

CITY OF LA PORTE CITY, 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	\$7.86408	\$550,385	\$0	\$550,385	
2026-27	\$4.17653	\$561,393	\$3,250	\$564,643	2.6%
2027-28	\$4.20535	\$567,466	\$3,273	\$570,739	1.1%
2028-29	\$4.09115	\$582,154	\$3,184	\$585,338	2.6%
2029-30	\$4.11673	\$588,264	\$3,204	\$591,468	1.0%
2030-31	\$4.00415	\$603,297	\$3,116	\$606,413	2.5%
2031-32	\$4.02891	\$609,445	\$3,135	\$612,580	1.0%
2032-33	\$3.92010	\$624,832	\$3,051	\$627,882	2.5%
2033-34	\$3.94409	\$631,022	\$3,069	\$634,091	1.0%
2034-35	\$3.83884	\$646,774	\$2,987	\$649,761	2.5%
2035-36	\$3.86210	\$653,010	\$3,006	\$656,016	1.0%

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	\$163,909,930	\$69,987,213	\$8,401,389	\$78,388,602
2026-27	\$147,770,291	\$135,194,246	\$9,862,606	\$145,056,852
2027-28	\$148,519,832	\$135,717,262	\$10,089,131	\$145,806,393
2028-29	\$156,596,353	\$143,074,128	\$10,808,786	\$153,882,914
2029-30	\$157,422,894	\$143,674,144	\$11,035,311	\$154,709,455
2030-31	\$165,961,869	\$151,446,155	\$11,802,275	\$163,248,430
2031-32	\$166,788,410	\$152,046,171	\$12,028,800	\$164,074,971
2032-33	\$175,728,856	\$160,169,978	\$12,845,439	\$173,015,417
2033-34	\$176,555,397	\$160,769,994	\$13,071,964	\$173,841,958
2034-35	\$185,914,002	\$169,259,802	\$13,940,761	\$183,200,563
2035-36	\$186,740,544	\$169,859,819	\$14,167,286	\$184,027,105

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.76%	-2.28%	87.48%	11.58%	0.02%	0.30%
2026-27	112.03%	-23.56%	88.46%	10.81%	0.02%	0.16%
2027-28	112.00%	-23.62%	88.38%	10.90%	0.02%	0.16%
2028-29	110.89%	-22.54%	88.35%	10.97%	0.02%	0.15%
2029-30	110.81%	-22.53%	88.28%	11.05%	0.02%	0.15%
2030-31	109.71%	-21.46%	88.25%	11.12%	0.02%	0.14%
2031-32	109.65%	-21.46%	88.19%	11.18%	0.02%	0.14%
2032-33	108.60%	-20.45%	88.16%	11.25%	0.01%	0.13%
2033-34	108.55%	-20.45%	88.10%	11.32%	0.01%	0.13%
2034-35	107.56%	-19.50%	88.06%	11.39%	0.01%	0.13%
2035-36	107.51%	-19.51%	88.01%	11.45%	0.01%	0.13%

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 PORTE CITY, 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	\$69,987,213	\$7.86408	\$550,385
2026-27	\$135,194,246	\$4.17653	\$564,643
2027-28	\$135,717,262	\$4.20535	\$570,739
2028-29	\$143,074,128	\$4.09115	\$585,338
2029-30	\$143,674,144	\$4.11673	\$591,468
2030-31	\$151,446,155	\$4.00415	\$606,413
2031-32	\$152,046,171	\$4.02891	\$612,580
2032-33	\$160,169,978	\$3.92010	\$627,882
2033-34	\$160,769,994	\$3.94409	\$634,091
2034-35	\$169,259,802	\$3.83884	\$649,761
2035-36	\$169,859,819	\$3.86210	\$656,016

CITY OF LA PORTE CITY, 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	\$69,987,213	\$7.86408	\$550,385
2026-27	\$70,162,256	\$7.86408	\$551,762
2027-28	\$71,722,759	\$7.86408	\$564,034
2028-29	\$74,182,889	\$7.86408	\$583,380
2029-30	\$76,069,393	\$7.86408	\$598,216
2030-31	\$78,660,950	\$7.86408	\$618,596
2031-32	\$80,651,909	\$7.86408	\$634,253
2032-33	\$83,381,786	\$7.86408	\$655,721
2033-34	\$85,482,983	\$7.86408	\$672,245
2034-35	\$88,358,637	\$7.86408	\$694,859
2035-36	\$90,575,589	\$7.86408	\$712,294

