

CITY OF LEIGHTON, 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	\$8.25783	\$32,006	\$0	\$32,006	
2026-27	\$4.79658	\$32,646	\$618	\$33,263	3.9%
2027-28	\$4.88733	\$33,724	\$629	\$34,353	3.3%
2028-29	\$4.76056	\$35,040	\$613	\$35,653	3.8%
2029-30	\$4.84384	\$36,138	\$624	\$36,762	3.1%
2030-31	\$4.71537	\$37,497	\$607	\$38,104	3.7%
2031-32	\$4.79173	\$38,584	\$617	\$39,201	2.9%
2032-33	\$4.66576	\$39,985	\$601	\$40,586	3.5%
2033-34	\$4.73587	\$41,060	\$610	\$41,670	2.7%
2034-35	\$4.61242	\$42,504	\$594	\$43,098	3.4%
2035-36	\$4.67687	\$43,566	\$602	\$44,168	2.5%

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	\$8,392,208	\$3,875,801	\$0	\$3,875,801
2026-27	\$7,272,794	\$6,934,828	\$0	\$6,934,828
2027-28	\$7,366,948	\$7,028,982	\$0	\$7,028,982
2028-29	\$7,827,224	\$7,489,258	\$0	\$7,489,258
2029-30	\$7,927,378	\$7,589,412	\$0	\$7,589,412
2030-31	\$8,418,847	\$8,080,881	\$0	\$8,080,881
2031-32	\$8,519,001	\$8,181,035	\$0	\$8,181,035
2032-33	\$9,036,684	\$8,698,718	\$0	\$8,698,718
2033-34	\$9,136,838	\$8,798,872	\$0	\$8,798,872
2034-35	\$9,681,795	\$9,343,829	\$0	\$9,343,829
2035-36	\$9,781,950	\$9,443,984	\$0	\$9,443,984

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	92.94%	-1.71%	91.23%	6.58%	0.00%	2.19%
2026-27	121.23%	-30.13%	91.09%	7.12%	0.00%	1.22%
2027-28	121.43%	-30.22%	91.21%	7.03%	0.00%	1.21%
2028-29	120.25%	-28.80%	91.44%	6.93%	0.00%	1.13%
2029-30	120.36%	-28.80%	91.56%	6.83%	0.00%	1.12%
2030-31	119.15%	-27.38%	91.77%	6.74%	0.00%	1.05%
2031-32	119.27%	-27.40%	91.87%	6.66%	0.00%	1.04%
2032-33	118.14%	-26.07%	92.06%	6.57%	0.00%	0.98%
2033-34	118.26%	-26.10%	92.15%	6.50%	0.00%	0.97%
2034-35	117.19%	-24.87%	92.32%	6.43%	0.00%	0.91%
2035-36	117.31%	-24.91%	92.40%	6.36%	0.00%	0.90%

**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 LEIGHTON, 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	\$3,875,801	\$8.25783	\$32,006
2026-27	\$6,934,828	\$4.79658	\$33,263
2027-28	\$7,028,982	\$4.88733	\$34,353
2028-29	\$7,489,258	\$4.76056	\$35,653
2029-30	\$7,589,412	\$4.84384	\$36,762
2030-31	\$8,080,881	\$4.71537	\$38,104
2031-32	\$8,181,035	\$4.79173	\$39,201
2032-33	\$8,698,718	\$4.66576	\$40,586
2033-34	\$8,798,872	\$4.73587	\$41,670
2034-35	\$9,343,829	\$4.61242	\$43,098
2035-36	\$9,443,984	\$4.67687	\$44,168

CITY OF LEIGHTON, 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	\$3,875,801	\$8.25783	\$32,006
2026-27	\$3,953,958	\$8.25783	\$32,651
2027-28	\$4,089,952	\$8.17607	\$33,440
2028-29	\$4,274,361	\$8.10000	\$34,622
2029-30	\$4,417,647	\$8.10000	\$35,783
2030-31	\$4,612,843	\$8.10000	\$37,364
2031-32	\$4,763,793	\$8.10000	\$38,587
2032-33	\$4,970,346	\$8.10000	\$40,260
2033-34	\$5,129,380	\$8.10000	\$41,548
2034-35	\$5,347,902	\$8.10000	\$43,318
2035-36	\$5,515,430	\$8.10000	\$44,675

