

CITY OF KNIERIM, 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	\$6.81928	\$41,978	\$0	\$41,978	
2026-27	\$5.49407	\$42,818	\$1,324	\$44,141	5.2%
2027-28	\$5.60535	\$45,024	\$1,351	\$46,375	5.1%
2028-29	\$5.44064	\$47,302	\$1,311	\$48,613	4.8%
2029-30	\$5.54945	\$49,585	\$1,337	\$50,923	4.8%
2030-31	\$5.38608	\$51,941	\$1,298	\$53,239	4.5%
2031-32	\$5.49380	\$54,304	\$1,324	\$55,627	4.5%
2032-33	\$5.33292	\$56,740	\$1,285	\$58,025	4.3%
2033-34	\$5.43958	\$59,185	\$1,311	\$60,496	4.3%
2034-35	\$5.28101	\$61,706	\$1,272	\$62,978	4.1%
2035-36	\$5.38663	\$64,238	\$1,298	\$65,536	4.1%

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	\$9,120,173	\$6,155,783	\$0	\$6,155,783
2026-27	\$9,257,755	\$8,034,366	\$0	\$8,034,366
2027-28	\$9,496,705	\$8,273,316	\$0	\$8,273,316
2028-29	\$10,158,598	\$8,935,209	\$0	\$8,935,209
2029-30	\$10,399,548	\$9,176,159	\$0	\$9,176,159
2030-31	\$11,107,915	\$9,884,526	\$0	\$9,884,526
2031-32	\$11,348,865	\$10,125,476	\$0	\$10,125,476
2032-33	\$12,103,899	\$10,880,510	\$0	\$10,880,510
2033-34	\$12,344,849	\$11,121,460	\$0	\$11,121,460
2034-35	\$13,148,850	\$11,925,461	\$0	\$11,925,461
2035-36	\$13,389,800	\$12,166,411	\$0	\$12,166,411

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	13.58%	-0.66%	12.92%	80.75%	0.00%	1.49%
2026-27	23.91%	-12.74%	11.18%	83.15%	0.00%	1.14%
2027-28	23.22%	-12.38%	10.84%	83.66%	0.00%	1.11%
2028-29	22.36%	-11.46%	10.90%	84.04%	0.00%	1.02%
2029-30	21.78%	-11.15%	10.62%	84.46%	0.00%	1.00%
2030-31	21.02%	-10.33%	10.69%	84.76%	0.00%	0.93%
2031-32	20.52%	-10.08%	10.44%	85.12%	0.00%	0.90%
2032-33	19.86%	-9.37%	10.50%	85.39%	0.00%	0.84%
2033-34	19.43%	-9.16%	10.27%	85.71%	0.00%	0.82%
2034-35	18.85%	-8.53%	10.32%	85.95%	0.00%	0.77%
2035-36	18.47%	-8.36%	10.12%	86.23%	0.00%	0.75%

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 KNIERIM, 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	\$6,155,783	\$6.81928	\$41,978
2026-27	\$8,034,366	\$5.49407	\$44,141
2027-28	\$8,273,316	\$5.60535	\$46,375
2028-29	\$8,935,209	\$5.44064	\$48,613
2029-30	\$9,176,159	\$5.54945	\$50,923
2030-31	\$9,884,526	\$5.38608	\$53,239
2031-32	\$10,125,476	\$5.49380	\$55,627
2032-33	\$10,880,510	\$5.33292	\$58,025
2033-34	\$11,121,460	\$5.43958	\$60,496
2034-35	\$11,925,461	\$5.28101	\$62,978
2035-36	\$12,166,411	\$5.38663	\$65,536

CITY OF KNIERIM, 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	\$6,155,783	\$6.81928	\$41,978
2026-27	\$6,960,322	\$6.62066	\$46,082
2027-28	\$7,186,641	\$6.55511	\$47,109
2028-29	\$7,719,677	\$6.55511	\$50,603
2029-30	\$7,946,939	\$6.55511	\$52,093
2030-31	\$8,517,099	\$6.55511	\$55,831
2031-32	\$8,745,350	\$6.55511	\$57,327
2032-33	\$9,354,494	\$6.55511	\$61,320
2033-34	\$9,583,790	\$6.55511	\$62,823
2034-35	\$10,233,871	\$6.55511	\$67,084
2035-36	\$10,464,263	\$6.55511	\$68,594

