

CITY OF LE CLAIRE, 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	\$2,016,988	\$0	\$2,016,988	
2026-27	\$3.51725	\$2,057,328	\$31,492	\$2,088,820	3.6%
2027-28	\$3.57108	\$2,113,235	\$31,974	\$2,145,210	2.7%
2028-29	\$3.50179	\$2,188,113	\$31,354	\$2,219,467	3.5%
2029-30	\$3.55197	\$2,244,441	\$31,803	\$2,276,244	2.6%
2030-31	\$3.48131	\$2,321,770	\$31,171	\$2,352,941	3.4%
2031-32	\$3.52805	\$2,377,746	\$31,589	\$2,409,336	2.4%
2032-33	\$3.45733	\$2,457,523	\$30,956	\$2,488,479	3.3%
2033-34	\$3.50088	\$2,513,093	\$31,346	\$2,544,438	2.2%
2034-35	\$3.43024	\$2,595,324	\$30,713	\$2,626,037	3.2%
2035-36	\$3.47083	\$2,650,436	\$31,077	\$2,681,513	2.1%

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	\$697,412,416	\$256,481,234	\$85,882,624	\$342,363,858
2026-27	\$703,045,441	\$593,879,688	\$97,684,369	\$691,564,057
2027-28	\$710,630,975	\$600,717,307	\$98,432,284	\$699,149,591
2028-29	\$749,355,099	\$633,809,298	\$104,064,417	\$737,873,715
2029-30	\$757,133,633	\$640,839,916	\$104,812,332	\$745,652,249
2030-31	\$798,122,785	\$675,877,933	\$110,763,468	\$786,641,401
2031-32	\$805,901,318	\$682,908,551	\$111,511,383	\$794,419,934
2032-33	\$849,047,908	\$719,769,052	\$117,797,472	\$837,566,524
2033-34	\$856,826,441	\$726,799,671	\$118,545,387	\$845,345,057
2034-35	\$902,219,419	\$765,554,860	\$125,183,175	\$890,738,035
2035-36	\$909,997,953	\$772,585,478	\$125,931,090	\$898,516,569

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	87.30%	-0.87%	86.42%	11.45%	0.19%	1.28%
2026-27	100.57%	-10.25%	90.31%	8.42%	0.12%	0.64%
2027-28	100.71%	-10.45%	90.26%	8.48%	0.12%	0.63%
2028-29	100.42%	-10.18%	90.23%	8.58%	0.11%	0.60%
2029-30	100.53%	-10.34%	90.19%	8.63%	0.11%	0.59%
2030-31	100.20%	-10.04%	90.16%	8.72%	0.11%	0.56%
2031-32	100.31%	-10.18%	90.13%	8.77%	0.11%	0.55%
2032-33	99.98%	-9.89%	90.10%	8.86%	0.10%	0.52%
2033-34	100.09%	-10.02%	90.06%	8.90%	0.10%	0.52%
2034-35	99.76%	-9.73%	90.03%	8.99%	0.10%	0.49%
2035-36	99.86%	-9.86%	90.00%	9.03%	0.10%	0.49%

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 LE CLAIRE, 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	\$256,481,234	\$7.86408	\$2,016,988
2026-27	\$593,879,688	\$3.51725	\$2,088,820
2027-28	\$600,717,307	\$3.57108	\$2,145,210
2028-29	\$633,809,298	\$3.50179	\$2,219,467
2029-30	\$640,839,916	\$3.55197	\$2,276,244
2030-31	\$675,877,933	\$3.48131	\$2,352,941
2031-32	\$682,908,551	\$3.52805	\$2,409,336
2032-33	\$719,769,052	\$3.45733	\$2,488,479
2033-34	\$726,799,671	\$3.50088	\$2,544,438
2034-35	\$765,554,860	\$3.43024	\$2,626,037
2035-36	\$772,585,478	\$3.47083	\$2,681,513

CITY OF LE CLAIRE, 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	\$256,481,234	\$7.86408	\$2,016,988
2026-27	\$254,017,825	\$7.86408	\$1,997,616
2027-28	\$263,689,868	\$7.78622	\$2,053,146
2028-29	\$274,313,699	\$7.78622	\$2,135,866
2029-30	\$285,287,822	\$7.78622	\$2,221,312
2030-31	\$296,554,549	\$7.78622	\$2,309,038
2031-32	\$308,110,932	\$7.78622	\$2,399,018
2032-33	\$320,055,016	\$7.78622	\$2,492,017
2033-34	\$332,225,594	\$7.78622	\$2,586,780
2034-35	\$344,884,222	\$7.78622	\$2,685,343
2035-36	\$357,700,099	\$7.78622	\$2,785,130

