\$0	\$15,205,347
2034-35	\$16,579,084	\$16,356,997	\$0	\$16,356,997
2035-36	\$17,000,554	\$16,778,467	\$0	\$16,778,467

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	99.56%	-0.90%	98.66%	0.00%	0.00%	1.34%
2026-27	121.00%	-22.86%	98.14%	0.00%	0.00%	0.68%
2027-28	121.32%	-23.12%	98.20%	0.00%	0.00%	0.65%
2028-29	120.66%	-22.28%	98.38%	0.00%	0.00%	0.60%
2029-30	120.93%	-22.50%	98.43%	0.00%	0.00%	0.58%
2030-31	120.24%	-21.66%	98.58%	0.00%	0.00%	0.53%
2031-32	120.50%	-21.88%	98.62%	0.00%	0.00%	0.52%
2032-33	119.81%	-21.06%	98.75%	0.00%	0.00%	0.48%
2033-34	120.05%	-21.28%	98.78%	0.00%	0.00%	0.47%
2034-35	119.38%	-20.49%	98.89%	0.00%	0.00%	0.43%
2035-36	119.61%	-20.70%	98.91%	0.00%	0.00%	0.42%

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 KEOMAH VILLAGE, 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	\$5,304,574	\$3.28829	\$17,443
2026-27	\$10,478,493	\$1.79054	\$18,762
2027-28	\$10,896,963	\$1.84811	\$20,139
2028-29	\$11,844,257	\$1.81746	\$21,526
2029-30	\$12,265,727	\$1.87285	\$22,972
2030-31	\$13,280,525	\$1.83939	\$24,428
2031-32	\$13,701,995	\$1.89335	\$25,943
2032-33	\$14,783,877	\$1.85799	\$27,468
2033-34	\$15,205,347	\$1.91071	\$29,053
2034-35	\$16,356,997	\$1.87378	\$30,649
2035-36	\$16,778,467	\$1.92543	\$32,306

CITY OF KEOMAH VILLAGE, 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	\$5,304,574	\$3.28829	\$17,443
2026-27	\$5,527,606	\$3.22381	\$17,820
2027-28	\$5,886,914	\$3.12992	\$18,426
2028-29	\$6,300,853	\$3.12992	\$19,721
2029-30	\$6,679,711	\$3.12992	\$20,907
2030-31	\$7,120,245	\$3.12992	\$22,286
2031-32	\$7,519,665	\$3.12992	\$23,536
2032-33	\$7,988,233	\$3.12992	\$25,003
2033-34	\$8,409,326	\$3.12992	\$26,320
2034-35	\$8,907,466	\$3.12992	\$27,880
2035-36	\$9,351,350	\$3.12992	\$29,269

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	\$4,950,887	(\$1.43327)	\$942
2027-28	\$5,010,049	(\$1.28181)	\$1,713
2028-29	\$5,543,404	(\$1.31246)	\$1,805
2029-30	\$5,586,015	(\$1.25707)	\$2,065
2030-31	\$6,160,280	(\$1.29053)	\$2,142
2031-32	\$6,182,330	(\$1.23657)	\$2,407
2032-33	\$6,795,643	(\$1.27193)	\$2,466
2033-34	\$6,796,020	(\$1.21921)	\$2,733
2034-35	\$7,449,530	(\$1.25614)	\$2,770
2035-36	\$7,427,116	(\$1.20449)	\$3,037

CITY OF KEOMAH VILLAGE, 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	\$78	\$114	\$50,000	\$51,515	\$78	\$95	\$50,000	\$58,947	\$70	\$16	\$60	\$16	\$78	\$108
