

CITY OF LINDEN, 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	\$32,674	\$0	\$32,674	
2026-27	\$4.82698	\$33,327	\$1,210	\$34,537	5.7%
2027-28	\$4.93523	\$35,228	\$1,237	\$36,464	5.6%
2028-29	\$4.78295	\$37,194	\$1,199	\$38,392	5.3%
2029-30	\$4.88042	\$39,160	\$1,223	\$40,383	5.2%
2030-31	\$4.72482	\$41,191	\$1,184	\$42,375	4.9%
2031-32	\$4.82091	\$43,222	\$1,208	\$44,430	4.9%
2032-33	\$4.67048	\$45,319	\$1,170	\$46,489	4.6%
2033-34	\$4.76531	\$47,419	\$1,194	\$48,613	4.6%
2034-35	\$4.61936	\$49,585	\$1,158	\$50,743	4.4%
2035-36	\$4.71302	\$51,758	\$1,181	\$52,939	4.3%

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	\$9,755,041	\$4,154,834	\$0	\$4,154,834
2026-27	\$8,476,810	\$7,154,983	\$0	\$7,154,983
2027-28	\$8,710,417	\$7,388,590	\$0	\$7,388,590
2028-29	\$9,348,719	\$8,026,892	\$0	\$8,026,892
2029-30	\$9,596,326	\$8,274,499	\$0	\$8,274,499
2030-31	\$10,290,347	\$8,968,520	\$0	\$8,968,520
2031-32	\$10,537,954	\$9,216,127	\$0	\$9,216,127
2032-33	\$11,275,636	\$9,953,809	\$0	\$9,953,809
2033-34	\$11,523,243	\$10,201,416	\$0	\$10,201,416
2034-35	\$12,306,620	\$10,984,793	\$0	\$10,984,793
2035-36	\$12,554,227	\$11,232,400	\$0	\$11,232,400

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	86.31%	-2.91%	83.40%	14.29%	0.00%	2.31%
2026-27	115.36%	-35.31%	80.05%	17.37%	0.00%	1.34%
2027-28	111.90%	-34.39%	77.51%	20.03%	0.00%	1.30%
2028-29	107.29%	-31.79%	75.50%	22.31%	0.00%	1.20%
2029-30	104.24%	-30.84%	73.39%	24.51%	0.00%	1.16%
2030-31	100.17%	-28.42%	71.74%	26.39%	0.00%	1.07%
2031-32	97.62%	-27.67%	69.95%	28.25%	0.00%	1.04%
2032-33	94.14%	-25.60%	68.54%	29.85%	0.00%	0.97%
2033-34	91.98%	-24.99%	66.99%	31.45%	0.00%	0.94%
2034-35	88.96%	-23.19%	65.77%	32.83%	0.00%	0.87%
2035-36	87.12%	-22.70%	64.42%	34.22%	0.00%	0.86%

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 LINDEN, 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	\$4,154,834	\$7.86408	\$32,674
2026-27	\$7,154,983	\$4.82698	\$34,537
2027-28	\$7,388,590	\$4.93523	\$36,464
2028-29	\$8,026,892	\$4.78295	\$38,392
2029-30	\$8,274,499	\$4.88042	\$40,383
2030-31	\$8,968,520	\$4.72482	\$42,375
2031-32	\$9,216,127	\$4.82091	\$44,430
2032-33	\$9,953,809	\$4.67048	\$46,489
2033-34	\$10,201,416	\$4.76531	\$48,613
2034-35	\$10,984,793	\$4.61936	\$50,743
2035-36	\$11,232,400	\$4.71302	\$52,939

CITY OF LINDEN, 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	\$4,154,834	\$7.86408	\$32,674
2026-27	\$4,380,465	\$7.70988	\$33,773
2027-28	\$4,620,731	\$7.55871	\$34,927
2028-29	\$4,942,431	\$7.55871	\$37,358
2029-30	\$5,187,077	\$7.55871	\$39,208
2030-31	\$5,533,093	\$7.55871	\$41,823
2031-32	\$5,782,337	\$7.55871	\$43,707
2032-33	\$6,153,896	\$7.55871	\$46,515
2033-34	\$6,407,993	\$7.55871	\$48,436
2034-35	\$6,806,395	\$7.55871	\$51,448
2035-36	\$7,065,586	\$7.55871	\$53,407