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	\$339,861,863	(\$4.34683)	\$91,205
2027-28	\$337,027,439	(\$4.21514)	\$92,063
2028-29	\$359,495,599	(\$4.28443)	\$83,601
2029-30	\$355,552,094	(\$4.23425)	\$54,932
2030-31	\$379,323,384	(\$4.30491)	\$43,903
2031-32	\$374,797,619	(\$4.25817)	\$10,317
2032-33	\$399,714,037	(\$4.32889)	-\$3,538
2033-34	\$394,574,077	(\$4.28534)	-\$42,342
2034-35	\$420,670,638	(\$4.35598)	-\$59,306
2035-36	\$414,885,380	(\$4.31539)	-\$103,617

CITY OF LE CLAIRE, 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	\$215	\$50,000	\$51,515	\$187	\$179	\$50,000	\$58,947	\$168	\$31	\$144	\$31	\$187	\$205
\$100,000	\$123,480	\$373	\$430	\$100,000	\$103,030	\$373	\$359	\$100,000	\$117,894	\$355	\$236	\$331	\$236	\$373	\$410
\$150,000	\$185,220	\$560	\$645	\$150,000	\$154,545	\$560	\$538	\$150,000	\$176,842	\$541	\$442	\$517	\$442	\$560	\$616
\$200,000	\$246,960	\$913	\$860	\$200,000	\$206,060	\$913	\$717	\$200,000	\$235,789	\$728	\$647	\$704	\$647	\$746	\$821
\$250,000	\$308,700	\$1,267	\$1,075	\$250,000	\$257,575	\$1,267	\$897	\$250,000	\$294,736	\$914	\$852	\$890	\$852	\$933	\$1,026
\$300,000	\$370,440	\$1,621	\$1,290	\$300,000	\$309,090	\$1,621	\$1,076	\$300,000	\$353,683	\$1,101	\$1,057	\$1,077	\$1,057	\$1,119	\$1,231
\$400,000	\$493,920	\$2,329	\$1,719	\$400,000	\$412,120	\$2,329	\$1,435	\$400,000	\$471,578	\$1,474	\$1,468	\$1,450	\$1,468	\$1,492	\$1,642
\$500,000	\$617,400	\$3,037	\$2,149	\$500,000	\$515,151	\$3,037	\$1,793	\$500,000	\$589,472	\$1,847	\$1,878	\$1,823	\$1,878	\$1,865	\$2,052
\$600,000	\$740,880	\$3,744	\$2,579	\$600,000	\$618,181	\$3,744	\$2,152	\$600,000	\$707,366	\$2,220	\$2,288	\$2,196	\$2,288	\$2,238	\$2,463
\$700,000	\$864,360	\$4,452	\$3,009	\$700,000	\$721,211	\$4,452	\$2,511	\$700,000	\$825,261	\$2,593	\$2,699	\$2,569	\$2,699	\$2,611	\$2,873
\$800,000	\$987,840	\$5,160	\$3,439	\$800,000	\$824,241	\$5,160	\$2,869	\$800,000	\$943,155	\$2,966	\$3,109	\$2,942	\$3,109	\$2,984	\$3,283
\$900,000	\$1,111,320	\$5,868	\$3,869	\$900,000	\$927,271	\$5,868	\$3,228	\$900,000	\$1,061,050	\$3,339	\$3,520	\$3,315	\$3,520	\$3,357	\$3,694
\$1,000,000	\$1,234,800	\$6,576	\$4,299	\$1,000,000	\$1,030,301	\$6,576	\$3,587	\$1,000,000	\$1,178,944	\$3,712	\$3,930	\$3,688	\$3,930	\$3,730	\$4,104
\$2,000,000	\$2,469,600	\$13,653	\$8,597	\$2,000,000	\$2,060,602	\$13,653	\$7,174	\$2,000,000	\$2,357,888	\$7,442	\$8,034	\$7,418	\$8,034	\$7,460	\$8,209
\$3,000,000	\$3,704,400	\$20,731	\$12,896	\$3,000,000	\$3,090,903	\$20,731	\$10,760	\$3,000,000	\$3,536,832	\$11,172	\$12,139	\$11,148	\$12,139	\$11,190	\$12,313
