

CITY OF JEWELL, 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	\$8.30531	\$411,340	\$0	\$411,340	
2026-27	\$4.81540	\$419,566	\$2,052	\$421,618	2.5%
2027-28	\$4.84419	\$423,726	\$2,064	\$425,790	1.0%
2028-29	\$4.73120	\$434,306	\$2,016	\$436,322	2.5%
2029-30	\$4.75704	\$438,504	\$2,027	\$440,531	1.0%
2030-31	\$4.64455	\$449,342	\$1,979	\$451,321	2.4%
2031-32	\$4.66980	\$453,577	\$1,990	\$455,567	0.9%
2032-33	\$4.56004	\$464,678	\$1,943	\$466,621	2.4%
2033-34	\$4.58473	\$468,954	\$1,954	\$470,908	0.9%
2034-35	\$4.47759	\$480,326	\$1,908	\$482,234	2.4%
2035-36	\$4.50174	\$484,645	\$1,918	\$486,563	0.9%

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	\$105,321,329	\$49,527,311	\$0	\$49,527,311
2026-27	\$98,537,843	\$87,556,283	\$0	\$87,556,283
2027-28	\$98,878,692	\$87,897,132	\$0	\$87,897,132
2028-29	\$103,203,795	\$92,222,235	\$0	\$92,222,235
2029-30	\$103,587,644	\$92,606,084	\$0	\$92,606,084
2030-31	\$108,153,708	\$97,172,148	\$0	\$97,172,148
2031-32	\$108,537,557	\$97,555,997	\$0	\$97,555,997
2032-33	\$113,309,894	\$102,328,334	\$0	\$102,328,334
2033-34	\$113,693,743	\$102,712,183	\$0	\$102,712,183
2034-35	\$118,681,019	\$107,699,459	\$0	\$107,699,459
2035-36	\$119,064,868	\$108,083,308	\$0	\$108,083,308

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	75.31%	-0.84%	74.47%	12.97%	2.45%	2.61%
2026-27	98.11%	-18.13%	79.98%	11.73%	2.03%	1.48%
2027-28	97.95%	-18.16%	79.79%	11.88%	2.09%	1.47%
2028-29	97.29%	-17.40%	79.89%	12.08%	2.08%	1.40%
2029-30	97.10%	-17.37%	79.72%	12.22%	2.13%	1.40%
2030-31	96.43%	-16.60%	79.83%	12.41%	2.12%	1.33%
2031-32	96.25%	-16.57%	79.67%	12.54%	2.17%	1.33%
2032-33	95.61%	-15.84%	79.77%	12.72%	2.15%	1.27%
2033-34	95.44%	-15.82%	79.62%	12.84%	2.20%	1.26%
2034-35	94.84%	-15.12%	79.71%	13.02%	2.18%	1.20%
2035-36	94.68%	-15.11%	79.57%	13.14%	2.23%	1.20%

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 JEWELL, 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	\$49,527,311	\$8.30531	\$411,340
2026-27	\$87,556,283	\$4.81540	\$421,618
2027-28	\$87,897,132	\$4.84419	\$425,790
2028-29	\$92,222,235	\$4.73120	\$436,322
2029-30	\$92,606,084	\$4.75704	\$440,531
2030-31	\$97,172,148	\$4.64455	\$451,321
2031-32	\$97,555,997	\$4.66980	\$455,567
2032-33	\$102,328,334	\$4.56004	\$466,621
2033-34	\$102,712,183	\$4.58473	\$470,908
2034-35	\$107,699,459	\$4.47759	\$482,234
2035-36	\$108,083,308	\$4.50174	\$486,563

CITY OF JEWELL, 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	\$49,527,311	\$8.30531	\$411,340
2026-27	\$50,481,207	\$8.30531	\$419,262
2027-28	\$51,540,031	\$8.30531	\$428,056
2028-29	\$53,322,965	\$8.10000	\$431,916
2029-30	\$54,428,623	\$8.10000	\$440,872
2030-31	\$56,309,640	\$8.10000	\$456,108
2031-32	\$57,464,462	\$8.10000	\$465,462
2032-33	\$59,448,554	\$8.10000	\$481,533
2033-34	\$60,655,274	\$8.10000	\$491,308
2034-35	\$62,747,796	\$8.10000	\$508,257
2035-36	\$64,008,995	\$8.10000	\$518,473

