

CITY OF LAWLER, 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	\$8.17562	\$107,301	\$0	\$107,301	
2026-27	\$4.98079	\$109,447	\$119	\$109,566	2.1%
2027-28	\$5.01053	\$110,113	\$120	\$110,233	0.6%
2028-29	\$4.85258	\$112,438	\$116	\$112,554	2.1%
2029-30	\$4.87796	\$113,117	\$117	\$113,233	0.6%
2030-31	\$4.72363	\$115,498	\$113	\$115,611	2.1%
2031-32	\$4.74828	\$116,189	\$113	\$116,302	0.6%
2032-33	\$4.60066	\$118,629	\$110	\$118,739	2.1%
2033-34	\$4.62461	\$119,332	\$111	\$119,443	0.6%
2034-35	\$4.48321	\$121,831	\$107	\$121,939	2.1%
2035-36	\$4.50651	\$122,548	\$108	\$122,656	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	\$27,488,333	\$13,124,447	\$0	\$13,124,447
2026-27	\$23,011,691	\$21,997,647	\$0	\$21,997,647
2027-28	\$23,014,354	\$22,000,310	\$0	\$22,000,310
2028-29	\$24,208,703	\$23,194,659	\$0	\$23,194,659
2029-30	\$24,227,292	\$23,213,248	\$0	\$23,213,248
2030-31	\$25,489,060	\$24,475,016	\$0	\$24,475,016
2031-32	\$25,507,649	\$24,493,605	\$0	\$24,493,605
2032-33	\$26,823,068	\$25,809,024	\$0	\$25,809,024
2033-34	\$26,841,657	\$25,827,613	\$0	\$25,827,613
2034-35	\$28,212,972	\$27,198,928	\$0	\$27,198,928
2035-36	\$28,231,561	\$27,217,517	\$0	\$27,217,517

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.63%	-2.86%	79.76%	16.56%	0.13%	0.58%
2026-27	113.40%	-33.44%	79.96%	17.51%	0.17%	0.34%
2027-28	113.49%	-33.53%	79.96%	17.51%	0.17%	0.34%
2028-29	112.06%	-31.89%	80.17%	17.43%	0.16%	0.33%
2029-30	112.07%	-31.89%	80.18%	17.42%	0.16%	0.33%
2030-31	110.64%	-30.26%	80.38%	17.35%	0.16%	0.31%
2031-32	110.66%	-30.26%	80.39%	17.34%	0.16%	0.31%
2032-33	109.31%	-28.74%	80.57%	17.27%	0.15%	0.29%
2033-34	109.32%	-28.74%	80.58%	17.26%	0.15%	0.29%
2034-35	108.05%	-27.31%	80.74%	17.21%	0.14%	0.28%
2035-36	108.07%	-27.31%	80.76%	17.20%	0.14%	0.28%

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 LAWLER, 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	\$13,124,447	\$8.17562	\$107,301
2026-27	\$21,997,647	\$4.98079	\$109,566
2027-28	\$22,000,310	\$5.01053	\$110,233
2028-29	\$23,194,659	\$4.85258	\$112,554
2029-30	\$23,213,248	\$4.87796	\$113,233
2030-31	\$24,475,016	\$4.72363	\$115,611
2031-32	\$24,493,605	\$4.74828	\$116,302
2032-33	\$25,809,024	\$4.60066	\$118,739
2033-34	\$25,827,613	\$4.62461	\$119,443
2034-35	\$27,198,928	\$4.48321	\$121,939
2035-36	\$27,217,517	\$4.50651	\$122,656

CITY OF LAWLER, 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	\$13,124,447	\$8.17562	\$107,301
2026-27	\$13,374,099	\$8.17562	\$109,342
2027-28	\$13,618,755	\$8.17562	\$111,342
2028-29	\$14,083,397	\$8.10000	\$114,076
2029-30	\$14,340,883	\$8.10000	\$116,161
2030-31	\$14,829,752	\$8.10000	\$120,121
2031-32	\$15,100,703	\$8.10000	\$122,316
2032-33	\$15,615,041	\$8.10000	\$126,482
2033-34	\$15,900,209	\$8.10000	\$128,792
2034-35	\$16,441,353	\$8.10000	\$133,175
2035-36	\$16,741,442	\$8.10000	\$135,606

