

CITY OF LAKOTA, 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	\$8.47080	\$54,349	\$0	\$54,349	
2026-27	\$6.86752	\$55,436	\$534	\$55,971	3.0%
2027-28	\$6.93370	\$56,337	\$539	\$56,877	1.6%
2028-29	\$6.79550	\$58,014	\$529	\$58,543	2.9%
2029-30	\$6.85742	\$58,981	\$533	\$59,515	1.7%
2030-31	\$6.71106	\$60,705	\$522	\$61,227	2.9%
2031-32	\$6.76877	\$61,659	\$527	\$62,186	1.6%
2032-33	\$6.62372	\$63,430	\$515	\$63,945	2.8%
2033-34	\$6.67752	\$64,371	\$519	\$64,891	1.5%
2034-35	\$6.53392	\$66,189	\$508	\$66,697	2.8%
2035-36	\$6.58409	\$67,118	\$512	\$67,630	1.4%

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	\$12,406,043	\$6,416,093	\$0	\$6,416,093
2026-27	\$9,740,741	\$8,150,047	\$0	\$8,150,047
2027-28	\$9,793,637	\$8,202,943	\$0	\$8,202,943
2028-29	\$10,205,646	\$8,614,952	\$0	\$8,614,952
2029-30	\$10,269,542	\$8,678,848	\$0	\$8,678,848
2030-31	\$10,713,967	\$9,123,273	\$0	\$9,123,273
2031-32	\$10,777,863	\$9,187,169	\$0	\$9,187,169
2032-33	\$11,244,601	\$9,653,907	\$0	\$9,653,907
2033-34	\$11,308,497	\$9,717,803	\$0	\$9,717,803
2034-35	\$11,798,486	\$10,207,792	\$0	\$10,207,792
2035-36	\$11,862,382	\$10,271,688	\$0	\$10,271,688

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	51.18%	-2.31%	48.87%	6.97%	0.00%	2.34%
2026-27	93.36%	-44.88%	48.48%	12.64%	0.00%	1.84%
2027-28	93.52%	-44.89%	48.62%	12.74%	0.00%	1.83%
2028-29	93.33%	-43.02%	50.31%	12.92%	0.00%	1.74%
2029-30	93.36%	-42.86%	50.50%	13.00%	0.00%	1.73%
2030-31	93.05%	-40.91%	52.14%	13.15%	0.00%	1.65%
2031-32	93.09%	-40.77%	52.31%	13.23%	0.00%	1.63%
2032-33	92.78%	-38.93%	53.85%	13.37%	0.00%	1.55%
2033-34	92.81%	-38.82%	53.99%	13.44%	0.00%	1.54%
2034-35	92.50%	-37.08%	55.42%	13.59%	0.00%	1.47%
2035-36	92.54%	-36.98%	55.55%	13.65%	0.00%	1.46%

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 LAKOTA, 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	\$6,416,093	\$8.47080	\$54,349
2026-27	\$8,150,047	\$6.86752	\$55,971
2027-28	\$8,202,943	\$6.93370	\$56,877
2028-29	\$8,614,952	\$6.79550	\$58,543
2029-30	\$8,678,848	\$6.85742	\$59,515
2030-31	\$9,123,273	\$6.71106	\$61,227
2031-32	\$9,187,169	\$6.76877	\$62,186
2032-33	\$9,653,907	\$6.62372	\$63,945
2033-34	\$9,717,803	\$6.67752	\$64,891
2034-35	\$10,207,792	\$6.53392	\$66,697
2035-36	\$10,271,688	\$6.58409	\$67,630

CITY OF LAKOTA, 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	\$6,416,093	\$8.47080	\$54,349
2026-27	\$6,499,199	\$8.47080	\$55,053
2027-28	\$6,605,851	\$8.47080	\$55,957
2028-29	\$6,768,697	\$8.10000	\$54,826
2029-30	\$6,880,621	\$8.10000	\$55,733
2030-31	\$7,052,853	\$8.10000	\$57,128
2031-32	\$7,170,314	\$8.10000	\$58,080
2032-33	\$7,352,421	\$8.10000	\$59,555
2033-34	\$7,475,724	\$8.10000	\$60,553
2034-35	\$7,668,230	\$8.10000	\$62,113
2035-36	\$7,797,670	\$8.10000	\$63,161