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	\$2,774,518	(\$2.88290)	\$764
2027-28	\$2,767,858	(\$2.62348)	\$1,538
2028-29	\$3,084,461	(\$2.77576)	\$1,034
2029-30	\$3,087,422	(\$2.67829)	\$1,175
2030-31	\$3,435,427	(\$2.83389)	\$552
2031-32	\$3,433,790	(\$2.73780)	\$723
2032-33	\$3,799,913	(\$2.88823)	-\$26
2033-34	\$3,793,423	(\$2.79340)	\$177
2034-35	\$4,178,398	(\$2.93935)	-\$705
2035-36	\$4,166,813	(\$2.84569)	-\$468

CITY OF LINDEN, 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	\$292	\$50,000	\$51,515	\$187	\$243	\$50,000	\$58,947	\$168	\$42	\$144	\$42	\$187	\$279
\$100,000	\$123,480	\$373	\$583	\$100,000	\$103,030	\$373	\$487	\$100,000	\$117,894	\$355	\$321	\$331	\$321	\$373	\$557
\$150,000	\$185,220	\$560	\$875	\$150,000	\$154,545	\$560	\$730	\$150,000	\$176,842	\$541	\$599	\$517	\$599	\$560	\$836
\$200,000	\$246,960	\$913	\$1,167	\$200,000	\$206,060	\$913	\$974	\$200,000	\$235,789	\$728	\$878	\$704	\$878	\$746	\$1,114
\$250,000	\$308,700	\$1,267	\$1,459	\$250,000	\$257,575	\$1,267	\$1,217	\$250,000	\$294,736	\$914	\$1,156	\$890	\$1,156	\$933	\$1,393
\$300,000	\$370,440	\$1,621	\$1,750	\$300,000	\$309,090	\$1,621	\$1,460	\$300,000	\$353,683	\$1,101	\$1,435	\$1,077	\$1,435	\$1,119	\$1,671
\$400,000	\$493,920	\$2,329	\$2,334	\$400,000	\$412,120	\$2,329	\$1,947	\$400,000	\$471,578	\$1,474	\$1,992	\$1,450	\$1,992	\$1,492	\$2,228
\$500,000	\$617,400	\$3,037	\$2,917	\$500,000	\$515,151	\$3,037	\$2,434	\$500,000	\$589,472	\$1,847	\$2,549	\$1,823	\$2,549	\$1,865	\$2,785
\$600,000	\$740,880	\$3,744	\$3,501	\$600,000	\$618,181	\$3,744	\$2,921	\$600,000	\$707,366	\$2,220	\$3,106	\$2,196	\$3,106	\$2,238	\$3,342
\$700,000	\$864,360	\$4,452	\$4,084	\$700,000	\$721,211	\$4,452	\$3,408	\$700,000	\$825,261	\$2,593	\$3,663	\$2,569	\$3,663	\$2,611	\$3,899
\$800,000	\$987,840	\$5,160	\$4,667	\$800,000	\$824,241	\$5,160	\$3,894	\$800,000	\$943,155	\$2,966	\$4,220	\$2,942	\$4,220	\$2,984	\$4,456
\$900,000	\$1,111,320	\$5,868	\$5,251	\$900,000	\$927,271	\$5,868	\$4,381	\$900,000	\$1,061,050	\$3,339	\$4,777	\$3,315	\$4,777	\$3,357	\$5,013
\$1,000,000	\$1,234,800	\$6,576	\$5,834	\$1,000,000	\$1,030,301	\$6,576	\$4,868	\$1,000,000	\$1,178,944	\$3,712	\$5,334	\$3,688	\$5,334	\$3,730	\$5,570
\$2,000,000	\$2,469,600	\$13,653	\$11,668	\$2,000,000	\$2,060,602	\$13,653	\$9,736	\$2,000,000	\$2,357,888	\$7,442	\$10,904	\$7,418	\$10,904	\$7,460	\$11,141
\$3,000,000	\$3,704,400	\$20,731	\$17,503	\$3,000,000	\$3,090,903	\$20,731	\$14,604	\$3,000,000	\$3,536,832	\$11,172	\$16,475	\$11,148	\$16,475	\$11,190	\$16,711