\$100,000	\$123,480	\$156	\$227	\$100,000	\$103,030	\$156	\$190	\$100,000	\$117,894	\$148	\$125	\$138	\$125	\$156	\$217
\$150,000	\$185,220	\$234	\$341	\$150,000	\$154,545	\$234	\$284	\$150,000	\$176,842	\$226	\$233	\$216	\$233	\$234	\$325
\$200,000	\$246,960	\$382	\$454	\$200,000	\$206,060	\$382	\$379	\$200,000	\$235,789	\$304	\$342	\$294	\$342	\$312	\$434
\$250,000	\$308,700	\$530	\$568	\$250,000	\$257,575	\$530	\$474	\$250,000	\$294,736	\$382	\$450	\$372	\$450	\$390	\$542
\$300,000	\$370,440	\$678	\$681	\$300,000	\$309,090	\$678	\$569	\$300,000	\$353,683	\$460	\$559	\$450	\$559	\$468	\$651
\$400,000	\$493,920	\$974	\$909	\$400,000	\$412,120	\$974	\$758	\$400,000	\$471,578	\$616	\$775	\$606	\$775	\$624	\$867
\$500,000	\$617,400	\$1,270	\$1,136	\$500,000	\$515,151	\$1,270	\$948	\$500,000	\$589,472	\$772	\$992	\$762	\$992	\$780	\$1,084
\$600,000	\$740,880	\$1,566	\$1,363	\$600,000	\$618,181	\$1,566	\$1,137	\$600,000	\$707,366	\$928	\$1,209	\$918	\$1,209	\$936	\$1,301
\$700,000	\$864,360	\$1,862	\$1,590	\$700,000	\$721,211	\$1,862	\$1,327	\$700,000	\$825,261	\$1,084	\$1,426	\$1,074	\$1,426	\$1,092	\$1,518
\$800,000	\$987,840	\$2,158	\$1,817	\$800,000	\$824,241	\$2,158	\$1,516	\$800,000	\$943,155	\$1,240	\$1,643	\$1,230	\$1,643	\$1,248	\$1,735
\$900,000	\$1,111,320	\$2,454	\$2,044	\$900,000	\$927,271	\$2,454	\$1,706	\$900,000	\$1,061,050	\$1,396	\$1,860	\$1,386	\$1,860	\$1,404	\$1,952
\$1,000,000	\$1,234,800	\$2,749	\$2,271	\$1,000,000	\$1,030,301	\$2,749	\$1,895	\$1,000,000	\$1,178,944	\$1,552	\$2,077	\$1,542	\$2,077	\$1,560	\$2,169
\$2,000,000	\$2,469,600	\$5,709	\$4,543	\$2,000,000	\$2,060,602	\$5,709	\$3,790	\$2,000,000	\$2,357,888	\$3,112	\$4,245	\$3,102	\$4,245	\$3,119	\$4,337
\$3,000,000	\$3,704,400	\$8,668	\$6,814	\$3,000,000	\$3,090,903	\$8,668	\$5,685	\$3,000,000	\$3,536,832	\$4,672	\$6,414	\$4,661	\$6,414	\$4,679	\$6,506
\$4,000,000	\$4,939,200	\$11,628	\$9,085	\$4,000,000	\$4,121,204	\$11,628	\$7,581	\$4,000,000	\$4,715,776	\$6,231	\$8,582	\$6,221	\$8,582	\$6,239	\$8,674
\$5,000,000	\$6,174,000	\$14,587	\$11,356	\$5,000,000	\$5,151,505	\$14,587	\$9,476	\$5,000,000	\$5,894,720	\$7,791	\$10,751	\$7,781	\$10,751	\$7,798	\$10,843
\$6,000,000	\$7,408,800	\$17,547	\$13,628	\$6,000,000	\$6,181,806	\$17,547	\$11,371	\$6,000,000	\$7,073,664	\$9,351	\$12,919	\$9,340	\$12,919	\$9,358	\$13,011
