

CITY OF LAKE VIEW, 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	\$6.46614	\$712,919	\$0	\$712,919	
2026-27	\$3.17204	\$727,177	\$2,674	\$729,851	2.4%
2027-28	\$3.18951	\$733,501	\$2,689	\$736,189	0.9%
2028-29	\$3.12085	\$750,914	\$2,631	\$753,545	2.4%
2029-30	\$3.13690	\$757,312	\$2,644	\$759,956	0.9%
2030-31	\$3.06885	\$775,154	\$2,587	\$777,741	2.3%
2031-32	\$3.08461	\$781,629	\$2,600	\$784,229	0.8%
2032-33	\$3.01822	\$799,913	\$2,544	\$802,457	2.3%
2033-34	\$3.03370	\$806,468	\$2,557	\$809,026	0.8%
2034-35	\$2.96889	\$825,207	\$2,503	\$827,709	2.3%
2035-36	\$2.98410	\$831,847	\$2,516	\$834,362	0.8%

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	\$239,214,668	\$110,254,183	\$7,490,160	\$117,744,343
2026-27	\$242,596,275	\$230,089,310	\$10,509,775	\$240,599,085
2027-28	\$244,383,161	\$230,815,798	\$11,570,173	\$242,385,971
2028-29	\$256,608,198	\$241,454,948	\$13,156,060	\$254,611,008
2029-30	\$258,477,083	\$242,263,436	\$14,216,458	\$256,479,893
2030-31	\$271,362,673	\$253,430,824	\$15,934,659	\$269,365,483
2031-32	\$273,231,559	\$254,239,312	\$16,995,057	\$271,234,369
2032-33	\$286,720,364	\$265,870,987	\$18,852,188	\$284,723,174
2033-34	\$288,589,250	\$266,679,474	\$19,912,586	\$286,592,060
2034-35	\$302,707,010	\$278,794,227	\$21,915,593	\$300,709,820
2035-36	\$304,575,896	\$279,602,715	\$22,975,991	\$302,578,706

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	87.16%	-1.31%	85.85%	7.63%	6.31%	0.21%
2026-27	98.09%	-8.91%	89.18%	6.91%	3.74%	0.10%
2027-28	97.43%	-8.89%	88.54%	7.41%	3.88%	0.10%
2028-29	96.52%	-8.51%	88.02%	7.94%	3.89%	0.10%
2029-30	95.88%	-8.46%	87.42%	8.40%	4.02%	0.10%
2030-31	95.00%	-8.06%	86.94%	8.90%	4.01%	0.09%
2031-32	94.40%	-8.02%	86.38%	9.33%	4.14%	0.09%
2032-33	93.58%	-7.65%	85.93%	9.81%	4.12%	0.09%
2033-34	93.03%	-7.61%	85.42%	10.21%	4.24%	0.09%
2034-35	92.26%	-7.26%	84.99%	10.67%	4.21%	0.08%
2035-36	91.74%	-7.23%	84.51%	11.04%	4.32%	0.08%

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 LAKE VIEW, 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	\$110,254,183	\$6.46614	\$712,919
2026-27	\$230,089,310	\$3.17204	\$729,851
2027-28	\$230,815,798	\$3.18951	\$736,189
2028-29	\$241,454,948	\$3.12085	\$753,545
2029-30	\$242,263,436	\$3.13690	\$759,956
2030-31	\$253,430,824	\$3.06885	\$777,741
2031-32	\$254,239,312	\$3.08461	\$784,229
2032-33	\$265,870,987	\$3.01822	\$802,457
2033-34	\$266,679,474	\$3.03370	\$809,026
2034-35	\$278,794,227	\$2.96889	\$827,709
2035-36	\$279,602,715	\$2.98410	\$834,362

CITY OF LAKE VIEW, 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	\$110,254,183	\$6.46614	\$712,919
2026-27	\$110,516,385	\$6.46614	\$714,614
2027-28	\$111,917,412	\$6.46614	\$723,674
2028-29	\$115,454,458	\$6.46614	\$746,545
2029-30	\$118,035,519	\$6.46614	\$763,234
2030-31	\$121,735,552	\$6.46614	\$787,159
2031-32	\$124,442,174	\$6.46614	\$804,661
2032-33	\$128,313,315	\$6.46614	\$829,692
2033-34	\$131,152,503	\$6.46614	\$848,050
2034-35	\$135,203,580	\$6.46614	\$874,245
2035-36	\$138,181,901	\$6.46614	\$893,504