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	\$37,075,076	(\$3.48991)	\$2,356
2027-28	\$36,357,101	(\$3.46112)	-\$2,265
2028-29	\$38,899,270	(\$3.36880)	\$4,406
2029-30	\$38,177,461	(\$3.34296)	-\$341
2030-31	\$40,862,508	(\$3.45545)	-\$4,787
2031-32	\$40,091,535	(\$3.43020)	-\$9,895
2032-33	\$42,879,780	(\$3.53996)	-\$14,912
2033-34	\$42,056,909	(\$3.51527)	-\$20,400
2034-35	\$44,951,663	(\$3.62241)	-\$26,023
2035-36	\$44,074,313	(\$3.59826)	-\$31,910

CITY OF JEWELL, 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	\$197	\$287	\$50,000	\$51,515	\$197	\$239	\$50,000	\$58,947	\$178	\$42	\$152	\$42	\$197	\$274
\$100,000	\$123,480	\$394	\$574	\$100,000	\$103,030	\$394	\$479	\$100,000	\$117,894	\$375	\$315	\$349	\$315	\$394	\$548
\$150,000	\$185,220	\$591	\$860	\$150,000	\$154,545	\$591	\$718	\$150,000	\$176,842	\$572	\$589	\$546	\$589	\$591	\$821
\$200,000	\$246,960	\$965	\$1,147	\$200,000	\$206,060	\$965	\$957	\$200,000	\$235,789	\$769	\$863	\$743	\$863	\$788	\$1,095
\$250,000	\$308,700	\$1,338	\$1,434	\$250,000	\$257,575	\$1,338	\$1,196	\$250,000	\$294,736	\$966	\$1,137	\$940	\$1,137	\$985	\$1,369
\$300,000	\$370,440	\$1,712	\$1,721	\$300,000	\$309,090	\$1,712	\$1,436	\$300,000	\$353,683	\$1,163	\$1,410	\$1,137	\$1,410	\$1,182	\$1,643
\$400,000	\$493,920	\$2,460	\$2,294	\$400,000	\$412,120	\$2,460	\$1,914	\$400,000	\$471,578	\$1,557	\$1,958	\$1,531	\$1,958	\$1,576	\$2,190
\$500,000	\$617,400	\$3,207	\$2,868	\$500,000	\$515,151	\$3,207	\$2,393	\$500,000	\$589,472	\$1,951	\$2,506	\$1,925	\$2,506	\$1,970	\$2,738
\$600,000	\$740,880	\$3,955	\$3,441	\$600,000	\$618,181	\$3,955	\$2,871	\$600,000	\$707,366	\$2,344	\$3,053	\$2,319	\$3,053	\$2,364	\$3,285
\$700,000	\$864,360	\$4,702	\$4,015	\$700,000	\$721,211	\$4,702	\$3,350	\$700,000	\$825,261	\$2,738	\$3,601	\$2,713	\$3,601	\$2,758	\$3,833
\$800,000	\$987,840	\$5,450	\$4,588	\$800,000	\$824,241	\$5,450	\$3,828	\$800,000	\$943,155	\$3,132	\$4,148	\$3,107	\$4,148	\$3,151	\$4,381
\$900,000	\$1,111,320	\$6,197	\$5,162	\$900,000	\$927,271	\$6,197	\$4,307	\$900,000	\$1,061,050	\$3,526	\$4,696	\$3,501	\$4,696	\$3,545	\$4,928
\$1,000,000	\$1,234,800	\$6,944	\$5,735	\$1,000,000	\$1,030,301	\$6,944	\$4,785	\$1,000,000	\$1,178,944	\$3,920	\$5,243	\$3,895	\$5,243	\$3,939	\$5,476
\$2,000,000	\$2,469,600	\$14,419	\$11,470	\$2,000,000	\$2,060,602	\$14,419	\$9,571	\$2,000,000	\$2,357,888	\$7,860	\$10,719	\$7,834	\$10,719	\$7,879	\$10,951
\$3,000,000	\$3,704,400	\$21,894	\$17,205	\$3,000,000	\$3,090,903	\$21,894	\$14,356	\$3,000,000	\$3,536,832	\$11,799	\$16,195	\$11,773	\$16,195	\$11,818	\$16,427