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	\$1,074,044	(\$1.12659)	-\$1,941
2027-28	\$1,086,675	(\$0.94976)	-\$734
2028-29	\$1,215,532	(\$1.11447)	-\$1,990
2029-30	\$1,229,220	(\$1.00566)	-\$1,170
2030-31	\$1,367,427	(\$1.16903)	-\$2,592
2031-32	\$1,380,125	(\$1.06131)	-\$1,699
2032-33	\$1,526,015	(\$1.22219)	-\$3,295
2033-34	\$1,537,669	(\$1.11553)	-\$2,327
2034-35	\$1,691,590	(\$1.27410)	-\$4,106
2035-36	\$1,702,148	(\$1.16848)	-\$3,058

CITY OF KNIERIM, 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	\$162	\$333	\$50,000	\$51,515	\$162	\$277	\$50,000	\$58,947	\$146	\$48	\$125	\$48	\$162	\$317
\$100,000	\$123,480	\$323	\$665	\$100,000	\$103,030	\$323	\$555	\$100,000	\$117,894	\$308	\$366	\$287	\$366	\$323	\$635
\$150,000	\$185,220	\$485	\$998	\$150,000	\$154,545	\$485	\$832	\$150,000	\$176,842	\$469	\$683	\$448	\$683	\$485	\$952
\$200,000	\$246,960	\$792	\$1,330	\$200,000	\$206,060	\$792	\$1,110	\$200,000	\$235,789	\$631	\$1,001	\$610	\$1,001	\$647	\$1,270
\$250,000	\$308,700	\$1,099	\$1,663	\$250,000	\$257,575	\$1,099	\$1,387	\$250,000	\$294,736	\$793	\$1,318	\$772	\$1,318	\$809	\$1,587
\$300,000	\$370,440	\$1,406	\$1,995	\$300,000	\$309,090	\$1,406	\$1,665	\$300,000	\$353,683	\$955	\$1,636	\$934	\$1,636	\$970	\$1,905
\$400,000	\$493,920	\$2,020	\$2,660	\$400,000	\$412,120	\$2,020	\$2,220	\$400,000	\$471,578	\$1,278	\$2,271	\$1,257	\$2,271	\$1,294	\$2,540
\$500,000	\$617,400	\$2,633	\$3,325	\$500,000	\$515,151	\$2,633	\$2,775	\$500,000	\$589,472	\$1,602	\$2,906	\$1,581	\$2,906	\$1,617	\$3,175
\$600,000	\$740,880	\$3,247	\$3,990	\$600,000	\$618,181	\$3,247	\$3,330	\$600,000	\$707,366	\$1,925	\$3,541	\$1,904	\$3,541	\$1,941	\$3,810
\$700,000	\$864,360	\$3,861	\$4,656	\$700,000	\$721,211	\$3,861	\$3,884	\$700,000	\$825,261	\$2,248	\$4,176	\$2,227	\$4,176	\$2,264	\$4,445
\$800,000	\$987,840	\$4,474	\$5,321	\$800,000	\$824,241	\$4,474	\$4,439	\$800,000	\$943,155	\$2,572	\$4,811	\$2,551	\$4,811	\$2,588	\$5,080
\$900,000	\$1,111,320	\$5,088	\$5,986	\$900,000	\$927,271	\$5,088	\$4,994	\$900,000	\$1,061,050	\$2,895	\$5,446	\$2,874	\$5,446	\$2,911	\$5,715
\$1,000,000	\$1,234,800	\$5,702	\$6,651	\$1,000,000	\$1,030,301	\$5,702	\$5,549	\$1,000,000	\$1,178,944	\$3,219	\$6,081	\$3,198	\$6,081	\$3,234	\$6,350
\$2,000,000	\$2,469,600	\$11,839	\$13,301	\$2,000,000	\$2,060,602	\$11,839	\$11,099	\$2,000,000	\$2,357,888	\$6,453	\$12,430	\$6,432	\$12,430	\$6,469	\$12,700
\$3,000,000	\$3,704,400	\$17,977	\$19,952	\$3,000,000	\$3,090,903	\$17,977	\$16,648	\$3,000,000	\$3,536,832	\$9,688	\$18,780	\$9,667	\$18,780	\$9,703	\$19,050
