

CITY OF LEDYARD, 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	\$8.12634	\$51,106	\$0	\$51,106	
2026-27	\$7.24400	\$52,128	\$3	\$52,132	2.0%
2027-28	\$7.28336	\$52,392	\$3	\$52,396	0.5%
2028-29	\$6.99928	\$53,444	\$3	\$53,447	2.0%
2029-30	\$7.03437	\$53,714	\$3	\$53,717	0.5%
2030-31	\$6.76249	\$54,792	\$3	\$54,795	2.0%
2031-32	\$6.79639	\$55,069	\$3	\$55,072	0.5%
2032-33	\$6.53847	\$56,174	\$3	\$56,177	2.0%
2033-34	\$6.57124	\$56,457	\$3	\$56,461	0.5%
2034-35	\$6.32615	\$57,590	\$3	\$57,593	2.0%
2035-36	\$6.35785	\$57,881	\$3	\$57,884	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	\$9,676,063	\$6,288,946	\$0	\$6,288,946
2026-27	\$8,367,969	\$7,196,525	\$0	\$7,196,525
2027-28	\$8,365,334	\$7,193,890	\$0	\$7,193,890
2028-29	\$8,807,495	\$7,636,051	\$0	\$7,636,051
2029-30	\$8,807,860	\$7,636,416	\$0	\$7,636,416
2030-31	\$9,274,215	\$8,102,771	\$0	\$8,102,771
2031-32	\$9,274,580	\$8,103,136	\$0	\$8,103,136
2032-33	\$9,763,146	\$8,591,702	\$0	\$8,591,702
2033-34	\$9,763,511	\$8,592,067	\$0	\$8,592,067
2034-35	\$10,275,352	\$9,103,908	\$0	\$9,103,908
2035-36	\$10,275,717	\$9,104,273	\$0	\$9,104,273

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	18.73%	-1.84%	16.88%	81.07%	0.00%	2.05%
2026-27	37.61%	-32.92%	4.69%	93.52%	0.00%	1.79%
2027-28	37.63%	-32.98%	4.66%	93.55%	0.00%	1.79%
2028-29	36.88%	-31.11%	5.77%	92.54%	0.00%	1.69%
2029-30	36.88%	-31.11%	5.77%	92.54%	0.00%	1.69%
2030-31	36.16%	-29.32%	6.84%	91.57%	0.00%	1.59%
2031-32	36.16%	-29.32%	6.84%	91.57%	0.00%	1.59%
2032-33	35.47%	-27.65%	7.82%	90.68%	0.00%	1.50%
2033-34	35.48%	-27.65%	7.82%	90.68%	0.00%	1.50%
2034-35	34.83%	-26.10%	8.73%	89.86%	0.00%	1.41%
2035-36	34.83%	-26.10%	8.73%	89.85%	0.00%	1.41%

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 LEDYARD, 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	\$6,288,946	\$8.12634	\$51,106
2026-27	\$7,196,525	\$7.24400	\$52,132
2027-28	\$7,193,890	\$7.28336	\$52,396
2028-29	\$7,636,051	\$6.99928	\$53,447
2029-30	\$7,636,416	\$7.03437	\$53,717
2030-31	\$8,102,771	\$6.76249	\$54,795
2031-32	\$8,103,136	\$6.79639	\$55,072
2032-33	\$8,591,702	\$6.53847	\$56,177
2033-34	\$8,592,067	\$6.57124	\$56,461
2034-35	\$9,103,908	\$6.32615	\$57,593
2035-36	\$9,104,273	\$6.35785	\$57,884

CITY OF LEDYARD, 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	\$6,288,946	\$8.12634	\$51,106
2026-27	\$6,898,245	\$7.88965	\$54,425
2027-28	\$6,923,851	\$7.88965	\$54,627
2028-29	\$7,245,597	\$7.88965	\$57,165
2029-30	\$7,272,543	\$7.88965	\$57,378
2030-31	\$7,610,464	\$7.88965	\$60,044
2031-32	\$7,638,816	\$7.88965	\$60,268
2032-33	\$7,993,724	\$7.88965	\$63,068
2033-34	\$8,023,561	\$7.88965	\$63,303
2034-35	\$8,396,310	\$7.88965	\$66,244
2035-36	\$8,427,705	\$7.88965	\$66,492