\$4,000,000	\$4,939,200	\$29,369	\$22,940	\$4,000,000	\$4,121,204	\$29,369	\$19,141	\$4,000,000	\$4,715,776	\$15,738	\$21,670	\$15,713	\$21,670	\$15,757	\$21,903
\$5,000,000	\$6,174,000	\$36,844	\$28,675	\$5,000,000	\$5,151,505	\$36,844	\$23,926	\$5,000,000	\$5,894,720	\$19,678	\$27,146	\$19,652	\$27,146	\$19,697	\$27,378
\$6,000,000	\$7,408,800	\$44,318	\$34,411	\$6,000,000	\$6,181,806	\$44,318	\$28,712	\$6,000,000	\$7,073,664	\$23,617	\$32,622	\$23,591	\$32,622	\$23,636	\$32,854
\$7,000,000	\$8,643,600	\$51,793	\$40,146	\$7,000,000	\$7,212,107	\$51,793	\$33,497	\$7,000,000	\$8,252,608	\$27,556	\$38,097	\$27,531	\$38,097	\$27,575	\$38,330
\$8,000,000	\$9,878,400	\$59,268	\$45,881	\$8,000,000	\$8,242,408	\$59,268	\$38,282	\$8,000,000	\$9,431,552	\$31,496	\$43,573	\$31,470	\$43,573	\$31,515	\$43,805
\$9,000,000	\$11,113,200	\$66,743	\$51,616	\$9,000,000	\$9,272,709	\$66,743	\$43,068	\$9,000,000	\$10,610,496	\$35,435	\$49,049	\$35,409	\$49,049	\$35,454	\$49,281
\$10,000,000	\$12,348,000	\$74,217	\$57,351	\$10,000,000	\$10,303,010	\$74,217	\$47,853	\$10,000,000	\$11,789,440	\$39,374	\$54,524	\$39,349	\$54,524	\$39,393	\$54,757
\$15,000,000	\$18,522,000	\$111,591	\$86,026	\$15,000,000	\$15,454,515	\$111,591	\$71,779	\$15,000,000	\$17,684,160	\$59,071	\$81,903	\$59,045	\$81,903	\$59,090	\$82,135
\$20,000,000	\$24,696,000	\$148,965	\$114,702	\$20,000,000	\$20,606,020	\$148,965	\$95,706	\$20,000,000	\$23,578,880	\$78,768	\$109,281	\$78,742	\$109,281	\$78,787	\$109,513
\$25,000,000	\$30,870,000	\$186,339	\$143,377	\$25,000,000	\$25,757,525	\$186,339	\$119,632	\$25,000,000	\$29,473,600	\$98,464	\$136,659	\$98,439	\$136,659	\$98,483	\$136,892
\$30,000,000	\$37,044,000	\$223,713	\$172,053	\$30,000,000	\$30,909,030	\$223,713	\$143,559	\$30,000,000	\$35,368,320	\$118,161	\$164,038	\$118,135	\$164,038	\$118,180	\$164,270
\$35,000,000	\$43,218,000	\$261,087	\$200,728	\$35,000,000	\$36,060,535	\$261,087	\$167,485	\$35,000,000	\$41,263,040	\$137,858	\$191,416	\$137,832	\$191,416	\$137,877	\$191,648
\$40,000,000	\$49,392,000	\$298,461	\$229,404	\$40,000,000	\$41,212,040	\$298,461	\$191,411	\$40,000,000	\$47,157,760	\$157,554	\$218,794	\$157,529	\$218,794	\$157,574	\$219,027
\$45,000,000	\$55,566,000	\$335,835	\$258,079	\$45,000,000	\$46,363,545	\$335,835	\$215,338	\$45,000,000	\$53,052,480	\$177,251	\$246,173	\$177,226	\$246,173	\$177,270	\$246,405
\$50,000,000	\$61,740,000	\$373,208	\$286,755	\$50,000,000	\$51,515,050	\$373,208	\$239,264	\$50,000,000	\$58,947,200	\$196,948	\$273,551	\$196,922	\$273,551	\$196,967	\$273,783

