

CITY OF LA MOTTE, 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	\$8.11021	\$81,871	\$0	\$81,871	
2026-27	\$4.67146	\$83,508	\$55	\$83,564	2.1%
2027-28	\$4.69682	\$83,981	\$55	\$84,037	0.6%
2028-29	\$4.57805	\$85,718	\$54	\$85,772	2.1%
2029-30	\$4.60158	\$86,200	\$54	\$86,255	0.6%
2030-31	\$4.48512	\$87,980	\$53	\$88,033	2.1%
2031-32	\$4.50815	\$88,473	\$53	\$88,526	0.6%
2032-33	\$4.39513	\$90,297	\$52	\$90,348	2.1%
2033-34	\$4.41767	\$90,800	\$52	\$90,852	0.6%
2034-35	\$4.30792	\$92,670	\$51	\$92,720	2.1%
2035-36	\$4.32999	\$93,184	\$51	\$93,235	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	\$20,969,465	\$10,094,806	\$0	\$10,094,806
2026-27	\$18,994,396	\$17,888,115	\$0	\$17,888,115
2027-28	\$18,998,574	\$17,892,293	\$0	\$17,892,293
2028-29	\$19,841,701	\$18,735,420	\$0	\$18,735,420
2029-30	\$19,850,879	\$18,744,598	\$0	\$18,744,598
2030-31	\$20,734,015	\$19,627,734	\$0	\$19,627,734
2031-32	\$20,743,193	\$19,636,912	\$0	\$19,636,912
2032-33	\$21,662,782	\$20,556,501	\$0	\$20,556,501
2033-34	\$21,671,960	\$20,565,679	\$0	\$20,565,679
2034-35	\$22,629,507	\$21,523,226	\$0	\$21,523,226
2035-36	\$22,638,685	\$21,532,404	\$0	\$21,532,404

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	78.13%	-1.61%	76.52%	9.22%	13.12%	1.14%
2026-27	101.39%	-21.65%	79.74%	10.89%	8.71%	0.64%
2027-28	101.44%	-21.69%	79.75%	10.89%	8.71%	0.64%
2028-29	100.81%	-20.75%	80.05%	10.92%	8.40%	0.62%
2029-30	100.82%	-20.76%	80.06%	10.91%	8.39%	0.62%
2030-31	100.20%	-19.84%	80.36%	10.94%	8.10%	0.59%
2031-32	100.21%	-19.84%	80.37%	10.94%	8.09%	0.59%
2032-33	99.61%	-18.97%	80.65%	10.97%	7.81%	0.56%
2033-34	99.63%	-18.97%	80.66%	10.97%	7.81%	0.56%
2034-35	99.06%	-18.14%	80.92%	11.00%	7.53%	0.54%
2035-36	99.07%	-18.14%	80.93%	11.00%	7.53%	0.54%

**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 LA MOTTE, 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	\$10,094,806	\$8.11021	\$81,871
2026-27	\$17,888,115	\$4.67146	\$83,564
2027-28	\$17,892,293	\$4.69682	\$84,037
2028-29	\$18,735,420	\$4.57805	\$85,772
2029-30	\$18,744,598	\$4.60158	\$86,255
2030-31	\$19,627,734	\$4.48512	\$88,033
2031-32	\$19,636,912	\$4.50815	\$88,526
2032-33	\$20,556,501	\$4.39513	\$90,348
2033-34	\$20,565,679	\$4.41767	\$90,852
2034-35	\$21,523,226	\$4.30792	\$92,720
2035-36	\$21,532,404	\$4.32999	\$93,235

CITY OF LA MOTTE, 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	\$10,094,806	\$8.11021	\$81,871
2026-27	\$10,206,594	\$8.11021	\$82,778
2027-28	\$10,382,010	\$8.11021	\$84,200
2028-29	\$10,694,172	\$8.10000	\$86,623
2029-30	\$10,878,780	\$8.10000	\$88,118
2030-31	\$11,206,685	\$8.10000	\$90,774
2031-32	\$11,400,939	\$8.10000	\$92,348
2032-33	\$11,745,393	\$8.10000	\$95,138
2033-34	\$11,949,832	\$8.10000	\$96,794
2034-35	\$12,311,701	\$8.10000	\$99,725
2035-36	\$12,526,829	\$8.10000	\$101,467