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	\$298,281	(\$0.64565)	-\$2,293
2027-28	\$270,039	(\$0.60629)	-\$2,231
2028-29	\$390,454	(\$0.89037)	-\$3,718
2029-30	\$363,873	(\$0.85528)	-\$3,660
2030-31	\$492,307	(\$1.12716)	-\$5,249
2031-32	\$464,319	(\$1.09326)	-\$5,196
2032-33	\$597,978	(\$1.35118)	-\$6,891
2033-34	\$568,506	(\$1.31841)	-\$6,843
2034-35	\$707,598	(\$1.56350)	-\$8,651
2035-36	\$676,568	(\$1.53180)	-\$8,608

CITY OF LEDYARD, 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	\$193	\$418	\$50,000	\$51,515	\$193	\$348	\$50,000	\$58,947	\$174	\$61	\$149	\$61	\$193	\$399
\$100,000	\$123,480	\$385	\$835	\$100,000	\$103,030	\$385	\$697	\$100,000	\$117,894	\$367	\$459	\$342	\$459	\$385	\$797
\$150,000	\$185,220	\$578	\$1,253	\$150,000	\$154,545	\$578	\$1,045	\$150,000	\$176,842	\$559	\$858	\$534	\$858	\$578	\$1,196
\$200,000	\$246,960	\$944	\$1,670	\$200,000	\$206,060	\$944	\$1,393	\$200,000	\$235,789	\$752	\$1,256	\$727	\$1,256	\$771	\$1,595
\$250,000	\$308,700	\$1,310	\$2,088	\$250,000	\$257,575	\$1,310	\$1,742	\$250,000	\$294,736	\$945	\$1,655	\$920	\$1,655	\$964	\$1,993
\$300,000	\$370,440	\$1,675	\$2,505	\$300,000	\$309,090	\$1,675	\$2,090	\$300,000	\$353,683	\$1,138	\$2,054	\$1,113	\$2,054	\$1,156	\$2,392
\$400,000	\$493,920	\$2,407	\$3,340	\$400,000	\$412,120	\$2,407	\$2,787	\$400,000	\$471,578	\$1,523	\$2,851	\$1,498	\$2,851	\$1,542	\$3,189
\$500,000	\$617,400	\$3,138	\$4,175	\$500,000	\$515,151	\$3,138	\$3,484	\$500,000	\$589,472	\$1,909	\$3,648	\$1,883	\$3,648	\$1,927	\$3,986
\$600,000	\$740,880	\$3,869	\$5,010	\$600,000	\$618,181	\$3,869	\$4,180	\$600,000	\$707,366	\$2,294	\$4,445	\$2,269	\$4,445	\$2,313	\$4,784
\$700,000	\$864,360	\$4,601	\$5,845	\$700,000	\$721,211	\$4,601	\$4,877	\$700,000	\$825,261	\$2,679	\$5,243	\$2,654	\$5,243	\$2,698	\$5,581
\$800,000	\$987,840	\$5,332	\$6,680	\$800,000	\$824,241	\$5,332	\$5,574	\$800,000	\$943,155	\$3,065	\$6,040	\$3,040	\$6,040	\$3,084	\$6,378
\$900,000	\$1,111,320	\$6,063	\$7,515	\$900,000	\$927,271	\$6,063	\$6,271	\$900,000	\$1,061,050	\$3,450	\$6,837	\$3,425	\$6,837	\$3,469	\$7,175
\$1,000,000	\$1,234,800	\$6,795	\$8,350	\$1,000,000	\$1,030,301	\$6,795	\$6,967	\$1,000,000	\$1,178,944	\$3,836	\$7,634	\$3,811	\$7,634	\$3,854	\$7,973
\$2,000,000	\$2,469,600	\$14,109	\$16,701	\$2,000,000	\$2,060,602	\$14,109	\$13,935	\$2,000,000	\$2,357,888	\$7,690	\$15,607	\$7,665	\$15,607	\$7,709	\$15,945
\$3,000,000	\$3,704,400	\$21,422	\$25,051	\$3,000,000	\$3,090,903	\$21,422	\$20,902	\$3,000,000	\$3,536,832	\$11,545	\$23,580	\$11,520	\$23,580	\$11,563	\$23,918
