

CITY OF KIRON, 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	\$8.08856	\$40,319	\$0	\$40,319	
2026-27	\$4.90150	\$41,125	\$63	\$41,188	2.2%
2027-28	\$4.93531	\$41,394	\$63	\$41,457	0.7%
2028-29	\$4.76378	\$42,286	\$61	\$42,347	2.1%
2029-30	\$4.78913	\$42,559	\$61	\$42,620	0.6%
2030-31	\$4.61962	\$43,473	\$59	\$43,532	2.1%
2031-32	\$4.64412	\$43,750	\$59	\$43,809	0.6%
2032-33	\$4.48343	\$44,685	\$57	\$44,743	2.1%
2033-34	\$4.50713	\$44,966	\$58	\$45,024	0.6%
2034-35	\$4.35450	\$45,925	\$56	\$45,980	2.1%
2035-36	\$4.37745	\$46,210	\$56	\$46,266	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	\$11,314,854	\$4,984,701	\$0	\$4,984,701
2026-27	\$9,032,617	\$8,403,176	\$0	\$8,403,176
2027-28	\$9,029,572	\$8,400,131	\$0	\$8,400,131
2028-29	\$9,518,889	\$8,889,448	\$0	\$8,889,448
2029-30	\$9,528,845	\$8,899,404	\$0	\$8,899,404
2030-31	\$10,052,716	\$9,423,275	\$0	\$9,423,275
2031-32	\$10,062,672	\$9,433,231	\$0	\$9,433,231
2032-33	\$10,609,003	\$9,979,562	\$0	\$9,979,562
2033-34	\$10,618,959	\$9,989,518	\$0	\$9,989,518
2034-35	\$11,188,691	\$10,559,250	\$0	\$10,559,250
2035-36	\$11,198,646	\$10,569,205	\$0	\$10,569,205

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	88.97%	-5.09%	83.89%	14.21%	0.00%	1.90%
2026-27	121.44%	-42.54%	78.90%	19.91%	0.00%	1.13%
2027-28	121.64%	-42.75%	78.89%	19.92%	0.00%	1.13%
2028-29	119.68%	-40.57%	79.11%	19.76%	0.00%	1.06%
2029-30	119.69%	-40.55%	79.14%	19.74%	0.00%	1.06%
2030-31	117.70%	-38.33%	79.37%	19.58%	0.00%	1.00%
2031-32	117.71%	-38.32%	79.39%	19.55%	0.00%	1.00%
2032-33	115.84%	-36.24%	79.60%	19.41%	0.00%	0.95%
2033-34	115.85%	-36.24%	79.62%	19.39%	0.00%	0.95%
2034-35	114.11%	-34.31%	79.80%	19.26%	0.00%	0.90%
2035-36	114.12%	-34.30%	79.82%	19.24%	0.00%	0.89%

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 KIRON, 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	\$4,984,701	\$8.08856	\$40,319
2026-27	\$8,403,176	\$4.90150	\$41,188
2027-28	\$8,400,131	\$4.93531	\$41,457
2028-29	\$8,889,448	\$4.76378	\$42,347
2029-30	\$8,899,404	\$4.78913	\$42,620
2030-31	\$9,423,275	\$4.61962	\$43,532
2031-32	\$9,433,231	\$4.64412	\$43,809
2032-33	\$9,979,562	\$4.48343	\$44,743
2033-34	\$9,989,518	\$4.50713	\$45,024
2034-35	\$10,559,250	\$4.35450	\$45,980
2035-36	\$10,569,205	\$4.37745	\$46,266

CITY OF KIRON, 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	\$4,984,701	\$8.08856	\$40,319
2026-27	\$5,065,037	\$8.08856	\$40,969
2027-28	\$5,166,466	\$8.08856	\$41,789
2028-29	\$5,347,719	\$8.08856	\$43,255
2029-30	\$5,454,471	\$8.08856	\$44,119
2030-31	\$5,645,227	\$8.08856	\$45,662
2031-32	\$5,757,566	\$8.08856	\$46,570
2032-33	\$5,958,313	\$8.08856	\$48,194
2033-34	\$6,076,550	\$8.08856	\$49,151
2034-35	\$6,287,816	\$8.08856	\$50,859
2035-36	\$6,412,244	\$8.08856	\$51,866

