

CITY OF LANESBORO, 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	\$7.86443	\$24,803	\$0	\$24,803	
2026-27	\$5.77751	\$25,299	\$119	\$25,418	2.5%
2027-28	\$5.81641	\$25,545	\$120	\$25,665	1.0%
2028-29	\$5.60297	\$26,178	\$115	\$26,294	2.4%
2029-30	\$5.63649	\$26,425	\$116	\$26,541	0.9%
2030-31	\$5.43084	\$27,072	\$112	\$27,184	2.4%
2031-32	\$5.46299	\$27,320	\$113	\$27,433	0.9%
2032-33	\$5.26803	\$27,981	\$109	\$28,090	2.4%
2033-34	\$5.29892	\$28,230	\$109	\$28,339	0.9%
2034-35	\$5.11372	\$28,906	\$105	\$29,012	2.4%
2035-36	\$5.14344	\$29,157	\$106	\$29,263	0.9%

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	\$6,523,593	\$3,153,789	\$0	\$3,153,789
2026-27	\$5,342,877	\$4,399,456	\$0	\$4,399,456
2027-28	\$5,355,907	\$4,412,486	\$0	\$4,412,486
2028-29	\$5,636,220	\$4,692,799	\$0	\$4,692,799
2029-30	\$5,652,250	\$4,708,829	\$0	\$4,708,829
2030-31	\$5,948,911	\$5,005,490	\$0	\$5,005,490
2031-32	\$5,964,941	\$5,021,520	\$0	\$5,021,520
2032-33	\$6,275,535	\$5,332,114	\$0	\$5,332,114
2033-34	\$6,291,565	\$5,348,144	\$0	\$5,348,144
2034-35	\$6,616,701	\$5,673,280	\$0	\$5,673,280
2035-36	\$6,632,731	\$5,689,310	\$0	\$5,689,310

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	56.86%	-1.62%	55.24%	43.16%	0.00%	1.60%
2026-27	94.14%	-41.30%	52.83%	45.82%	0.00%	1.15%
2027-28	94.33%	-41.35%	52.97%	45.69%	0.00%	1.15%
2028-29	92.68%	-39.03%	53.64%	45.11%	0.00%	1.08%
2029-30	92.80%	-39.00%	53.80%	44.95%	0.00%	1.07%
2030-31	91.20%	-36.77%	54.44%	44.40%	0.00%	1.01%
2031-32	91.32%	-36.74%	54.58%	44.26%	0.00%	1.01%
2032-33	89.83%	-34.68%	55.15%	43.77%	0.00%	0.95%
2033-34	89.95%	-34.66%	55.28%	43.64%	0.00%	0.95%
2034-35	88.55%	-32.75%	55.80%	43.19%	0.00%	0.89%
2035-36	88.66%	-32.74%	55.92%	43.07%	0.00%	0.89%

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 LANESBORO, 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	\$3,153,789	\$7.86443	\$24,803
2026-27	\$4,399,456	\$5.77751	\$25,418
2027-28	\$4,412,486	\$5.81641	\$25,665
2028-29	\$4,692,799	\$5.60297	\$26,294
2029-30	\$4,708,829	\$5.63649	\$26,541
2030-31	\$5,005,490	\$5.43084	\$27,184
2031-32	\$5,021,520	\$5.46299	\$27,433
2032-33	\$5,332,114	\$5.26803	\$28,090
2033-34	\$5,348,144	\$5.29892	\$28,339
2034-35	\$5,673,280	\$5.11372	\$29,012
2035-36	\$5,689,310	\$5.14344	\$29,263

CITY OF LANESBORO, 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	\$3,153,789	\$7.86443	\$24,803
2026-27	\$3,321,939	\$7.71023	\$25,613
2027-28	\$3,369,940	\$7.71023	\$25,983
2028-29	\$3,510,591	\$7.71023	\$27,067
2029-30	\$3,561,131	\$7.71023	\$27,457
2030-31	\$3,709,150	\$7.71023	\$28,598
2031-32	\$3,762,356	\$7.71023	\$29,009
2032-33	\$3,918,120	\$7.71023	\$30,210
2033-34	\$3,974,141	\$7.71023	\$30,642
2034-35	\$4,138,050	\$7.71023	\$31,905
2035-36	\$4,197,026	\$7.71023	\$32,360

