

CITY OF JEFFERSON, 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	\$8.12621	\$1,280,843	\$0	\$1,280,843	
2026-27	\$4.66520	\$1,306,459	\$1,621	\$1,308,080	2.1%
2027-28	\$4.69175	\$1,314,622	\$1,630	\$1,316,252	0.6%
2028-29	\$4.57301	\$1,342,577	\$1,589	\$1,344,166	2.1%
2029-30	\$4.59605	\$1,350,885	\$1,597	\$1,352,482	0.6%
2030-31	\$4.47805	\$1,379,531	\$1,556	\$1,381,087	2.1%
2031-32	\$4.50061	\$1,387,993	\$1,564	\$1,389,557	0.6%
2032-33	\$4.38618	\$1,417,349	\$1,524	\$1,418,873	2.1%
2033-34	\$4.40827	\$1,425,968	\$1,532	\$1,427,500	0.6%
2034-35	\$4.29721	\$1,456,048	\$1,493	\$1,457,541	2.1%
2035-36	\$4.31884	\$1,464,828	\$1,500	\$1,466,329	0.6%

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	\$367,672,615	\$157,618,687	\$35,197,739	\$192,816,426
2026-27	\$339,403,440	\$280,391,046	\$39,745,626	\$320,136,672
2027-28	\$339,720,495	\$280,546,022	\$39,907,705	\$320,453,727
2028-29	\$355,258,384	\$293,934,551	\$42,057,065	\$335,991,616
2029-30	\$355,756,440	\$294,270,528	\$42,219,144	\$336,489,672
2030-31	\$372,163,464	\$308,412,620	\$44,484,076	\$352,896,696
2031-32	\$372,661,520	\$308,748,597	\$44,646,155	\$353,394,752
2032-33	\$389,786,390	\$323,487,184	\$47,032,438	\$370,519,622
2033-34	\$390,284,446	\$323,823,161	\$47,194,517	\$371,017,678
2034-35	\$408,158,171	\$339,183,185	\$49,708,218	\$388,891,403
2035-36	\$408,656,227	\$339,519,162	\$49,870,297	\$389,389,459

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	64.44%	-1.82%	62.62%	24.95%	9.68%	1.47%
2026-27	89.20%	-19.91%	69.29%	22.23%	6.70%	0.88%
2027-28	89.13%	-19.95%	69.18%	22.35%	6.69%	0.88%
2028-29	88.42%	-19.09%	69.34%	22.52%	6.45%	0.84%
2029-30	88.31%	-19.06%	69.25%	22.63%	6.44%	0.84%
2030-31	87.58%	-18.18%	69.41%	22.78%	6.20%	0.80%
2031-32	87.48%	-18.15%	69.32%	22.88%	6.19%	0.80%
2032-33	86.78%	-17.32%	69.47%	23.04%	5.96%	0.76%
2033-34	86.68%	-17.30%	69.38%	23.13%	5.96%	0.76%
2034-35	86.02%	-16.50%	69.51%	23.29%	5.74%	0.73%
2035-36	85.92%	-16.49%	69.44%	23.37%	5.73%	0.73%

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 JEFFERSON, 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	\$157,618,687	\$8.12621	\$1,280,843
2026-27	\$280,391,046	\$4.66520	\$1,308,080
2027-28	\$280,546,022	\$4.69175	\$1,316,252
2028-29	\$293,934,551	\$4.57301	\$1,344,166
2029-30	\$294,270,528	\$4.59605	\$1,352,482
2030-31	\$308,412,620	\$4.47805	\$1,381,087
2031-32	\$308,748,597	\$4.50061	\$1,389,557
2032-33	\$323,487,184	\$4.38618	\$1,418,873
2033-34	\$323,823,161	\$4.40827	\$1,427,500
2034-35	\$339,183,185	\$4.29721	\$1,457,541
2035-36	\$339,519,162	\$4.31884	\$1,466,329

CITY OF JEFFERSON, 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	\$157,618,687	\$8.12621	\$1,280,843
2026-27	\$159,278,607	\$8.12621	\$1,294,331
2027-28	\$162,005,643	\$8.12621	\$1,316,492
2028-29	\$166,945,048	\$8.10000	\$1,352,255
2029-30	\$169,975,574	\$8.10000	\$1,376,802
2030-31	\$175,172,952	\$8.10000	\$1,418,901
2031-32	\$178,351,879	\$8.10000	\$1,444,650
2032-33	\$183,820,375	\$8.10000	\$1,488,945
2033-34	\$187,155,993	\$8.10000	\$1,515,964
2034-35	\$192,909,776	\$8.10000	\$1,562,569
2035-36	\$196,409,835	\$8.10000	\$1,590,920