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	\$1,650,848	(\$1.60328)	\$917
2027-28	\$1,597,092	(\$1.53710)	\$920
2028-29	\$1,846,255	(\$1.30450)	\$3,716
2029-30	\$1,798,227	(\$1.24258)	\$3,781
2030-31	\$2,070,420	(\$1.38894)	\$4,099
2031-32	\$2,016,855	(\$1.33123)	\$4,106
2032-33	\$2,301,486	(\$1.47628)	\$4,390
2033-34	\$2,242,079	(\$1.42248)	\$4,337
2034-35	\$2,539,562	(\$1.56608)	\$4,584
2035-36	\$2,474,018	(\$1.51591)	\$4,469

CITY OF LAKOTA, 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	\$201	\$414	\$50,000	\$51,515	\$201	\$346	\$50,000	\$58,947	\$181	\$60	\$155	\$60	\$201	\$396
\$100,000	\$123,480	\$402	\$829	\$100,000	\$103,030	\$402	\$691	\$100,000	\$117,894	\$382	\$456	\$356	\$456	\$402	\$791
\$150,000	\$185,220	\$603	\$1,243	\$150,000	\$154,545	\$603	\$1,037	\$150,000	\$176,842	\$583	\$851	\$557	\$851	\$603	\$1,187
\$200,000	\$246,960	\$984	\$1,657	\$200,000	\$206,060	\$984	\$1,383	\$200,000	\$235,789	\$784	\$1,247	\$758	\$1,247	\$804	\$1,582
\$250,000	\$308,700	\$1,365	\$2,072	\$250,000	\$257,575	\$1,365	\$1,729	\$250,000	\$294,736	\$985	\$1,642	\$959	\$1,642	\$1,004	\$1,978
\$300,000	\$370,440	\$1,746	\$2,486	\$300,000	\$309,090	\$1,746	\$2,074	\$300,000	\$353,683	\$1,186	\$2,038	\$1,160	\$2,038	\$1,205	\$2,374
\$400,000	\$493,920	\$2,509	\$3,315	\$400,000	\$412,120	\$2,509	\$2,766	\$400,000	\$471,578	\$1,588	\$2,829	\$1,562	\$2,829	\$1,607	\$3,165
\$500,000	\$617,400	\$3,271	\$4,143	\$500,000	\$515,151	\$3,271	\$3,457	\$500,000	\$589,472	\$1,989	\$3,620	\$1,963	\$3,620	\$2,009	\$3,956
\$600,000	\$740,880	\$4,033	\$4,972	\$600,000	\$618,181	\$4,033	\$4,149	\$600,000	\$707,366	\$2,391	\$4,412	\$2,365	\$4,412	\$2,411	\$4,747
\$700,000	\$864,360	\$4,796	\$5,801	\$700,000	\$721,211	\$4,796	\$4,840	\$700,000	\$825,261	\$2,793	\$5,203	\$2,767	\$5,203	\$2,812	\$5,538
\$800,000	\$987,840	\$5,558	\$6,629	\$800,000	\$824,241	\$5,558	\$5,532	\$800,000	\$943,155	\$3,195	\$5,994	\$3,169	\$5,994	\$3,214	\$6,330
\$900,000	\$1,111,320	\$6,320	\$7,458	\$900,000	\$927,271	\$6,320	\$6,223	\$900,000	\$1,061,050	\$3,597	\$6,785	\$3,570	\$6,785	\$3,616	\$7,121
\$1,000,000	\$1,234,800	\$7,083	\$8,287	\$1,000,000	\$1,030,301	\$7,083	\$6,914	\$1,000,000	\$1,178,944	\$3,998	\$7,576	\$3,972	\$7,576	\$4,018	\$7,912
\$2,000,000	\$2,469,600	\$14,707	\$16,574	\$2,000,000	\$2,060,602	\$14,707	\$13,829	\$2,000,000	\$2,357,888	\$8,016	\$15,488	\$7,990	\$15,488	\$8,036	\$15,824
\$3,000,000	\$3,704,400	\$22,330	\$24,860	\$3,000,000	\$3,090,903	\$22,330	\$20,743	\$3,000,000	\$3,536,832	\$12,034	\$23,400	\$12,008	\$23,400	\$12,054	\$23,736