\$4,000,000	\$4,939,200	\$27,809	\$23,337	\$4,000,000	\$4,121,204	\$27,809	\$19,472	\$4,000,000	\$4,715,776	\$14,902	\$22,045	\$14,878	\$22,045	\$14,920	\$22,281
\$5,000,000	\$6,174,000	\$34,886	\$29,171	\$5,000,000	\$5,151,505	\$34,886	\$24,340	\$5,000,000	\$5,894,720	\$18,632	\$27,615	\$18,608	\$27,615	\$18,650	\$27,851
\$6,000,000	\$7,408,800	\$41,964	\$35,005	\$6,000,000	\$6,181,806	\$41,964	\$29,208	\$6,000,000	\$7,073,664	\$22,362	\$33,186	\$22,338	\$33,186	\$22,380	\$33,422
\$7,000,000	\$8,643,600	\$49,042	\$40,839	\$7,000,000	\$7,212,107	\$49,042	\$34,076	\$7,000,000	\$8,252,608	\$26,092	\$38,756	\$26,068	\$38,756	\$26,110	\$38,992
\$8,000,000	\$9,878,400	\$56,119	\$46,674	\$8,000,000	\$8,242,408	\$56,119	\$38,944	\$8,000,000	\$9,431,552	\$29,822	\$44,326	\$29,798	\$44,326	\$29,840	\$44,562
\$9,000,000	\$11,113,200	\$63,197	\$52,508	\$9,000,000	\$9,272,709	\$63,197	\$43,812	\$9,000,000	\$10,610,496	\$33,552	\$49,896	\$33,528	\$49,896	\$33,571	\$50,133
\$10,000,000	\$12,348,000	\$70,275	\$58,342	\$10,000,000	\$10,303,010	\$70,275	\$48,680	\$10,000,000	\$11,789,440	\$37,282	\$55,467	\$37,258	\$55,467	\$37,301	\$55,703
\$15,000,000	\$18,522,000	\$105,663	\$87,513	\$15,000,000	\$15,454,515	\$105,663	\$73,020	\$15,000,000	\$17,684,160	\$55,933	\$83,318	\$55,909	\$83,318	\$55,951	\$83,554
\$20,000,000	\$24,696,000	\$141,051	\$116,684	\$20,000,000	\$20,606,020	\$141,051	\$97,360	\$20,000,000	\$23,578,880	\$74,583	\$111,170	\$74,559	\$111,170	\$74,601	\$111,406
\$25,000,000	\$30,870,000	\$176,440	\$145,855	\$25,000,000	\$25,757,525	\$176,440	\$121,700	\$25,000,000	\$29,473,600	\$93,233	\$139,021	\$93,209	\$139,021	\$93,251	\$139,257
\$30,000,000	\$37,044,000	\$211,828	\$175,026	\$30,000,000	\$30,909,030	\$211,828	\$146,040	\$30,000,000	\$35,368,320	\$111,884	\$166,873	\$111,859	\$166,873	\$111,902	\$167,109
\$35,000,000	\$43,218,000	\$247,216	\$204,197	\$35,000,000	\$36,060,535	\$247,216	\$170,380	\$35,000,000	\$41,263,040	\$130,534	\$194,724	\$130,510	\$194,724	\$130,552	\$194,960
\$40,000,000	\$49,392,000	\$282,605	\$233,368	\$40,000,000	\$41,212,040	\$282,605	\$194,719	\$40,000,000	\$47,157,760	\$149,184	\$222,576	\$149,160	\$222,576	\$149,202	\$222,812
\$45,000,000	\$55,566,000	\$317,993	\$262,539	\$45,000,000	\$46,363,545	\$317,993	\$219,059	\$45,000,000	\$53,052,480	\$167,835	\$250,427	\$167,810	\$250,427	\$167,853	\$250,663
\$50,000,000	\$61,740,000	\$353,381	\$291,710	\$50,000,000	\$51,515,050	\$353,381	\$243,399	\$50,000,000	\$58,947,200	\$186,485	\$278,279	\$186,461	\$278,279	\$186,503	\$278,515

