

CITY OF KANAWHA, 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	\$8.64000	\$186,445	\$0	\$186,445	
2026-27	\$5.81016	\$190,174	\$454	\$190,628	2.2%
2027-28	\$5.84593	\$191,582	\$457	\$192,038	0.7%
2028-29	\$5.68685	\$195,879	\$444	\$196,324	2.2%
2029-30	\$5.71756	\$197,305	\$447	\$197,752	0.7%
2030-31	\$5.55940	\$201,707	\$434	\$202,141	2.2%
2031-32	\$5.58931	\$203,152	\$437	\$203,589	0.7%
2032-33	\$5.43608	\$207,661	\$425	\$208,086	2.2%
2033-34	\$5.46522	\$209,126	\$427	\$209,553	0.7%
2034-35	\$5.31665	\$213,744	\$415	\$214,160	2.2%
2035-36	\$5.34506	\$215,230	\$418	\$215,648	0.7%

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	\$41,243,346	\$21,579,338	\$0	\$21,579,338
2026-27	\$36,969,026	\$32,809,515	\$0	\$32,809,515
2027-28	\$37,009,436	\$32,849,925	\$0	\$32,849,925
2028-29	\$38,681,878	\$34,522,367	\$0	\$34,522,367
2029-30	\$38,746,287	\$34,586,776	\$0	\$34,586,776
2030-31	\$40,519,787	\$36,360,276	\$0	\$36,360,276
2031-32	\$40,584,197	\$36,424,686	\$0	\$36,424,686
2032-33	\$42,438,129	\$38,278,618	\$0	\$38,278,618
2033-34	\$42,502,538	\$38,343,027	\$0	\$38,343,027
2034-35	\$44,440,425	\$40,280,914	\$0	\$40,280,914
2035-36	\$44,504,835	\$40,345,324	\$0	\$40,345,324

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	53.23%	-2.04%	51.19%	35.01%	5.01%	1.74%
2026-27	80.64%	-24.99%	55.66%	33.99%	3.92%	1.15%
2027-28	80.73%	-25.07%	55.66%	34.00%	3.91%	1.14%
2028-29	80.07%	-23.96%	56.11%	34.01%	3.76%	1.09%
2029-30	80.10%	-23.96%	56.14%	34.00%	3.75%	1.09%
2030-31	79.41%	-22.82%	56.59%	34.00%	3.61%	1.03%
2031-32	79.44%	-22.82%	56.62%	33.99%	3.60%	1.03%
2032-33	78.78%	-21.75%	57.03%	34.00%	3.46%	0.98%
2033-34	78.81%	-21.75%	57.06%	33.98%	3.45%	0.98%
2034-35	78.17%	-20.74%	57.44%	34.01%	3.32%	0.93%
2035-36	78.20%	-20.74%	57.46%	33.99%	3.32%	0.93%

**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 KANAWHA, 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	\$21,579,338	\$8.64000	\$186,445
2026-27	\$32,809,515	\$5.81016	\$190,628
2027-28	\$32,849,925	\$5.84593	\$192,038
2028-29	\$34,522,367	\$5.68685	\$196,324
2029-30	\$34,586,776	\$5.71756	\$197,752
2030-31	\$36,360,276	\$5.55940	\$202,141
2031-32	\$36,424,686	\$5.58931	\$203,589
2032-33	\$38,278,618	\$5.43608	\$208,086
2033-34	\$38,343,027	\$5.46522	\$209,553
2034-35	\$40,280,914	\$5.31665	\$214,160
2035-36	\$40,345,324	\$5.34506	\$215,648

CITY OF KANAWHA, 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	\$21,579,338	\$8.64000	\$186,445
2026-27	\$22,532,605	\$8.47059	\$190,864
2027-28	\$22,820,692	\$8.47059	\$193,305
2028-29	\$23,648,331	\$8.10000	\$191,551
2029-30	\$23,950,923	\$8.10000	\$194,002
2030-31	\$24,821,561	\$8.10000	\$201,055
2031-32	\$25,139,380	\$8.10000	\$203,629
2032-33	\$26,055,202	\$8.10000	\$211,047
2033-34	\$26,389,095	\$8.10000	\$213,752
2034-35	\$27,352,431	\$8.10000	\$221,555
2035-36	\$27,703,197	\$8.10000	\$224,396

