

CITY OF LEGRAND, 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	\$8.01980	\$195,931	\$0	\$195,931	
2026-27	\$3.75678	\$199,850	\$803	\$200,653	2.4%
2027-28	\$3.77819	\$201,656	\$808	\$202,464	0.9%
2028-29	\$3.70525	\$206,513	\$792	\$207,306	2.4%
2029-30	\$3.72626	\$208,342	\$797	\$209,139	0.9%
2030-31	\$3.65397	\$213,322	\$781	\$214,103	2.4%
2031-32	\$3.67457	\$215,174	\$786	\$215,959	0.9%
2032-33	\$3.60295	\$220,278	\$770	\$221,049	2.4%
2033-34	\$3.62316	\$222,154	\$775	\$222,928	0.9%
2034-35	\$3.55225	\$227,387	\$760	\$228,147	2.3%
2035-36	\$3.57208	\$229,287	\$764	\$230,051	0.8%

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	\$52,247,452	\$24,430,910	\$0	\$24,430,910
2026-27	\$56,562,106	\$53,410,930	\$0	\$53,410,930
2027-28	\$56,738,697	\$53,587,521	\$0	\$53,587,521
2028-29	\$59,100,326	\$55,949,150	\$0	\$55,949,150
2029-30	\$59,276,917	\$56,125,741	\$0	\$56,125,741
2030-31	\$61,745,918	\$58,594,742	\$0	\$58,594,742
2031-32	\$61,922,509	\$58,771,333	\$0	\$58,771,333
2032-33	\$64,503,321	\$61,352,145	\$0	\$61,352,145
2033-34	\$64,679,912	\$61,528,736	\$0	\$61,528,736
2034-35	\$67,377,156	\$64,225,980	\$0	\$64,225,980
2035-36	\$67,553,747	\$64,402,571	\$0	\$64,402,571

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	88.07%	-1.62%	86.44%	9.03%	0.00%	1.36%
2026-27	92.88%	-2.30%	90.59%	7.17%	0.00%	0.62%
2027-28	92.89%	-2.36%	90.53%	7.24%	0.00%	0.62%
2028-29	92.83%	-2.33%	90.50%	7.36%	0.00%	0.60%
2029-30	92.83%	-2.39%	90.45%	7.42%	0.00%	0.59%
2030-31	92.77%	-2.35%	90.42%	7.54%	0.00%	0.57%
2031-32	92.77%	-2.41%	90.37%	7.60%	0.00%	0.57%
2032-33	92.70%	-2.37%	90.33%	7.72%	0.00%	0.54%
2033-34	92.70%	-2.42%	90.28%	7.77%	0.00%	0.54%
2034-35	92.62%	-2.38%	90.25%	7.89%	0.00%	0.52%
2035-36	92.63%	-2.43%	90.20%	7.94%	0.00%	0.52%

**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 LEGRAND, 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	\$24,430,910	\$8.01980	\$195,931
2026-27	\$53,410,930	\$3.75678	\$200,653
2027-28	\$53,587,521	\$3.77819	\$202,464
2028-29	\$55,949,150	\$3.70525	\$207,306
2029-30	\$56,125,741	\$3.72626	\$209,139
2030-31	\$58,594,742	\$3.65397	\$214,103
2031-32	\$58,771,333	\$3.67457	\$215,959
2032-33	\$61,352,145	\$3.60295	\$221,049
2033-34	\$61,528,736	\$3.62316	\$222,928
2034-35	\$64,225,980	\$3.55225	\$228,147
2035-36	\$64,402,571	\$3.57208	\$230,051

## CITY OF LEGRAND, 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	\$24,430,910	\$8.01980	\$195,931
2026-27	\$24,309,409	\$8.01980	\$194,957
2027-28	\$24,879,426	\$8.01980	\$199,528
2028-29	\$25,772,141	\$8.01980	\$206,687
2029-30	\$26,370,627	\$8.01980	\$211,487
2030-31	\$27,312,700	\$8.01980	\$219,042
2031-32	\$27,941,073	\$8.01980	\$224,082
2032-33	\$28,935,057	\$8.01980	\$232,053
2033-34	\$29,594,977	\$8.01980	\$237,346
2034-35	\$30,643,618	\$8.01980	\$245,756
2035-36	\$31,336,657	\$8.01980	\$251,314