\$4,000,000	\$4,939,200	\$29,954	\$33,147	\$4,000,000	\$4,121,204	\$29,954	\$27,658	\$4,000,000	\$4,715,776	\$16,052	\$31,312	\$16,026	\$31,312	\$16,071	\$31,648
\$5,000,000	\$6,174,000	\$37,578	\$41,434	\$5,000,000	\$5,151,505	\$37,578	\$34,572	\$5,000,000	\$5,894,720	\$20,070	\$39,224	\$20,044	\$39,224	\$20,089	\$39,560
\$6,000,000	\$7,408,800	\$45,201	\$49,721	\$6,000,000	\$6,181,806	\$45,201	\$41,486	\$6,000,000	\$7,073,664	\$24,088	\$47,136	\$24,061	\$47,136	\$24,107	\$47,472
\$7,000,000	\$8,643,600	\$52,825	\$58,008	\$7,000,000	\$7,212,107	\$52,825	\$48,401	\$7,000,000	\$8,252,608	\$28,105	\$55,048	\$28,079	\$55,048	\$28,125	\$55,384
\$8,000,000	\$9,878,400	\$60,449	\$66,295	\$8,000,000	\$8,242,408	\$60,449	\$55,315	\$8,000,000	\$9,431,552	\$32,123	\$62,960	\$32,097	\$62,960	\$32,143	\$63,296
\$9,000,000	\$11,113,200	\$68,073	\$74,581	\$9,000,000	\$9,272,709	\$68,073	\$62,230	\$9,000,000	\$10,610,496	\$36,141	\$70,872	\$36,115	\$70,872	\$36,161	\$71,208
\$10,000,000	\$12,348,000	\$75,696	\$82,868	\$10,000,000	\$10,303,010	\$75,696	\$69,144	\$10,000,000	\$11,789,440	\$40,159	\$78,784	\$40,133	\$78,784	\$40,178	\$79,120
\$15,000,000	\$18,522,000	\$113,815	\$124,302	\$15,000,000	\$15,454,515	\$113,815	\$103,716	\$15,000,000	\$17,684,160	\$60,248	\$118,344	\$60,222	\$118,344	\$60,268	\$118,679
\$20,000,000	\$24,696,000	\$151,934	\$165,736	\$20,000,000	\$20,606,020	\$151,934	\$138,288	\$20,000,000	\$23,578,880	\$80,337	\$157,904	\$80,311	\$157,904	\$80,357	\$158,239
\$25,000,000	\$30,870,000	\$190,052	\$207,170	\$25,000,000	\$25,757,525	\$190,052	\$172,860	\$25,000,000	\$29,473,600	\$100,426	\$197,464	\$100,400	\$197,464	\$100,446	\$197,799
\$30,000,000	\$37,044,000	\$228,171	\$248,605	\$30,000,000	\$30,909,030	\$228,171	\$207,432	\$30,000,000	\$35,368,320	\$120,516	\$237,023	\$120,489	\$237,023	\$120,535	\$237,359
\$35,000,000	\$43,218,000	\$266,289	\$290,039	\$35,000,000	\$36,060,535	\$266,289	\$242,004	\$35,000,000	\$41,263,040	\$140,605	\$276,583	\$140,579	\$276,583	\$140,624	\$276,919
\$40,000,000	\$49,392,000	\$304,408	\$331,473	\$40,000,000	\$41,212,040	\$304,408	\$276,576	\$40,000,000	\$47,157,760	\$160,694	\$316,143	\$160,668	\$316,143	\$160,713	\$316,479
\$45,000,000	\$55,566,000	\$342,527	\$372,907	\$45,000,000	\$46,363,545	\$342,527	\$311,149	\$45,000,000	\$53,052,480	\$180,783	\$355,703	\$180,757	\$355,703	\$180,803	\$356,038
\$50,000,000	\$61,740,000	\$380,645	\$414,341	\$50,000,000	\$51,515,050	\$380,645	\$345,721	\$50,000,000	\$58,947,200	\$200,872	\$395,263	\$200,846	\$395,263	\$200,892	\$395,598

