

CITY OF LEON, 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	\$8.25730	\$290,493	\$0	\$290,493	
2026-27	\$5.20694	\$296,303	\$436	\$296,739	2.2%
2027-28	\$5.23980	\$298,223	\$439	\$298,662	0.6%
2028-29	\$5.07179	\$304,635	\$425	\$305,060	2.1%
2029-30	\$5.09863	\$306,585	\$427	\$307,012	0.6%
2030-31	\$4.93344	\$313,153	\$413	\$313,566	2.1%
2031-32	\$4.95947	\$315,134	\$415	\$315,549	0.6%
2032-33	\$4.80169	\$321,860	\$402	\$322,263	2.1%
2033-34	\$4.82695	\$323,874	\$404	\$324,278	0.6%
2034-35	\$4.67603	\$330,764	\$392	\$331,155	2.1%
2035-36	\$4.70057	\$332,811	\$394	\$333,205	0.6%

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	\$78,014,011	\$35,180,180	\$0	\$35,180,180
2026-27	\$65,533,912	\$56,989,145	\$0	\$56,989,145
2027-28	\$65,543,508	\$56,998,741	\$0	\$56,998,741
2028-29	\$68,693,103	\$60,148,336	\$0	\$60,148,336
2029-30	\$68,759,417	\$60,214,650	\$0	\$60,214,650
2030-31	\$72,104,058	\$63,559,291	\$0	\$63,559,291
2031-32	\$72,170,372	\$63,625,605	\$0	\$63,625,605
2032-33	\$75,659,181	\$67,114,414	\$0	\$67,114,414
2033-34	\$75,725,496	\$67,180,729	\$0	\$67,180,729
2034-35	\$79,364,562	\$70,819,795	\$0	\$70,819,795
2035-36	\$79,430,876	\$70,886,109	\$0	\$70,886,109

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	78.03%	-2.90%	75.13%	20.05%	0.97%	3.85%
2026-27	110.83%	-35.31%	75.52%	21.26%	0.80%	2.38%
2027-28	110.95%	-35.44%	75.51%	21.26%	0.80%	2.38%
2028-29	109.47%	-33.70%	75.77%	21.16%	0.77%	2.25%
2029-30	109.48%	-33.69%	75.79%	21.15%	0.77%	2.25%
2030-31	107.99%	-31.94%	76.05%	21.05%	0.73%	2.13%
2031-32	108.00%	-31.94%	76.06%	21.03%	0.73%	2.13%
2032-33	106.60%	-30.30%	76.30%	20.94%	0.70%	2.02%
2033-34	106.61%	-30.30%	76.31%	20.93%	0.70%	2.02%
2034-35	105.29%	-28.76%	76.53%	20.86%	0.67%	1.91%
2035-36	105.30%	-28.76%	76.54%	20.84%	0.67%	1.91%

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 LEON, 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	\$35,180,180	\$8.25730	\$290,493
2026-27	\$56,989,145	\$5.20694	\$296,739
2027-28	\$56,998,741	\$5.23980	\$298,662
2028-29	\$60,148,336	\$5.07179	\$305,060
2029-30	\$60,214,650	\$5.09863	\$307,012
2030-31	\$63,559,291	\$4.93344	\$313,566
2031-32	\$63,625,605	\$4.95947	\$315,549
2032-33	\$67,114,414	\$4.80169	\$322,263
2033-34	\$67,180,729	\$4.82695	\$324,278
2034-35	\$70,819,795	\$4.67603	\$331,155
2035-36	\$70,886,109	\$4.70057	\$333,205

CITY OF LEON, 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	\$35,180,180	\$8.25730	\$290,493
2026-27	\$36,003,945	\$8.25730	\$297,295
2027-28	\$36,634,819	\$8.25730	\$302,505
2028-29	\$37,912,929	\$8.10000	\$307,095
2029-30	\$38,576,729	\$8.10000	\$312,472
2030-31	\$39,921,496	\$8.10000	\$323,364
2031-32	\$40,619,855	\$8.10000	\$329,021
2032-33	\$42,034,694	\$8.10000	\$340,481
2033-34	\$42,769,538	\$8.10000	\$346,433
2034-35	\$44,258,116	\$8.10000	\$358,491
2035-36	\$45,031,256	\$8.10000	\$364,753