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	\$3,338,138	(\$3.18706)	\$219
2027-28	\$3,233,665	(\$3.15325)	-\$332
2028-29	\$3,541,729	(\$3.32478)	-\$908
2029-30	\$3,444,933	(\$3.29943)	-\$1,498
2030-31	\$3,778,049	(\$3.46894)	-\$2,130
2031-32	\$3,675,665	(\$3.44444)	-\$2,761
2032-33	\$4,021,249	(\$3.60513)	-\$3,452
2033-34	\$3,912,967	(\$3.58143)	-\$4,126
2034-35	\$4,271,434	(\$3.73406)	-\$4,879
2035-36	\$4,156,961	(\$3.71111)	-\$5,600

CITY OF KIRON, 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	\$192	\$285	\$50,000	\$51,515	\$192	\$238	\$50,000	\$58,947	\$173	\$41	\$148	\$41	\$192	\$272
\$100,000	\$123,480	\$384	\$570	\$100,000	\$103,030	\$384	\$476	\$100,000	\$117,894	\$365	\$314	\$340	\$314	\$384	\$545
\$150,000	\$185,220	\$575	\$856	\$150,000	\$154,545	\$575	\$714	\$150,000	\$176,842	\$557	\$586	\$532	\$586	\$575	\$817
\$200,000	\$246,960	\$939	\$1,141	\$200,000	\$206,060	\$939	\$952	\$200,000	\$235,789	\$749	\$858	\$724	\$858	\$767	\$1,089
\$250,000	\$308,700	\$1,303	\$1,426	\$250,000	\$257,575	\$1,303	\$1,190	\$250,000	\$294,736	\$941	\$1,131	\$916	\$1,131	\$959	\$1,362
\$300,000	\$370,440	\$1,667	\$1,711	\$300,000	\$309,090	\$1,667	\$1,428	\$300,000	\$353,683	\$1,132	\$1,403	\$1,107	\$1,403	\$1,151	\$1,634
\$400,000	\$493,920	\$2,395	\$2,282	\$400,000	\$412,120	\$2,395	\$1,904	\$400,000	\$471,578	\$1,516	\$1,948	\$1,491	\$1,948	\$1,535	\$2,179
\$500,000	\$617,400	\$3,123	\$2,852	\$500,000	\$515,151	\$3,123	\$2,380	\$500,000	\$589,472	\$1,900	\$2,492	\$1,875	\$2,492	\$1,918	\$2,723
\$600,000	\$740,880	\$3,851	\$3,423	\$600,000	\$618,181	\$3,851	\$2,856	\$600,000	\$707,366	\$2,283	\$3,037	\$2,258	\$3,037	\$2,302	\$3,268
\$700,000	\$864,360	\$4,579	\$3,993	\$700,000	\$721,211	\$4,579	\$3,332	\$700,000	\$825,261	\$2,667	\$3,581	\$2,642	\$3,581	\$2,686	\$3,812
\$800,000	\$987,840	\$5,307	\$4,563	\$800,000	\$824,241	\$5,307	\$3,808	\$800,000	\$943,155	\$3,051	\$4,126	\$3,026	\$4,126	\$3,069	\$4,357
\$900,000	\$1,111,320	\$6,035	\$5,134	\$900,000	\$927,271	\$6,035	\$4,284	\$900,000	\$1,061,050	\$3,434	\$4,671	\$3,409	\$4,671	\$3,453	\$4,902
\$1,000,000	\$1,234,800	\$6,763	\$5,704	\$1,000,000	\$1,030,301	\$6,763	\$4,760	\$1,000,000	\$1,178,944	\$3,818	\$5,215	\$3,793	\$5,215	\$3,837	\$5,446
\$2,000,000	\$2,469,600	\$14,043	\$11,409	\$2,000,000	\$2,060,602	\$14,043	\$9,519	\$2,000,000	\$2,357,888	\$7,654	\$10,662	\$7,630	\$10,662	\$7,673	\$10,893
\$3,000,000	\$3,704,400	\$21,323	\$17,113	\$3,000,000	\$3,090,903	\$21,323	\$14,279	\$3,000,000	\$3,536,832	\$11,491	\$16,108	\$11,466	\$16,108	\$11,510	\$16,339
