

CITY OF LEHIGH, 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	\$8.37000	\$72,687	\$0	\$72,687	
2026-27	\$6.05004	\$74,140	\$1,059	\$75,200	3.5%
2027-28	\$6.13648	\$75,887	\$1,074	\$76,961	2.3%
2028-29	\$5.92065	\$78,501	\$1,037	\$79,537	3.3%
2029-30	\$5.99884	\$80,354	\$1,050	\$81,405	2.3%
2030-31	\$5.78292	\$83,033	\$1,013	\$84,045	3.2%
2031-32	\$5.85344	\$84,842	\$1,025	\$85,867	2.2%
2032-33	\$5.64824	\$87,585	\$989	\$88,574	3.2%
2033-34	\$5.71202	\$89,351	\$1,000	\$90,352	2.0%
2034-35	\$5.51662	\$92,159	\$966	\$93,125	3.1%
2035-36	\$5.57444	\$93,884	\$976	\$94,860	1.9%

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	\$17,565,778	\$8,684,200	\$0	\$8,684,200
2026-27	\$13,272,243	\$12,429,644	\$0	\$12,429,644
2027-28	\$13,384,210	\$12,541,611	\$0	\$12,541,611
2028-29	\$14,276,460	\$13,433,861	\$0	\$13,433,861
2029-30	\$14,412,641	\$13,570,042	\$0	\$13,570,042
2030-31	\$15,375,942	\$14,533,343	\$0	\$14,533,343
2031-32	\$15,512,123	\$14,669,524	\$0	\$14,669,524
2032-33	\$16,524,217	\$15,681,618	\$0	\$15,681,618
2033-34	\$16,660,398	\$15,817,799	\$0	\$15,817,799
2034-35	\$17,723,322	\$16,880,723	\$0	\$16,880,723
2035-36	\$17,859,503	\$17,016,904	\$0	\$17,016,904

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	75.70%	-4.11%	71.59%	24.64%	0.00%	0.45%
2026-27	122.95%	-52.39%	70.56%	26.06%	0.00%	0.31%
2027-28	123.25%	-52.42%	70.83%	25.83%	0.00%	0.31%
2028-29	120.97%	-49.37%	71.60%	25.32%	0.00%	0.29%
2029-30	121.05%	-49.16%	71.89%	25.07%	0.00%	0.29%
2030-31	118.75%	-46.13%	72.62%	24.58%	0.00%	0.27%
2031-32	118.84%	-45.97%	72.87%	24.35%	0.00%	0.27%
2032-33	116.73%	-43.22%	73.51%	23.91%	0.00%	0.25%
2033-34	116.84%	-43.09%	73.74%	23.71%	0.00%	0.25%
2034-35	114.90%	-40.58%	74.31%	23.33%	0.00%	0.23%
2035-36	115.00%	-40.49%	74.52%	23.14%	0.00%	0.23%

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 LEHIGH, 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	\$8,684,200	\$8.37000	\$72,687
2026-27	\$12,429,644	\$6.05004	\$75,200
2027-28	\$12,541,611	\$6.13648	\$76,961
2028-29	\$13,433,861	\$5.92065	\$79,537
2029-30	\$13,570,042	\$5.99884	\$81,405
2030-31	\$14,533,343	\$5.78292	\$84,045
2031-32	\$14,669,524	\$5.85344	\$85,867
2032-33	\$15,681,618	\$5.64824	\$88,574
2033-34	\$15,817,799	\$5.71202	\$90,352
2034-35	\$16,880,723	\$5.51662	\$93,125
2035-36	\$17,016,904	\$5.57444	\$94,860

CITY OF LEHIGH, 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	\$8,684,200	\$8.37000	\$72,687
2026-27	\$9,001,773	\$8.28713	\$74,599
2027-28	\$9,222,826	\$8.28713	\$76,431
2028-29	\$9,625,220	\$8.10000	\$77,964
2029-30	\$9,858,080	\$8.10000	\$79,850
2030-31	\$10,282,840	\$8.10000	\$83,291
2031-32	\$10,528,104	\$8.10000	\$85,278
2032-33	\$10,976,395	\$8.10000	\$88,909
2033-34	\$11,234,745	\$8.10000	\$91,001
2034-35	\$11,707,814	\$8.10000	\$94,833
2035-36	\$11,979,911	\$8.10000	\$97,037