\$4,000,000	\$4,939,200	\$28,736	\$33,401	\$4,000,000	\$4,121,204	\$28,736	\$27,870	\$4,000,000	\$4,715,776	\$15,399	\$31,552	\$15,374	\$31,552	\$15,418	\$31,890
\$5,000,000	\$6,174,000	\$36,050	\$41,752	\$5,000,000	\$5,151,505	\$36,050	\$34,837	\$5,000,000	\$5,894,720	\$19,254	\$39,525	\$19,229	\$39,525	\$19,272	\$39,863
\$6,000,000	\$7,408,800	\$43,363	\$50,102	\$6,000,000	\$6,181,806	\$43,363	\$41,804	\$6,000,000	\$7,073,664	\$23,108	\$47,497	\$23,083	\$47,497	\$23,127	\$47,836
\$7,000,000	\$8,643,600	\$50,677	\$58,452	\$7,000,000	\$7,212,107	\$50,677	\$48,772	\$7,000,000	\$8,252,608	\$26,962	\$55,470	\$26,937	\$55,470	\$26,981	\$55,808
\$8,000,000	\$9,878,400	\$57,991	\$66,803	\$8,000,000	\$8,242,408	\$57,991	\$55,739	\$8,000,000	\$9,431,552	\$30,817	\$63,443	\$30,792	\$63,443	\$30,836	\$63,781
\$9,000,000	\$11,113,200	\$65,304	\$75,153	\$9,000,000	\$9,272,709	\$65,304	\$62,707	\$9,000,000	\$10,610,496	\$34,671	\$71,415	\$34,646	\$71,415	\$34,690	\$71,753
\$10,000,000	\$12,348,000	\$72,618	\$83,503	\$10,000,000	\$10,303,010	\$72,618	\$69,674	\$10,000,000	\$11,789,440	\$38,526	\$79,388	\$38,501	\$79,388	\$38,545	\$79,726
\$15,000,000	\$18,522,000	\$109,187	\$125,255	\$15,000,000	\$15,454,515	\$109,187	\$104,511	\$15,000,000	\$17,684,160	\$57,798	\$119,251	\$57,773	\$119,251	\$57,817	\$119,589
\$20,000,000	\$24,696,000	\$145,755	\$167,006	\$20,000,000	\$20,606,020	\$145,755	\$139,348	\$20,000,000	\$23,578,880	\$77,070	\$159,114	\$77,045	\$159,114	\$77,089	\$159,452
\$25,000,000	\$30,870,000	\$182,324	\$208,758	\$25,000,000	\$25,757,525	\$182,324	\$174,185	\$25,000,000	\$29,473,600	\$96,343	\$198,977	\$96,318	\$198,977	\$96,361	\$199,315
\$30,000,000	\$37,044,000	\$218,892	\$250,510	\$30,000,000	\$30,909,030	\$218,892	\$209,022	\$30,000,000	\$35,368,320	\$115,615	\$238,840	\$115,590	\$238,840	\$115,634	\$239,178
\$35,000,000	\$43,218,000	\$255,461	\$292,261	\$35,000,000	\$36,060,535	\$255,461	\$243,859	\$35,000,000	\$41,263,040	\$134,887	\$278,703	\$134,862	\$278,703	\$134,906	\$279,041
\$40,000,000	\$49,392,000	\$292,029	\$334,013	\$40,000,000	\$41,212,040	\$292,029	\$278,696	\$40,000,000	\$47,157,760	\$154,159	\$318,566	\$154,134	\$318,566	\$154,178	\$318,904
\$45,000,000	\$55,566,000	\$328,598	\$375,765	\$45,000,000	\$46,363,545	\$328,598	\$313,533	\$45,000,000	\$53,052,480	\$173,432	\$358,429	\$173,407	\$358,429	\$173,450	\$358,767
\$50,000,000	\$61,740,000	\$365,166	\$417,516	\$50,000,000	\$51,515,050	\$365,166	\$348,370	\$50,000,000	\$58,947,200	\$192,704	\$398,292	\$192,679	\$398,292	\$192,723	\$398,630