\$7,000,000	\$8,643,600	\$20,506	\$15,899	\$7,000,000	\$7,212,107	\$20,506	\$13,266	\$7,000,000	\$8,252,608	\$10,910	\$15,088	\$10,900	\$15,088	\$10,918	\$15,180
\$8,000,000	\$9,878,400	\$23,466	\$18,170	\$8,000,000	\$8,242,408	\$23,466	\$15,161	\$8,000,000	\$9,431,552	\$12,470	\$17,256	\$12,460	\$17,256	\$12,478	\$17,348
\$9,000,000	\$11,113,200	\$26,425	\$20,442	\$9,000,000	\$9,272,709	\$26,425	\$17,056	\$9,000,000	\$10,610,496	\$14,030	\$19,425	\$14,019	\$19,425	\$14,037	\$19,517
\$10,000,000	\$12,348,000	\$29,385	\$22,713	\$10,000,000	\$10,303,010	\$29,385	\$18,951	\$10,000,000	\$11,789,440	\$15,589	\$21,593	\$15,579	\$21,593	\$15,597	\$21,685
\$15,000,000	\$18,522,000	\$44,182	\$34,069	\$15,000,000	\$15,454,515	\$44,182	\$28,427	\$15,000,000	\$17,684,160	\$23,388	\$32,436	\$23,378	\$32,436	\$23,395	\$32,528
\$20,000,000	\$24,696,000	\$58,979	\$45,426	\$20,000,000	\$20,606,020	\$58,979	\$37,903	\$20,000,000	\$23,578,880	\$31,186	\$43,279	\$31,176	\$43,279	\$31,194	\$43,371
\$25,000,000	\$30,870,000	\$73,777	\$56,782	\$25,000,000	\$25,757,525	\$73,777	\$47,378	\$25,000,000	\$29,473,600	\$38,985	\$54,121	\$38,975	\$54,121	\$38,992	\$54,213
\$30,000,000	\$37,044,000	\$88,574	\$68,138	\$30,000,000	\$30,909,030	\$88,574	\$56,854	\$30,000,000	\$35,368,320	\$46,783	\$64,964	\$46,773	\$64,964	\$46,791	\$65,056
\$35,000,000	\$43,218,000	\$103,371	\$79,495	\$35,000,000	\$36,060,535	\$103,371	\$66,329	\$35,000,000	\$41,263,040	\$54,582	\$75,807	\$54,571	\$75,807	\$54,589	\$75,899
\$40,000,000	\$49,392,000	\$118,169	\$90,851	\$40,000,000	\$41,212,040	\$118,169	\$75,805	\$40,000,000	\$47,157,760	\$62,380	\$86,650	\$62,370	\$86,650	\$62,388	\$86,742
\$45,000,000	\$55,566,000	\$132,966	\$102,208	\$45,000,000	\$46,363,545	\$132,966	\$85,281	\$45,000,000	\$53,052,480	\$70,178	\$97,492	\$70,168	\$97,492	\$70,186	\$97,584
\$50,000,000	\$61,740,000	\$147,763	\$113,564	\$50,000,000	\$51,515,050	\$147,763	\$94,756	\$50,000,000	\$58,947,200	\$77,977	\$108,335	\$77,967	\$108,335	\$77,984	\$108,427

CITY OF KEOMAH VILLAGE, 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	\$36	45.62%	\$17	21.51%	(\$54)	(76.63%)	(\$44)	(72.70%)	\$30	39.04%
\$100,000	\$71	45.62%	\$34	21.51%	(\$24)	(15.85%)	(\$13)	(9.68%)	\$61	39.04%
\$150,000	\$107	45.62%	\$50	21.51%	\$7	3.06%	\$17	7.89%	\$91	39.04%
\$200,000	\$72	18.94%	(\$3)	(0.76%)	\$37	12.28%	\$48	16.14%	\$122	39.04%
