

CITY OF LACONA, 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	\$8.18798	\$53,727	\$0	\$53,727	
2026-27	\$4.88177	\$54,802	\$246	\$55,048	2.5%
2027-28	\$4.91672	\$55,323	\$247	\$55,570	0.9%
2028-29	\$4.76489	\$56,681	\$240	\$56,921	2.4%
2029-30	\$4.79320	\$57,206	\$241	\$57,447	0.9%
2030-31	\$4.64280	\$58,596	\$234	\$58,829	2.4%
2031-32	\$4.67013	\$59,123	\$235	\$59,358	0.9%
2032-33	\$4.52628	\$60,545	\$228	\$60,773	2.4%
2033-34	\$4.55270	\$61,077	\$229	\$61,306	0.9%
2034-35	\$4.41491	\$62,532	\$222	\$62,754	2.4%
2035-36	\$4.44048	\$63,068	\$223	\$63,291	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	\$14,699,572	\$6,561,742	\$0	\$6,561,742
2026-27	\$12,144,707	\$11,276,140	\$0	\$11,276,140
2027-28	\$12,170,829	\$11,302,262	\$0	\$11,302,262
2028-29	\$12,814,521	\$11,945,954	\$0	\$11,945,954
2029-30	\$12,853,643	\$11,985,076	\$0	\$11,985,076
2030-31	\$13,539,643	\$12,671,076	\$0	\$12,671,076
2031-32	\$13,578,766	\$12,710,199	\$0	\$12,710,199
2032-33	\$14,295,280	\$13,426,713	\$0	\$13,426,713
2033-34	\$14,334,402	\$13,465,835	\$0	\$13,465,835
2034-35	\$15,082,683	\$14,214,116	\$0	\$14,214,116
2035-36	\$15,121,806	\$14,253,239	\$0	\$14,253,239

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.44%	-3.76%	86.67%	8.64%	2.36%	2.32%
2026-27	121.39%	-36.71%	84.68%	11.63%	2.18%	1.35%
2027-28	121.55%	-36.84%	84.71%	11.61%	2.17%	1.35%
2028-29	120.02%	-35.05%	84.97%	11.53%	2.08%	1.27%
2029-30	120.05%	-35.03%	85.02%	11.49%	2.07%	1.27%
2030-31	118.49%	-33.21%	85.28%	11.41%	1.98%	1.20%
2031-32	118.52%	-33.20%	85.32%	11.38%	1.97%	1.20%
2032-33	117.06%	-31.51%	85.55%	11.31%	1.88%	1.13%
2033-34	117.09%	-31.50%	85.60%	11.28%	1.88%	1.13%
2034-35	115.72%	-29.91%	85.81%	11.22%	1.80%	1.07%
2035-36	115.75%	-29.91%	85.85%	11.19%	1.79%	1.07%

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 LACONA, 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	\$6,561,742	\$8.18798	\$53,727
2026-27	\$11,276,140	\$4.88177	\$55,048
2027-28	\$11,302,262	\$4.91672	\$55,570
2028-29	\$11,945,954	\$4.76489	\$56,921
2029-30	\$11,985,076	\$4.79320	\$57,447
2030-31	\$12,671,076	\$4.64280	\$58,829
2031-32	\$12,710,199	\$4.67013	\$59,358
2032-33	\$13,426,713	\$4.52628	\$60,773
2033-34	\$13,465,835	\$4.55270	\$61,306
2034-35	\$14,214,116	\$4.41491	\$62,754
2035-36	\$14,253,239	\$4.44048	\$63,291

CITY OF LACONA, 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	\$6,561,742	\$8.18798	\$53,727
2026-27	\$6,639,447	\$8.18798	\$54,364
2027-28	\$6,790,188	\$8.18798	\$55,598
2028-29	\$7,028,404	\$8.10000	\$56,930
2029-30	\$7,187,100	\$8.10000	\$58,216
2030-31	\$7,438,093	\$8.10000	\$60,249
2031-32	\$7,605,140	\$8.10000	\$61,602
2032-33	\$7,869,570	\$8.10000	\$63,744
2033-34	\$8,045,433	\$8.10000	\$65,168
2034-35	\$8,324,015	\$8.10000	\$67,425
2035-36	\$8,509,133	\$8.10000	\$68,924