\$4,000,000	\$4,939,200	\$24,114	\$26,603	\$4,000,000	\$4,121,204	\$24,114	\$22,197	\$4,000,000	\$4,715,776	\$12,922	\$25,130	\$12,901	\$25,130	\$12,938	\$25,400
\$5,000,000	\$6,174,000	\$30,251	\$33,254	\$5,000,000	\$5,151,505	\$30,251	\$27,746	\$5,000,000	\$5,894,720	\$16,157	\$31,480	\$16,136	\$31,480	\$16,172	\$31,749
\$6,000,000	\$7,408,800	\$36,389	\$39,904	\$6,000,000	\$6,181,806	\$36,389	\$33,296	\$6,000,000	\$7,073,664	\$19,391	\$37,830	\$19,370	\$37,830	\$19,407	\$38,099
\$7,000,000	\$8,643,600	\$42,526	\$46,555	\$7,000,000	\$7,212,107	\$42,526	\$38,845	\$7,000,000	\$8,252,608	\$22,626	\$44,180	\$22,605	\$44,180	\$22,641	\$44,449
\$8,000,000	\$9,878,400	\$48,663	\$53,206	\$8,000,000	\$8,242,408	\$48,663	\$44,394	\$8,000,000	\$9,431,552	\$25,860	\$50,530	\$25,839	\$50,530	\$25,876	\$50,799
\$9,000,000	\$11,113,200	\$54,801	\$59,857	\$9,000,000	\$9,272,709	\$54,801	\$49,944	\$9,000,000	\$10,610,496	\$29,095	\$56,880	\$29,074	\$56,880	\$29,110	\$57,149
\$10,000,000	\$12,348,000	\$60,938	\$66,507	\$10,000,000	\$10,303,010	\$60,938	\$55,493	\$10,000,000	\$11,789,440	\$32,329	\$63,230	\$32,308	\$63,230	\$32,345	\$63,499
\$15,000,000	\$18,522,000	\$91,625	\$99,761	\$15,000,000	\$15,454,515	\$91,625	\$83,239	\$15,000,000	\$17,684,160	\$48,502	\$94,979	\$48,481	\$94,979	\$48,517	\$95,248
\$20,000,000	\$24,696,000	\$122,312	\$133,015	\$20,000,000	\$20,606,020	\$122,312	\$110,986	\$20,000,000	\$23,578,880	\$64,674	\$126,728	\$64,653	\$126,728	\$64,690	\$126,998
\$25,000,000	\$30,870,000	\$152,998	\$166,268	\$25,000,000	\$25,757,525	\$152,998	\$138,732	\$25,000,000	\$29,473,600	\$80,847	\$158,478	\$80,826	\$158,478	\$80,862	\$158,747
\$30,000,000	\$37,044,000	\$183,685	\$199,522	\$30,000,000	\$30,909,030	\$183,685	\$166,479	\$30,000,000	\$35,368,320	\$97,019	\$190,227	\$96,998	\$190,227	\$97,035	\$190,497
\$35,000,000	\$43,218,000	\$214,372	\$232,776	\$35,000,000	\$36,060,535	\$214,372	\$194,225	\$35,000,000	\$41,263,040	\$113,192	\$221,977	\$113,171	\$221,977	\$113,207	\$222,246
\$40,000,000	\$49,392,000	\$245,059	\$266,029	\$40,000,000	\$41,212,040	\$245,059	\$221,971	\$40,000,000	\$47,157,760	\$129,364	\$253,726	\$129,343	\$253,726	\$129,380	\$253,995
\$45,000,000	\$55,566,000	\$275,745	\$299,283	\$45,000,000	\$46,363,545	\$275,745	\$249,718	\$45,000,000	\$53,052,480	\$145,537	\$285,476	\$145,516	\$285,476	\$145,552	\$285,745
\$50,000,000	\$61,740,000	\$306,432	\$332,537	\$50,000,000	\$51,515,050	\$306,432	\$277,464	\$50,000,000	\$58,947,200	\$161,709	\$317,225	\$161,688	\$317,225	\$161,725	\$317,494