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	\$1,077,517	(\$1.93272)	-\$195
2027-28	\$1,042,546	(\$1.89382)	-\$318
2028-29	\$1,182,208	(\$2.10726)	-\$774
2029-30	\$1,147,698	(\$2.07374)	-\$916
2030-31	\$1,296,341	(\$2.27939)	-\$1,414
2031-32	\$1,259,164	(\$2.24724)	-\$1,576
2032-33	\$1,413,994	(\$2.44220)	-\$2,120
2033-34	\$1,374,003	(\$2.41131)	-\$2,302
2034-35	\$1,535,230	(\$2.59651)	-\$2,894
2035-36	\$1,492,284	(\$2.56679)	-\$3,097

CITY OF LANESBORO, 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	\$335	\$50,000	\$51,515	\$187	\$280	\$50,000	\$58,947	\$168	\$49	\$144	\$49	\$187	\$320
\$100,000	\$123,480	\$373	\$671	\$100,000	\$103,030	\$373	\$560	\$100,000	\$117,894	\$355	\$369	\$331	\$369	\$373	\$640
\$150,000	\$185,220	\$560	\$1,006	\$150,000	\$154,545	\$560	\$839	\$150,000	\$176,842	\$541	\$689	\$517	\$689	\$560	\$960
\$200,000	\$246,960	\$913	\$1,341	\$200,000	\$206,060	\$913	\$1,119	\$200,000	\$235,789	\$728	\$1,009	\$704	\$1,009	\$746	\$1,281
\$250,000	\$308,700	\$1,267	\$1,677	\$250,000	\$257,575	\$1,267	\$1,399	\$250,000	\$294,736	\$914	\$1,329	\$890	\$1,329	\$933	\$1,601
\$300,000	\$370,440	\$1,621	\$2,012	\$300,000	\$309,090	\$1,621	\$1,679	\$300,000	\$353,683	\$1,101	\$1,649	\$1,077	\$1,649	\$1,119	\$1,921
\$400,000	\$493,920	\$2,329	\$2,682	\$400,000	\$412,120	\$2,329	\$2,238	\$400,000	\$471,578	\$1,474	\$2,290	\$1,450	\$2,290	\$1,492	\$2,561
\$500,000	\$617,400	\$3,037	\$3,353	\$500,000	\$515,151	\$3,037	\$2,798	\$500,000	\$589,472	\$1,847	\$2,930	\$1,823	\$2,930	\$1,865	\$3,201
\$600,000	\$740,880	\$3,745	\$4,024	\$600,000	\$618,181	\$3,745	\$3,357	\$600,000	\$707,366	\$2,220	\$3,570	\$2,196	\$3,570	\$2,238	\$3,842
\$700,000	\$864,360	\$4,452	\$4,694	\$700,000	\$721,211	\$4,452	\$3,917	\$700,000	\$825,261	\$2,593	\$4,210	\$2,569	\$4,210	\$2,611	\$4,482
\$800,000	\$987,840	\$5,160	\$5,365	\$800,000	\$824,241	\$5,160	\$4,476	\$800,000	\$943,155	\$2,966	\$4,851	\$2,942	\$4,851	\$2,984	\$5,122
\$900,000	\$1,111,320	\$5,868	\$6,035	\$900,000	\$927,271	\$5,868	\$5,036	\$900,000	\$1,061,050	\$3,339	\$5,491	\$3,315	\$5,491	\$3,357	\$5,762
\$1,000,000	\$1,234,800	\$6,576	\$6,706	\$1,000,000	\$1,030,301	\$6,576	\$5,595	\$1,000,000	\$1,178,944	\$3,712	\$6,131	\$3,688	\$6,131	\$3,730	\$6,403
\$2,000,000	\$2,469,600	\$13,654	\$13,412	\$2,000,000	\$2,060,602	\$13,654	\$11,191	\$2,000,000	\$2,357,888	\$7,442	\$12,534	\$7,418	\$12,534	\$7,460	\$12,805
\$3,000,000	\$3,704,400	\$20,732	\$20,118	\$3,000,000	\$3,090,903	\$20,732	\$16,786	\$3,000,000	\$3,536,832	\$11,173	\$18,936	\$11,148	\$18,936	\$11,191	\$19,208