\$4,000,000	\$4,939,200	\$28,602	\$22,817	\$4,000,000	\$4,121,204	\$28,602	\$19,038	\$4,000,000	\$4,715,776	\$15,328	\$21,554	\$15,303	\$21,554	\$15,346	\$21,785
\$5,000,000	\$6,174,000	\$35,882	\$28,522	\$5,000,000	\$5,151,505	\$35,882	\$23,798	\$5,000,000	\$5,894,720	\$19,164	\$27,000	\$19,139	\$27,000	\$19,183	\$27,231
\$6,000,000	\$7,408,800	\$43,162	\$34,226	\$6,000,000	\$6,181,806	\$43,162	\$28,558	\$6,000,000	\$7,073,664	\$23,001	\$32,447	\$22,976	\$32,447	\$23,019	\$32,678
\$7,000,000	\$8,643,600	\$50,441	\$39,930	\$7,000,000	\$7,212,107	\$50,441	\$33,317	\$7,000,000	\$8,252,608	\$26,837	\$37,893	\$26,812	\$37,893	\$26,856	\$38,124
\$8,000,000	\$9,878,400	\$57,721	\$45,634	\$8,000,000	\$8,242,408	\$57,721	\$38,077	\$8,000,000	\$9,431,552	\$30,674	\$43,339	\$30,649	\$43,339	\$30,692	\$43,570
\$9,000,000	\$11,113,200	\$65,001	\$51,339	\$9,000,000	\$9,272,709	\$65,001	\$42,836	\$9,000,000	\$10,610,496	\$34,510	\$48,785	\$34,485	\$48,785	\$34,529	\$49,016
\$10,000,000	\$12,348,000	\$72,281	\$57,043	\$10,000,000	\$10,303,010	\$72,281	\$47,596	\$10,000,000	\$11,789,440	\$38,347	\$54,232	\$38,322	\$54,232	\$38,365	\$54,463
\$15,000,000	\$18,522,000	\$108,679	\$85,565	\$15,000,000	\$15,454,515	\$108,679	\$71,394	\$15,000,000	\$17,684,160	\$57,529	\$81,463	\$57,504	\$81,463	\$57,548	\$81,694
\$20,000,000	\$24,696,000	\$145,078	\$114,086	\$20,000,000	\$20,606,020	\$145,078	\$95,192	\$20,000,000	\$23,578,880	\$76,712	\$108,694	\$76,687	\$108,694	\$76,731	\$108,925
\$25,000,000	\$30,870,000	\$181,476	\$142,608	\$25,000,000	\$25,757,525	\$181,476	\$118,990	\$25,000,000	\$29,473,600	\$95,895	\$135,926	\$95,870	\$135,926	\$95,913	\$136,157
\$30,000,000	\$37,044,000	\$217,875	\$171,129	\$30,000,000	\$30,909,030	\$217,875	\$142,788	\$30,000,000	\$35,368,320	\$115,077	\$163,157	\$115,052	\$163,157	\$115,096	\$163,388
\$35,000,000	\$43,218,000	\$254,273	\$199,651	\$35,000,000	\$36,060,535	\$254,273	\$166,586	\$35,000,000	\$41,263,040	\$134,260	\$190,389	\$134,235	\$190,389	\$134,279	\$190,620
\$40,000,000	\$49,392,000	\$290,672	\$228,172	\$40,000,000	\$41,212,040	\$290,672	\$190,384	\$40,000,000	\$47,157,760	\$153,443	\$217,620	\$153,418	\$217,620	\$153,461	\$217,851
\$45,000,000	\$55,566,000	\$327,070	\$256,694	\$45,000,000	\$46,363,545	\$327,070	\$214,182	\$45,000,000	\$53,052,480	\$172,625	\$244,851	\$172,600	\$244,851	\$172,644	\$245,082
\$50,000,000	\$61,740,000	\$363,469	\$285,215	\$50,000,000	\$51,515,050	\$363,469	\$237,980	\$50,000,000	\$58,947,200	\$191,808	\$272,083	\$191,783	\$272,083	\$191,827	\$272,314

