

CITY OF LISCOMB, 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	\$7.86413	\$63,283	\$0	\$63,283	
2026-27	\$4.69665	\$64,548	\$0	\$64,548	2.0%
2027-28	\$4.72014	\$64,871	\$0	\$64,871	0.5%
2028-29	\$4.60844	\$66,169	\$0	\$66,169	2.0%
2029-30	\$4.63148	\$66,499	\$0	\$66,499	0.5%
2030-31	\$4.52184	\$67,829	\$0	\$67,829	2.0%
2031-32	\$4.54445	\$68,169	\$0	\$68,169	0.5%
2032-33	\$4.43683	\$69,532	\$0	\$69,532	2.0%
2033-34	\$4.45901	\$69,880	\$0	\$69,880	0.5%
2034-35	\$4.35337	\$71,277	\$0	\$71,277	2.0%
2035-36	\$4.37514	\$71,634	\$0	\$71,634	0.5%

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	\$14,580,852	\$8,047,019	\$0	\$8,047,019
2026-27	\$15,873,473	\$13,743,505	\$0	\$13,743,505
2027-28	\$15,873,473	\$13,743,505	\$0	\$13,743,505
2028-29	\$16,488,113	\$14,358,145	\$0	\$14,358,145
2029-30	\$16,488,113	\$14,358,145	\$0	\$14,358,145
2030-31	\$17,130,375	\$15,000,407	\$0	\$15,000,407
2031-32	\$17,130,375	\$15,000,407	\$0	\$15,000,407
2032-33	\$17,801,514	\$15,671,546	\$0	\$15,671,546
2033-34	\$17,801,514	\$15,671,546	\$0	\$15,671,546
2034-35	\$18,502,844	\$16,372,876	\$0	\$16,372,876
2035-36	\$18,502,844	\$16,372,876	\$0	\$16,372,876

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	42.06%	-1.62%	40.45%	57.45%	0.00%	2.10%
2026-27	56.60%	-1.99%	54.60%	44.17%	0.00%	1.23%
2027-28	56.60%	-1.99%	54.60%	44.17%	0.00%	1.23%
2028-29	56.34%	-1.91%	54.43%	44.39%	0.00%	1.18%
2029-30	56.34%	-1.91%	54.43%	44.39%	0.00%	1.18%
2030-31	56.09%	-1.83%	54.26%	44.61%	0.00%	1.13%
2031-32	56.09%	-1.83%	54.26%	44.61%	0.00%	1.13%
2032-33	55.83%	-1.75%	54.08%	44.84%	0.00%	1.08%
2033-34	55.83%	-1.75%	54.08%	44.84%	0.00%	1.08%
2034-35	55.58%	-1.67%	53.90%	45.06%	0.00%	1.03%
2035-36	55.58%	-1.67%	53.90%	45.06%	0.00%	1.03%

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 LISCOMB, 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	\$8,047,019	\$7.86413	\$63,283
2026-27	\$13,743,505	\$4.69665	\$64,548
2027-28	\$13,743,505	\$4.72014	\$64,871
2028-29	\$14,358,145	\$4.60844	\$66,169
2029-30	\$14,358,145	\$4.63148	\$66,499
2030-31	\$15,000,407	\$4.52184	\$67,829
2031-32	\$15,000,407	\$4.54445	\$68,169
2032-33	\$15,671,546	\$4.43683	\$69,532
2033-34	\$15,671,546	\$4.45901	\$69,880
2034-35	\$16,372,876	\$4.35337	\$71,277
2035-36	\$16,372,876	\$4.37514	\$71,634

CITY OF LISCOMB, 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	\$8,047,019	\$7.86413	\$63,283
2026-27	\$8,449,884	\$7.70993	\$65,148
2027-28	\$8,522,868	\$7.70993	\$65,711
2028-29	\$8,885,260	\$7.70993	\$68,505
2029-30	\$8,962,062	\$7.70993	\$69,097
2030-31	\$9,342,809	\$7.70993	\$72,032
2031-32	\$9,423,617	\$7.70993	\$72,655
2032-33	\$9,823,647	\$7.70993	\$75,740
2033-34	\$9,908,684	\$7.70993	\$76,395
2034-35	\$10,328,979	\$7.70993	\$79,636
2035-36	\$10,418,456	\$7.70993	\$80,326