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	\$119,572,925	(\$3.29410)	\$15,237
2027-28	\$118,898,387	(\$3.27663)	\$12,516
2028-29	\$126,000,490	(\$3.34529)	\$7,000
2029-30	\$124,227,916	(\$3.32924)	-\$3,278
2030-31	\$131,695,272	(\$3.39729)	-\$9,418
2031-32	\$129,797,137	(\$3.38153)	-\$20,431
2032-33	\$137,557,672	(\$3.44792)	-\$27,235
2033-34	\$135,526,971	(\$3.43244)	-\$39,025
2034-35	\$143,590,647	(\$3.49725)	-\$46,536
2035-36	\$141,420,814	(\$3.48204)	-\$59,141

CITY OF LAKE VIEW, 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	\$153	\$189	\$50,000	\$51,515	\$153	\$158	\$50,000	\$58,947	\$138	\$27	\$119	\$27	\$153	\$181
\$100,000	\$123,480	\$307	\$379	\$100,000	\$103,030	\$307	\$316	\$100,000	\$117,894	\$292	\$208	\$272	\$208	\$307	\$362
\$150,000	\$185,220	\$460	\$568	\$150,000	\$154,545	\$460	\$474	\$150,000	\$176,842	\$445	\$389	\$425	\$389	\$460	\$543
\$200,000	\$246,960	\$751	\$758	\$200,000	\$206,060	\$751	\$632	\$200,000	\$235,789	\$599	\$570	\$579	\$570	\$613	\$724
\$250,000	\$308,700	\$1,042	\$947	\$250,000	\$257,575	\$1,042	\$790	\$250,000	\$294,736	\$752	\$751	\$732	\$751	\$767	\$905
\$300,000	\$370,440	\$1,333	\$1,137	\$300,000	\$309,090	\$1,333	\$949	\$300,000	\$353,683	\$905	\$932	\$885	\$932	\$920	\$1,085
\$400,000	\$493,920	\$1,915	\$1,516	\$400,000	\$412,120	\$1,915	\$1,265	\$400,000	\$471,578	\$1,212	\$1,294	\$1,192	\$1,294	\$1,227	\$1,447
\$500,000	\$617,400	\$2,497	\$1,895	\$500,000	\$515,151	\$2,497	\$1,581	\$500,000	\$589,472	\$1,519	\$1,656	\$1,499	\$1,656	\$1,533	\$1,809
\$600,000	\$740,880	\$3,079	\$2,274	\$600,000	\$618,181	\$3,079	\$1,897	\$600,000	\$707,366	\$1,825	\$2,017	\$1,805	\$2,017	\$1,840	\$2,171
\$700,000	\$864,360	\$3,661	\$2,653	\$700,000	\$721,211	\$3,661	\$2,213	\$700,000	\$825,261	\$2,132	\$2,379	\$2,112	\$2,379	\$2,147	\$2,533
\$800,000	\$987,840	\$4,243	\$3,032	\$800,000	\$824,241	\$4,243	\$2,529	\$800,000	\$943,155	\$2,439	\$2,741	\$2,419	\$2,741	\$2,454	\$2,894
\$900,000	\$1,111,320	\$4,825	\$3,410	\$900,000	\$927,271	\$4,825	\$2,846	\$900,000	\$1,061,050	\$2,745	\$3,103	\$2,725	\$3,103	\$2,760	\$3,256
\$1,000,000	\$1,234,800	\$5,407	\$3,789	\$1,000,000	\$1,030,301	\$5,407	\$3,162	\$1,000,000	\$1,178,944	\$3,052	\$3,465	\$3,032	\$3,465	\$3,067	\$3,618
\$2,000,000	\$2,469,600	\$11,226	\$7,579	\$2,000,000	\$2,060,602	\$11,226	\$6,324	\$2,000,000	\$2,357,888	\$6,119	\$7,083	\$6,099	\$7,083	\$6,134	\$7,236
\$3,000,000	\$3,704,400	\$17,046	\$11,368	\$3,000,000	\$3,090,903	\$17,046	\$9,486	\$3,000,000	\$3,536,832	\$9,186	\$10,701	\$9,166	\$10,701	\$9,201	\$10,854