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	\$7,681,521	(\$3.43875)	\$786
2027-28	\$7,510,282	(\$3.41339)	-\$163
2028-29	\$8,041,249	(\$3.52195)	-\$851
2029-30	\$7,865,819	(\$3.49842)	-\$1,863
2030-31	\$8,421,049	(\$3.61488)	-\$2,741
2031-32	\$8,235,973	(\$3.59185)	-\$3,821
2032-33	\$8,811,109	(\$3.70487)	-\$4,789
2033-34	\$8,615,847	(\$3.68233)	-\$5,941
2034-35	\$9,211,525	(\$3.79208)	-\$7,004
2035-36	\$9,005,575	(\$3.77001)	-\$8,232

CITY OF LA MOTTE, 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	\$277	\$50,000	\$51,515	\$192	\$231	\$50,000	\$58,947	\$174	\$40	\$149	\$40	\$192	\$264
\$100,000	\$123,480	\$385	\$554	\$100,000	\$103,030	\$385	\$462	\$100,000	\$117,894	\$366	\$305	\$341	\$305	\$385	\$529
\$150,000	\$185,220	\$577	\$831	\$150,000	\$154,545	\$577	\$693	\$150,000	\$176,842	\$558	\$569	\$533	\$569	\$577	\$793
\$200,000	\$246,960	\$942	\$1,108	\$200,000	\$206,060	\$942	\$924	\$200,000	\$235,789	\$751	\$833	\$726	\$833	\$769	\$1,058
\$250,000	\$308,700	\$1,307	\$1,385	\$250,000	\$257,575	\$1,307	\$1,155	\$250,000	\$294,736	\$943	\$1,098	\$918	\$1,098	\$962	\$1,322
\$300,000	\$370,440	\$1,672	\$1,661	\$300,000	\$309,090	\$1,672	\$1,386	\$300,000	\$353,683	\$1,135	\$1,362	\$1,110	\$1,362	\$1,154	\$1,586
\$400,000	\$493,920	\$2,402	\$2,215	\$400,000	\$412,120	\$2,402	\$1,848	\$400,000	\$471,578	\$1,520	\$1,891	\$1,495	\$1,891	\$1,539	\$2,115
\$500,000	\$617,400	\$3,132	\$2,769	\$500,000	\$515,151	\$3,132	\$2,311	\$500,000	\$589,472	\$1,905	\$2,420	\$1,880	\$2,420	\$1,923	\$2,644
\$600,000	\$740,880	\$3,862	\$3,323	\$600,000	\$618,181	\$3,862	\$2,773	\$600,000	\$707,366	\$2,289	\$2,948	\$2,264	\$2,948	\$2,308	\$3,173
\$700,000	\$864,360	\$4,592	\$3,877	\$700,000	\$721,211	\$4,592	\$3,235	\$700,000	\$825,261	\$2,674	\$3,477	\$2,649	\$3,477	\$2,693	\$3,701
\$800,000	\$987,840	\$5,321	\$4,431	\$800,000	\$824,241	\$5,321	\$3,697	\$800,000	\$943,155	\$3,059	\$4,006	\$3,034	\$4,006	\$3,077	\$4,230
\$900,000	\$1,111,320	\$6,051	\$4,984	\$900,000	\$927,271	\$6,051	\$4,159	\$900,000	\$1,061,050	\$3,443	\$4,535	\$3,418	\$4,535	\$3,462	\$4,759
\$1,000,000	\$1,234,800	\$6,781	\$5,538	\$1,000,000	\$1,030,301	\$6,781	\$4,621	\$1,000,000	\$1,178,944	\$3,828	\$5,063	\$3,803	\$5,063	\$3,847	\$5,288
\$2,000,000	\$2,469,600	\$14,081	\$11,076	\$2,000,000	\$2,060,602	\$14,081	\$9,242	\$2,000,000	\$2,357,888	\$7,675	\$10,351	\$7,650	\$10,351	\$7,694	\$10,575
\$3,000,000	\$3,704,400	\$21,380	\$16,615	\$3,000,000	\$3,090,903	\$21,380	\$13,863	\$3,000,000	\$3,536,832	\$11,522	\$15,639	\$11,497	\$15,639	\$11,540	\$15,863