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	\$5,293,621	(\$3.01328)	-\$600
2027-28	\$5,220,637	(\$2.98979)	-\$839
2028-29	\$5,472,886	(\$3.10149)	-\$2,336
2029-30	\$5,396,084	(\$3.07845)	-\$2,597
2030-31	\$5,657,598	(\$3.18809)	-\$4,203
2031-32	\$5,576,790	(\$3.16548)	-\$4,487
2032-33	\$5,847,899	(\$3.27310)	-\$6,208
2033-34	\$5,762,861	(\$3.25092)	-\$6,516
2034-35	\$6,043,897	(\$3.35656)	-\$8,359
2035-36	\$5,954,421	(\$3.33479)	-\$8,692

CITY OF LISCOMB, 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	\$279	\$50,000	\$51,515	\$187	\$233	\$50,000	\$58,947	\$168	\$40	\$144	\$40	\$187	\$267
\$100,000	\$123,480	\$373	\$558	\$100,000	\$103,030	\$373	\$466	\$100,000	\$117,894	\$355	\$307	\$331	\$307	\$373	\$533
\$150,000	\$185,220	\$560	\$838	\$150,000	\$154,545	\$560	\$699	\$150,000	\$176,842	\$541	\$574	\$517	\$574	\$560	\$800
\$200,000	\$246,960	\$913	\$1,117	\$200,000	\$206,060	\$913	\$932	\$200,000	\$235,789	\$728	\$840	\$704	\$840	\$746	\$1,066
\$250,000	\$308,700	\$1,267	\$1,396	\$250,000	\$257,575	\$1,267	\$1,165	\$250,000	\$294,736	\$914	\$1,107	\$890	\$1,107	\$933	\$1,333
\$300,000	\$370,440	\$1,621	\$1,675	\$300,000	\$309,090	\$1,621	\$1,398	\$300,000	\$353,683	\$1,101	\$1,373	\$1,077	\$1,373	\$1,119	\$1,599
\$400,000	\$493,920	\$2,329	\$2,233	\$400,000	\$412,120	\$2,329	\$1,864	\$400,000	\$471,578	\$1,474	\$1,906	\$1,450	\$1,906	\$1,492	\$2,132
\$500,000	\$617,400	\$3,037	\$2,792	\$500,000	\$515,151	\$3,037	\$2,329	\$500,000	\$589,472	\$1,847	\$2,439	\$1,823	\$2,439	\$1,865	\$2,665
\$600,000	\$740,880	\$3,744	\$3,350	\$600,000	\$618,181	\$3,744	\$2,795	\$600,000	\$707,366	\$2,220	\$2,973	\$2,196	\$2,973	\$2,238	\$3,199
\$700,000	\$864,360	\$4,452	\$3,908	\$700,000	\$721,211	\$4,452	\$3,261	\$700,000	\$825,261	\$2,593	\$3,506	\$2,569	\$3,506	\$2,611	\$3,732
\$800,000	\$987,840	\$5,160	\$4,467	\$800,000	\$824,241	\$5,160	\$3,727	\$800,000	\$943,155	\$2,966	\$4,039	\$2,942	\$4,039	\$2,984	\$4,265
\$900,000	\$1,111,320	\$5,868	\$5,025	\$900,000	\$927,271	\$5,868	\$4,193	\$900,000	\$1,061,050	\$3,339	\$4,572	\$3,315	\$4,572	\$3,357	\$4,798
\$1,000,000	\$1,234,800	\$6,576	\$5,584	\$1,000,000	\$1,030,301	\$6,576	\$4,659	\$1,000,000	\$1,178,944	\$3,712	\$5,105	\$3,688	\$5,105	\$3,730	\$5,331
\$2,000,000	\$2,469,600	\$13,653	\$11,167	\$2,000,000	\$2,060,602	\$13,653	\$9,318	\$2,000,000	\$2,357,888	\$7,442	\$10,436	\$7,418	\$10,436	\$7,460	\$10,662
\$3,000,000	\$3,704,400	\$20,731	\$16,751	\$3,000,000	\$3,090,903	\$20,731	\$13,977	\$3,000,000	\$3,536,832	\$11,172	\$15,767	\$11,148	\$15,767	\$11,190	\$15,993