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	\$8,623,548	(\$3.19483)	\$224
2027-28	\$8,381,555	(\$3.16509)	-\$1,109
2028-29	\$9,111,261	(\$3.24742)	-\$1,522
2029-30	\$8,872,364	(\$3.22204)	-\$2,928
2030-31	\$9,645,265	(\$3.37637)	-\$4,510
2031-32	\$9,392,902	(\$3.35172)	-\$6,013
2032-33	\$10,193,983	(\$3.49934)	-\$7,743
2033-34	\$9,927,404	(\$3.47539)	-\$9,349
2034-35	\$10,757,575	(\$3.61679)	-\$11,236
2035-36	\$10,476,075	(\$3.59349)	-\$12,950

CITY OF LAWLER, 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	\$194	\$292	\$50,000	\$51,515	\$194	\$243	\$50,000	\$58,947	\$175	\$42	\$150	\$42	\$194	\$278
\$100,000	\$123,480	\$388	\$583	\$100,000	\$103,030	\$388	\$487	\$100,000	\$117,894	\$369	\$321	\$344	\$321	\$388	\$557
\$150,000	\$185,220	\$582	\$875	\$150,000	\$154,545	\$582	\$730	\$150,000	\$176,842	\$563	\$599	\$538	\$599	\$582	\$835
\$200,000	\$246,960	\$950	\$1,167	\$200,000	\$206,060	\$950	\$973	\$200,000	\$235,789	\$757	\$878	\$732	\$878	\$776	\$1,114
\$250,000	\$308,700	\$1,317	\$1,458	\$250,000	\$257,575	\$1,317	\$1,217	\$250,000	\$294,736	\$951	\$1,156	\$925	\$1,156	\$969	\$1,392
\$300,000	\$370,440	\$1,685	\$1,750	\$300,000	\$309,090	\$1,685	\$1,460	\$300,000	\$353,683	\$1,145	\$1,434	\$1,119	\$1,434	\$1,163	\$1,671
\$400,000	\$493,920	\$2,421	\$2,333	\$400,000	\$412,120	\$2,421	\$1,947	\$400,000	\$471,578	\$1,532	\$1,991	\$1,507	\$1,991	\$1,551	\$2,228
\$500,000	\$617,400	\$3,157	\$2,916	\$500,000	\$515,151	\$3,157	\$2,433	\$500,000	\$589,472	\$1,920	\$2,548	\$1,895	\$2,548	\$1,939	\$2,784
\$600,000	\$740,880	\$3,893	\$3,500	\$600,000	\$618,181	\$3,893	\$2,920	\$600,000	\$707,366	\$2,308	\$3,105	\$2,283	\$3,105	\$2,327	\$3,341
\$700,000	\$864,360	\$4,629	\$4,083	\$700,000	\$721,211	\$4,629	\$3,407	\$700,000	\$825,261	\$2,696	\$3,662	\$2,670	\$3,662	\$2,714	\$3,898
\$800,000	\$987,840	\$5,364	\$4,666	\$800,000	\$824,241	\$5,364	\$3,893	\$800,000	\$943,155	\$3,083	\$4,219	\$3,058	\$4,219	\$3,102	\$4,455
\$900,000	\$1,111,320	\$6,100	\$5,249	\$900,000	\$927,271	\$6,100	\$4,380	\$900,000	\$1,061,050	\$3,471	\$4,776	\$3,446	\$4,776	\$3,490	\$5,012
\$1,000,000	\$1,234,800	\$6,836	\$5,833	\$1,000,000	\$1,030,301	\$6,836	\$4,867	\$1,000,000	\$1,178,944	\$3,859	\$5,333	\$3,834	\$5,333	\$3,878	\$5,569
\$2,000,000	\$2,469,600	\$14,194	\$11,665	\$2,000,000	\$2,060,602	\$14,194	\$9,734	\$2,000,000	\$2,357,888	\$7,737	\$10,902	\$7,712	\$10,902	\$7,756	\$11,138
\$3,000,000	\$3,704,400	\$21,552	\$17,498	\$3,000,000	\$3,090,903	\$21,552	\$14,600	\$3,000,000	\$3,536,832	\$11,615	\$16,471	\$11,589	\$16,471	\$11,633	\$16,707