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	\$2,980,870	(\$3.46125)	\$612
2027-28	\$2,939,031	(\$3.28874)	\$913
2028-29	\$3,214,897	(\$3.33944)	\$1,031
2029-30	\$3,171,765	(\$3.25616)	\$979
2030-31	\$3,468,038	(\$3.38463)	\$740
2031-32	\$3,417,242	(\$3.30827)	\$615
2032-33	\$3,728,372	(\$3.43424)	\$326
2033-34	\$3,669,493	(\$3.36413)	\$122
2034-35	\$3,995,927	(\$3.48758)	-\$220
2035-36	\$3,928,554	(\$3.42313)	-\$507

CITY OF LEIGHTON, 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	\$196	\$291	\$50,000	\$51,515	\$196	\$243	\$50,000	\$58,947	\$177	\$42	\$151	\$42	\$196	\$278
\$100,000	\$123,480	\$392	\$582	\$100,000	\$103,030	\$392	\$486	\$100,000	\$117,894	\$373	\$320	\$347	\$320	\$392	\$556
\$150,000	\$185,220	\$588	\$873	\$150,000	\$154,545	\$588	\$729	\$150,000	\$176,842	\$569	\$598	\$543	\$598	\$588	\$834
\$200,000	\$246,960	\$959	\$1,165	\$200,000	\$206,060	\$959	\$972	\$200,000	\$235,789	\$764	\$876	\$739	\$876	\$783	\$1,112
\$250,000	\$308,700	\$1,331	\$1,456	\$250,000	\$257,575	\$1,331	\$1,215	\$250,000	\$294,736	\$960	\$1,154	\$935	\$1,154	\$979	\$1,390
\$300,000	\$370,440	\$1,702	\$1,747	\$300,000	\$309,090	\$1,702	\$1,457	\$300,000	\$353,683	\$1,156	\$1,432	\$1,131	\$1,432	\$1,175	\$1,668
\$400,000	\$493,920	\$2,446	\$2,329	\$400,000	\$412,120	\$2,446	\$1,943	\$400,000	\$471,578	\$1,548	\$1,988	\$1,522	\$1,988	\$1,567	\$2,224
\$500,000	\$617,400	\$3,189	\$2,911	\$500,000	\$515,151	\$3,189	\$2,429	\$500,000	\$589,472	\$1,939	\$2,544	\$1,914	\$2,544	\$1,958	\$2,780
\$600,000	\$740,880	\$3,932	\$3,494	\$600,000	\$618,181	\$3,932	\$2,915	\$600,000	\$707,366	\$2,331	\$3,100	\$2,306	\$3,100	\$2,350	\$3,335
\$700,000	\$864,360	\$4,675	\$4,076	\$700,000	\$721,211	\$4,675	\$3,401	\$700,000	\$825,261	\$2,723	\$3,656	\$2,697	\$3,656	\$2,742	\$3,891
\$800,000	\$987,840	\$5,418	\$4,658	\$800,000	\$824,241	\$5,418	\$3,887	\$800,000	\$943,155	\$3,114	\$4,212	\$3,089	\$4,212	\$3,133	\$4,447
\$900,000	\$1,111,320	\$6,162	\$5,240	\$900,000	\$927,271	\$6,162	\$4,372	\$900,000	\$1,061,050	\$3,506	\$4,767	\$3,481	\$4,767	\$3,525	\$5,003
\$1,000,000	\$1,234,800	\$6,905	\$5,823	\$1,000,000	\$1,030,301	\$6,905	\$4,858	\$1,000,000	\$1,178,944	\$3,898	\$5,323	\$3,872	\$5,323	\$3,917	\$5,559
\$2,000,000	\$2,469,600	\$14,337	\$11,645	\$2,000,000	\$2,060,602	\$14,337	\$9,717	\$2,000,000	\$2,357,888	\$7,815	\$10,883	\$7,789	\$10,883	\$7,834	\$11,118
\$3,000,000	\$3,704,400	\$21,769	\$17,468	\$3,000,000	\$3,090,903	\$21,769	\$14,575	\$3,000,000	\$3,536,832	\$11,731	\$16,442	\$11,706	\$16,442	\$11,750	\$16,677