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	\$20,985,200	(\$3.05036)	-\$556
2027-28	\$20,363,922	(\$3.01750)	-\$3,843
2028-29	\$22,235,407	(\$3.02821)	-\$2,035
2029-30	\$21,637,921	(\$3.00137)	-\$5,459
2030-31	\$23,637,796	(\$3.16656)	-\$9,798
2031-32	\$23,005,750	(\$3.14053)	-\$13,472
2032-33	\$25,079,721	(\$3.29831)	-\$18,218
2033-34	\$24,411,191	(\$3.27305)	-\$22,155
2034-35	\$26,561,679	(\$3.42397)	-\$27,335
2035-36	\$25,854,853	(\$3.39943)	-\$31,548

CITY OF LEON, 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	\$305	\$50,000	\$51,515	\$196	\$254	\$50,000	\$58,947	\$177	\$44	\$151	\$44	\$196	\$291
\$100,000	\$123,480	\$392	\$609	\$100,000	\$103,030	\$392	\$508	\$100,000	\$117,894	\$373	\$335	\$347	\$335	\$392	\$582
\$150,000	\$185,220	\$587	\$914	\$150,000	\$154,545	\$587	\$762	\$150,000	\$176,842	\$568	\$626	\$543	\$626	\$587	\$872
\$200,000	\$246,960	\$959	\$1,218	\$200,000	\$206,060	\$959	\$1,017	\$200,000	\$235,789	\$764	\$917	\$739	\$917	\$783	\$1,163
\$250,000	\$308,700	\$1,331	\$1,523	\$250,000	\$257,575	\$1,331	\$1,271	\$250,000	\$294,736	\$960	\$1,207	\$935	\$1,207	\$979	\$1,454
\$300,000	\$370,440	\$1,702	\$1,828	\$300,000	\$309,090	\$1,702	\$1,525	\$300,000	\$353,683	\$1,156	\$1,498	\$1,131	\$1,498	\$1,175	\$1,745
\$400,000	\$493,920	\$2,445	\$2,437	\$400,000	\$412,120	\$2,445	\$2,033	\$400,000	\$471,578	\$1,548	\$2,080	\$1,522	\$2,080	\$1,567	\$2,326
\$500,000	\$617,400	\$3,189	\$3,046	\$500,000	\$515,151	\$3,189	\$2,541	\$500,000	\$589,472	\$1,939	\$2,661	\$1,914	\$2,661	\$1,958	\$2,908
\$600,000	\$740,880	\$3,932	\$3,655	\$600,000	\$618,181	\$3,932	\$3,050	\$600,000	\$707,366	\$2,331	\$3,243	\$2,305	\$3,243	\$2,350	\$3,490
\$700,000	\$864,360	\$4,675	\$4,264	\$700,000	\$721,211	\$4,675	\$3,558	\$700,000	\$825,261	\$2,723	\$3,825	\$2,697	\$3,825	\$2,742	\$4,071
\$800,000	\$987,840	\$5,418	\$4,873	\$800,000	\$824,241	\$5,418	\$4,066	\$800,000	\$943,155	\$3,114	\$4,406	\$3,089	\$4,406	\$3,133	\$4,653
\$900,000	\$1,111,320	\$6,161	\$5,483	\$900,000	\$927,271	\$6,161	\$4,575	\$900,000	\$1,061,050	\$3,506	\$4,988	\$3,480	\$4,988	\$3,525	\$5,235
\$1,000,000	\$1,234,800	\$6,904	\$6,092	\$1,000,000	\$1,030,301	\$6,904	\$5,083	\$1,000,000	\$1,178,944	\$3,898	\$5,570	\$3,872	\$5,570	\$3,917	\$5,816
\$2,000,000	\$2,469,600	\$14,336	\$12,184	\$2,000,000	\$2,060,602	\$14,336	\$10,166	\$2,000,000	\$2,357,888	\$7,814	\$11,386	\$7,789	\$11,386	\$7,833	\$11,632
\$3,000,000	\$3,704,400	\$21,767	\$18,275	\$3,000,000	\$3,090,903	\$21,767	\$15,249	\$3,000,000	\$3,536,832	\$11,731	\$17,202	\$11,705	\$17,202	\$11,750	\$17,449