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	\$3,427,871	(\$2.23709)	\$601
2027-28	\$3,318,785	(\$2.15065)	\$531
2028-29	\$3,808,640	(\$2.17935)	\$1,573
2029-30	\$3,711,962	(\$2.10116)	\$1,554
2030-31	\$4,250,503	(\$2.31708)	\$754
2031-32	\$4,141,420	(\$2.24656)	\$590
2032-33	\$4,705,223	(\$2.45176)	-\$335
2033-34	\$4,583,054	(\$2.38798)	-\$650
2034-35	\$5,172,908	(\$2.58338)	-\$1,709
2035-36	\$5,036,992	(\$2.52556)	-\$2,178

CITY OF LEHIGH, 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	\$199	\$357	\$50,000	\$51,515	\$199	\$298	\$50,000	\$58,947	\$179	\$52	\$153	\$52	\$199	\$341
\$100,000	\$123,480	\$397	\$714	\$100,000	\$103,030	\$397	\$596	\$100,000	\$117,894	\$378	\$393	\$352	\$393	\$397	\$682
\$150,000	\$185,220	\$596	\$1,071	\$150,000	\$154,545	\$596	\$894	\$150,000	\$176,842	\$576	\$734	\$550	\$734	\$596	\$1,023
\$200,000	\$246,960	\$972	\$1,428	\$200,000	\$206,060	\$972	\$1,192	\$200,000	\$235,789	\$775	\$1,074	\$749	\$1,074	\$794	\$1,364
\$250,000	\$308,700	\$1,349	\$1,785	\$250,000	\$257,575	\$1,349	\$1,490	\$250,000	\$294,736	\$973	\$1,415	\$947	\$1,415	\$993	\$1,704
\$300,000	\$370,440	\$1,725	\$2,142	\$300,000	\$309,090	\$1,725	\$1,787	\$300,000	\$353,683	\$1,172	\$1,756	\$1,146	\$1,756	\$1,191	\$2,045
\$400,000	\$493,920	\$2,479	\$2,856	\$400,000	\$412,120	\$2,479	\$2,383	\$400,000	\$471,578	\$1,569	\$2,438	\$1,543	\$2,438	\$1,588	\$2,727
\$500,000	\$617,400	\$3,232	\$3,570	\$500,000	\$515,151	\$3,232	\$2,979	\$500,000	\$589,472	\$1,966	\$3,120	\$1,940	\$3,120	\$1,985	\$3,409
\$600,000	\$740,880	\$3,985	\$4,284	\$600,000	\$618,181	\$3,985	\$3,575	\$600,000	\$707,366	\$2,363	\$3,801	\$2,337	\$3,801	\$2,382	\$4,091
\$700,000	\$864,360	\$4,739	\$4,999	\$700,000	\$721,211	\$4,739	\$4,171	\$700,000	\$825,261	\$2,760	\$4,483	\$2,734	\$4,483	\$2,779	\$4,772
\$800,000	\$987,840	\$5,492	\$5,713	\$800,000	\$824,241	\$5,492	\$4,767	\$800,000	\$943,155	\$3,157	\$5,165	\$3,131	\$5,165	\$3,176	\$5,454
\$900,000	\$1,111,320	\$6,245	\$6,427	\$900,000	\$927,271	\$6,245	\$5,362	\$900,000	\$1,061,050	\$3,554	\$5,847	\$3,528	\$5,847	\$3,573	\$6,136
\$1,000,000	\$1,234,800	\$6,999	\$7,141	\$1,000,000	\$1,030,301	\$6,999	\$5,958	\$1,000,000	\$1,178,944	\$3,951	\$6,529	\$3,925	\$6,529	\$3,970	\$6,818
\$2,000,000	\$2,469,600	\$14,532	\$14,281	\$2,000,000	\$2,060,602	\$14,532	\$11,916	\$2,000,000	\$2,357,888	\$7,921	\$13,346	\$7,895	\$13,346	\$7,940	\$13,635
\$3,000,000	\$3,704,400	\$22,065	\$21,422	\$3,000,000	\$3,090,903	\$22,065	\$17,874	\$3,000,000	\$3,536,832	\$11,891	\$20,164	\$11,865	\$20,164	\$11,910	\$20,453