\$4,000,000	\$4,939,200	\$27,809	\$17,195	\$4,000,000	\$4,121,204	\$27,809	\$14,347	\$4,000,000	\$4,715,776	\$14,902	\$16,243	\$14,878	\$16,243	\$14,920	\$16,417
\$5,000,000	\$6,174,000	\$34,886	\$21,494	\$5,000,000	\$5,151,505	\$34,886	\$17,934	\$5,000,000	\$5,894,720	\$18,632	\$20,347	\$18,608	\$20,347	\$18,650	\$20,521
\$6,000,000	\$7,408,800	\$41,964	\$25,792	\$6,000,000	\$6,181,806	\$41,964	\$21,521	\$6,000,000	\$7,073,664	\$22,362	\$24,452	\$22,338	\$24,452	\$22,380	\$24,626
\$7,000,000	\$8,643,600	\$49,042	\$30,091	\$7,000,000	\$7,212,107	\$49,042	\$25,108	\$7,000,000	\$8,252,608	\$26,092	\$28,556	\$26,068	\$28,556	\$26,110	\$28,730
\$8,000,000	\$9,878,400	\$56,119	\$34,390	\$8,000,000	\$8,242,408	\$56,119	\$28,694	\$8,000,000	\$9,431,552	\$29,822	\$32,660	\$29,798	\$32,660	\$29,840	\$32,834
\$9,000,000	\$11,113,200	\$63,197	\$38,688	\$9,000,000	\$9,272,709	\$63,197	\$32,281	\$9,000,000	\$10,610,496	\$33,552	\$36,764	\$33,528	\$36,764	\$33,571	\$36,938
\$10,000,000	\$12,348,000	\$70,275	\$42,987	\$10,000,000	\$10,303,010	\$70,275	\$35,868	\$10,000,000	\$11,789,440	\$37,282	\$40,869	\$37,258	\$40,869	\$37,301	\$41,043
\$15,000,000	\$18,522,000	\$105,663	\$64,481	\$15,000,000	\$15,454,515	\$105,663	\$53,802	\$15,000,000	\$17,684,160	\$55,933	\$61,390	\$55,909	\$61,390	\$55,951	\$61,564
\$20,000,000	\$24,696,000	\$141,051	\$85,974	\$20,000,000	\$20,606,020	\$141,051	\$71,736	\$20,000,000	\$23,578,880	\$74,583	\$81,911	\$74,559	\$81,911	\$74,601	\$82,085
\$25,000,000	\$30,870,000	\$176,440	\$107,468	\$25,000,000	\$25,757,525	\$176,440	\$89,670	\$25,000,000	\$29,473,600	\$93,233	\$102,433	\$93,209	\$102,433	\$93,251	\$102,607
\$30,000,000	\$37,044,000	\$211,828	\$128,962	\$30,000,000	\$30,909,030	\$211,828	\$107,604	\$30,000,000	\$35,368,320	\$111,884	\$122,954	\$111,859	\$122,954	\$111,902	\$123,128
\$35,000,000	\$43,218,000	\$247,216	\$150,455	\$35,000,000	\$36,060,535	\$247,216	\$125,538	\$35,000,000	\$41,263,040	\$130,534	\$143,475	\$130,510	\$143,475	\$130,552	\$143,649
\$40,000,000	\$49,392,000	\$282,605	\$171,949	\$40,000,000	\$41,212,040	\$282,605	\$143,472	\$40,000,000	\$47,157,760	\$149,184	\$163,997	\$149,160	\$163,997	\$149,202	\$164,171
\$45,000,000	\$55,566,000	\$317,993	\$193,442	\$45,000,000	\$46,363,545	\$317,993	\$161,406	\$45,000,000	\$53,052,480	\$167,835	\$184,518	\$167,810	\$184,518	\$167,853	\$184,692
\$50,000,000	\$61,740,000	\$353,381	\$214,936	\$50,000,000	\$51,515,050	\$353,381	\$179,340	\$50,000,000	\$58,947,200	\$186,485	\$205,039	\$186,461	\$205,039	\$186,503	\$205,213