\$4,000,000	\$4,939,200	\$27,809	\$22,334	\$4,000,000	\$4,121,204	\$27,809	\$18,635	\$4,000,000	\$4,715,776	\$14,902	\$21,098	\$14,878	\$21,098	\$14,920	\$21,324
\$5,000,000	\$6,174,000	\$34,886	\$27,918	\$5,000,000	\$5,151,505	\$34,886	\$23,294	\$5,000,000	\$5,894,720	\$18,632	\$26,429	\$18,608	\$26,429	\$18,650	\$26,655
\$6,000,000	\$7,408,800	\$41,964	\$33,501	\$6,000,000	\$6,181,806	\$41,964	\$27,953	\$6,000,000	\$7,073,664	\$22,362	\$31,760	\$22,338	\$31,760	\$22,380	\$31,986
\$7,000,000	\$8,643,600	\$49,042	\$39,085	\$7,000,000	\$7,212,107	\$49,042	\$32,612	\$7,000,000	\$8,252,608	\$26,092	\$37,091	\$26,068	\$37,091	\$26,111	\$37,317
\$8,000,000	\$9,878,400	\$56,120	\$44,669	\$8,000,000	\$8,242,408	\$56,120	\$37,271	\$8,000,000	\$9,431,552	\$29,823	\$42,422	\$29,798	\$42,422	\$29,841	\$42,648
\$9,000,000	\$11,113,200	\$63,197	\$50,252	\$9,000,000	\$9,272,709	\$63,197	\$41,930	\$9,000,000	\$10,610,496	\$33,553	\$47,753	\$33,528	\$47,753	\$33,571	\$47,979
\$10,000,000	\$12,348,000	\$70,275	\$55,836	\$10,000,000	\$10,303,010	\$70,275	\$46,589	\$10,000,000	\$11,789,440	\$37,283	\$53,084	\$37,258	\$53,084	\$37,301	\$53,310
\$15,000,000	\$18,522,000	\$105,664	\$83,754	\$15,000,000	\$15,454,515	\$105,664	\$69,883	\$15,000,000	\$17,684,160	\$55,933	\$79,739	\$55,909	\$79,739	\$55,951	\$79,965
\$20,000,000	\$24,696,000	\$141,052	\$111,671	\$20,000,000	\$20,606,020	\$141,052	\$93,177	\$20,000,000	\$23,578,880	\$74,584	\$106,394	\$74,559	\$106,394	\$74,602	\$106,620
\$25,000,000	\$30,870,000	\$176,441	\$139,589	\$25,000,000	\$25,757,525	\$176,441	\$116,471	\$25,000,000	\$29,473,600	\$93,234	\$133,049	\$93,210	\$133,049	\$93,252	\$133,275
\$30,000,000	\$37,044,000	\$211,829	\$167,507	\$30,000,000	\$30,909,030	\$211,829	\$139,766	\$30,000,000	\$35,368,320	\$111,884	\$159,704	\$111,860	\$159,704	\$111,902	\$159,930
\$35,000,000	\$43,218,000	\$247,218	\$195,425	\$35,000,000	\$36,060,535	\$247,218	\$163,060	\$35,000,000	\$41,263,040	\$130,535	\$186,359	\$130,511	\$186,359	\$130,553	\$186,585
\$40,000,000	\$49,392,000	\$282,607	\$223,343	\$40,000,000	\$41,212,040	\$282,607	\$186,354	\$40,000,000	\$47,157,760	\$149,185	\$213,014	\$149,161	\$213,014	\$149,203	\$213,240
\$45,000,000	\$55,566,000	\$317,995	\$251,261	\$45,000,000	\$46,363,545	\$317,995	\$209,649	\$45,000,000	\$53,052,480	\$167,836	\$239,669	\$167,811	\$239,669	\$167,854	\$239,895
\$50,000,000	\$61,740,000	\$353,384	\$279,178	\$50,000,000	\$51,515,050	\$353,384	\$232,943	\$50,000,000	\$58,947,200	\$186,486	\$266,324	\$186,462	\$266,324	\$186,504	\$266,550