\$4,000,000	\$4,939,200	\$27,810	\$26,824	\$4,000,000	\$4,121,204	\$27,810	\$22,382	\$4,000,000	\$4,715,776	\$14,903	\$25,339	\$14,879	\$25,339	\$14,921	\$25,611
\$5,000,000	\$6,174,000	\$34,888	\$33,530	\$5,000,000	\$5,151,505	\$34,888	\$27,977	\$5,000,000	\$5,894,720	\$18,633	\$31,742	\$18,609	\$31,742	\$18,651	\$32,013
\$6,000,000	\$7,408,800	\$41,966	\$40,236	\$6,000,000	\$6,181,806	\$41,966	\$33,572	\$6,000,000	\$7,073,664	\$22,363	\$38,144	\$22,339	\$38,144	\$22,381	\$38,416
\$7,000,000	\$8,643,600	\$49,044	\$46,942	\$7,000,000	\$7,212,107	\$49,044	\$39,168	\$7,000,000	\$8,252,608	\$26,093	\$44,547	\$26,069	\$44,547	\$26,112	\$44,819
\$8,000,000	\$9,878,400	\$56,122	\$53,648	\$8,000,000	\$8,242,408	\$56,122	\$44,763	\$8,000,000	\$9,431,552	\$29,824	\$50,950	\$29,799	\$50,950	\$29,842	\$51,221
\$9,000,000	\$11,113,200	\$63,200	\$60,354	\$9,000,000	\$9,272,709	\$63,200	\$50,359	\$9,000,000	\$10,610,496	\$33,554	\$57,352	\$33,530	\$57,352	\$33,572	\$57,624
\$10,000,000	\$12,348,000	\$70,278	\$67,060	\$10,000,000	\$10,303,010	\$70,278	\$55,954	\$10,000,000	\$11,789,440	\$37,284	\$63,755	\$37,260	\$63,755	\$37,302	\$64,027
\$15,000,000	\$18,522,000	\$105,668	\$100,590	\$15,000,000	\$15,454,515	\$105,668	\$83,931	\$15,000,000	\$17,684,160	\$55,935	\$95,768	\$55,911	\$95,768	\$55,953	\$96,040
\$20,000,000	\$24,696,000	\$141,058	\$134,120	\$20,000,000	\$20,606,020	\$141,058	\$111,908	\$20,000,000	\$23,578,880	\$74,586	\$127,782	\$74,562	\$127,782	\$74,604	\$128,053
\$25,000,000	\$30,870,000	\$176,448	\$167,650	\$25,000,000	\$25,757,525	\$176,448	\$139,885	\$25,000,000	\$29,473,600	\$93,238	\$159,795	\$93,213	\$159,795	\$93,256	\$160,066
\$30,000,000	\$37,044,000	\$211,837	\$201,180	\$30,000,000	\$30,909,030	\$211,837	\$167,862	\$30,000,000	\$35,368,320	\$111,889	\$191,808	\$111,864	\$191,808	\$111,907	\$192,080
\$35,000,000	\$43,218,000	\$247,227	\$234,710	\$35,000,000	\$36,060,535	\$247,227	\$195,839	\$35,000,000	\$41,263,040	\$130,540	\$223,821	\$130,516	\$223,821	\$130,558	\$224,093
\$40,000,000	\$49,392,000	\$282,617	\$268,240	\$40,000,000	\$41,212,040	\$282,617	\$223,816	\$40,000,000	\$47,157,760	\$149,191	\$255,835	\$149,167	\$255,835	\$149,209	\$256,106
\$45,000,000	\$55,566,000	\$318,007	\$301,770	\$45,000,000	\$46,363,545	\$318,007	\$251,793	\$45,000,000	\$53,052,480	\$167,842	\$287,848	\$167,818	\$287,848	\$167,860	\$288,120
\$50,000,000	\$61,740,000	\$353,397	\$335,300	\$50,000,000	\$51,515,050	\$353,397	\$279,770	\$50,000,000	\$58,947,200	\$186,493	\$319,861	\$186,469	\$319,861	\$186,511	\$320,133