\$4,000,000	\$4,939,200	\$29,201	\$23,290	\$4,000,000	\$4,121,204	\$29,201	\$19,433	\$4,000,000	\$4,715,776	\$15,648	\$22,001	\$15,623	\$22,001	\$15,667	\$22,237
\$5,000,000	\$6,174,000	\$36,633	\$29,113	\$5,000,000	\$5,151,505	\$36,633	\$24,291	\$5,000,000	\$5,894,720	\$19,565	\$27,560	\$19,540	\$27,560	\$19,584	\$27,796
\$6,000,000	\$7,408,800	\$44,065	\$34,935	\$6,000,000	\$6,181,806	\$44,065	\$29,150	\$6,000,000	\$7,073,664	\$23,482	\$33,119	\$23,456	\$33,119	\$23,501	\$33,355
\$7,000,000	\$8,643,600	\$51,497	\$40,758	\$7,000,000	\$7,212,107	\$51,497	\$34,008	\$7,000,000	\$8,252,608	\$27,399	\$38,678	\$27,373	\$38,678	\$27,418	\$38,914
\$8,000,000	\$9,878,400	\$58,929	\$46,580	\$8,000,000	\$8,242,408	\$58,929	\$38,866	\$8,000,000	\$9,431,552	\$31,316	\$44,237	\$31,290	\$44,237	\$31,335	\$44,473
\$9,000,000	\$11,113,200	\$66,361	\$52,403	\$9,000,000	\$9,272,709	\$66,361	\$43,724	\$9,000,000	\$10,610,496	\$35,232	\$49,797	\$35,207	\$49,797	\$35,251	\$50,032
\$10,000,000	\$12,348,000	\$73,793	\$58,225	\$10,000,000	\$10,303,010	\$73,793	\$48,583	\$10,000,000	\$11,789,440	\$39,149	\$55,356	\$39,124	\$55,356	\$39,168	\$55,592
\$15,000,000	\$18,522,000	\$110,953	\$87,338	\$15,000,000	\$15,454,515	\$110,953	\$72,874	\$15,000,000	\$17,684,160	\$58,733	\$83,152	\$58,708	\$83,152	\$58,752	\$83,387
\$20,000,000	\$24,696,000	\$148,114	\$116,451	\$20,000,000	\$20,606,020	\$148,114	\$97,165	\$20,000,000	\$23,578,880	\$78,317	\$110,947	\$78,292	\$110,947	\$78,336	\$111,183
\$25,000,000	\$30,870,000	\$185,274	\$145,563	\$25,000,000	\$25,757,525	\$185,274	\$121,456	\$25,000,000	\$29,473,600	\$97,902	\$138,743	\$97,876	\$138,743	\$97,921	\$138,979
\$30,000,000	\$37,044,000	\$222,434	\$174,676	\$30,000,000	\$30,909,030	\$222,434	\$145,748	\$30,000,000	\$35,368,320	\$117,486	\$166,539	\$117,460	\$166,539	\$117,505	\$166,775
\$35,000,000	\$43,218,000	\$259,594	\$203,789	\$35,000,000	\$36,060,535	\$259,594	\$170,039	\$35,000,000	\$41,263,040	\$137,070	\$194,335	\$137,044	\$194,335	\$137,089	\$194,571
\$40,000,000	\$49,392,000	\$296,755	\$232,902	\$40,000,000	\$41,212,040	\$296,755	\$194,330	\$40,000,000	\$47,157,760	\$156,654	\$222,131	\$156,628	\$222,131	\$156,673	\$222,366
\$45,000,000	\$55,566,000	\$333,915	\$262,014	\$45,000,000	\$46,363,545	\$333,915	\$218,621	\$45,000,000	\$53,052,480	\$176,238	\$249,926	\$176,212	\$249,926	\$176,257	\$250,162
\$50,000,000	\$61,740,000	\$371,075	\$291,127	\$50,000,000	\$51,515,050	\$371,075	\$242,913	\$50,000,000	\$58,947,200	\$195,822	\$277,722	\$195,797	\$277,722	\$195,841	\$277,958