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	\$4,636,693	(\$3.30621)	\$684
2027-28	\$4,512,074	(\$3.27126)	-\$28
2028-29	\$4,917,549	(\$3.33511)	-\$9
2029-30	\$4,797,976	(\$3.30680)	-\$769
2030-31	\$5,232,984	(\$3.45720)	-\$1,419
2031-32	\$5,105,058	(\$3.42987)	-\$2,243
2032-33	\$5,557,142	(\$3.57372)	-\$2,970
2033-34	\$5,420,402	(\$3.54730)	-\$3,862
2034-35	\$5,890,101	(\$3.68509)	-\$4,670
2035-36	\$5,744,106	(\$3.65952)	-\$5,633

CITY OF LACONA, 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	\$287	\$50,000	\$51,515	\$194	\$239	\$50,000	\$58,947	\$175	\$42	\$150	\$42	\$194	\$274
\$100,000	\$123,480	\$388	\$573	\$100,000	\$103,030	\$388	\$478	\$100,000	\$117,894	\$370	\$315	\$344	\$315	\$388	\$547
\$150,000	\$185,220	\$583	\$860	\$150,000	\$154,545	\$583	\$718	\$150,000	\$176,842	\$564	\$589	\$538	\$589	\$583	\$821
\$200,000	\$246,960	\$951	\$1,147	\$200,000	\$206,060	\$951	\$957	\$200,000	\$235,789	\$758	\$863	\$733	\$863	\$777	\$1,095
\$250,000	\$308,700	\$1,319	\$1,433	\$250,000	\$257,575	\$1,319	\$1,196	\$250,000	\$294,736	\$952	\$1,136	\$927	\$1,136	\$971	\$1,368
\$300,000	\$370,440	\$1,688	\$1,720	\$300,000	\$309,090	\$1,688	\$1,435	\$300,000	\$353,683	\$1,146	\$1,410	\$1,121	\$1,410	\$1,165	\$1,642
\$400,000	\$493,920	\$2,425	\$2,293	\$400,000	\$412,120	\$2,425	\$1,913	\$400,000	\$471,578	\$1,535	\$1,957	\$1,509	\$1,957	\$1,553	\$2,189
\$500,000	\$617,400	\$3,162	\$2,866	\$500,000	\$515,151	\$3,162	\$2,392	\$500,000	\$589,472	\$1,923	\$2,505	\$1,898	\$2,505	\$1,942	\$2,737
\$600,000	\$740,880	\$3,899	\$3,440	\$600,000	\$618,181	\$3,899	\$2,870	\$600,000	\$707,366	\$2,311	\$3,052	\$2,286	\$3,052	\$2,330	\$3,284
\$700,000	\$864,360	\$4,636	\$4,013	\$700,000	\$721,211	\$4,636	\$3,348	\$700,000	\$825,261	\$2,700	\$3,599	\$2,675	\$3,599	\$2,719	\$3,832
\$800,000	\$987,840	\$5,373	\$4,586	\$800,000	\$824,241	\$5,373	\$3,827	\$800,000	\$943,155	\$3,088	\$4,147	\$3,063	\$4,147	\$3,107	\$4,379
\$900,000	\$1,111,320	\$6,109	\$5,160	\$900,000	\$927,271	\$6,109	\$4,305	\$900,000	\$1,061,050	\$3,476	\$4,694	\$3,451	\$4,694	\$3,495	\$4,926
\$1,000,000	\$1,234,800	\$6,846	\$5,733	\$1,000,000	\$1,030,301	\$6,846	\$4,783	\$1,000,000	\$1,178,944	\$3,865	\$5,241	\$3,840	\$5,241	\$3,884	\$5,474
\$2,000,000	\$2,469,600	\$14,216	\$11,466	\$2,000,000	\$2,060,602	\$14,216	\$9,567	\$2,000,000	\$2,357,888	\$7,749	\$10,715	\$7,723	\$10,715	\$7,767	\$10,947
\$3,000,000	\$3,704,400	\$21,585	\$17,199	\$3,000,000	\$3,090,903	\$21,585	\$14,350	\$3,000,000	\$3,536,832	\$11,632	\$16,189	\$11,607	\$16,189	\$11,651	\$16,421