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	\$121,112,439	(\$3.46101)	\$13,749
2027-28	\$118,540,380	(\$3.43446)	-\$240
2028-29	\$126,989,503	(\$3.52699)	-\$8,089
2029-30	\$124,294,954	(\$3.50395)	-\$24,320
2030-31	\$133,239,668	(\$3.62195)	-\$37,814
2031-32	\$130,396,718	(\$3.59939)	-\$55,093
2032-33	\$139,666,809	(\$3.71382)	-\$70,072
2033-34	\$136,667,167	(\$3.69173)	-\$88,464
2034-35	\$146,273,409	(\$3.80279)	-\$105,028
2035-36	\$143,109,327	(\$3.78116)	-\$124,591

CITY OF JEFFERSON, 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	\$193	\$276	\$50,000	\$51,515	\$193	\$231	\$50,000	\$58,947	\$174	\$40	\$149	\$40	\$193	\$264
\$100,000	\$123,480	\$385	\$553	\$100,000	\$103,030	\$385	\$461	\$100,000	\$117,894	\$367	\$304	\$342	\$304	\$385	\$528
\$150,000	\$185,220	\$578	\$829	\$150,000	\$154,545	\$578	\$692	\$150,000	\$176,842	\$559	\$568	\$534	\$568	\$578	\$792
\$200,000	\$246,960	\$944	\$1,106	\$200,000	\$206,060	\$944	\$923	\$200,000	\$235,789	\$752	\$832	\$727	\$832	\$771	\$1,056
\$250,000	\$308,700	\$1,310	\$1,382	\$250,000	\$257,575	\$1,310	\$1,153	\$250,000	\$294,736	\$945	\$1,096	\$920	\$1,096	\$964	\$1,320
\$300,000	\$370,440	\$1,675	\$1,659	\$300,000	\$309,090	\$1,675	\$1,384	\$300,000	\$353,683	\$1,138	\$1,360	\$1,113	\$1,360	\$1,156	\$1,584
\$400,000	\$493,920	\$2,407	\$2,212	\$400,000	\$412,120	\$2,407	\$1,845	\$400,000	\$471,578	\$1,523	\$1,888	\$1,498	\$1,888	\$1,542	\$2,112
\$500,000	\$617,400	\$3,138	\$2,765	\$500,000	\$515,151	\$3,138	\$2,307	\$500,000	\$589,472	\$1,909	\$2,416	\$1,883	\$2,416	\$1,927	\$2,640
\$600,000	\$740,880	\$3,869	\$3,318	\$600,000	\$618,181	\$3,869	\$2,768	\$600,000	\$707,366	\$2,294	\$2,944	\$2,269	\$2,944	\$2,313	\$3,168
\$700,000	\$864,360	\$4,601	\$3,871	\$700,000	\$721,211	\$4,601	\$3,230	\$700,000	\$825,261	\$2,679	\$3,472	\$2,654	\$3,472	\$2,698	\$3,696
\$800,000	\$987,840	\$5,332	\$4,424	\$800,000	\$824,241	\$5,332	\$3,691	\$800,000	\$943,155	\$3,065	\$4,000	\$3,040	\$4,000	\$3,084	\$4,223
\$900,000	\$1,111,320	\$6,063	\$4,977	\$900,000	\$927,271	\$6,063	\$4,152	\$900,000	\$1,061,050	\$3,450	\$4,528	\$3,425	\$4,528	\$3,469	\$4,751
\$1,000,000	\$1,234,800	\$6,795	\$5,529	\$1,000,000	\$1,030,301	\$6,795	\$4,614	\$1,000,000	\$1,178,944	\$3,836	\$5,055	\$3,811	\$5,055	\$3,854	\$5,279
\$2,000,000	\$2,469,600	\$14,108	\$11,059	\$2,000,000	\$2,060,602	\$14,108	\$9,227	\$2,000,000	\$2,357,888	\$7,690	\$10,335	\$7,665	\$10,335	\$7,709	\$10,559
\$3,000,000	\$3,704,400	\$21,422	\$16,588	\$3,000,000	\$3,090,903	\$21,422	\$13,841	\$3,000,000	\$3,536,832	\$11,544	\$15,614	\$11,519	\$15,614	\$11,563	\$15,838