CITY OF KNIERIM, 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	\$171	105.62%	\$116	71.57%	(\$98)	(67.00%)	(\$77)	(61.45%)	\$156	96.32%
\$100,000	\$342	105.62%	\$231	71.57%	\$58	18.82%	\$79	27.53%	\$312	96.32%
\$150,000	\$512	105.62%	\$347	71.57%	\$214	45.52%	\$235	52.34%	\$467	96.32%
\$200,000	\$538	67.94%	\$318	40.13%	\$369	58.53%	\$390	63.99%	\$623	96.32%
\$250,000	\$564	51.30%	\$288	26.25%	\$525	66.24%	\$546	70.77%	\$779	96.32%
\$300,000	\$589	41.93%	\$259	18.42%	\$681	71.33%	\$702	75.19%	\$935	96.32%
\$400,000	\$641	31.73%	\$200	9.91%	\$993	77.66%	\$1,014	80.63%	\$1,246	96.32%
\$500,000	\$692	26.28%	\$141	5.37%	\$1,304	81.43%	\$1,325	83.84%	\$1,558	96.32%
\$600,000	\$743	22.90%	\$83	2.54%	\$1,616	83.93%	\$1,637	85.96%	\$1,869	96.32%
\$700,000	\$795	20.59%	\$24	0.62%	\$1,927	85.71%	\$1,948	87.46%	\$2,181	96.32%
\$800,000	\$846	18.91%	(\$35)	(0.78%)	\$2,239	87.04%	\$2,260	88.59%	\$2,492	96.32%
\$900,000	\$897	17.64%	(\$94)	(1.84%)	\$2,550	88.08%	\$2,571	89.46%	\$2,804	96.32%
\$1,000,000	\$949	16.64%	(\$153)	(2.68%)	\$2,862	88.91%	\$2,883	90.15%	\$3,115	96.32%
\$2,000,000	\$1,462	12.35%	(\$741)	(6.26%)	\$5,977	92.62%	\$5,998	93.25%	\$6,231	96.32%
\$3,000,000	\$1,976	10.99%	(\$1,329)	(7.39%)	\$9,093	93.86%	\$9,114	94.28%	\$9,346	96.32%
\$4,000,000	\$2,489	10.32%	(\$1,917)	(7.95%)	\$12,208	94.47%	\$12,229	94.79%	\$12,462	96.32%
\$5,000,000	\$3,002	9.92%	(\$2,505)	(8.28%)	\$15,323	94.84%	\$15,344	95.10%	\$15,577	96.32%
\$6,000,000	\$3,516	9.66%	(\$3,093)	(8.50%)	\$18,439	95.09%	\$18,460	95.30%	\$18,692	96.32%
\$7,000,000	\$4,029	9.47%	(\$3,681)	(8.66%)	\$21,554	95.26%	\$21,575	95.45%	\$21,808	96.32%
\$8,000,000	\$4,542	9.33%	(\$4,269)	(8.77%)	\$24,670	95.40%	\$24,691	95.55%	\$24,923	96.32%
\$9,000,000	\$5,056	9.23%	(\$4,857)	(8.86%)	\$27,785	95.50%	\$27,806	95.64%	\$28,039	96.32%
\$10,000,000	\$5,569	9.14%	(\$5,445)	(8.94%)	\$30,900	95.58%	\$30,921	95.71%	\$31,154	96.32%
\$15,000,000	\$8,136	8.88%	(\$8,386)	(9.15%)	\$46,477	95.83%	\$46,498	95.91%	\$46,731	96.32%
\$20,000,000	\$10,703	8.75%	(\$11,326)	(9.26%)	\$62,054	95.95%	\$62,075	96.01%	\$62,308	96.32%
\$25,000,000	\$13,270	8.67%	(\$14,266)	(9.32%)	\$77,631	96.02%	\$77,652	96.07%	\$77,885	96.32%
\$30,000,000	\$15,837	8.62%	(\$17,207)	(9.37%)	\$93,208	96.07%	\$93,229	96.11%	\$93,462	96.32%
\$35,000,000	\$18,404	8.58%	(\$20,147)	(9.40%)	\$108,785	96.11%	\$108,806	96.14%	\$109,039	96.32%
\$40,000,000	\$20,971	8.56%	(\$23,087)	(9.42%)	\$124,362	96.13%	\$124,383	96.17%	\$124,616	96.32%
\$45,000,000	\$23,538	8.54%	(\$26,028)	(9.44%)	\$139,939	96.15%	\$139,960	96.18%	\$140,193	96.32%
\$50,000,000	\$26,104	8.52%	(\$28,968)	(9.45%)	\$155,516	96.17%	\$155,537	96.20%	\$155,770	96.32%