\$4,000,000	\$4,939,200	\$29,598	\$28,563	\$4,000,000	\$4,121,204	\$29,598	\$23,833	\$4,000,000	\$4,715,776	\$15,861	\$26,982	\$15,835	\$26,982	\$15,880	\$27,271
\$5,000,000	\$6,174,000	\$37,131	\$35,704	\$5,000,000	\$5,151,505	\$37,131	\$29,791	\$5,000,000	\$5,894,720	\$19,831	\$33,800	\$19,805	\$33,800	\$19,850	\$34,089
\$6,000,000	\$7,408,800	\$44,664	\$42,844	\$6,000,000	\$6,181,806	\$44,664	\$35,749	\$6,000,000	\$7,073,664	\$23,801	\$40,617	\$23,775	\$40,617	\$23,820	\$40,906
\$7,000,000	\$8,643,600	\$52,197	\$49,985	\$7,000,000	\$7,212,107	\$52,197	\$41,707	\$7,000,000	\$8,252,608	\$27,771	\$47,435	\$27,745	\$47,435	\$27,790	\$47,724
\$8,000,000	\$9,878,400	\$59,730	\$57,126	\$8,000,000	\$8,242,408	\$59,730	\$47,665	\$8,000,000	\$9,431,552	\$31,741	\$54,253	\$31,715	\$54,253	\$31,760	\$54,542
\$9,000,000	\$11,113,200	\$67,263	\$64,267	\$9,000,000	\$9,272,709	\$67,263	\$53,623	\$9,000,000	\$10,610,496	\$35,711	\$61,071	\$35,685	\$61,071	\$35,730	\$61,360
\$10,000,000	\$12,348,000	\$74,796	\$71,407	\$10,000,000	\$10,303,010	\$74,796	\$59,581	\$10,000,000	\$11,789,440	\$39,681	\$67,888	\$39,655	\$67,888	\$39,700	\$68,177
\$15,000,000	\$18,522,000	\$112,461	\$107,111	\$15,000,000	\$15,454,515	\$112,461	\$89,372	\$15,000,000	\$17,684,160	\$59,531	\$101,977	\$59,505	\$101,977	\$59,550	\$102,266
\$20,000,000	\$24,696,000	\$150,126	\$142,815	\$20,000,000	\$20,606,020	\$150,126	\$119,163	\$20,000,000	\$23,578,880	\$79,381	\$136,066	\$79,355	\$136,066	\$79,400	\$136,355
\$25,000,000	\$30,870,000	\$187,791	\$178,519	\$25,000,000	\$25,757,525	\$187,791	\$148,954	\$25,000,000	\$29,473,600	\$99,231	\$170,154	\$99,206	\$170,154	\$99,251	\$170,443
\$30,000,000	\$37,044,000	\$225,456	\$214,222	\$30,000,000	\$30,909,030	\$225,456	\$178,744	\$30,000,000	\$35,368,320	\$119,081	\$204,243	\$119,056	\$204,243	\$119,101	\$204,532
\$35,000,000	\$43,218,000	\$263,121	\$249,926	\$35,000,000	\$36,060,535	\$263,121	\$208,535	\$35,000,000	\$41,263,040	\$138,932	\$238,332	\$138,906	\$238,332	\$138,951	\$238,621
\$40,000,000	\$49,392,000	\$300,786	\$285,630	\$40,000,000	\$41,212,040	\$300,786	\$238,326	\$40,000,000	\$47,157,760	\$158,782	\$272,420	\$158,756	\$272,420	\$158,801	\$272,710
\$45,000,000	\$55,566,000	\$338,451	\$321,334	\$45,000,000	\$46,363,545	\$338,451	\$268,117	\$45,000,000	\$53,052,480	\$178,632	\$306,509	\$178,606	\$306,509	\$178,651	\$306,798
\$50,000,000	\$61,740,000	\$376,116	\$357,037	\$50,000,000	\$51,515,050	\$376,116	\$297,907	\$50,000,000	\$58,947,200	\$198,482	\$340,598	\$198,456	\$340,598	\$198,501	\$340,887