CITY OF LINDEN, 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	\$105	56.41%	\$57	30.51%	(\$126)	(74.90%)	(\$102)	(70.68%)	\$92	49.34%
\$100,000	\$210	56.41%	\$114	30.51%	(\$34)	(9.62%)	(\$10)	(2.99%)	\$184	49.34%
\$150,000	\$316	56.41%	\$171	30.51%	\$58	10.69%	\$82	15.88%	\$276	49.34%
\$200,000	\$253	27.75%	\$60	6.59%	\$150	20.59%	\$174	24.75%	\$368	49.34%
\$250,000	\$191	15.09%	(\$50)	(3.97%)	\$242	26.45%	\$266	29.90%	\$460	49.34%
\$300,000	\$129	7.96%	(\$161)	(9.92%)	\$334	30.33%	\$358	33.27%	\$552	49.34%
\$400,000	\$5	0.20%	(\$382)	(16.39%)	\$518	35.14%	\$542	37.40%	\$736	49.34%
\$500,000	(\$120)	(3.94%)	(\$603)	(19.85%)	\$702	38.01%	\$726	39.84%	\$920	49.34%
\$600,000	(\$244)	(6.51%)	(\$824)	(22.00%)	\$886	39.91%	\$910	41.46%	\$1,104	49.34%
\$700,000	(\$368)	(8.27%)	(\$1,045)	(23.46%)	\$1,070	41.27%	\$1,094	42.60%	\$1,288	49.34%
\$800,000	(\$493)	(9.55%)	(\$1,266)	(24.53%)	\$1,254	42.28%	\$1,278	43.45%	\$1,472	49.34%
\$900,000	(\$617)	(10.51%)	(\$1,487)	(25.33%)	\$1,438	43.07%	\$1,462	44.12%	\$1,656	49.34%
\$1,000,000	(\$741)	(11.27%)	(\$1,708)	(25.97%)	\$1,622	43.70%	\$1,646	44.64%	\$1,840	49.34%
\$2,000,000	(\$1,985)	(14.54%)	(\$3,917)	(28.69%)	\$3,462	46.52%	\$3,487	47.00%	\$3,680	49.34%
\$3,000,000	(\$3,228)	(15.57%)	(\$6,127)	(29.55%)	\$5,303	47.46%	\$5,327	47.78%	\$5,521	49.34%
\$4,000,000	(\$4,472)	(16.08%)	(\$8,337)	(29.98%)	\$7,143	47.93%	\$7,167	48.17%	\$7,361	49.34%
\$5,000,000	(\$5,715)	(16.38%)	(\$10,546)	(30.23%)	\$8,983	48.21%	\$9,007	48.41%	\$9,201	49.34%
\$6,000,000	(\$6,959)	(16.58%)	(\$12,756)	(30.40%)	\$10,823	48.40%	\$10,848	48.56%	\$11,041	49.34%
\$7,000,000	(\$8,202)	(16.72%)	(\$14,966)	(30.52%)	\$12,664	48.53%	\$12,688	48.67%	\$12,882	49.34%
\$8,000,000	(\$9,446)	(16.83%)	(\$17,175)	(30.61%)	\$14,504	48.63%	\$14,528	48.75%	\$14,722	49.34%
\$9,000,000	(\$10,689)	(16.91%)	(\$19,385)	(30.67%)	\$16,344	48.71%	\$16,368	48.82%	\$16,562	49.34%
\$10,000,000	(\$11,932)	(16.98%)	(\$21,595)	(30.73%)	\$18,184	48.77%	\$18,208	48.87%	\$18,402	49.34%
\$15,000,000	(\$18,150)	(17.18%)	(\$32,643)	(30.89%)	\$27,385	48.96%	\$27,410	49.03%	\$27,604	49.34%
\$20,000,000	(\$24,367)	(17.28%)	(\$43,692)	(30.98%)	\$36,587	49.05%	\$36,611	49.10%	\$36,805	49.34%
\$25,000,000	(\$30,584)	(17.33%)	(\$54,740)	(31.02%)	\$45,788	49.11%	\$45,812	49.15%	\$46,006	49.34%
\$30,000,000	(\$36,802)	(17.37%)	(\$65,788)	(31.06%)	\$54,989	49.15%	\$55,013	49.18%	\$55,207	49.34%
\$35,000,000	(\$43,019)	(17.40%)	(\$76,837)	(31.08%)	\$64,190	49.18%	\$64,215	49.20%	\$64,408	49.34%
\$40,000,000	(\$49,236)	(17.42%)	(\$87,885)	(31.10%)	\$73,391	49.20%	\$73,416	49.22%	\$73,610	49.34%
\$45,000,000	(\$55,454)	(17.44%)	(\$98,934)	(31.11%)	\$82,593	49.21%	\$82,617	49.23%	\$82,811	49.34%
\$50,000,000	(\$61,671)	(17.45%)	(\$109,982)	(31.12%)	\$91,794	49.22%	\$91,818	49.24%	\$92,012	49.34%