CITY OF LEIGHTON, 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	\$95	48.65%	\$47	24.04%	(\$135)	(76.14%)	(\$109)	(72.13%)	\$82	41.93%
\$100,000	\$191	48.65%	\$94	24.04%	(\$53)	(14.10%)	(\$27)	(7.80%)	\$164	41.93%
\$150,000	\$286	48.65%	\$141	24.04%	\$30	5.20%	\$55	10.13%	\$246	41.93%
\$200,000	\$205	21.41%	\$13	1.31%	\$112	14.61%	\$137	18.56%	\$328	41.93%
\$250,000	\$125	9.39%	(\$116)	(8.73%)	\$194	20.18%	\$219	23.46%	\$411	41.93%
\$300,000	\$44	2.61%	(\$245)	(14.38%)	\$276	23.87%	\$301	26.66%	\$493	41.93%
\$400,000	(\$117)	(4.76%)	(\$502)	(20.54%)	\$440	28.44%	\$466	30.59%	\$657	41.93%
\$500,000	(\$277)	(8.70%)	(\$760)	(23.82%)	\$604	31.16%	\$630	32.91%	\$821	41.93%
\$600,000	(\$438)	(11.15%)	(\$1,017)	(25.86%)	\$769	32.97%	\$794	34.44%	\$985	41.93%
\$700,000	(\$599)	(12.82%)	(\$1,274)	(27.26%)	\$933	34.26%	\$958	35.53%	\$1,150	41.93%
\$800,000	(\$760)	(14.03%)	(\$1,532)	(28.27%)	\$1,097	35.23%	\$1,123	36.34%	\$1,314	41.93%
\$900,000	(\$921)	(14.95%)	(\$1,789)	(29.04%)	\$1,261	35.97%	\$1,287	36.97%	\$1,478	41.93%
\$1,000,000	(\$1,082)	(15.67%)	(\$2,047)	(29.64%)	\$1,426	36.57%	\$1,451	37.47%	\$1,642	41.93%
\$2,000,000	(\$2,692)	(18.77%)	(\$4,620)	(32.23%)	\$3,068	39.26%	\$3,093	39.71%	\$3,285	41.93%
\$3,000,000	(\$4,301)	(19.76%)	(\$7,194)	(33.05%)	\$4,710	40.15%	\$4,736	40.46%	\$4,927	41.93%
\$4,000,000	(\$5,911)	(20.24%)	(\$9,768)	(33.45%)	\$6,353	40.60%	\$6,378	40.83%	\$6,569	41.93%
\$5,000,000	(\$7,520)	(20.53%)	(\$12,342)	(33.69%)	\$7,995	40.86%	\$8,020	41.05%	\$8,212	41.93%
\$6,000,000	(\$9,130)	(20.72%)	(\$14,915)	(33.85%)	\$9,637	41.04%	\$9,663	41.19%	\$9,854	41.93%
\$7,000,000	(\$10,739)	(20.85%)	(\$17,489)	(33.96%)	\$11,280	41.17%	\$11,305	41.30%	\$11,496	41.93%
\$8,000,000	(\$12,349)	(20.96%)	(\$20,063)	(34.05%)	\$12,922	41.26%	\$12,947	41.38%	\$13,139	41.93%
\$9,000,000	(\$13,958)	(21.03%)	(\$22,637)	(34.11%)	\$14,564	41.34%	\$14,590	41.44%	\$14,781	41.93%
\$10,000,000	(\$15,568)	(21.10%)	(\$25,211)	(34.16%)	\$16,207	41.40%	\$16,232	41.49%	\$16,423	41.93%
\$15,000,000	(\$23,615)	(21.28%)	(\$38,080)	(34.32%)	\$24,418	41.57%	\$24,444	41.64%	\$24,635	41.93%
\$20,000,000	(\$31,663)	(21.38%)	(\$50,949)	(34.40%)	\$32,630	41.66%	\$32,655	41.71%	\$32,847	41.93%
\$25,000,000	(\$39,710)	(21.43%)	(\$63,818)	(34.45%)	\$40,842	41.72%	\$40,867	41.75%	\$41,058	41.93%
\$30,000,000	(\$47,758)	(21.47%)	(\$76,687)	(34.48%)	\$49,053	41.75%	\$49,079	41.78%	\$49,270	41.93%
\$35,000,000	(\$55,806)	(21.50%)	(\$89,556)	(34.50%)	\$57,265	41.78%	\$57,290	41.80%	\$57,482	41.93%
\$40,000,000	(\$63,853)	(21.52%)	(\$102,425)	(34.51%)	\$65,477	41.80%	\$65,502	41.82%	\$65,693	41.93%
\$45,000,000	(\$71,901)	(21.53%)	(\$115,294)	(34.53%)	\$73,688	41.81%	\$73,714	41.83%	\$73,905	41.93%
\$50,000,000	(\$79,948)	(21.54%)	(\$128,163)	(34.54%)	\$81,900	41.82%	\$81,926	41.84%	\$82,117	41.93%