\$4,000,000	\$4,939,200	\$29,199	\$24,367	\$4,000,000	\$4,121,204	\$29,199	\$20,332	\$4,000,000	\$4,715,776	\$15,647	\$23,018	\$15,622	\$23,018	\$15,666	\$23,265
\$5,000,000	\$6,174,000	\$36,631	\$30,459	\$5,000,000	\$5,151,505	\$36,631	\$25,415	\$5,000,000	\$5,894,720	\$19,564	\$28,835	\$19,538	\$28,835	\$19,583	\$29,081
\$6,000,000	\$7,408,800	\$44,062	\$36,551	\$6,000,000	\$6,181,806	\$44,062	\$30,498	\$6,000,000	\$7,073,664	\$23,480	\$34,651	\$23,455	\$34,651	\$23,499	\$34,897
\$7,000,000	\$8,643,600	\$51,494	\$42,643	\$7,000,000	\$7,212,107	\$51,494	\$35,580	\$7,000,000	\$8,252,608	\$27,397	\$40,467	\$27,372	\$40,467	\$27,416	\$40,714
\$8,000,000	\$9,878,400	\$58,925	\$48,734	\$8,000,000	\$8,242,408	\$58,925	\$40,663	\$8,000,000	\$9,431,552	\$31,314	\$46,283	\$31,288	\$46,283	\$31,333	\$46,530
\$9,000,000	\$11,113,200	\$66,357	\$54,826	\$9,000,000	\$9,272,709	\$66,357	\$45,746	\$9,000,000	\$10,610,496	\$35,230	\$52,100	\$35,205	\$52,100	\$35,249	\$52,346
\$10,000,000	\$12,348,000	\$73,788	\$60,918	\$10,000,000	\$10,303,010	\$73,788	\$50,829	\$10,000,000	\$11,789,440	\$39,147	\$57,916	\$39,121	\$57,916	\$39,166	\$58,162
\$15,000,000	\$18,522,000	\$110,946	\$91,377	\$15,000,000	\$15,454,515	\$110,946	\$76,244	\$15,000,000	\$17,684,160	\$58,730	\$86,997	\$58,704	\$86,997	\$58,749	\$87,244
\$20,000,000	\$24,696,000	\$148,104	\$121,836	\$20,000,000	\$20,606,020	\$148,104	\$101,659	\$20,000,000	\$23,578,880	\$78,312	\$116,078	\$78,287	\$116,078	\$78,331	\$116,325
\$25,000,000	\$30,870,000	\$185,262	\$152,295	\$25,000,000	\$25,757,525	\$185,262	\$127,073	\$25,000,000	\$29,473,600	\$97,895	\$145,160	\$97,870	\$145,160	\$97,914	\$145,406
\$30,000,000	\$37,044,000	\$222,420	\$182,754	\$30,000,000	\$30,909,030	\$222,420	\$152,488	\$30,000,000	\$35,368,320	\$117,478	\$174,241	\$117,453	\$174,241	\$117,497	\$174,487
\$35,000,000	\$43,218,000	\$259,578	\$213,213	\$35,000,000	\$36,060,535	\$259,578	\$177,902	\$35,000,000	\$41,263,040	\$137,061	\$203,322	\$137,035	\$203,322	\$137,080	\$203,569
\$40,000,000	\$49,392,000	\$296,736	\$243,672	\$40,000,000	\$41,212,040	\$296,736	\$203,317	\$40,000,000	\$47,157,760	\$156,644	\$232,403	\$156,618	\$232,403	\$156,663	\$232,650
\$45,000,000	\$55,566,000	\$333,893	\$274,132	\$45,000,000	\$46,363,545	\$333,893	\$228,732	\$45,000,000	\$53,052,480	\$176,227	\$261,485	\$176,201	\$261,485	\$176,246	\$261,731
\$50,000,000	\$61,740,000	\$371,051	\$304,591	\$50,000,000	\$51,515,050	\$371,051	\$254,146	\$50,000,000	\$58,947,200	\$195,809	\$290,566	\$195,784	\$290,566	\$195,828	\$290,812