\$4,000,000	\$4,939,200	\$28,735	\$22,118	\$4,000,000	\$4,121,204	\$28,735	\$18,455	\$4,000,000	\$4,715,776	\$15,399	\$20,894	\$15,374	\$20,894	\$15,418	\$21,117
\$5,000,000	\$6,174,000	\$36,049	\$27,647	\$5,000,000	\$5,151,505	\$36,049	\$23,069	\$5,000,000	\$5,894,720	\$19,253	\$26,173	\$19,228	\$26,173	\$19,272	\$26,397
\$6,000,000	\$7,408,800	\$43,363	\$33,177	\$6,000,000	\$6,181,806	\$43,363	\$27,682	\$6,000,000	\$7,073,664	\$23,108	\$31,452	\$23,083	\$31,452	\$23,126	\$31,676
\$7,000,000	\$8,643,600	\$50,676	\$38,706	\$7,000,000	\$7,212,107	\$50,676	\$32,296	\$7,000,000	\$8,252,608	\$26,962	\$36,732	\$26,937	\$36,732	\$26,981	\$36,956
\$8,000,000	\$9,878,400	\$57,990	\$44,236	\$8,000,000	\$8,242,408	\$57,990	\$36,910	\$8,000,000	\$9,431,552	\$30,816	\$42,011	\$30,791	\$42,011	\$30,835	\$42,235
\$9,000,000	\$11,113,200	\$65,303	\$49,765	\$9,000,000	\$9,272,709	\$65,303	\$41,524	\$9,000,000	\$10,610,496	\$34,671	\$47,290	\$34,646	\$47,290	\$34,690	\$47,514
\$10,000,000	\$12,348,000	\$72,617	\$55,295	\$10,000,000	\$10,303,010	\$72,617	\$46,137	\$10,000,000	\$11,789,440	\$38,525	\$52,570	\$38,500	\$52,570	\$38,544	\$52,794
\$15,000,000	\$18,522,000	\$109,185	\$82,942	\$15,000,000	\$15,454,515	\$109,185	\$69,206	\$15,000,000	\$17,684,160	\$57,797	\$78,967	\$57,772	\$78,967	\$57,816	\$79,191
\$20,000,000	\$24,696,000	\$145,753	\$110,590	\$20,000,000	\$20,606,020	\$145,753	\$92,275	\$20,000,000	\$23,578,880	\$77,069	\$105,364	\$77,044	\$105,364	\$77,088	\$105,587
\$25,000,000	\$30,870,000	\$182,321	\$138,237	\$25,000,000	\$25,757,525	\$182,321	\$115,343	\$25,000,000	\$29,473,600	\$96,341	\$131,760	\$96,316	\$131,760	\$96,360	\$131,984
\$30,000,000	\$37,044,000	\$218,889	\$165,885	\$30,000,000	\$30,909,030	\$218,889	\$138,412	\$30,000,000	\$35,368,320	\$115,613	\$158,157	\$115,588	\$158,157	\$115,632	\$158,381
\$35,000,000	\$43,218,000	\$255,457	\$193,532	\$35,000,000	\$36,060,535	\$255,457	\$161,481	\$35,000,000	\$41,263,040	\$134,885	\$184,554	\$134,860	\$184,554	\$134,904	\$184,778
\$40,000,000	\$49,392,000	\$292,025	\$221,180	\$40,000,000	\$41,212,040	\$292,025	\$184,550	\$40,000,000	\$47,157,760	\$154,157	\$210,951	\$154,132	\$210,951	\$154,176	\$211,175
\$45,000,000	\$55,566,000	\$328,593	\$248,827	\$45,000,000	\$46,363,545	\$328,593	\$207,618	\$45,000,000	\$53,052,480	\$173,429	\$237,348	\$173,404	\$237,348	\$173,448	\$237,572
\$50,000,000	\$61,740,000	\$365,161	\$276,475	\$50,000,000	\$51,515,050	\$365,161	\$230,687	\$50,000,000	\$58,947,200	\$192,701	\$263,745	\$192,676	\$263,745	\$192,720	\$263,969