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	\$29,101,521	(\$4.26302)	\$5,696
2027-28	\$28,708,095	(\$4.24161)	\$2,936
2028-29	\$30,177,009	(\$4.31455)	\$618
2029-30	\$29,755,115	(\$4.29354)	-\$2,348
2030-31	\$31,282,042	(\$4.36583)	-\$4,939
2031-32	\$30,830,260	(\$4.34523)	-\$8,122
2032-33	\$32,417,087	(\$4.41685)	-\$11,005
2033-34	\$31,933,759	(\$4.39664)	-\$14,417
2034-35	\$33,582,362	(\$4.46755)	-\$17,609
2035-36	\$33,065,914	(\$4.44772)	-\$21,263

CITY OF LEGRAND, 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	\$190	\$226	\$50,000	\$51,515	\$190	\$188	\$50,000	\$58,947	\$172	\$33	\$147	\$33	\$190	\$215
\$100,000	\$123,480	\$380	\$451	\$100,000	\$103,030	\$380	\$376	\$100,000	\$117,894	\$362	\$248	\$337	\$248	\$380	\$431
\$150,000	\$185,220	\$571	\$677	\$150,000	\$154,545	\$571	\$565	\$150,000	\$176,842	\$552	\$463	\$527	\$463	\$571	\$646
\$200,000	\$246,960	\$931	\$902	\$200,000	\$206,060	\$931	\$753	\$200,000	\$235,789	\$742	\$679	\$718	\$679	\$761	\$862
\$250,000	\$308,700	\$1,292	\$1,128	\$250,000	\$257,575	\$1,292	\$941	\$250,000	\$294,736	\$933	\$894	\$908	\$894	\$951	\$1,077
\$300,000	\$370,440	\$1,653	\$1,354	\$300,000	\$309,090	\$1,653	\$1,129	\$300,000	\$353,683	\$1,123	\$1,110	\$1,098	\$1,110	\$1,141	\$1,292
\$400,000	\$493,920	\$2,375	\$1,805	\$400,000	\$412,120	\$2,375	\$1,506	\$400,000	\$471,578	\$1,503	\$1,540	\$1,478	\$1,540	\$1,522	\$1,723
\$500,000	\$617,400	\$3,097	\$2,256	\$500,000	\$515,151	\$3,097	\$1,882	\$500,000	\$589,472	\$1,884	\$1,971	\$1,859	\$1,971	\$1,902	\$2,154
\$600,000	\$740,880	\$3,819	\$2,707	\$600,000	\$618,181	\$3,819	\$2,259	\$600,000	\$707,366	\$2,264	\$2,402	\$2,239	\$2,402	\$2,282	\$2,585
\$700,000	\$864,360	\$4,540	\$3,158	\$700,000	\$721,211	\$4,540	\$2,635	\$700,000	\$825,261	\$2,644	\$2,833	\$2,620	\$2,833	\$2,663	\$3,015
\$800,000	\$987,840	\$5,262	\$3,610	\$800,000	\$824,241	\$5,262	\$3,012	\$800,000	\$943,155	\$3,025	\$3,264	\$3,000	\$3,264	\$3,043	\$3,446
\$900,000	\$1,111,320	\$5,984	\$4,061	\$900,000	\$927,271	\$5,984	\$3,388	\$900,000	\$1,061,050	\$3,405	\$3,694	\$3,380	\$3,694	\$3,424	\$3,877
\$1,000,000	\$1,234,800	\$6,706	\$4,512	\$1,000,000	\$1,030,301	\$6,706	\$3,765	\$1,000,000	\$1,178,944	\$3,785	\$4,125	\$3,761	\$4,125	\$3,804	\$4,308
\$2,000,000	\$2,469,600	\$13,924	\$9,024	\$2,000,000	\$2,060,602	\$13,924	\$7,529	\$2,000,000	\$2,357,888	\$7,589	\$8,433	\$7,565	\$8,433	\$7,608	\$8,616
\$3,000,000	\$3,704,400	\$21,141	\$13,536	\$3,000,000	\$3,090,903	\$21,141	\$11,294	\$3,000,000	\$3,536,832	\$11,393	\$12,741	\$11,369	\$12,741	\$11,412	\$12,923