\$250,000	\$38	7.16%	(\$56)	(10.59%)	\$68	17.73%	\$78	20.94%	\$152	39.04%
\$300,000	\$4	0.52%	(\$109)	(16.13%)	\$98	21.34%	\$108	24.08%	\$183	39.04%
\$400,000	(\$65)	(6.71%)	(\$216)	(22.16%)	\$159	25.82%	\$169	27.92%	\$244	39.04%
\$500,000	(\$134)	(10.56%)	(\$322)	(25.37%)	\$220	28.49%	\$230	30.20%	\$304	39.04%
\$600,000	(\$203)	(12.96%)	(\$429)	(27.38%)	\$281	30.26%	\$291	31.70%	\$365	39.04%
\$700,000	(\$272)	(14.60%)	(\$535)	(28.74%)	\$342	31.52%	\$352	32.77%	\$426	39.04%
\$800,000	(\$341)	(15.79%)	(\$642)	(29.73%)	\$403	32.47%	\$413	33.56%	\$487	39.04%
\$900,000	(\$409)	(16.69%)	(\$748)	(30.48%)	\$464	33.20%	\$474	34.18%	\$548	39.04%
\$1,000,000	(\$478)	(17.39%)	(\$854)	(31.07%)	\$524	33.79%	\$535	34.67%	\$609	39.04%
\$2,000,000	(\$1,166)	(20.43%)	(\$1,919)	(33.61%)	\$1,133	36.42%	\$1,143	36.86%	\$1,218	39.04%
\$3,000,000	(\$1,855)	(21.39%)	(\$2,983)	(34.41%)	\$1,742	37.29%	\$1,752	37.59%	\$1,827	39.04%
\$4,000,000	(\$2,543)	(21.87%)	(\$4,047)	(34.81%)	\$2,351	37.73%	\$2,361	37.95%	\$2,435	39.04%
\$5,000,000	(\$3,231)	(22.15%)	(\$5,112)	(35.04%)	\$2,960	37.99%	\$2,970	38.17%	\$3,044	39.04%
\$6,000,000	(\$3,919)	(22.34%)	(\$6,176)	(35.20%)	\$3,569	38.17%	\$3,579	38.32%	\$3,653	39.04%
\$7,000,000	(\$4,607)	(22.47%)	(\$7,240)	(35.31%)	\$4,178	38.29%	\$4,188	38.42%	\$4,262	39.04%
\$8,000,000	(\$5,296)	(22.57%)	(\$8,305)	(35.39%)	\$4,786	38.38%	\$4,797	38.50%	\$4,871	39.04%
\$9,000,000	(\$5,984)	(22.64%)	(\$9,369)	(35.46%)	\$5,395	38.46%	\$5,405	38.56%	\$5,480	39.04%
\$10,000,000	(\$6,672)	(22.71%)	(\$10,433)	(35.51%)	\$6,004	38.51%	\$6,014	38.60%	\$6,088	39.04%
\$15,000,000	(\$10,113)	(22.89%)	(\$15,755)	(35.66%)	\$9,048	38.69%	\$9,058	38.75%	\$9,133	39.04%
\$20,000,000	(\$13,554)	(22.98%)	(\$21,077)	(35.74%)	\$12,093	38.78%	\$12,103	38.82%	\$12,177	39.04%
\$25,000,000	(\$16,995)	(23.04%)	(\$26,398)	(35.78%)	\$15,137	38.83%	\$15,147	38.86%	\$15,221	39.04%
\$30,000,000	(\$20,436)	(23.07%)	(\$31,720)	(35.81%)	\$18,181	38.86%	\$18,191	38.89%	\$18,265	39.04%
\$35,000,000	(\$23,876)	(23.10%)	(\$37,042)	(35.83%)	\$21,225	38.89%	\$21,235	38.91%	\$21,310	39.04%
\$40,000,000	(\$27,317)	(23.12%)	(\$42,364)	(35.85%)	\$24,270	38.91%	\$24,280	38.93%	\$24,354	39.04%
\$45,000,000	(\$30,758)	(23.13%)	(\$47,685)	(35.86%)	\$27,314	38.92%	\$27,324	38.94%	\$27,398	39.04%
\$50,000,000	(\$34,199)	(23.14%)	(\$53,007)	(35.87%)	\$30,358	38.93%	\$30,368	38.95%	\$30,442	39.04%