\$4,000,000	\$4,939,200	\$28,910	\$23,331	\$4,000,000	\$4,121,204	\$28,910	\$19,467	\$4,000,000	\$4,715,776	\$15,493	\$22,039	\$15,467	\$22,039	\$15,511	\$22,276
\$5,000,000	\$6,174,000	\$36,268	\$29,164	\$5,000,000	\$5,151,505	\$36,268	\$24,334	\$5,000,000	\$5,894,720	\$19,370	\$27,608	\$19,345	\$27,608	\$19,389	\$27,844
\$6,000,000	\$7,408,800	\$43,626	\$34,996	\$6,000,000	\$6,181,806	\$43,626	\$29,201	\$6,000,000	\$7,073,664	\$23,248	\$33,177	\$23,223	\$33,177	\$23,267	\$33,413
\$7,000,000	\$8,643,600	\$50,984	\$40,829	\$7,000,000	\$7,212,107	\$50,984	\$34,067	\$7,000,000	\$8,252,608	\$27,126	\$38,746	\$27,101	\$38,746	\$27,145	\$38,982
\$8,000,000	\$9,878,400	\$58,342	\$46,662	\$8,000,000	\$8,242,408	\$58,342	\$38,934	\$8,000,000	\$9,431,552	\$31,004	\$44,315	\$30,979	\$44,315	\$31,023	\$44,551
\$9,000,000	\$11,113,200	\$65,701	\$52,495	\$9,000,000	\$9,272,709	\$65,701	\$43,801	\$9,000,000	\$10,610,496	\$34,882	\$49,884	\$34,856	\$49,884	\$34,900	\$50,120
\$10,000,000	\$12,348,000	\$73,059	\$58,327	\$10,000,000	\$10,303,010	\$73,059	\$48,668	\$10,000,000	\$11,789,440	\$38,759	\$55,453	\$38,734	\$55,453	\$38,778	\$55,689
\$15,000,000	\$18,522,000	\$109,849	\$87,491	\$15,000,000	\$15,454,515	\$109,849	\$73,001	\$15,000,000	\$17,684,160	\$58,149	\$83,297	\$58,123	\$83,297	\$58,167	\$83,533
\$20,000,000	\$24,696,000	\$146,639	\$116,655	\$20,000,000	\$20,606,020	\$146,639	\$97,335	\$20,000,000	\$23,578,880	\$77,538	\$111,142	\$77,513	\$111,142	\$77,557	\$111,378
\$25,000,000	\$30,870,000	\$183,429	\$145,818	\$25,000,000	\$25,757,525	\$183,429	\$121,669	\$25,000,000	\$29,473,600	\$96,927	\$138,986	\$96,902	\$138,986	\$96,946	\$139,222
\$30,000,000	\$37,044,000	\$220,220	\$174,982	\$30,000,000	\$30,909,030	\$220,220	\$146,003	\$30,000,000	\$35,368,320	\$116,316	\$166,831	\$116,291	\$166,831	\$116,335	\$167,067
\$35,000,000	\$43,218,000	\$257,010	\$204,146	\$35,000,000	\$36,060,535	\$257,010	\$170,337	\$35,000,000	\$41,263,040	\$135,705	\$194,675	\$135,680	\$194,675	\$135,724	\$194,911
\$40,000,000	\$49,392,000	\$293,800	\$233,310	\$40,000,000	\$41,212,040	\$293,800	\$194,670	\$40,000,000	\$47,157,760	\$155,094	\$222,520	\$155,069	\$222,520	\$155,113	\$222,756
\$45,000,000	\$55,566,000	\$330,591	\$262,473	\$45,000,000	\$46,363,545	\$330,591	\$219,004	\$45,000,000	\$53,052,480	\$174,484	\$250,364	\$174,458	\$250,364	\$174,502	\$250,600
\$50,000,000	\$61,740,000	\$367,381	\$291,637	\$50,000,000	\$51,515,050	\$367,381	\$243,338	\$50,000,000	\$58,947,200	\$193,873	\$278,209	\$193,847	\$278,209	\$193,891	\$278,445