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	\$65,031,991	(\$3.68755)	\$12,881
2027-28	\$63,994,504	(\$3.65873)	\$6,705
2028-29	\$68,891,239	(\$3.77293)	\$1,958
2029-30	\$67,604,752	(\$3.74735)	-\$6,748
2030-31	\$72,785,205	(\$3.85993)	-\$12,183
2031-32	\$71,394,261	(\$3.83517)	-\$21,673
2032-33	\$76,788,191	(\$3.94398)	-\$27,839
2033-34	\$75,287,011	(\$3.91999)	-\$38,154
2034-35	\$80,901,166	(\$4.02524)	-\$45,098
2035-36	\$79,284,229	(\$4.00198)	-\$56,278

CITY OF LA PORTE CITY, 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	\$187	\$247	\$50,000	\$51,515	\$187	\$206	\$50,000	\$58,947	\$168	\$36	\$144	\$36	\$187	\$236
\$100,000	\$123,480	\$373	\$494	\$100,000	\$103,030	\$373	\$413	\$100,000	\$117,894	\$355	\$272	\$331	\$272	\$373	\$472
\$150,000	\$185,220	\$560	\$742	\$150,000	\$154,545	\$560	\$619	\$150,000	\$176,842	\$541	\$508	\$517	\$508	\$560	\$708
\$200,000	\$246,960	\$913	\$989	\$200,000	\$206,060	\$913	\$825	\$200,000	\$235,789	\$728	\$744	\$704	\$744	\$746	\$944
\$250,000	\$308,700	\$1,267	\$1,236	\$250,000	\$257,575	\$1,267	\$1,031	\$250,000	\$294,736	\$914	\$980	\$890	\$980	\$933	\$1,180
\$300,000	\$370,440	\$1,621	\$1,483	\$300,000	\$309,090	\$1,621	\$1,238	\$300,000	\$353,683	\$1,101	\$1,216	\$1,077	\$1,216	\$1,119	\$1,416
\$400,000	\$493,920	\$2,329	\$1,978	\$400,000	\$412,120	\$2,329	\$1,650	\$400,000	\$471,578	\$1,474	\$1,688	\$1,450	\$1,688	\$1,492	\$1,888
\$500,000	\$617,400	\$3,037	\$2,472	\$500,000	\$515,151	\$3,037	\$2,063	\$500,000	\$589,472	\$1,847	\$2,160	\$1,823	\$2,160	\$1,865	\$2,360
\$600,000	\$740,880	\$3,744	\$2,967	\$600,000	\$618,181	\$3,744	\$2,475	\$600,000	\$707,366	\$2,220	\$2,632	\$2,196	\$2,632	\$2,238	\$2,832
\$700,000	\$864,360	\$4,452	\$3,461	\$700,000	\$721,211	\$4,452	\$2,888	\$700,000	\$825,261	\$2,593	\$3,104	\$2,569	\$3,104	\$2,611	\$3,304
\$800,000	\$987,840	\$5,160	\$3,955	\$800,000	\$824,241	\$5,160	\$3,300	\$800,000	\$943,155	\$2,966	\$3,576	\$2,942	\$3,576	\$2,984	\$3,777
\$900,000	\$1,111,320	\$5,868	\$4,450	\$900,000	\$927,271	\$5,868	\$3,713	\$900,000	\$1,061,050	\$3,339	\$4,048	\$3,315	\$4,048	\$3,357	\$4,249
\$1,000,000	\$1,234,800	\$6,576	\$4,944	\$1,000,000	\$1,030,301	\$6,576	\$4,125	\$1,000,000	\$1,178,944	\$3,712	\$4,520	\$3,688	\$4,520	\$3,730	\$4,721
\$2,000,000	\$2,469,600	\$13,653	\$9,889	\$2,000,000	\$2,060,602	\$13,653	\$8,251	\$2,000,000	\$2,357,888	\$7,442	\$9,241	\$7,418	\$9,241	\$7,460	\$9,441
\$3,000,000	\$3,704,400	\$20,731	\$14,833	\$3,000,000	\$3,090,903	\$20,731	\$12,376	\$3,000,000	\$3,536,832	\$11,172	\$13,962	\$11,148	\$13,962	\$11,190	\$14,162