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	\$10,276,910	(\$2.66043)	-\$236
2027-28	\$10,029,232	(\$2.62466)	-\$1,266
2028-29	\$10,874,036	(\$2.41315)	\$4,772
2029-30	\$10,635,853	(\$2.38244)	\$3,749
2030-31	\$11,538,716	(\$2.54060)	\$1,087
2031-32	\$11,285,306	(\$2.51069)	-\$40
2032-33	\$12,223,416	(\$2.66392)	-\$2,962
2033-34	\$11,953,932	(\$2.63478)	-\$4,199
2034-35	\$12,928,484	(\$2.78335)	-\$7,395
2035-36	\$12,642,127	(\$2.75494)	-\$8,748

CITY OF KANAWHA, 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	\$205	\$343	\$50,000	\$51,515	\$205	\$286	\$50,000	\$58,947	\$185	\$50	\$158	\$50	\$205	\$328
\$100,000	\$123,480	\$410	\$686	\$100,000	\$103,030	\$410	\$573	\$100,000	\$117,894	\$390	\$377	\$363	\$377	\$410	\$655
\$150,000	\$185,220	\$615	\$1,030	\$150,000	\$154,545	\$615	\$859	\$150,000	\$176,842	\$595	\$705	\$568	\$705	\$615	\$983
\$200,000	\$246,960	\$1,004	\$1,373	\$200,000	\$206,060	\$1,004	\$1,146	\$200,000	\$235,789	\$800	\$1,033	\$773	\$1,033	\$820	\$1,311
\$250,000	\$308,700	\$1,392	\$1,716	\$250,000	\$257,575	\$1,392	\$1,432	\$250,000	\$294,736	\$1,005	\$1,361	\$978	\$1,361	\$1,025	\$1,639
\$300,000	\$370,440	\$1,781	\$2,059	\$300,000	\$309,090	\$1,781	\$1,718	\$300,000	\$353,683	\$1,210	\$1,688	\$1,183	\$1,688	\$1,229	\$1,966
\$400,000	\$493,920	\$2,559	\$2,746	\$400,000	\$412,120	\$2,559	\$2,291	\$400,000	\$471,578	\$1,619	\$2,344	\$1,593	\$2,344	\$1,639	\$2,622
\$500,000	\$617,400	\$3,336	\$3,432	\$500,000	\$515,151	\$3,336	\$2,864	\$500,000	\$589,472	\$2,029	\$2,999	\$2,003	\$2,999	\$2,049	\$3,277
\$600,000	\$740,880	\$4,114	\$4,119	\$600,000	\$618,181	\$4,114	\$3,437	\$600,000	\$707,366	\$2,439	\$3,655	\$2,412	\$3,655	\$2,459	\$3,933
\$700,000	\$864,360	\$4,892	\$4,805	\$700,000	\$721,211	\$4,892	\$4,009	\$700,000	\$825,261	\$2,849	\$4,310	\$2,822	\$4,310	\$2,869	\$4,588
\$800,000	\$987,840	\$5,669	\$5,492	\$800,000	\$824,241	\$5,669	\$4,582	\$800,000	\$943,155	\$3,259	\$4,965	\$3,232	\$4,965	\$3,278	\$5,243
\$900,000	\$1,111,320	\$6,447	\$6,178	\$900,000	\$927,271	\$6,447	\$5,155	\$900,000	\$1,061,050	\$3,668	\$5,621	\$3,642	\$5,621	\$3,688	\$5,899
\$1,000,000	\$1,234,800	\$7,224	\$6,865	\$1,000,000	\$1,030,301	\$7,224	\$5,728	\$1,000,000	\$1,178,944	\$4,078	\$6,276	\$4,052	\$6,276	\$4,098	\$6,554
\$2,000,000	\$2,469,600	\$15,000	\$13,729	\$2,000,000	\$2,060,602	\$15,000	\$11,456	\$2,000,000	\$2,357,888	\$8,176	\$12,830	\$8,150	\$12,830	\$8,196	\$13,108
\$3,000,000	\$3,704,400	\$22,776	\$20,594	\$3,000,000	\$3,090,903	\$22,776	\$17,184	\$3,000,000	\$3,536,832	\$12,274	\$19,385	\$12,248	\$19,385	\$12,294	\$19,663