\$4,000,000	\$4,939,200	\$28,954	\$22,932	\$4,000,000	\$4,121,204	\$28,954	\$19,134	\$4,000,000	\$4,715,776	\$15,516	\$21,662	\$15,491	\$21,662	\$15,535	\$21,894
\$5,000,000	\$6,174,000	\$36,323	\$28,665	\$5,000,000	\$5,151,505	\$36,323	\$23,917	\$5,000,000	\$5,894,720	\$19,400	\$27,136	\$19,374	\$27,136	\$19,418	\$27,368
\$6,000,000	\$7,408,800	\$43,692	\$34,398	\$6,000,000	\$6,181,806	\$43,692	\$28,701	\$6,000,000	\$7,073,664	\$23,283	\$32,609	\$23,258	\$32,609	\$23,302	\$32,842
\$7,000,000	\$8,643,600	\$51,061	\$40,131	\$7,000,000	\$7,212,107	\$51,061	\$33,484	\$7,000,000	\$8,252,608	\$27,167	\$38,083	\$27,142	\$38,083	\$27,186	\$38,315
\$8,000,000	\$9,878,400	\$58,431	\$45,863	\$8,000,000	\$8,242,408	\$58,431	\$38,268	\$8,000,000	\$9,431,552	\$31,051	\$43,557	\$31,025	\$43,557	\$31,070	\$43,789
\$9,000,000	\$11,113,200	\$65,800	\$51,596	\$9,000,000	\$9,272,709	\$65,800	\$43,051	\$9,000,000	\$10,610,496	\$34,934	\$49,030	\$34,909	\$49,030	\$34,953	\$49,262
\$10,000,000	\$12,348,000	\$73,169	\$57,329	\$10,000,000	\$10,303,010	\$73,169	\$47,835	\$10,000,000	\$11,789,440	\$38,818	\$54,504	\$38,793	\$54,504	\$38,837	\$54,736
\$15,000,000	\$18,522,000	\$110,015	\$85,994	\$15,000,000	\$15,454,515	\$110,015	\$71,752	\$15,000,000	\$17,684,160	\$58,237	\$81,872	\$58,211	\$81,872	\$58,255	\$82,104
\$20,000,000	\$24,696,000	\$146,861	\$114,659	\$20,000,000	\$20,606,020	\$146,861	\$95,670	\$20,000,000	\$23,578,880	\$77,655	\$109,240	\$77,630	\$109,240	\$77,674	\$109,472
\$25,000,000	\$30,870,000	\$183,707	\$143,323	\$25,000,000	\$25,757,525	\$183,707	\$119,587	\$25,000,000	\$29,473,600	\$97,073	\$136,608	\$97,048	\$136,608	\$97,092	\$136,840
\$30,000,000	\$37,044,000	\$220,553	\$171,988	\$30,000,000	\$30,909,030	\$220,553	\$143,504	\$30,000,000	\$35,368,320	\$116,492	\$163,976	\$116,467	\$163,976	\$116,511	\$164,208
\$35,000,000	\$43,218,000	\$257,399	\$200,653	\$35,000,000	\$36,060,535	\$257,399	\$167,422	\$35,000,000	\$41,263,040	\$135,910	\$191,344	\$135,885	\$191,344	\$135,929	\$191,576
\$40,000,000	\$49,392,000	\$294,244	\$229,317	\$40,000,000	\$41,212,040	\$294,244	\$191,339	\$40,000,000	\$47,157,760	\$155,329	\$218,712	\$155,304	\$218,712	\$155,348	\$218,944
\$45,000,000	\$55,566,000	\$331,090	\$257,982	\$45,000,000	\$46,363,545	\$331,090	\$215,257	\$45,000,000	\$53,052,480	\$174,747	\$246,080	\$174,722	\$246,080	\$174,766	\$246,312
\$50,000,000	\$61,740,000	\$367,936	\$286,646	\$50,000,000	\$51,515,050	\$367,936	\$239,174	\$50,000,000	\$58,947,200	\$194,166	\$273,448	\$194,140	\$273,448	\$194,184	\$273,680