\$4,000,000	\$4,939,200	\$27,809	\$19,777	\$4,000,000	\$4,121,204	\$27,809	\$16,502	\$4,000,000	\$4,715,776	\$14,902	\$18,682	\$14,878	\$18,682	\$14,920	\$18,883
\$5,000,000	\$6,174,000	\$34,886	\$24,722	\$5,000,000	\$5,151,505	\$34,886	\$20,627	\$5,000,000	\$5,894,720	\$18,632	\$23,403	\$18,608	\$23,403	\$18,650	\$23,603
\$6,000,000	\$7,408,800	\$41,964	\$29,666	\$6,000,000	\$6,181,806	\$41,964	\$24,753	\$6,000,000	\$7,073,664	\$22,362	\$28,124	\$22,338	\$28,124	\$22,380	\$28,324
\$7,000,000	\$8,643,600	\$49,042	\$34,610	\$7,000,000	\$7,212,107	\$49,042	\$28,878	\$7,000,000	\$8,252,608	\$26,092	\$32,844	\$26,068	\$32,844	\$26,110	\$33,045
\$8,000,000	\$9,878,400	\$56,119	\$39,555	\$8,000,000	\$8,242,408	\$56,119	\$33,004	\$8,000,000	\$9,431,552	\$29,822	\$37,565	\$29,798	\$37,565	\$29,840	\$37,765
\$9,000,000	\$11,113,200	\$63,197	\$44,499	\$9,000,000	\$9,272,709	\$63,197	\$37,129	\$9,000,000	\$10,610,496	\$33,552	\$42,286	\$33,528	\$42,286	\$33,571	\$42,486
\$10,000,000	\$12,348,000	\$70,275	\$49,443	\$10,000,000	\$10,303,010	\$70,275	\$41,255	\$10,000,000	\$11,789,440	\$37,282	\$47,006	\$37,258	\$47,006	\$37,301	\$47,207
\$15,000,000	\$18,522,000	\$105,663	\$74,165	\$15,000,000	\$15,454,515	\$105,663	\$61,882	\$15,000,000	\$17,684,160	\$55,933	\$70,610	\$55,909	\$70,610	\$55,951	\$70,810
\$20,000,000	\$24,696,000	\$141,051	\$98,886	\$20,000,000	\$20,606,020	\$141,051	\$82,510	\$20,000,000	\$23,578,880	\$74,583	\$94,213	\$74,559	\$94,213	\$74,601	\$94,413
\$25,000,000	\$30,870,000	\$176,440	\$123,608	\$25,000,000	\$25,757,525	\$176,440	\$103,137	\$25,000,000	\$29,473,600	\$93,233	\$117,817	\$93,209	\$117,817	\$93,251	\$118,017
\$30,000,000	\$37,044,000	\$211,828	\$148,330	\$30,000,000	\$30,909,030	\$211,828	\$123,764	\$30,000,000	\$35,368,320	\$111,884	\$141,420	\$111,859	\$141,420	\$111,902	\$141,620
\$35,000,000	\$43,218,000	\$247,216	\$173,051	\$35,000,000	\$36,060,535	\$247,216	\$144,392	\$35,000,000	\$41,263,040	\$130,534	\$165,023	\$130,510	\$165,023	\$130,552	\$165,223
\$40,000,000	\$49,392,000	\$282,605	\$197,773	\$40,000,000	\$41,212,040	\$282,605	\$165,019	\$40,000,000	\$47,157,760	\$149,184	\$188,627	\$149,160	\$188,627	\$149,202	\$188,827
\$45,000,000	\$55,566,000	\$317,993	\$222,495	\$45,000,000	\$46,363,545	\$317,993	\$185,647	\$45,000,000	\$53,052,480	\$167,835	\$212,230	\$167,810	\$212,230	\$167,853	\$212,430
\$50,000,000	\$61,740,000	\$353,381	\$247,216	\$50,000,000	\$51,515,050	\$353,381	\$206,274	\$50,000,000	\$58,947,200	\$186,485	\$235,833	\$186,461	\$235,833	\$186,503	\$236,033