CITY OF LANESBORO, 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	\$149	79.77%	\$93	50.00%	(\$120)	(71.15%)	(\$96)	(66.30%)	\$134	71.64%
\$100,000	\$298	79.77%	\$187	50.00%	\$14	3.89%	\$38	11.50%	\$267	71.64%
\$150,000	\$446	79.77%	\$280	50.00%	\$147	27.23%	\$172	33.19%	\$401	71.64%
\$200,000	\$428	46.83%	\$206	22.51%	\$281	38.61%	\$305	43.38%	\$534	71.64%
\$250,000	\$409	32.29%	\$132	10.38%	\$415	45.34%	\$439	49.30%	\$668	71.64%
\$300,000	\$391	24.09%	\$57	3.54%	\$548	49.80%	\$573	53.17%	\$802	71.64%
\$400,000	\$353	15.17%	(\$91)	(3.90%)	\$816	55.33%	\$840	57.92%	\$1,069	71.64%
\$500,000	\$316	10.41%	(\$239)	(7.87%)	\$1,083	58.62%	\$1,107	60.73%	\$1,336	71.64%
\$600,000	\$279	7.45%	(\$387)	(10.35%)	\$1,350	60.81%	\$1,374	62.59%	\$1,603	71.64%
\$700,000	\$242	5.43%	(\$536)	(12.03%)	\$1,617	62.37%	\$1,641	63.90%	\$1,871	71.64%
\$800,000	\$205	3.96%	(\$684)	(13.25%)	\$1,884	63.53%	\$1,909	64.88%	\$2,138	71.64%
\$900,000	\$167	2.85%	(\$832)	(14.18%)	\$2,152	64.44%	\$2,176	65.64%	\$2,405	71.64%
\$1,000,000	\$130	1.98%	(\$980)	(14.91%)	\$2,419	65.16%	\$2,443	66.25%	\$2,672	71.64%
\$2,000,000	(\$242)	(1.77%)	(\$2,463)	(18.04%)	\$5,091	68.41%	\$5,116	68.96%	\$5,345	71.64%
\$3,000,000	(\$614)	(2.96%)	(\$3,946)	(19.03%)	\$7,764	69.49%	\$7,788	69.86%	\$8,017	71.64%
\$4,000,000	(\$986)	(3.54%)	(\$5,428)	(19.52%)	\$10,436	70.03%	\$10,461	70.31%	\$10,690	71.64%
\$5,000,000	(\$1,358)	(3.89%)	(\$6,911)	(19.81%)	\$13,109	70.35%	\$13,133	70.57%	\$13,362	71.64%
\$6,000,000	(\$1,730)	(4.12%)	(\$8,393)	(20.00%)	\$15,781	70.57%	\$15,805	70.75%	\$16,035	71.64%
\$7,000,000	(\$2,102)	(4.29%)	(\$9,876)	(20.14%)	\$18,454	70.72%	\$18,478	70.88%	\$18,707	71.64%
\$8,000,000	(\$2,474)	(4.41%)	(\$11,359)	(20.24%)	\$21,126	70.84%	\$21,150	70.98%	\$21,379	71.64%
\$9,000,000	(\$2,846)	(4.50%)	(\$12,841)	(20.32%)	\$23,798	70.93%	\$23,823	71.05%	\$24,052	71.64%
\$10,000,000	(\$3,218)	(4.58%)	(\$14,324)	(20.38%)	\$26,471	71.00%	\$26,495	71.11%	\$26,724	71.64%
\$15,000,000	(\$5,078)	(4.81%)	(\$21,737)	(20.57%)	\$39,833	71.21%	\$39,857	71.29%	\$40,086	71.64%
\$20,000,000	(\$6,938)	(4.92%)	(\$29,150)	(20.67%)	\$53,195	71.32%	\$53,219	71.38%	\$53,449	71.64%
\$25,000,000	(\$8,797)	(4.99%)	(\$36,563)	(20.72%)	\$66,557	71.38%	\$66,582	71.43%	\$66,811	71.64%
\$30,000,000	(\$10,657)	(5.03%)	(\$43,975)	(20.76%)	\$79,919	71.43%	\$79,944	71.46%	\$80,173	71.64%
\$35,000,000	(\$12,517)	(5.06%)	(\$51,388)	(20.79%)	\$93,282	71.46%	\$93,306	71.49%	\$93,535	71.64%
\$40,000,000	(\$14,377)	(5.09%)	(\$58,801)	(20.81%)	\$106,644	71.48%	\$106,668	71.51%	\$106,897	71.64%
\$45,000,000	(\$16,237)	(5.11%)	(\$66,214)	(20.82%)	\$120,006	71.50%	\$120,030	71.52%	\$120,259	71.64%
\$50,000,000	(\$18,097)	(5.12%)	(\$73,627)	(20.83%)	\$133,368	71.51%	\$133,392	71.54%	\$133,622	71.64%