CITY OF LEHIGH, 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	\$159	79.87%	\$99	50.08%	(\$128)	(71.13%)	(\$102)	(66.28%)	\$142	71.73%
\$100,000	\$317	79.87%	\$199	50.08%	\$15	3.94%	\$41	11.56%	\$285	71.73%
\$150,000	\$476	79.87%	\$298	50.08%	\$157	27.29%	\$183	33.26%	\$427	71.73%
\$200,000	\$456	46.91%	\$219	22.58%	\$300	38.68%	\$325	43.46%	\$570	71.73%
\$250,000	\$436	32.35%	\$141	10.43%	\$442	45.42%	\$468	49.38%	\$712	71.73%
\$300,000	\$417	24.15%	\$62	3.59%	\$584	49.88%	\$610	53.25%	\$854	71.73%
\$400,000	\$378	15.23%	(\$95)	(3.85%)	\$869	55.41%	\$895	58.01%	\$1,139	71.73%
\$500,000	\$338	10.47%	(\$253)	(7.83%)	\$1,154	58.70%	\$1,180	60.81%	\$1,424	71.73%
\$600,000	\$299	7.50%	(\$410)	(10.30%)	\$1,439	60.89%	\$1,465	62.67%	\$1,709	71.73%
\$700,000	\$260	5.48%	(\$568)	(11.99%)	\$1,724	62.45%	\$1,749	63.98%	\$1,993	71.73%
\$800,000	\$221	4.02%	(\$725)	(13.21%)	\$2,008	63.62%	\$2,034	64.97%	\$2,278	71.73%
\$900,000	\$181	2.90%	(\$883)	(14.14%)	\$2,293	64.52%	\$2,319	65.73%	\$2,563	71.73%
\$1,000,000	\$142	2.03%	(\$1,040)	(14.87%)	\$2,578	65.25%	\$2,604	66.34%	\$2,848	71.73%
\$2,000,000	(\$250)	(1.72%)	(\$2,615)	(18.00%)	\$5,426	68.50%	\$5,451	69.05%	\$5,695	71.73%
\$3,000,000	(\$642)	(2.91%)	(\$4,190)	(18.99%)	\$8,273	69.58%	\$8,299	69.95%	\$8,543	71.73%
\$4,000,000	(\$1,035)	(3.50%)	(\$5,765)	(19.48%)	\$11,121	70.12%	\$11,147	70.39%	\$11,391	71.73%
\$5,000,000	(\$1,427)	(3.84%)	(\$7,340)	(19.77%)	\$13,969	70.44%	\$13,994	70.66%	\$14,239	71.73%
\$6,000,000	(\$1,819)	(4.07%)	(\$8,915)	(19.96%)	\$16,816	70.65%	\$16,842	70.84%	\$17,086	71.73%
\$7,000,000	(\$2,211)	(4.24%)	(\$10,490)	(20.10%)	\$19,664	70.81%	\$19,690	70.97%	\$19,934	71.73%
\$8,000,000	(\$2,604)	(4.36%)	(\$12,064)	(20.20%)	\$22,512	70.92%	\$22,538	71.06%	\$22,782	71.73%
\$9,000,000	(\$2,996)	(4.45%)	(\$13,639)	(20.28%)	\$25,360	71.01%	\$25,385	71.14%	\$25,629	71.73%
\$10,000,000	(\$3,388)	(4.53%)	(\$15,214)	(20.34%)	\$28,207	71.09%	\$28,233	71.20%	\$28,477	71.73%
\$15,000,000	(\$5,349)	(4.76%)	(\$23,088)	(20.53%)	\$42,446	71.30%	\$42,472	71.37%	\$42,716	71.73%
\$20,000,000	(\$7,311)	(4.87%)	(\$30,963)	(20.62%)	\$56,684	71.41%	\$56,710	71.46%	\$56,954	71.73%
\$25,000,000	(\$9,272)	(4.94%)	(\$38,837)	(20.68%)	\$70,923	71.47%	\$70,949	71.52%	\$71,193	71.73%
\$30,000,000	(\$11,233)	(4.98%)	(\$46,711)	(20.72%)	\$85,162	71.52%	\$85,187	71.55%	\$85,431	71.73%
\$35,000,000	(\$13,194)	(5.01%)	(\$54,585)	(20.75%)	\$99,400	71.55%	\$99,426	71.58%	\$99,670	71.73%
\$40,000,000	(\$15,156)	(5.04%)	(\$62,460)	(20.77%)	\$113,639	71.57%	\$113,664	71.60%	\$113,909	71.73%
\$45,000,000	(\$17,117)	(5.06%)	(\$70,334)	(20.78%)	\$127,877	71.59%	\$127,903	71.61%	\$128,147	71.73%
\$50,000,000	(\$19,078)	(5.07%)	(\$78,208)	(20.79%)	\$142,116	71.60%	\$142,142	71.62%	\$142,386	71.73%