\$4,000,000	\$4,939,200	\$28,359	\$18,048	\$4,000,000	\$4,121,204	\$28,359	\$15,059	\$4,000,000	\$4,715,776	\$15,197	\$17,049	\$15,173	\$17,049	\$15,216	\$17,231
\$5,000,000	\$6,174,000	\$35,577	\$22,560	\$5,000,000	\$5,151,505	\$35,577	\$18,823	\$5,000,000	\$5,894,720	\$19,001	\$21,356	\$18,976	\$21,356	\$19,020	\$21,539
\$6,000,000	\$7,408,800	\$42,795	\$27,072	\$6,000,000	\$6,181,806	\$42,795	\$22,588	\$6,000,000	\$7,073,664	\$22,805	\$25,664	\$22,780	\$25,664	\$22,824	\$25,847
\$7,000,000	\$8,643,600	\$50,013	\$31,583	\$7,000,000	\$7,212,107	\$50,013	\$26,353	\$7,000,000	\$8,252,608	\$26,609	\$29,972	\$26,584	\$29,972	\$26,627	\$30,155
\$8,000,000	\$9,878,400	\$57,230	\$36,095	\$8,000,000	\$8,242,408	\$57,230	\$30,118	\$8,000,000	\$9,431,552	\$30,413	\$34,280	\$30,388	\$34,280	\$30,431	\$34,463
\$9,000,000	\$11,113,200	\$64,448	\$40,607	\$9,000,000	\$9,272,709	\$64,448	\$33,882	\$9,000,000	\$10,610,496	\$34,217	\$38,588	\$34,192	\$38,588	\$34,235	\$38,770
\$10,000,000	\$12,348,000	\$71,666	\$45,119	\$10,000,000	\$10,303,010	\$71,666	\$37,647	\$10,000,000	\$11,789,440	\$38,021	\$42,896	\$37,996	\$42,896	\$38,039	\$43,078
\$15,000,000	\$18,522,000	\$107,755	\$67,679	\$15,000,000	\$15,454,515	\$107,755	\$56,470	\$15,000,000	\$17,684,160	\$57,040	\$64,435	\$57,016	\$64,435	\$57,059	\$64,617
\$20,000,000	\$24,696,000	\$143,844	\$90,238	\$20,000,000	\$20,606,020	\$143,844	\$75,294	\$20,000,000	\$23,578,880	\$76,060	\$85,974	\$76,035	\$85,974	\$76,078	\$86,157
\$25,000,000	\$30,870,000	\$179,933	\$112,798	\$25,000,000	\$25,757,525	\$179,933	\$94,117	\$25,000,000	\$29,473,600	\$95,080	\$107,513	\$95,055	\$107,513	\$95,098	\$107,696
\$30,000,000	\$37,044,000	\$216,023	\$135,358	\$30,000,000	\$30,909,030	\$216,023	\$112,941	\$30,000,000	\$35,368,320	\$114,099	\$129,052	\$114,074	\$129,052	\$114,118	\$129,235
\$35,000,000	\$43,218,000	\$252,112	\$157,917	\$35,000,000	\$36,060,535	\$252,112	\$131,764	\$35,000,000	\$41,263,040	\$133,119	\$150,591	\$133,094	\$150,591	\$133,137	\$150,774
\$40,000,000	\$49,392,000	\$288,201	\$180,477	\$40,000,000	\$41,212,040	\$288,201	\$150,588	\$40,000,000	\$47,157,760	\$152,138	\$172,130	\$152,114	\$172,130	\$152,157	\$172,313
\$45,000,000	\$55,566,000	\$324,290	\$203,036	\$45,000,000	\$46,363,545	\$324,290	\$169,411	\$45,000,000	\$53,052,480	\$171,158	\$193,669	\$171,133	\$193,669	\$171,176	\$193,852
\$50,000,000	\$61,740,000	\$360,379	\$225,596	\$50,000,000	\$51,515,050	\$360,379	\$188,234	\$50,000,000	\$58,947,200	\$190,178	\$215,209	\$190,153	\$215,209	\$190,196	\$215,391