\$4,000,000	\$4,939,200	\$28,679	\$22,153	\$4,000,000	\$4,121,204	\$28,679	\$18,484	\$4,000,000	\$4,715,776	\$15,369	\$20,927	\$15,344	\$20,927	\$15,387	\$21,151
\$5,000,000	\$6,174,000	\$35,978	\$27,691	\$5,000,000	\$5,151,505	\$35,978	\$23,105	\$5,000,000	\$5,894,720	\$19,215	\$26,214	\$19,190	\$26,214	\$19,234	\$26,439
\$6,000,000	\$7,408,800	\$43,277	\$33,229	\$6,000,000	\$6,181,806	\$43,277	\$27,726	\$6,000,000	\$7,073,664	\$23,062	\$31,502	\$23,037	\$31,502	\$23,081	\$31,726
\$7,000,000	\$8,643,600	\$50,576	\$38,768	\$7,000,000	\$7,212,107	\$50,576	\$32,347	\$7,000,000	\$8,252,608	\$26,909	\$36,790	\$26,884	\$36,790	\$26,928	\$37,014
\$8,000,000	\$9,878,400	\$57,876	\$44,306	\$8,000,000	\$8,242,408	\$57,876	\$36,968	\$8,000,000	\$9,431,552	\$30,756	\$42,077	\$30,731	\$42,077	\$30,774	\$42,302
\$9,000,000	\$11,113,200	\$65,175	\$49,844	\$9,000,000	\$9,272,709	\$65,175	\$41,589	\$9,000,000	\$10,610,496	\$34,603	\$47,365	\$34,578	\$47,365	\$34,621	\$47,589
\$10,000,000	\$12,348,000	\$72,474	\$55,382	\$10,000,000	\$10,303,010	\$72,474	\$46,210	\$10,000,000	\$11,789,440	\$38,449	\$52,653	\$38,424	\$52,653	\$38,468	\$52,877
\$15,000,000	\$18,522,000	\$108,970	\$83,073	\$15,000,000	\$15,454,515	\$108,970	\$69,315	\$15,000,000	\$17,684,160	\$57,683	\$79,091	\$57,658	\$79,091	\$57,702	\$79,316
\$20,000,000	\$24,696,000	\$145,466	\$110,765	\$20,000,000	\$20,606,020	\$145,466	\$92,420	\$20,000,000	\$23,578,880	\$76,917	\$105,530	\$76,892	\$105,530	\$76,936	\$105,754
\$25,000,000	\$30,870,000	\$181,962	\$138,456	\$25,000,000	\$25,757,525	\$181,962	\$115,526	\$25,000,000	\$29,473,600	\$96,151	\$131,968	\$96,126	\$131,968	\$96,170	\$132,193
\$30,000,000	\$37,044,000	\$218,458	\$166,147	\$30,000,000	\$30,909,030	\$218,458	\$138,631	\$30,000,000	\$35,368,320	\$115,385	\$158,407	\$115,360	\$158,407	\$115,404	\$158,631
\$35,000,000	\$43,218,000	\$254,954	\$193,838	\$35,000,000	\$36,060,535	\$254,954	\$161,736	\$35,000,000	\$41,263,040	\$134,619	\$184,845	\$134,594	\$184,845	\$134,638	\$185,070
\$40,000,000	\$49,392,000	\$291,450	\$221,529	\$40,000,000	\$41,212,040	\$291,450	\$184,841	\$40,000,000	\$47,157,760	\$153,854	\$211,284	\$153,829	\$211,284	\$153,872	\$211,508
\$45,000,000	\$55,566,000	\$327,946	\$249,220	\$45,000,000	\$46,363,545	\$327,946	\$207,946	\$45,000,000	\$53,052,480	\$173,088	\$237,722	\$173,063	\$237,722	\$173,106	\$237,947
\$50,000,000	\$61,740,000	\$364,442	\$276,911	\$50,000,000	\$51,515,050	\$364,442	\$231,051	\$50,000,000	\$58,947,200	\$192,322	\$264,161	\$192,297	\$264,161	\$192,340	\$264,385