CITY OF LISCOMB, 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	\$93	49.69%	\$46	24.90%	(\$128)	(75.98%)	(\$104)	(71.94%)	\$80	42.92%
\$100,000	\$185	49.69%	\$93	24.90%	(\$48)	(13.50%)	(\$24)	(7.16%)	\$160	42.92%
\$150,000	\$278	49.69%	\$139	24.90%	\$32	5.94%	\$56	10.90%	\$240	42.92%
\$200,000	\$203	22.26%	\$18	2.01%	\$112	15.41%	\$136	19.39%	\$320	42.92%
\$250,000	\$129	10.15%	(\$103)	(8.09%)	\$192	21.02%	\$216	24.32%	\$400	42.92%
\$300,000	\$54	3.32%	(\$224)	(13.79%)	\$272	24.73%	\$297	27.54%	\$480	42.92%
\$400,000	(\$96)	(4.10%)	(\$465)	(19.98%)	\$432	29.33%	\$457	31.50%	\$640	42.92%
\$500,000	(\$245)	(8.07%)	(\$707)	(23.29%)	\$592	32.08%	\$617	33.83%	\$800	42.92%
\$600,000	(\$394)	(10.53%)	(\$949)	(25.35%)	\$753	33.90%	\$777	35.38%	\$961	42.92%
\$700,000	(\$544)	(12.21%)	(\$1,191)	(26.75%)	\$913	35.20%	\$937	36.47%	\$1,121	42.92%
\$800,000	(\$693)	(13.43%)	(\$1,433)	(27.77%)	\$1,073	36.17%	\$1,097	37.29%	\$1,281	42.92%
\$900,000	(\$843)	(14.36%)	(\$1,675)	(28.54%)	\$1,233	36.92%	\$1,257	37.92%	\$1,441	42.92%
\$1,000,000	(\$992)	(15.09%)	(\$1,917)	(29.15%)	\$1,393	37.52%	\$1,417	38.43%	\$1,601	42.92%
\$2,000,000	(\$2,486)	(18.21%)	(\$4,336)	(31.75%)	\$2,994	40.23%	\$3,018	40.69%	\$3,202	42.92%
\$3,000,000	(\$3,980)	(19.20%)	(\$6,754)	(32.58%)	\$4,595	41.13%	\$4,619	41.43%	\$4,803	42.92%
\$4,000,000	(\$5,474)	(19.69%)	(\$9,173)	(32.99%)	\$6,196	41.58%	\$6,220	41.81%	\$6,404	42.92%
\$5,000,000	(\$6,969)	(19.98%)	(\$11,592)	(33.23%)	\$7,797	41.84%	\$7,821	42.03%	\$8,005	42.92%
\$6,000,000	(\$8,463)	(20.17%)	(\$14,011)	(33.39%)	\$9,397	42.02%	\$9,422	42.18%	\$9,605	42.92%
\$7,000,000	(\$9,957)	(20.30%)	(\$16,430)	(33.50%)	\$10,998	42.15%	\$11,023	42.28%	\$11,206	42.92%
\$8,000,000	(\$11,451)	(20.40%)	(\$18,849)	(33.59%)	\$12,599	42.25%	\$12,624	42.36%	\$12,807	42.92%
\$9,000,000	(\$12,945)	(20.48%)	(\$21,268)	(33.65%)	\$14,200	42.32%	\$14,224	42.43%	\$14,408	42.92%
\$10,000,000	(\$14,439)	(20.55%)	(\$23,686)	(33.71%)	\$15,801	42.38%	\$15,825	42.47%	\$16,009	42.92%
\$15,000,000	(\$21,910)	(20.74%)	(\$35,781)	(33.86%)	\$23,806	42.56%	\$23,830	42.62%	\$24,014	42.92%
\$20,000,000	(\$29,381)	(20.83%)	(\$47,875)	(33.94%)	\$31,810	42.65%	\$31,835	42.70%	\$32,018	42.92%
\$25,000,000	(\$36,852)	(20.89%)	(\$59,969)	(33.99%)	\$39,815	42.70%	\$39,839	42.74%	\$40,023	42.92%
\$30,000,000	(\$44,322)	(20.92%)	(\$72,064)	(34.02%)	\$47,819	42.74%	\$47,844	42.77%	\$48,027	42.92%
\$35,000,000	(\$51,793)	(20.95%)	(\$84,158)	(34.04%)	\$55,824	42.77%	\$55,848	42.79%	\$56,032	42.92%
\$40,000,000	(\$59,264)	(20.97%)	(\$96,252)	(34.06%)	\$63,829	42.78%	\$63,853	42.81%	\$64,037	42.92%
\$45,000,000	(\$66,735)	(20.99%)	(\$108,347)	(34.07%)	\$71,833	42.80%	\$71,857	42.82%	\$72,041	42.92%
\$50,000,000	(\$74,205)	(21.00%)	(\$120,441)	(34.08%)	\$79,838	42.81%	\$79,862	42.83%	\$80,046	42.92%