\$4,000,000	\$4,939,200	\$22,865	\$15,158	\$4,000,000	\$4,121,204	\$22,865	\$12,647	\$4,000,000	\$4,715,776	\$12,253	\$14,319	\$12,233	\$14,319	\$12,268	\$14,472
\$5,000,000	\$6,174,000	\$28,685	\$18,947	\$5,000,000	\$5,151,505	\$28,685	\$15,809	\$5,000,000	\$5,894,720	\$15,320	\$17,937	\$15,300	\$17,937	\$15,335	\$18,090
\$6,000,000	\$7,408,800	\$34,504	\$22,736	\$6,000,000	\$6,181,806	\$34,504	\$18,971	\$6,000,000	\$7,073,664	\$18,387	\$21,555	\$18,367	\$21,555	\$18,402	\$21,708
\$7,000,000	\$8,643,600	\$40,324	\$26,526	\$7,000,000	\$7,212,107	\$40,324	\$22,133	\$7,000,000	\$8,252,608	\$21,454	\$25,173	\$21,434	\$25,173	\$21,469	\$25,326
\$8,000,000	\$9,878,400	\$46,143	\$30,315	\$8,000,000	\$8,242,408	\$46,143	\$25,295	\$8,000,000	\$9,431,552	\$24,521	\$28,791	\$24,501	\$28,791	\$24,536	\$28,944
\$9,000,000	\$11,113,200	\$51,963	\$34,105	\$9,000,000	\$9,272,709	\$51,963	\$28,457	\$9,000,000	\$10,610,496	\$27,588	\$32,409	\$27,568	\$32,409	\$27,603	\$32,562
\$10,000,000	\$12,348,000	\$57,782	\$37,894	\$10,000,000	\$10,303,010	\$57,782	\$31,618	\$10,000,000	\$11,789,440	\$30,655	\$36,027	\$30,635	\$36,027	\$30,670	\$36,180
\$15,000,000	\$18,522,000	\$86,880	\$56,841	\$15,000,000	\$15,454,515	\$86,880	\$47,428	\$15,000,000	\$17,684,160	\$45,990	\$54,117	\$45,970	\$54,117	\$46,005	\$54,270
\$20,000,000	\$24,696,000	\$115,978	\$75,788	\$20,000,000	\$20,606,020	\$115,978	\$63,237	\$20,000,000	\$23,578,880	\$61,325	\$72,207	\$61,305	\$72,207	\$61,340	\$72,360
\$25,000,000	\$30,870,000	\$145,075	\$94,735	\$25,000,000	\$25,757,525	\$145,075	\$79,046	\$25,000,000	\$29,473,600	\$76,660	\$90,297	\$76,640	\$90,297	\$76,675	\$90,450
\$30,000,000	\$37,044,000	\$174,173	\$113,682	\$30,000,000	\$30,909,030	\$174,173	\$94,855	\$30,000,000	\$35,368,320	\$91,995	\$108,387	\$91,975	\$108,387	\$92,010	\$108,540
\$35,000,000	\$43,218,000	\$203,271	\$132,630	\$35,000,000	\$36,060,535	\$203,271	\$110,664	\$35,000,000	\$41,263,040	\$107,330	\$126,477	\$107,310	\$126,477	\$107,345	\$126,630
\$40,000,000	\$49,392,000	\$232,368	\$151,577	\$40,000,000	\$41,212,040	\$232,368	\$126,474	\$40,000,000	\$47,157,760	\$122,665	\$144,567	\$122,645	\$144,567	\$122,680	\$144,720
\$45,000,000	\$55,566,000	\$261,466	\$170,524	\$45,000,000	\$46,363,545	\$261,466	\$142,283	\$45,000,000	\$53,052,480	\$138,000	\$162,657	\$137,980	\$162,657	\$138,015	\$162,810
\$50,000,000	\$61,740,000	\$290,563	\$189,471	\$50,000,000	\$51,515,050	\$290,563	\$158,092	\$50,000,000	\$58,947,200	\$153,335	\$180,747	\$153,315	\$180,747	\$153,350	\$180,900