CITY OF LEDYARD, 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	\$225	116.64%	\$156	80.76%	(\$114)	(65.23%)	(\$88)	(59.39%)	\$206	106.84%
\$100,000	\$450	116.64%	\$311	80.76%	\$92	25.19%	\$117	34.37%	\$412	106.84%
\$150,000	\$674	116.64%	\$467	80.76%	\$298	53.32%	\$323	60.50%	\$618	106.84%
\$200,000	\$726	76.94%	\$450	47.64%	\$504	67.03%	\$529	72.79%	\$824	106.84%
\$250,000	\$778	59.41%	\$432	33.01%	\$710	75.15%	\$735	79.92%	\$1,030	106.84%
\$300,000	\$830	49.54%	\$415	24.77%	\$916	80.52%	\$941	84.58%	\$1,235	106.84%
\$400,000	\$934	38.79%	\$380	15.81%	\$1,328	87.18%	\$1,353	90.31%	\$1,647	106.84%
\$500,000	\$1,037	33.05%	\$346	11.02%	\$1,740	91.15%	\$1,765	93.69%	\$2,059	106.84%
\$600,000	\$1,141	29.48%	\$311	8.04%	\$2,151	93.79%	\$2,177	95.93%	\$2,471	106.84%
\$700,000	\$1,245	27.05%	\$276	6.01%	\$2,563	95.67%	\$2,588	97.51%	\$2,883	106.84%
\$800,000	\$1,348	25.28%	\$242	4.54%	\$2,975	97.07%	\$3,000	98.69%	\$3,295	106.84%
\$900,000	\$1,452	23.94%	\$207	3.42%	\$3,387	98.16%	\$3,412	99.61%	\$3,706	106.84%
\$1,000,000	\$1,556	22.89%	\$173	2.54%	\$3,799	99.03%	\$3,824	100.34%	\$4,118	106.84%
\$2,000,000	\$2,592	18.37%	(\$174)	(1.23%)	\$7,917	102.95%	\$7,942	103.61%	\$8,236	106.84%
\$3,000,000	\$3,629	16.94%	(\$520)	(2.43%)	\$12,035	104.25%	\$12,060	104.69%	\$12,354	106.84%
\$4,000,000	\$4,665	16.24%	(\$866)	(3.01%)	\$16,153	104.90%	\$16,178	105.23%	\$16,473	106.84%
\$5,000,000	\$5,702	15.82%	(\$1,213)	(3.36%)	\$20,271	105.29%	\$20,296	105.55%	\$20,591	106.84%
\$6,000,000	\$6,739	15.54%	(\$1,559)	(3.60%)	\$24,389	105.55%	\$24,414	105.77%	\$24,709	106.84%
\$7,000,000	\$7,775	15.34%	(\$1,905)	(3.76%)	\$28,508	105.73%	\$28,533	105.92%	\$28,827	106.84%
\$8,000,000	\$8,812	15.20%	(\$2,252)	(3.88%)	\$32,626	105.87%	\$32,651	106.04%	\$32,945	106.84%
\$9,000,000	\$9,848	15.08%	(\$2,598)	(3.98%)	\$36,744	105.98%	\$36,769	106.13%	\$37,063	106.84%
\$10,000,000	\$10,885	14.99%	(\$2,944)	(4.05%)	\$40,862	106.06%	\$40,887	106.20%	\$41,181	106.84%
\$15,000,000	\$16,068	14.72%	(\$4,676)	(4.28%)	\$61,453	106.32%	\$61,478	106.41%	\$61,772	106.84%
\$20,000,000	\$21,251	14.58%	(\$6,407)	(4.40%)	\$82,043	106.45%	\$82,069	106.52%	\$82,363	106.84%
\$25,000,000	\$26,434	14.50%	(\$8,139)	(4.46%)	\$102,634	106.53%	\$102,659	106.58%	\$102,954	106.84%
\$30,000,000	\$31,617	14.44%	(\$9,870)	(4.51%)	\$123,225	106.58%	\$123,250	106.63%	\$123,544	106.84%
\$35,000,000	\$36,800	14.41%	(\$11,602)	(4.54%)	\$143,816	106.62%	\$143,841	106.66%	\$144,135	106.84%
\$40,000,000	\$41,984	14.38%	(\$13,333)	(4.57%)	\$164,406	106.65%	\$164,431	106.68%	\$164,726	106.84%
\$45,000,000	\$47,167	14.35%	(\$15,065)	(4.58%)	\$184,997	106.67%	\$185,022	106.70%	\$185,316	106.84%
\$50,000,000	\$52,350	14.34%	(\$16,796)	(4.60%)	\$205,588	106.69%	\$205,613	106.71%	\$205,907	106.84%