CITY OF LA PORTE CITY, 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	\$61	32.55%	\$20	10.60%	(\$133)	(78.73%)	(\$108)	(75.15%)	\$50	26.56%
\$100,000	\$121	32.55%	\$40	10.60%	(\$83)	(23.40%)	(\$59)	(17.79%)	\$99	26.56%
\$150,000	\$182	32.55%	\$59	10.60%	(\$34)	(6.19%)	(\$9)	(1.79%)	\$149	26.56%
\$200,000	\$75	8.26%	(\$88)	(9.67%)	\$16	2.20%	\$40	5.72%	\$198	26.56%
\$250,000	(\$31)	(2.46%)	(\$236)	(18.62%)	\$66	7.17%	\$90	10.09%	\$248	26.56%
\$300,000	(\$138)	(8.50%)	(\$384)	(23.66%)	\$115	10.45%	\$139	12.94%	\$297	26.56%
\$400,000	(\$351)	(15.08%)	(\$679)	(29.14%)	\$214	14.53%	\$238	16.44%	\$396	26.56%
\$500,000	(\$565)	(18.59%)	(\$974)	(32.07%)	\$313	16.96%	\$337	18.51%	\$495	26.56%
\$600,000	(\$778)	(20.77%)	(\$1,269)	(33.89%)	\$412	18.57%	\$436	19.88%	\$594	26.56%
\$700,000	(\$991)	(22.26%)	(\$1,564)	(35.14%)	\$511	19.72%	\$536	20.85%	\$693	26.56%
\$800,000	(\$1,205)	(23.34%)	(\$1,860)	(36.04%)	\$610	20.58%	\$635	21.57%	\$792	26.56%
\$900,000	(\$1,418)	(24.16%)	(\$2,155)	(36.72%)	\$709	21.25%	\$734	22.13%	\$892	26.56%
\$1,000,000	(\$1,631)	(24.81%)	(\$2,450)	(37.26%)	\$808	21.78%	\$833	22.58%	\$991	26.56%
\$2,000,000	(\$3,765)	(27.57%)	(\$5,402)	(39.57%)	\$1,799	24.17%	\$1,823	24.58%	\$1,981	26.56%
\$3,000,000	(\$5,898)	(28.45%)	(\$8,354)	(40.30%)	\$2,790	24.97%	\$2,814	25.24%	\$2,972	26.56%
\$4,000,000	(\$8,031)	(28.88%)	(\$11,307)	(40.66%)	\$3,780	25.37%	\$3,805	25.57%	\$3,962	26.56%
\$5,000,000	(\$10,165)	(29.14%)	(\$14,259)	(40.87%)	\$4,771	25.61%	\$4,795	25.77%	\$4,953	26.56%
\$6,000,000	(\$12,298)	(29.31%)	(\$17,211)	(41.01%)	\$5,762	25.76%	\$5,786	25.90%	\$5,944	26.56%
\$7,000,000	(\$14,431)	(29.43%)	(\$20,163)	(41.11%)	\$6,752	25.88%	\$6,776	25.99%	\$6,934	26.56%
\$8,000,000	(\$16,565)	(29.52%)	(\$23,115)	(41.19%)	\$7,743	25.96%	\$7,767	26.07%	\$7,925	26.56%
\$9,000,000	(\$18,698)	(29.59%)	(\$26,068)	(41.25%)	\$8,733	26.03%	\$8,758	26.12%	\$8,915	26.56%
\$10,000,000	(\$20,831)	(29.64%)	(\$29,020)	(41.29%)	\$9,724	26.08%	\$9,748	26.16%	\$9,906	26.56%
\$15,000,000	(\$31,498)	(29.81%)	(\$43,781)	(41.43%)	\$14,677	26.24%	\$14,701	26.30%	\$14,859	26.56%
\$20,000,000	(\$42,165)	(29.89%)	(\$58,542)	(41.50%)	\$19,630	26.32%	\$19,654	26.36%	\$19,812	26.56%
\$25,000,000	(\$52,832)	(29.94%)	(\$73,303)	(41.55%)	\$24,583	26.37%	\$24,607	26.40%	\$24,765	26.56%
\$30,000,000	(\$63,498)	(29.98%)	(\$88,064)	(41.57%)	\$29,536	26.40%	\$29,560	26.43%	\$29,718	26.56%
\$35,000,000	(\$74,165)	(30.00%)	(\$102,825)	(41.59%)	\$34,489	26.42%	\$34,513	26.45%	\$34,671	26.56%
\$40,000,000	(\$84,832)	(30.02%)	(\$117,586)	(41.61%)	\$39,442	26.44%	\$39,467	26.46%	\$39,624	26.56%
\$45,000,000	(\$95,498)	(30.03%)	(\$132,347)	(41.62%)	\$44,395	26.45%	\$44,420	26.47%	\$44,577	26.56%
\$50,000,000	(\$106,165)	(30.04%)	(\$147,107)	(41.63%)	\$49,348	26.46%	\$49,373	26.48%	\$49,530	26.56%