CITY OF JEWELL, 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	\$90	45.59%	\$42	21.47%	(\$136)	(76.64%)	(\$111)	(72.71%)	\$77	39.00%
\$100,000	\$180	45.59%	\$85	21.47%	(\$59)	(15.87%)	(\$34)	(9.70%)	\$154	39.00%
\$150,000	\$269	45.59%	\$127	21.47%	\$17	3.03%	\$43	7.86%	\$230	39.00%
\$200,000	\$182	18.91%	(\$8)	(0.79%)	\$94	12.25%	\$120	16.11%	\$307	39.00%
\$250,000	\$95	7.13%	(\$142)	(10.61%)	\$171	17.70%	\$197	20.91%	\$384	39.00%
\$300,000	\$8	0.49%	(\$277)	(16.15%)	\$248	21.31%	\$273	24.04%	\$461	39.00%
\$400,000	(\$166)	(6.73%)	(\$545)	(22.18%)	\$401	25.79%	\$427	27.89%	\$615	39.00%
\$500,000	(\$340)	(10.59%)	(\$814)	(25.39%)	\$555	28.46%	\$581	30.16%	\$768	39.00%
\$600,000	(\$513)	(12.98%)	(\$1,083)	(27.40%)	\$709	30.23%	\$734	31.67%	\$922	39.00%
\$700,000	(\$687)	(14.62%)	(\$1,352)	(28.76%)	\$862	31.49%	\$888	32.73%	\$1,075	39.00%
\$800,000	(\$861)	(15.81%)	(\$1,621)	(29.75%)	\$1,016	32.43%	\$1,042	33.53%	\$1,229	39.00%
\$900,000	(\$1,035)	(16.71%)	(\$1,890)	(30.50%)	\$1,170	33.17%	\$1,195	34.14%	\$1,383	39.00%
\$1,000,000	(\$1,209)	(17.41%)	(\$2,159)	(31.09%)	\$1,323	33.75%	\$1,349	34.63%	\$1,536	39.00%
\$2,000,000	(\$2,949)	(20.45%)	(\$4,849)	(33.63%)	\$2,860	36.38%	\$2,885	36.83%	\$3,073	39.00%
\$3,000,000	(\$4,689)	(21.42%)	(\$7,538)	(34.43%)	\$4,396	37.26%	\$4,421	37.55%	\$4,609	39.00%
\$4,000,000	(\$6,428)	(21.89%)	(\$10,228)	(34.82%)	\$5,932	37.69%	\$5,958	37.92%	\$6,145	39.00%
\$5,000,000	(\$8,168)	(22.17%)	(\$12,917)	(35.06%)	\$7,469	37.95%	\$7,494	38.13%	\$7,682	39.00%
\$6,000,000	(\$9,908)	(22.36%)	(\$15,607)	(35.21%)	\$9,005	38.13%	\$9,030	38.28%	\$9,218	39.00%
\$7,000,000	(\$11,647)	(22.49%)	(\$18,296)	(35.33%)	\$10,541	38.25%	\$10,567	38.38%	\$10,754	39.00%
\$8,000,000	(\$13,387)	(22.59%)	(\$20,986)	(35.41%)	\$12,077	38.35%	\$12,103	38.46%	\$12,291	39.00%
\$9,000,000	(\$15,127)	(22.66%)	(\$23,675)	(35.47%)	\$13,614	38.42%	\$13,639	38.52%	\$13,827	39.00%
\$10,000,000	(\$16,867)	(22.73%)	(\$26,365)	(35.52%)	\$15,150	38.48%	\$15,176	38.57%	\$15,363	39.00%
\$15,000,000	(\$25,565)	(22.91%)	(\$39,812)	(35.68%)	\$22,832	38.65%	\$22,857	38.71%	\$23,045	39.00%
\$20,000,000	(\$34,263)	(23.00%)	(\$53,260)	(35.75%)	\$30,513	38.74%	\$30,539	38.78%	\$30,726	39.00%
\$25,000,000	(\$42,962)	(23.06%)	(\$66,707)	(35.80%)	\$38,195	38.79%	\$38,221	38.83%	\$38,408	39.00%
\$30,000,000	(\$51,660)	(23.09%)	(\$80,154)	(35.83%)	\$45,877	38.83%	\$45,902	38.86%	\$46,090	39.00%
\$35,000,000	(\$60,359)	(23.12%)	(\$93,602)	(35.85%)	\$53,558	38.85%	\$53,584	38.88%	\$53,771	39.00%
\$40,000,000	(\$69,057)	(23.14%)	(\$107,049)	(35.87%)	\$61,240	38.87%	\$61,265	38.89%	\$61,453	39.00%
\$45,000,000	(\$77,756)	(23.15%)	(\$120,497)	(35.88%)	\$68,921	38.88%	\$68,947	38.90%	\$69,135	39.00%
\$50,000,000	(\$86,454)	(23.17%)	(\$133,944)	(35.89%)	\$76,603	38.90%	\$76,629	38.91%	\$76,816	39.00%