CITY OF LEON, 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	\$109	55.54%	\$58	29.78%	(\$133)	(75.04%)	(\$107)	(70.84%)	\$95	48.50%
\$100,000	\$218	55.54%	\$117	29.78%	(\$38)	(10.12%)	(\$12)	(3.53%)	\$190	48.50%
\$150,000	\$326	55.54%	\$175	29.78%	\$57	10.07%	\$83	15.24%	\$285	48.50%
\$200,000	\$259	27.04%	\$58	6.00%	\$152	19.92%	\$178	24.05%	\$380	48.50%
\$250,000	\$192	14.45%	(\$60)	(4.50%)	\$247	25.75%	\$273	29.18%	\$475	48.50%
\$300,000	\$125	7.36%	(\$177)	(10.42%)	\$342	29.61%	\$368	32.52%	\$570	48.50%
\$400,000	(\$9)	(0.35%)	(\$412)	(16.86%)	\$532	34.39%	\$558	36.64%	\$760	48.50%
\$500,000	(\$143)	(4.47%)	(\$647)	(20.29%)	\$722	37.24%	\$748	39.06%	\$950	48.50%
\$600,000	(\$277)	(7.04%)	(\$882)	(22.43%)	\$912	39.13%	\$938	40.67%	\$1,140	48.50%
\$700,000	(\$411)	(8.78%)	(\$1,117)	(23.89%)	\$1,102	40.48%	\$1,128	41.81%	\$1,330	48.50%
\$800,000	(\$545)	(10.05%)	(\$1,352)	(24.95%)	\$1,292	41.49%	\$1,318	42.65%	\$1,520	48.50%
\$900,000	(\$679)	(11.01%)	(\$1,587)	(25.75%)	\$1,482	42.27%	\$1,507	43.31%	\$1,710	48.50%
\$1,000,000	(\$813)	(11.77%)	(\$1,821)	(26.38%)	\$1,672	42.90%	\$1,697	43.84%	\$1,900	48.50%
\$2,000,000	(\$2,152)	(15.01%)	(\$4,170)	(29.09%)	\$3,572	45.71%	\$3,597	46.18%	\$3,799	48.50%
\$3,000,000	(\$3,492)	(16.04%)	(\$6,519)	(29.95%)	\$5,471	46.64%	\$5,497	46.96%	\$5,699	48.50%
\$4,000,000	(\$4,832)	(16.55%)	(\$8,867)	(30.37%)	\$7,371	47.11%	\$7,397	47.35%	\$7,599	48.50%
\$5,000,000	(\$6,172)	(16.85%)	(\$11,216)	(30.62%)	\$9,271	47.39%	\$9,296	47.58%	\$9,498	48.50%
\$6,000,000	(\$7,511)	(17.05%)	(\$13,565)	(30.79%)	\$11,170	47.57%	\$11,196	47.73%	\$11,398	48.50%
\$7,000,000	(\$8,851)	(17.19%)	(\$15,913)	(30.90%)	\$13,070	47.71%	\$13,096	47.84%	\$13,298	48.50%
\$8,000,000	(\$10,191)	(17.29%)	(\$18,262)	(30.99%)	\$14,970	47.81%	\$14,995	47.93%	\$15,197	48.50%
\$9,000,000	(\$11,531)	(17.38%)	(\$20,611)	(31.06%)	\$16,869	47.88%	\$16,895	47.99%	\$17,097	48.50%
\$10,000,000	(\$12,870)	(17.44%)	(\$22,959)	(31.11%)	\$18,769	47.95%	\$18,795	48.04%	\$18,997	48.50%
\$15,000,000	(\$19,569)	(17.64%)	(\$34,702)	(31.28%)	\$28,268	48.13%	\$28,293	48.20%	\$28,495	48.50%
\$20,000,000	(\$26,268)	(17.74%)	(\$46,446)	(31.36%)	\$37,766	48.22%	\$37,791	48.27%	\$37,994	48.50%
\$25,000,000	(\$32,967)	(17.79%)	(\$58,189)	(31.41%)	\$47,264	48.28%	\$47,290	48.32%	\$47,492	48.50%
\$30,000,000	(\$39,665)	(17.83%)	(\$69,932)	(31.44%)	\$56,763	48.32%	\$56,788	48.35%	\$56,990	48.50%
\$35,000,000	(\$46,364)	(17.86%)	(\$81,675)	(31.46%)	\$66,261	48.34%	\$66,287	48.37%	\$66,489	48.50%
\$40,000,000	(\$53,063)	(17.88%)	(\$93,418)	(31.48%)	\$75,760	48.36%	\$75,785	48.39%	\$75,987	48.50%
\$45,000,000	(\$59,762)	(17.90%)	(\$105,162)	(31.50%)	\$85,258	48.38%	\$85,283	48.40%	\$85,486	48.50%
\$50,000,000	(\$66,461)	(17.91%)	(\$116,905)	(31.51%)	\$94,756	48.39%	\$94,782	48.41%	\$94,984	48.50%