CITY OF            LA MOTTE, 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	\$85	43.97%	\$39	20.13%	(\$134)	(76.90%)	(\$109)	(73.01%)	\$72	37.46%
\$100,000	\$169	43.97%	\$77	20.13%	(\$62)	(16.80%)	(\$37)	(10.70%)	\$144	37.46%
\$150,000	\$254	43.97%	\$116	20.13%	\$11	1.89%	\$36	6.66%	\$216	37.46%
\$200,000	\$166	17.59%	(\$18)	(1.89%)	\$83	11.00%	\$108	14.83%	\$288	37.46%
\$250,000	\$78	5.94%	(\$152)	(11.61%)	\$155	16.40%	\$180	19.57%	\$360	37.46%
\$300,000	(\$10)	(0.62%)	(\$286)	(17.08%)	\$227	19.96%	\$252	22.67%	\$432	37.46%
\$400,000	(\$187)	(7.77%)	(\$553)	(23.04%)	\$371	24.39%	\$396	26.47%	\$576	37.46%
\$500,000	(\$363)	(11.58%)	(\$821)	(26.22%)	\$515	27.03%	\$540	28.72%	\$720	37.46%
\$600,000	(\$539)	(13.95%)	(\$1,089)	(28.20%)	\$659	28.78%	\$684	30.20%	\$865	37.46%
\$700,000	(\$715)	(15.57%)	(\$1,357)	(29.55%)	\$803	30.03%	\$828	31.26%	\$1,009	37.46%
\$800,000	(\$891)	(16.74%)	(\$1,625)	(30.53%)	\$947	30.96%	\$972	32.04%	\$1,153	37.46%
\$900,000	(\$1,067)	(17.63%)	(\$1,892)	(31.27%)	\$1,091	31.69%	\$1,116	32.65%	\$1,297	37.46%
\$1,000,000	(\$1,243)	(18.33%)	(\$2,160)	(31.86%)	\$1,235	32.27%	\$1,260	33.14%	\$1,441	37.46%
\$2,000,000	(\$3,004)	(21.33%)	(\$4,838)	(34.36%)	\$2,676	34.87%	\$2,701	35.31%	\$2,882	37.46%
\$3,000,000	(\$4,765)	(22.29%)	(\$7,517)	(35.16%)	\$4,117	35.73%	\$4,142	36.03%	\$4,323	37.46%
\$4,000,000	(\$6,526)	(22.76%)	(\$10,195)	(35.55%)	\$5,558	36.16%	\$5,583	36.39%	\$5,764	37.46%
\$5,000,000	(\$8,287)	(23.03%)	(\$12,873)	(35.78%)	\$6,999	36.42%	\$7,024	36.60%	\$7,205	37.46%
\$6,000,000	(\$10,048)	(23.22%)	(\$15,551)	(35.93%)	\$8,440	36.60%	\$8,465	36.74%	\$8,645	37.46%
\$7,000,000	(\$11,809)	(23.35%)	(\$18,229)	(36.04%)	\$9,881	36.72%	\$9,906	36.85%	\$10,086	37.46%
\$8,000,000	(\$13,570)	(23.45%)	(\$20,907)	(36.12%)	\$11,322	36.81%	\$11,347	36.92%	\$11,527	37.46%
\$9,000,000	(\$15,331)	(23.52%)	(\$23,586)	(36.19%)	\$12,763	36.88%	\$12,788	36.98%	\$12,968	37.46%
\$10,000,000	(\$17,092)	(23.58%)	(\$26,264)	(36.24%)	\$14,203	36.94%	\$14,228	37.03%	\$14,409	37.46%
\$15,000,000	(\$25,897)	(23.76%)	(\$39,655)	(36.39%)	\$21,408	37.11%	\$21,433	37.17%	\$21,614	37.46%
\$20,000,000	(\$34,701)	(23.86%)	(\$53,046)	(36.47%)	\$28,612	37.20%	\$28,637	37.24%	\$28,818	37.46%
\$25,000,000	(\$43,506)	(23.91%)	(\$66,436)	(36.51%)	\$35,817	37.25%	\$35,842	37.29%	\$36,023	37.46%
\$30,000,000	(\$52,311)	(23.95%)	(\$79,827)	(36.54%)	\$43,021	37.28%	\$43,046	37.31%	\$43,227	37.46%
\$35,000,000	(\$61,116)	(23.97%)	(\$93,218)	(36.56%)	\$50,226	37.31%	\$50,251	37.34%	\$50,432	37.46%
\$40,000,000	(\$69,921)	(23.99%)	(\$106,609)	(36.58%)	\$57,430	37.33%	\$57,455	37.35%	\$57,636	37.46%
\$45,000,000	(\$78,726)	(24.01%)	(\$120,000)	(36.59%)	\$64,635	37.34%	\$64,660	37.36%	\$64,841	37.46%
\$50,000,000	(\$87,530)	(24.02%)	(\$133,391)	(36.60%)	\$71,839	37.35%	\$71,864	37.37%	\$72,045	37.46%