CITY OF LAWLER, 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	\$98	50.41%	\$49	25.50%	(\$133)	(75.86%)	(\$108)	(71.80%)	\$85	43.61%
\$100,000	\$195	50.41%	\$99	25.50%	(\$48)	(13.08%)	(\$23)	(6.71%)	\$169	43.61%
\$150,000	\$293	50.41%	\$148	25.50%	\$36	6.45%	\$61	11.44%	\$254	43.61%
\$200,000	\$217	22.85%	\$24	2.50%	\$121	15.97%	\$146	19.96%	\$338	43.61%
\$250,000	\$141	10.68%	(\$101)	(7.65%)	\$205	21.61%	\$231	24.92%	\$423	43.61%
\$300,000	\$64	3.82%	(\$225)	(13.37%)	\$290	25.33%	\$315	28.16%	\$507	43.61%
\$400,000	(\$88)	(3.64%)	(\$474)	(19.60%)	\$459	29.96%	\$484	32.13%	\$676	43.61%
\$500,000	(\$241)	(7.62%)	(\$724)	(22.92%)	\$628	32.71%	\$653	34.48%	\$846	43.61%
\$600,000	(\$393)	(10.10%)	(\$973)	(24.99%)	\$797	34.55%	\$822	36.03%	\$1,015	43.61%
\$700,000	(\$546)	(11.79%)	(\$1,222)	(26.40%)	\$966	35.85%	\$992	37.13%	\$1,184	43.61%
\$800,000	(\$698)	(13.02%)	(\$1,471)	(27.42%)	\$1,135	36.82%	\$1,161	37.95%	\$1,353	43.61%
\$900,000	(\$851)	(13.95%)	(\$1,720)	(28.20%)	\$1,305	37.58%	\$1,330	38.59%	\$1,522	43.61%
\$1,000,000	(\$1,003)	(14.68%)	(\$1,969)	(28.81%)	\$1,474	38.19%	\$1,499	39.10%	\$1,691	43.61%
\$2,000,000	(\$2,529)	(17.81%)	(\$4,461)	(31.43%)	\$3,165	40.90%	\$3,190	41.37%	\$3,382	43.61%
\$3,000,000	(\$4,054)	(18.81%)	(\$6,952)	(32.26%)	\$4,856	41.81%	\$4,881	42.12%	\$5,073	43.61%
\$4,000,000	(\$5,579)	(19.30%)	(\$9,443)	(32.66%)	\$6,547	42.26%	\$6,572	42.49%	\$6,764	43.61%
\$5,000,000	(\$7,105)	(19.59%)	(\$11,934)	(32.91%)	\$8,238	42.53%	\$8,263	42.71%	\$8,455	43.61%
\$6,000,000	(\$8,630)	(19.78%)	(\$14,426)	(33.07%)	\$9,929	42.71%	\$9,954	42.86%	\$10,146	43.61%
\$7,000,000	(\$10,155)	(19.92%)	(\$16,917)	(33.18%)	\$11,620	42.84%	\$11,645	42.97%	\$11,837	43.61%
\$8,000,000	(\$11,681)	(20.02%)	(\$19,408)	(33.27%)	\$13,311	42.93%	\$13,336	43.05%	\$13,529	43.61%
\$9,000,000	(\$13,206)	(20.10%)	(\$21,900)	(33.33%)	\$15,002	43.01%	\$15,027	43.11%	\$15,220	43.61%
\$10,000,000	(\$14,731)	(20.16%)	(\$24,391)	(33.39%)	\$16,693	43.07%	\$16,718	43.16%	\$16,911	43.61%
\$15,000,000	(\$22,358)	(20.35%)	(\$36,847)	(33.54%)	\$25,149	43.25%	\$25,174	43.31%	\$25,366	43.61%
\$20,000,000	(\$29,984)	(20.45%)	(\$49,304)	(33.62%)	\$33,604	43.34%	\$33,629	43.39%	\$33,821	43.61%
\$25,000,000	(\$37,611)	(20.50%)	(\$61,760)	(33.67%)	\$42,059	43.39%	\$42,084	43.43%	\$42,277	43.61%
\$30,000,000	(\$45,238)	(20.54%)	(\$74,217)	(33.70%)	\$50,515	43.43%	\$50,540	43.46%	\$50,732	43.61%
\$35,000,000	(\$52,864)	(20.57%)	(\$86,673)	(33.72%)	\$58,970	43.45%	\$58,995	43.48%	\$59,187	43.61%
\$40,000,000	(\$60,491)	(20.59%)	(\$99,130)	(33.74%)	\$67,425	43.47%	\$67,450	43.50%	\$67,643	43.61%
\$45,000,000	(\$68,118)	(20.60%)	(\$111,586)	(33.75%)	\$75,881	43.49%	\$75,906	43.51%	\$76,098	43.61%
\$50,000,000	(\$75,744)	(20.62%)	(\$124,043)	(33.76%)	\$84,336	43.50%	\$84,361	43.52%	\$84,553	43.61%