CITY OF           LEGRAND, 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	\$35	18.61%	(\$2)	(1.03%)	(\$139)	(80.96%)	(\$114)	(77.76%)	\$25	13.25%
\$100,000	\$71	18.61%	(\$4)	(1.03%)	(\$114)	(31.46%)	(\$89)	(26.43%)	\$50	13.25%
\$150,000	\$106	18.61%	(\$6)	(1.03%)	(\$89)	(16.06%)	(\$64)	(12.12%)	\$76	13.25%
\$200,000	(\$29)	(3.12%)	(\$179)	(19.17%)	(\$63)	(8.55%)	(\$39)	(5.40%)	\$101	13.25%
\$250,000	(\$164)	(12.72%)	(\$351)	(27.17%)	(\$38)	(4.10%)	(\$14)	(1.49%)	\$126	13.25%
\$300,000	(\$300)	(18.13%)	(\$524)	(31.69%)	(\$13)	(1.16%)	\$12	1.06%	\$151	13.25%
\$400,000	(\$570)	(24.01%)	(\$869)	(36.60%)	\$37	2.48%	\$62	4.20%	\$202	13.25%
\$500,000	(\$841)	(27.15%)	(\$1,214)	(39.22%)	\$88	4.66%	\$112	6.05%	\$252	13.25%
\$600,000	(\$1,111)	(29.11%)	(\$1,560)	(40.85%)	\$138	6.10%	\$163	7.27%	\$302	13.25%
\$700,000	(\$1,382)	(30.44%)	(\$1,905)	(41.96%)	\$188	7.13%	\$213	8.14%	\$353	13.25%
\$800,000	(\$1,653)	(31.41%)	(\$2,250)	(42.77%)	\$239	7.90%	\$264	8.79%	\$403	13.25%
\$900,000	(\$1,923)	(32.14%)	(\$2,596)	(43.38%)	\$289	8.50%	\$314	9.29%	\$454	13.25%
\$1,000,000	(\$2,194)	(32.72%)	(\$2,941)	(43.86%)	\$340	8.97%	\$364	9.69%	\$504	13.25%
\$2,000,000	(\$4,900)	(35.19%)	(\$6,394)	(45.92%)	\$844	11.12%	\$868	11.48%	\$1,008	13.25%
\$3,000,000	(\$7,606)	(35.98%)	(\$9,847)	(46.58%)	\$1,347	11.83%	\$1,372	12.07%	\$1,512	13.25%
\$4,000,000	(\$10,312)	(36.36%)	(\$13,300)	(46.90%)	\$1,851	12.18%	\$1,876	12.37%	\$2,016	13.25%
\$5,000,000	(\$13,017)	(36.59%)	(\$16,754)	(47.09%)	\$2,355	12.40%	\$2,380	12.54%	\$2,520	13.25%
\$6,000,000	(\$15,723)	(36.74%)	(\$20,207)	(47.22%)	\$2,859	12.54%	\$2,884	12.66%	\$3,023	13.25%
\$7,000,000	(\$18,429)	(36.85%)	(\$23,660)	(47.31%)	\$3,363	12.64%	\$3,388	12.74%	\$3,527	13.25%
\$8,000,000	(\$21,135)	(36.93%)	(\$27,113)	(47.38%)	\$3,867	12.71%	\$3,892	12.81%	\$4,031	13.25%
\$9,000,000	(\$23,841)	(36.99%)	(\$30,566)	(47.43%)	\$4,371	12.77%	\$4,396	12.86%	\$4,535	13.25%
\$10,000,000	(\$26,547)	(37.04%)	(\$34,019)	(47.47%)	\$4,875	12.82%	\$4,900	12.89%	\$5,039	13.25%
\$15,000,000	(\$40,076)	(37.19%)	(\$51,285)	(47.59%)	\$7,394	12.96%	\$7,419	13.01%	\$7,559	13.25%
\$20,000,000	(\$53,606)	(37.27%)	(\$68,551)	(47.66%)	\$9,914	13.03%	\$9,939	13.07%	\$10,078	13.25%
\$25,000,000	(\$67,135)	(37.31%)	(\$85,816)	(47.69%)	\$12,433	13.08%	\$12,458	13.11%	\$12,598	13.25%
\$30,000,000	(\$80,665)	(37.34%)	(\$103,082)	(47.72%)	\$14,953	13.11%	\$14,978	13.13%	\$15,117	13.25%
\$35,000,000	(\$94,194)	(37.36%)	(\$120,348)	(47.74%)	\$17,472	13.13%	\$17,497	13.15%	\$17,637	13.25%
\$40,000,000	(\$107,724)	(37.38%)	(\$137,613)	(47.75%)	\$19,992	13.14%	\$20,017	13.16%	\$20,156	13.25%
\$45,000,000	(\$121,253)	(37.39%)	(\$154,879)	(47.76%)	\$22,512	13.15%	\$22,536	13.17%	\$22,676	13.25%
\$50,000,000	(\$134,783)	(37.40%)	(\$172,145)	(47.77%)	\$25,031	13.16%	\$25,056	13.18%	\$25,195	13.25%