CITY OF LAKE VIEW, 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	\$36	23.55%	\$5	3.09%	(\$111)	(80.17%)	(\$91)	(76.84%)	\$28	17.97%
\$100,000	\$72	23.55%	\$9	3.09%	(\$83)	(28.60%)	(\$64)	(23.37%)	\$55	17.97%
\$150,000	\$108	23.55%	\$14	3.09%	(\$56)	(12.56%)	(\$36)	(8.46%)	\$83	17.97%
\$200,000	\$7	0.91%	(\$119)	(15.80%)	(\$28)	(4.74%)	(\$8)	(1.46%)	\$110	17.97%
\$250,000	(\$95)	(9.08%)	(\$252)	(24.14%)	(\$1)	(0.11%)	\$19	2.61%	\$138	17.97%
\$300,000	(\$196)	(14.72%)	(\$384)	(28.84%)	\$27	2.95%	\$47	5.27%	\$165	17.97%
\$400,000	(\$399)	(20.84%)	(\$650)	(33.95%)	\$82	6.75%	\$102	8.54%	\$220	17.97%
\$500,000	(\$602)	(24.12%)	(\$916)	(36.68%)	\$137	9.02%	\$157	10.47%	\$276	17.97%
\$600,000	(\$805)	(26.15%)	(\$1,182)	(38.38%)	\$192	10.52%	\$212	11.74%	\$331	17.97%
\$700,000	(\$1,008)	(27.54%)	(\$1,448)	(39.54%)	\$247	11.59%	\$267	12.65%	\$386	17.97%
\$800,000	(\$1,211)	(28.55%)	(\$1,713)	(40.38%)	\$302	12.39%	\$322	13.32%	\$441	17.97%
\$900,000	(\$1,414)	(29.31%)	(\$1,979)	(41.02%)	\$357	13.02%	\$377	13.84%	\$496	17.97%
\$1,000,000	(\$1,617)	(29.91%)	(\$2,245)	(41.52%)	\$412	13.51%	\$432	14.26%	\$551	17.97%
\$2,000,000	(\$3,647)	(32.49%)	(\$4,902)	(43.67%)	\$963	15.74%	\$983	16.12%	\$1,102	17.97%
\$3,000,000	(\$5,677)	(33.31%)	(\$7,560)	(44.35%)	\$1,514	16.49%	\$1,534	16.74%	\$1,653	17.97%
\$4,000,000	(\$7,708)	(33.71%)	(\$10,218)	(44.69%)	\$2,065	16.86%	\$2,085	17.05%	\$2,204	17.97%
\$5,000,000	(\$9,738)	(33.95%)	(\$12,876)	(44.89%)	\$2,616	17.08%	\$2,636	17.23%	\$2,755	17.97%
\$6,000,000	(\$11,768)	(34.11%)	(\$15,533)	(45.02%)	\$3,167	17.23%	\$3,187	17.35%	\$3,306	17.97%
\$7,000,000	(\$13,798)	(34.22%)	(\$18,191)	(45.11%)	\$3,718	17.33%	\$3,738	17.44%	\$3,857	17.97%
\$8,000,000	(\$15,828)	(34.30%)	(\$20,849)	(45.18%)	\$4,270	17.41%	\$4,289	17.51%	\$4,408	17.97%
\$9,000,000	(\$17,858)	(34.37%)	(\$23,506)	(45.24%)	\$4,821	17.47%	\$4,840	17.56%	\$4,959	17.97%
\$10,000,000	(\$19,888)	(34.42%)	(\$26,164)	(45.28%)	\$5,372	17.52%	\$5,391	17.60%	\$5,510	17.97%
\$15,000,000	(\$30,039)	(34.58%)	(\$39,452)	(45.41%)	\$8,127	17.67%	\$8,146	17.72%	\$8,265	17.97%
\$20,000,000	(\$40,189)	(34.65%)	(\$52,741)	(45.48%)	\$10,882	17.74%	\$10,902	17.78%	\$11,020	17.97%
\$25,000,000	(\$50,340)	(34.70%)	(\$66,029)	(45.51%)	\$13,637	17.79%	\$13,657	17.82%	\$13,775	17.97%
\$30,000,000	(\$60,490)	(34.73%)	(\$79,318)	(45.54%)	\$16,392	17.82%	\$16,412	17.84%	\$16,530	17.97%
\$35,000,000	(\$70,641)	(34.75%)	(\$92,606)	(45.56%)	\$19,147	17.84%	\$19,167	17.86%	\$19,285	17.97%
\$40,000,000	(\$80,792)	(34.77%)	(\$105,895)	(45.57%)	\$21,902	17.85%	\$21,922	17.87%	\$22,040	17.97%
\$45,000,000	(\$90,942)	(34.78%)	(\$119,183)	(45.58%)	\$24,657	17.87%	\$24,677	17.88%	\$24,795	17.97%
\$50,000,000	(\$101,093)	(34.79%)	(\$132,471)	(45.59%)	\$27,412	17.88%	\$27,432	17.89%	\$27,550	17.97%