\$4,000,000	\$4,939,200	\$30,552	\$27,459	\$4,000,000	\$4,121,204	\$30,552	\$22,911	\$4,000,000	\$4,715,776	\$16,372	\$25,939	\$16,346	\$25,939	\$16,392	\$26,217
\$5,000,000	\$6,174,000	\$38,328	\$34,324	\$5,000,000	\$5,151,505	\$38,328	\$28,639	\$5,000,000	\$5,894,720	\$20,471	\$32,493	\$20,444	\$32,493	\$20,490	\$32,771
\$6,000,000	\$7,408,800	\$46,104	\$41,188	\$6,000,000	\$6,181,806	\$46,104	\$34,367	\$6,000,000	\$7,073,664	\$24,569	\$39,047	\$24,542	\$39,047	\$24,589	\$39,325
\$7,000,000	\$8,643,600	\$53,880	\$48,053	\$7,000,000	\$7,212,107	\$53,880	\$40,095	\$7,000,000	\$8,252,608	\$28,667	\$45,602	\$28,640	\$45,602	\$28,687	\$45,880
\$8,000,000	\$9,878,400	\$61,656	\$54,918	\$8,000,000	\$8,242,408	\$61,656	\$45,823	\$8,000,000	\$9,431,552	\$32,765	\$52,156	\$32,738	\$52,156	\$32,785	\$52,434
\$9,000,000	\$11,113,200	\$69,432	\$61,783	\$9,000,000	\$9,272,709	\$69,432	\$51,551	\$9,000,000	\$10,610,496	\$36,863	\$58,710	\$36,836	\$58,710	\$36,883	\$58,988
\$10,000,000	\$12,348,000	\$77,208	\$68,647	\$10,000,000	\$10,303,010	\$77,208	\$57,279	\$10,000,000	\$11,789,440	\$40,961	\$65,264	\$40,934	\$65,264	\$40,981	\$65,542
\$15,000,000	\$18,522,000	\$116,088	\$102,971	\$15,000,000	\$15,454,515	\$116,088	\$85,918	\$15,000,000	\$17,684,160	\$61,451	\$98,035	\$61,425	\$98,035	\$61,471	\$98,313
\$20,000,000	\$24,696,000	\$154,968	\$137,295	\$20,000,000	\$20,606,020	\$154,968	\$114,557	\$20,000,000	\$23,578,880	\$81,942	\$130,806	\$81,915	\$130,806	\$81,962	\$131,084
\$25,000,000	\$30,870,000	\$193,848	\$171,619	\$25,000,000	\$25,757,525	\$193,848	\$143,196	\$25,000,000	\$29,473,600	\$102,432	\$163,578	\$102,406	\$163,578	\$102,452	\$163,856
\$30,000,000	\$37,044,000	\$232,728	\$205,942	\$30,000,000	\$30,909,030	\$232,728	\$171,836	\$30,000,000	\$35,368,320	\$122,923	\$196,349	\$122,896	\$196,349	\$122,943	\$196,627
\$35,000,000	\$43,218,000	\$271,608	\$240,266	\$35,000,000	\$36,060,535	\$271,608	\$200,475	\$35,000,000	\$41,263,040	\$143,413	\$229,120	\$143,387	\$229,120	\$143,433	\$229,398
\$40,000,000	\$49,392,000	\$310,488	\$274,590	\$40,000,000	\$41,212,040	\$310,488	\$229,114	\$40,000,000	\$47,157,760	\$163,904	\$261,891	\$163,877	\$261,891	\$163,924	\$262,169
\$45,000,000	\$55,566,000	\$349,368	\$308,914	\$45,000,000	\$46,363,545	\$349,368	\$257,753	\$45,000,000	\$53,052,480	\$184,394	\$294,662	\$184,368	\$294,662	\$184,414	\$294,940
\$50,000,000	\$61,740,000	\$388,248	\$343,237	\$50,000,000	\$51,515,050	\$388,248	\$286,393	\$50,000,000	\$58,947,200	\$204,885	\$327,433	\$204,858	\$327,433	\$204,905	\$327,711