CITY OF JEFFERSON, 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	\$84	43.46%	\$38	19.70%	(\$134)	(76.98%)	(\$109)	(73.11%)	\$71	36.97%
\$100,000	\$168	43.46%	\$76	19.70%	(\$63)	(17.10%)	(\$38)	(11.02%)	\$142	36.97%
\$150,000	\$251	43.46%	\$114	19.70%	\$9	1.53%	\$34	6.29%	\$214	36.97%
\$200,000	\$162	17.17%	(\$21)	(2.23%)	\$80	10.61%	\$105	14.42%	\$285	36.97%
\$250,000	\$73	5.56%	(\$156)	(11.92%)	\$151	15.98%	\$176	19.14%	\$356	36.97%
\$300,000	(\$16)	(0.98%)	(\$291)	(17.38%)	\$222	19.54%	\$247	22.23%	\$427	36.97%
\$400,000	(\$195)	(8.09%)	(\$561)	(23.31%)	\$365	23.95%	\$390	26.02%	\$570	36.97%
\$500,000	(\$373)	(11.89%)	(\$831)	(26.48%)	\$507	26.58%	\$532	28.26%	\$712	36.97%
\$600,000	(\$552)	(14.26%)	(\$1,101)	(28.46%)	\$650	28.33%	\$675	29.74%	\$855	36.97%
\$700,000	(\$730)	(15.87%)	(\$1,371)	(29.80%)	\$792	29.57%	\$817	30.79%	\$997	36.97%
\$800,000	(\$908)	(17.04%)	(\$1,641)	(30.78%)	\$935	30.50%	\$960	31.58%	\$1,140	36.97%
\$900,000	(\$1,087)	(17.92%)	(\$1,911)	(31.52%)	\$1,077	31.22%	\$1,102	32.18%	\$1,282	36.97%
\$1,000,000	(\$1,265)	(18.62%)	(\$2,181)	(32.10%)	\$1,220	31.80%	\$1,245	32.67%	\$1,425	36.97%
\$2,000,000	(\$3,049)	(21.61%)	(\$4,881)	(34.60%)	\$2,645	34.39%	\$2,670	34.83%	\$2,850	36.97%
\$3,000,000	(\$4,833)	(22.56%)	(\$7,581)	(35.39%)	\$4,070	35.25%	\$4,095	35.55%	\$4,275	36.97%
\$4,000,000	(\$6,617)	(23.03%)	(\$10,281)	(35.78%)	\$5,495	35.68%	\$5,520	35.90%	\$5,700	36.97%
\$5,000,000	(\$8,402)	(23.31%)	(\$12,980)	(36.01%)	\$6,920	35.94%	\$6,945	36.12%	\$7,125	36.97%
\$6,000,000	(\$10,186)	(23.49%)	(\$15,680)	(36.16%)	\$8,345	36.11%	\$8,370	36.26%	\$8,550	36.97%
\$7,000,000	(\$11,970)	(23.62%)	(\$18,380)	(36.27%)	\$9,770	36.23%	\$9,795	36.36%	\$9,975	36.97%
\$8,000,000	(\$13,754)	(23.72%)	(\$21,080)	(36.35%)	\$11,195	36.33%	\$11,220	36.44%	\$11,400	36.97%
\$9,000,000	(\$15,538)	(23.79%)	(\$23,780)	(36.41%)	\$12,620	36.40%	\$12,645	36.50%	\$12,825	36.97%
\$10,000,000	(\$17,322)	(23.85%)	(\$26,480)	(36.46%)	\$14,045	36.46%	\$14,070	36.54%	\$14,250	36.97%
\$15,000,000	(\$26,243)	(24.03%)	(\$39,979)	(36.62%)	\$21,169	36.63%	\$21,195	36.69%	\$21,375	36.97%
\$20,000,000	(\$35,163)	(24.13%)	(\$53,478)	(36.69%)	\$28,294	36.71%	\$28,319	36.76%	\$28,500	36.97%
\$25,000,000	(\$44,083)	(24.18%)	(\$66,977)	(36.74%)	\$35,419	36.76%	\$35,444	36.80%	\$35,624	36.97%
\$30,000,000	(\$53,004)	(24.21%)	(\$80,477)	(36.77%)	\$42,544	36.80%	\$42,569	36.83%	\$42,749	36.97%
\$35,000,000	(\$61,924)	(24.24%)	(\$93,976)	(36.79%)	\$49,669	36.82%	\$49,694	36.85%	\$49,874	36.97%
\$40,000,000	(\$70,845)	(24.26%)	(\$107,475)	(36.80%)	\$56,794	36.84%	\$56,819	36.86%	\$56,999	36.97%
\$45,000,000	(\$79,765)	(24.27%)	(\$120,974)	(36.82%)	\$63,919	36.86%	\$63,944	36.88%	\$64,124	36.97%
\$50,000,000	(\$88,686)	(24.29%)	(\$134,474)	(36.83%)	\$71,044	36.87%	\$71,069	36.89%	\$71,249	36.97%