CITY OF LACONA, 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	\$92	47.62%	\$45	23.17%	(\$134)	(76.31%)	(\$109)	(72.33%)	\$79	40.94%
\$100,000	\$185	47.62%	\$90	23.17%	(\$54)	(14.70%)	(\$29)	(8.44%)	\$159	40.94%
\$150,000	\$277	47.62%	\$135	23.17%	\$25	4.47%	\$50	9.36%	\$238	40.94%
\$200,000	\$196	20.56%	\$6	0.60%	\$105	13.81%	\$130	17.73%	\$318	40.94%
\$250,000	\$114	8.62%	(\$124)	(9.37%)	\$184	19.34%	\$209	22.59%	\$397	40.94%
\$300,000	\$32	1.89%	(\$253)	(14.98%)	\$264	23.00%	\$289	25.77%	\$477	40.94%
\$400,000	(\$132)	(5.43%)	(\$511)	(21.09%)	\$423	27.54%	\$448	29.67%	\$636	40.94%
\$500,000	(\$295)	(9.34%)	(\$770)	(24.35%)	\$582	30.25%	\$607	31.98%	\$795	40.94%
\$600,000	(\$459)	(11.77%)	(\$1,029)	(26.38%)	\$741	32.04%	\$766	33.50%	\$954	40.94%
\$700,000	(\$623)	(13.43%)	(\$1,287)	(27.77%)	\$900	33.32%	\$925	34.58%	\$1,113	40.94%
\$800,000	(\$786)	(14.63%)	(\$1,546)	(28.77%)	\$1,059	34.28%	\$1,084	35.39%	\$1,272	40.94%
\$900,000	(\$950)	(15.55%)	(\$1,804)	(29.53%)	\$1,218	35.02%	\$1,243	36.01%	\$1,431	40.94%
\$1,000,000	(\$1,113)	(16.26%)	(\$2,063)	(30.13%)	\$1,377	35.62%	\$1,402	36.51%	\$1,590	40.94%
\$2,000,000	(\$2,750)	(19.34%)	(\$4,649)	(32.70%)	\$2,967	38.28%	\$2,992	38.74%	\$3,180	40.94%
\$3,000,000	(\$4,386)	(20.32%)	(\$7,234)	(33.52%)	\$4,556	39.17%	\$4,582	39.47%	\$4,770	40.94%
\$4,000,000	(\$6,022)	(20.80%)	(\$9,820)	(33.92%)	\$6,146	39.61%	\$6,172	39.84%	\$6,360	40.94%
\$5,000,000	(\$7,658)	(21.08%)	(\$12,406)	(34.15%)	\$7,736	39.88%	\$7,761	40.06%	\$7,950	40.94%
\$6,000,000	(\$9,295)	(21.27%)	(\$14,991)	(34.31%)	\$9,326	40.06%	\$9,351	40.21%	\$9,539	40.94%
\$7,000,000	(\$10,931)	(21.41%)	(\$17,577)	(34.42%)	\$10,916	40.18%	\$10,941	40.31%	\$11,129	40.94%
\$8,000,000	(\$12,567)	(21.51%)	(\$20,163)	(34.51%)	\$12,506	40.28%	\$12,531	40.39%	\$12,719	40.94%
\$9,000,000	(\$14,203)	(21.59%)	(\$22,748)	(34.57%)	\$14,096	40.35%	\$14,121	40.45%	\$14,309	40.94%
\$10,000,000	(\$15,840)	(21.65%)	(\$25,334)	(34.62%)	\$15,686	40.41%	\$15,711	40.50%	\$15,899	40.94%
\$15,000,000	(\$24,021)	(21.83%)	(\$38,263)	(34.78%)	\$23,635	40.59%	\$23,661	40.65%	\$23,849	40.94%
\$20,000,000	(\$32,202)	(21.93%)	(\$51,191)	(34.86%)	\$31,585	40.67%	\$31,610	40.72%	\$31,798	40.94%
\$25,000,000	(\$40,383)	(21.98%)	(\$64,120)	(34.90%)	\$39,534	40.73%	\$39,560	40.76%	\$39,748	40.94%
\$30,000,000	(\$48,565)	(22.02%)	(\$77,048)	(34.93%)	\$47,484	40.76%	\$47,509	40.79%	\$47,697	40.94%
\$35,000,000	(\$56,746)	(22.05%)	(\$89,977)	(34.96%)	\$55,434	40.79%	\$55,459	40.81%	\$55,647	40.94%
\$40,000,000	(\$64,927)	(22.07%)	(\$102,905)	(34.97%)	\$63,383	40.81%	\$63,408	40.83%	\$63,596	40.94%
\$45,000,000	(\$73,109)	(22.08%)	(\$115,834)	(34.99%)	\$71,333	40.82%	\$71,358	40.84%	\$71,546	40.94%
\$50,000,000	(\$81,290)	(22.09%)	(\$128,762)	(35.00%)	\$79,282	40.83%	\$79,308	40.85%	\$79,496	40.94%