CITY OF KIRON, 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	\$93	48.68%	\$46	24.06%	(\$132)	(76.14%)	(\$107)	(72.13%)	\$80	41.96%
\$100,000	\$187	48.68%	\$92	24.06%	(\$51)	(14.08%)	(\$26)	(7.78%)	\$161	41.96%
\$150,000	\$280	48.68%	\$138	24.06%	\$29	5.22%	\$54	10.16%	\$241	41.96%
\$200,000	\$201	21.44%	\$12	1.33%	\$110	14.64%	\$135	18.59%	\$322	41.96%
\$250,000	\$123	9.41%	(\$114)	(8.71%)	\$190	20.21%	\$215	23.48%	\$402	41.96%
\$300,000	\$44	2.63%	(\$240)	(14.37%)	\$271	23.89%	\$295	26.68%	\$483	41.96%
\$400,000	(\$114)	(4.75%)	(\$492)	(20.52%)	\$432	28.46%	\$456	30.61%	\$644	41.96%
\$500,000	(\$271)	(8.68%)	(\$744)	(23.81%)	\$592	31.19%	\$617	32.93%	\$805	41.96%
\$600,000	(\$429)	(11.13%)	(\$996)	(25.85%)	\$753	33.00%	\$778	34.47%	\$966	41.96%
\$700,000	(\$586)	(12.80%)	(\$1,248)	(27.24%)	\$914	34.29%	\$939	35.56%	\$1,127	41.96%
\$800,000	(\$744)	(14.02%)	(\$1,500)	(28.26%)	\$1,075	35.25%	\$1,100	36.37%	\$1,288	41.96%
\$900,000	(\$901)	(14.94%)	(\$1,752)	(29.02%)	\$1,236	36.00%	\$1,261	37.00%	\$1,449	41.96%
\$1,000,000	(\$1,059)	(15.66%)	(\$2,004)	(29.63%)	\$1,397	36.60%	\$1,422	37.50%	\$1,610	41.96%
\$2,000,000	(\$2,634)	(18.76%)	(\$4,524)	(32.21%)	\$3,007	39.29%	\$3,032	39.74%	\$3,219	41.96%
\$3,000,000	(\$4,210)	(19.74%)	(\$7,044)	(33.03%)	\$4,617	40.18%	\$4,642	40.48%	\$4,829	41.96%
\$4,000,000	(\$5,785)	(20.23%)	(\$9,564)	(33.44%)	\$6,227	40.62%	\$6,252	40.85%	\$6,439	41.96%
\$5,000,000	(\$7,361)	(20.51%)	(\$12,084)	(33.68%)	\$7,836	40.89%	\$7,861	41.07%	\$8,049	41.96%
\$6,000,000	(\$8,936)	(20.70%)	(\$14,604)	(33.84%)	\$9,446	41.07%	\$9,471	41.22%	\$9,658	41.96%
\$7,000,000	(\$10,511)	(20.84%)	(\$17,124)	(33.95%)	\$11,056	41.20%	\$11,081	41.33%	\$11,268	41.96%
\$8,000,000	(\$12,087)	(20.94%)	(\$19,644)	(34.03%)	\$12,666	41.29%	\$12,690	41.41%	\$12,878	41.96%
\$9,000,000	(\$13,662)	(21.02%)	(\$22,164)	(34.10%)	\$14,275	41.37%	\$14,300	41.47%	\$14,488	41.96%
\$10,000,000	(\$15,237)	(21.08%)	(\$24,685)	(34.15%)	\$15,885	41.42%	\$15,910	41.52%	\$16,097	41.96%
\$15,000,000	(\$23,114)	(21.27%)	(\$37,285)	(34.31%)	\$23,934	41.60%	\$23,959	41.66%	\$24,146	41.96%
\$20,000,000	(\$30,991)	(21.36%)	(\$49,886)	(34.39%)	\$31,982	41.69%	\$32,007	41.74%	\$32,195	41.96%
\$25,000,000	(\$38,868)	(21.42%)	(\$62,486)	(34.43%)	\$40,031	41.74%	\$40,056	41.78%	\$40,243	41.96%
\$30,000,000	(\$46,745)	(21.46%)	(\$75,087)	(34.46%)	\$48,080	41.78%	\$48,105	41.81%	\$48,292	41.96%
\$35,000,000	(\$54,622)	(21.48%)	(\$87,687)	(34.49%)	\$56,129	41.81%	\$56,153	41.83%	\$56,341	41.96%
\$40,000,000	(\$62,499)	(21.50%)	(\$100,288)	(34.50%)	\$64,177	41.82%	\$64,202	41.85%	\$64,390	41.96%
\$45,000,000	(\$70,376)	(21.52%)	(\$112,888)	(34.51%)	\$72,226	41.84%	\$72,251	41.86%	\$72,438	41.96%
\$50,000,000	(\$78,253)	(21.53%)	(\$125,489)	(34.53%)	\$80,275	41.85%	\$80,300	41.87%	\$80,487	41.96%