CITY OF LAKOTA, 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	\$213	106.25%	\$145	72.09%	(\$121)	(66.90%)	(\$95)	(61.33%)	\$195	96.92%
\$100,000	\$427	106.25%	\$290	72.09%	\$73	19.19%	\$99	27.92%	\$389	96.92%
\$150,000	\$640	106.25%	\$434	72.09%	\$268	45.96%	\$294	52.81%	\$584	96.92%
\$200,000	\$674	68.45%	\$399	40.56%	\$463	59.02%	\$489	64.50%	\$779	96.92%
\$250,000	\$707	51.77%	\$364	26.63%	\$657	66.75%	\$684	71.29%	\$974	96.92%
\$300,000	\$740	42.37%	\$328	18.79%	\$852	71.86%	\$878	75.73%	\$1,168	96.92%
\$400,000	\$806	32.13%	\$257	10.25%	\$1,242	78.20%	\$1,268	81.18%	\$1,558	96.92%
\$500,000	\$872	26.67%	\$186	5.69%	\$1,631	81.98%	\$1,657	84.40%	\$1,947	96.92%
\$600,000	\$939	23.27%	\$115	2.86%	\$2,020	84.49%	\$2,047	86.53%	\$2,336	96.92%
\$700,000	\$1,005	20.96%	\$44	0.93%	\$2,410	86.28%	\$2,436	88.04%	\$2,726	96.92%
\$800,000	\$1,071	19.28%	(\$27)	(0.48%)	\$2,799	87.62%	\$2,825	89.17%	\$3,115	96.92%
\$900,000	\$1,138	18.00%	(\$97)	(1.54%)	\$3,189	88.66%	\$3,215	90.04%	\$3,505	96.92%
\$1,000,000	\$1,204	17.00%	(\$168)	(2.38%)	\$3,578	89.49%	\$3,604	90.73%	\$3,894	96.92%
\$2,000,000	\$1,867	12.70%	(\$878)	(5.97%)	\$7,472	93.21%	\$7,498	93.85%	\$7,788	96.92%
\$3,000,000	\$2,530	11.33%	(\$1,587)	(7.11%)	\$11,366	94.45%	\$11,392	94.87%	\$11,682	96.92%
\$4,000,000	\$3,193	10.66%	(\$2,296)	(7.67%)	\$15,260	95.07%	\$15,287	95.39%	\$15,577	96.92%
\$5,000,000	\$3,856	10.26%	(\$3,006)	(8.00%)	\$19,155	95.44%	\$19,181	95.69%	\$19,471	96.92%
\$6,000,000	\$4,519	10.00%	(\$3,715)	(8.22%)	\$23,049	95.69%	\$23,075	95.90%	\$23,365	96.92%
\$7,000,000	\$5,183	9.81%	(\$4,424)	(8.38%)	\$26,943	95.86%	\$26,969	96.05%	\$27,259	96.92%
\$8,000,000	\$5,846	9.67%	(\$5,134)	(8.49%)	\$30,837	96.00%	\$30,863	96.16%	\$31,153	96.92%
\$9,000,000	\$6,509	9.56%	(\$5,843)	(8.58%)	\$34,731	96.10%	\$34,757	96.24%	\$35,047	96.92%
\$10,000,000	\$7,172	9.47%	(\$6,552)	(8.66%)	\$38,625	96.18%	\$38,651	96.31%	\$38,941	96.92%
\$15,000,000	\$10,487	9.21%	(\$10,099)	(8.87%)	\$58,096	96.43%	\$58,122	96.51%	\$58,412	96.92%
\$20,000,000	\$13,803	9.08%	(\$13,645)	(8.98%)	\$77,566	96.55%	\$77,593	96.62%	\$77,883	96.92%
\$25,000,000	\$17,118	9.01%	(\$17,192)	(9.05%)	\$97,037	96.63%	\$97,063	96.68%	\$97,353	96.92%
\$30,000,000	\$20,434	8.96%	(\$20,738)	(9.09%)	\$116,508	96.67%	\$116,534	96.72%	\$116,824	96.92%
\$35,000,000	\$23,749	8.92%	(\$24,285)	(9.12%)	\$135,978	96.71%	\$136,005	96.75%	\$136,294	96.92%
\$40,000,000	\$27,065	8.89%	(\$27,831)	(9.14%)	\$155,449	96.74%	\$155,475	96.77%	\$155,765	96.92%
\$45,000,000	\$30,380	8.87%	(\$31,378)	(9.16%)	\$174,920	96.76%	\$174,946	96.79%	\$175,236	96.92%
\$50,000,000	\$33,696	8.85%	(\$34,925)	(9.18%)	\$194,390	96.77%	\$194,416	96.80%	\$194,706	96.92%