CITY OF LE CLAIRE, 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	\$28	15.25%	(\$7)	(3.84%)	(\$137)	(81.50%)	(\$113)	(78.39%)	\$19	10.03%
\$100,000	\$57	15.25%	(\$14)	(3.84%)	(\$119)	(33.40%)	(\$94)	(28.52%)	\$37	10.03%
\$150,000	\$85	15.25%	(\$21)	(3.84%)	(\$100)	(18.44%)	(\$76)	(14.62%)	\$56	10.03%
\$200,000	(\$54)	(5.87%)	(\$196)	(21.46%)	(\$81)	(11.15%)	(\$57)	(8.08%)	\$75	10.03%
\$250,000	(\$193)	(15.20%)	(\$371)	(29.24%)	(\$62)	(6.83%)	(\$38)	(4.29%)	\$94	10.03%
\$300,000	(\$332)	(20.45%)	(\$545)	(33.63%)	(\$44)	(3.97%)	(\$19)	(1.81%)	\$112	10.03%
\$400,000	(\$609)	(26.17%)	(\$894)	(38.40%)	(\$6)	(0.43%)	\$18	1.24%	\$150	10.03%
\$500,000	(\$887)	(29.22%)	(\$1,243)	(40.94%)	\$31	1.69%	\$55	3.04%	\$187	10.03%
\$600,000	(\$1,165)	(31.12%)	(\$1,592)	(42.53%)	\$69	3.09%	\$93	4.23%	\$225	10.03%
\$700,000	(\$1,443)	(32.41%)	(\$1,941)	(43.61%)	\$106	4.09%	\$130	5.07%	\$262	10.03%
\$800,000	(\$1,721)	(33.35%)	(\$2,291)	(44.39%)	\$143	4.83%	\$168	5.70%	\$299	10.03%
\$900,000	(\$1,999)	(34.07%)	(\$2,640)	(44.99%)	\$181	5.42%	\$205	6.19%	\$337	10.03%
\$1,000,000	(\$2,277)	(34.63%)	(\$2,989)	(45.45%)	\$218	5.88%	\$242	6.58%	\$374	10.03%
\$2,000,000	(\$5,056)	(37.03%)	(\$6,480)	(47.46%)	\$592	7.96%	\$617	8.31%	\$748	10.03%
\$3,000,000	(\$7,835)	(37.79%)	(\$9,970)	(48.09%)	\$967	8.65%	\$991	8.89%	\$1,123	10.03%
\$4,000,000	(\$10,614)	(38.17%)	(\$13,461)	(48.41%)	\$1,341	9.00%	\$1,365	9.18%	\$1,497	10.03%
\$5,000,000	(\$13,393)	(38.39%)	(\$16,952)	(48.59%)	\$1,715	9.20%	\$1,739	9.35%	\$1,871	10.03%
\$6,000,000	(\$16,172)	(38.54%)	(\$20,443)	(48.72%)	\$2,089	9.34%	\$2,114	9.46%	\$2,245	10.03%
\$7,000,000	(\$18,950)	(38.64%)	(\$23,934)	(48.80%)	\$2,464	9.44%	\$2,488	9.54%	\$2,619	10.03%
\$8,000,000	(\$21,729)	(38.72%)	(\$27,425)	(48.87%)	\$2,838	9.52%	\$2,862	9.60%	\$2,994	10.03%
\$9,000,000	(\$24,508)	(38.78%)	(\$30,916)	(48.92%)	\$3,212	9.57%	\$3,236	9.65%	\$3,368	10.03%
\$10,000,000	(\$27,287)	(38.83%)	(\$34,407)	(48.96%)	\$3,586	9.62%	\$3,610	9.69%	\$3,742	10.03%
\$15,000,000	(\$41,182)	(38.97%)	(\$51,861)	(49.08%)	\$5,457	9.76%	\$5,481	9.80%	\$5,613	10.03%
\$20,000,000	(\$55,077)	(39.05%)	(\$69,315)	(49.14%)	\$7,328	9.83%	\$7,353	9.86%	\$7,484	10.03%
\$25,000,000	(\$68,972)	(39.09%)	(\$86,770)	(49.18%)	\$9,199	9.87%	\$9,224	9.90%	\$9,355	10.03%
\$30,000,000	(\$82,866)	(39.12%)	(\$104,224)	(49.20%)	\$11,070	9.89%	\$11,095	9.92%	\$11,226	10.03%
\$35,000,000	(\$96,761)	(39.14%)	(\$121,678)	(49.22%)	\$12,941	9.91%	\$12,966	9.93%	\$13,097	10.03%
\$40,000,000	(\$110,656)	(39.16%)	(\$139,133)	(49.23%)	\$14,812	9.93%	\$14,837	9.95%	\$14,968	10.03%
\$45,000,000	(\$124,551)	(39.17%)	(\$156,587)	(49.24%)	\$16,684	9.94%	\$16,708	9.96%	\$16,840	10.03%
\$50,000,000	(\$138,445)	(39.18%)	(\$174,041)	(49.25%)	\$18,555	9.95%	\$18,579	9.96%	\$18,711	10.03%