CITY OF KANAWHA, 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	\$138	67.51%	\$81	39.77%	(\$135)	(73.12%)	(\$109)	(68.60%)	\$123	59.93%
\$100,000	\$277	67.51%	\$163	39.77%	(\$12)	(3.20%)	\$14	3.90%	\$246	59.93%
\$150,000	\$415	67.51%	\$244	39.77%	\$110	18.55%	\$137	24.10%	\$368	59.93%
\$200,000	\$369	36.81%	\$142	14.16%	\$233	29.15%	\$260	33.60%	\$491	59.93%
\$250,000	\$324	23.26%	\$40	2.85%	\$356	35.43%	\$383	39.12%	\$614	59.93%
\$300,000	\$278	15.63%	(\$63)	(3.52%)	\$479	39.58%	\$505	42.72%	\$737	59.93%
\$400,000	\$187	7.32%	(\$268)	(10.46%)	\$724	44.73%	\$751	47.15%	\$982	59.93%
\$500,000	\$96	2.88%	(\$472)	(14.16%)	\$970	47.80%	\$997	49.77%	\$1,228	59.93%
\$600,000	\$5	0.12%	(\$677)	(16.46%)	\$1,216	49.84%	\$1,242	51.49%	\$1,474	59.93%
\$700,000	(\$86)	(1.76%)	(\$882)	(18.03%)	\$1,461	51.29%	\$1,488	52.72%	\$1,719	59.93%
\$800,000	(\$177)	(3.13%)	(\$1,087)	(19.17%)	\$1,707	52.38%	\$1,733	53.63%	\$1,965	59.93%
\$900,000	(\$268)	(4.16%)	(\$1,292)	(20.04%)	\$1,952	53.22%	\$1,979	54.34%	\$2,211	59.93%
\$1,000,000	(\$360)	(4.98%)	(\$1,496)	(20.71%)	\$2,198	53.90%	\$2,225	54.91%	\$2,456	59.93%
\$2,000,000	(\$1,271)	(8.47%)	(\$3,545)	(23.63%)	\$4,654	56.92%	\$4,681	57.44%	\$4,912	59.93%
\$3,000,000	(\$2,182)	(9.58%)	(\$5,593)	(24.56%)	\$7,110	57.93%	\$7,137	58.27%	\$7,368	59.93%
\$4,000,000	(\$3,093)	(10.12%)	(\$7,641)	(25.01%)	\$9,566	58.43%	\$9,593	58.69%	\$9,825	59.93%
\$5,000,000	(\$4,005)	(10.45%)	(\$9,689)	(25.28%)	\$12,023	58.73%	\$12,049	58.94%	\$12,281	59.93%
\$6,000,000	(\$4,916)	(10.66%)	(\$11,737)	(25.46%)	\$14,479	58.93%	\$14,505	59.10%	\$14,737	59.93%
\$7,000,000	(\$5,827)	(10.81%)	(\$13,785)	(25.59%)	\$16,935	59.07%	\$16,961	59.22%	\$17,193	59.93%
\$8,000,000	(\$6,738)	(10.93%)	(\$15,833)	(25.68%)	\$19,391	59.18%	\$19,418	59.31%	\$19,649	59.93%
\$9,000,000	(\$7,650)	(11.02%)	(\$17,882)	(25.75%)	\$21,847	59.27%	\$21,874	59.38%	\$22,105	59.93%
\$10,000,000	(\$8,561)	(11.09%)	(\$19,930)	(25.81%)	\$24,303	59.33%	\$24,330	59.44%	\$24,561	59.93%
\$15,000,000	(\$13,117)	(11.30%)	(\$30,170)	(25.99%)	\$36,584	59.53%	\$36,611	59.60%	\$36,842	59.93%
\$20,000,000	(\$17,673)	(11.40%)	(\$40,411)	(26.08%)	\$48,865	59.63%	\$48,891	59.69%	\$49,123	59.93%
\$25,000,000	(\$22,230)	(11.47%)	(\$50,652)	(26.13%)	\$61,145	59.69%	\$61,172	59.73%	\$61,403	59.93%
\$30,000,000	(\$26,786)	(11.51%)	(\$60,893)	(26.16%)	\$73,426	59.73%	\$73,452	59.77%	\$73,684	59.93%
\$35,000,000	(\$31,342)	(11.54%)	(\$71,133)	(26.19%)	\$85,706	59.76%	\$85,733	59.79%	\$85,965	59.93%
\$40,000,000	(\$35,898)	(11.56%)	(\$81,374)	(26.21%)	\$97,987	59.78%	\$98,014	59.81%	\$98,245	59.93%
\$45,000,000	(\$40,455)	(11.58%)	(\$91,615)	(26.22%)	\$110,268	59.80%	\$110,294	59.82%	\$110,526	59.93%
\$50,000,000	(\$45,011)	(11.59%)	(\$101,856)	(26.23%)	\$122,548	59.81%	\$122,575	59.83%	\$122,807	59.93%