

CITY OF LITTLE ROCK, 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	\$8.25742	\$103,656	\$0	\$103,656	
2026-27	\$5.38508	\$105,729	\$400	\$106,129	2.4%
2027-28	\$5.42104	\$106,660	\$403	\$107,063	0.9%
2028-29	\$5.24341	\$109,204	\$389	\$109,593	2.4%
2029-30	\$5.27136	\$110,141	\$392	\$110,533	0.9%
2030-31	\$5.09557	\$112,743	\$378	\$113,122	2.3%
2031-32	\$5.12263	\$113,688	\$381	\$114,068	0.8%
2032-33	\$4.95509	\$116,350	\$368	\$116,718	2.3%
2033-34	\$4.98132	\$117,301	\$370	\$117,671	0.8%
2034-35	\$4.82136	\$120,025	\$358	\$120,383	2.3%
2035-36	\$4.84680	\$120,985	\$360	\$121,345	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	\$26,398,965	\$12,553,101	\$0	\$12,553,101
2026-27	\$22,088,077	\$19,708,033	\$0	\$19,708,033
2027-28	\$22,129,499	\$19,749,455	\$0	\$19,749,455
2028-29	\$23,281,192	\$20,901,148	\$0	\$20,901,148
2029-30	\$23,348,614	\$20,968,570	\$0	\$20,968,570
2030-31	\$24,580,103	\$22,200,059	\$0	\$22,200,059
2031-32	\$24,647,525	\$22,267,481	\$0	\$22,267,481
2032-33	\$25,935,134	\$23,555,090	\$0	\$23,555,090
2033-34	\$26,002,556	\$23,622,512	\$0	\$23,622,512
2034-35	\$27,348,712	\$24,968,668	\$0	\$24,968,668
2035-36	\$27,416,134	\$25,036,090	\$0	\$25,036,090

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.69%	-3.00%	70.69%	26.34%	0.00%	2.97%
2026-27	108.02%	-35.96%	72.06%	25.91%	0.00%	1.89%
2027-28	107.95%	-36.05%	71.90%	26.08%	0.00%	1.89%
2028-29	106.23%	-34.21%	72.02%	26.08%	0.00%	1.78%
2029-30	106.03%	-34.14%	71.90%	26.20%	0.00%	1.78%
2030-31	104.30%	-32.27%	72.03%	26.18%	0.00%	1.68%
2031-32	104.12%	-32.20%	71.92%	26.30%	0.00%	1.67%
2032-33	102.50%	-30.46%	72.03%	26.29%	0.00%	1.58%
2033-34	102.34%	-30.41%	71.93%	26.40%	0.00%	1.58%
2034-35	100.81%	-28.79%	72.03%	26.40%	0.00%	1.49%
2035-36	100.67%	-28.74%	71.93%	26.50%	0.00%	1.49%

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 LITTLE ROCK, 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	\$12,553,101	\$8.25742	\$103,656
2026-27	\$19,708,033	\$5.38508	\$106,129
2027-28	\$19,749,455	\$5.42104	\$107,063
2028-29	\$20,901,148	\$5.24341	\$109,593
2029-30	\$20,968,570	\$5.27136	\$110,533
2030-31	\$22,200,059	\$5.09557	\$113,122
2031-32	\$22,267,481	\$5.12263	\$114,068
2032-33	\$23,555,090	\$4.95509	\$116,718
2033-34	\$23,622,512	\$4.98132	\$117,671
2034-35	\$24,968,668	\$4.82136	\$120,383
2035-36	\$25,036,090	\$4.84680	\$121,345

CITY OF LITTLE ROCK, 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	\$12,553,101	\$8.25742	\$103,656
2026-27	\$12,973,697	\$8.17566	\$106,069
2027-28	\$13,218,898	\$8.17566	\$108,073
2028-29	\$13,736,245	\$8.10000	\$111,264
2029-30	\$13,992,652	\$8.10000	\$113,340
2030-31	\$14,538,416	\$8.10000	\$117,761
2031-32	\$14,806,586	\$8.10000	\$119,933
2032-33	\$15,382,216	\$8.10000	\$124,596
2033-34	\$15,662,804	\$8.10000	\$126,869
2034-35	\$16,269,850	\$8.10000	\$131,786
2035-36	\$16,563,473	\$8.10000	\$134,164

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	\$6,734,336	(\$2.79058)	\$61
2027-28	\$6,530,558	(\$2.75462)	-\$1,011
2028-29	\$7,164,903	(\$2.85659)	-\$1,670
2029-30	\$6,975,917	(\$2.82864)	-\$2,808
2030-31	\$7,661,643	(\$3.00443)	-\$4,639
2031-32	\$7,460,894	(\$2.97737)	-\$5,865
2032-33	\$8,172,874	(\$3.14491)	-\$7,878
2033-34	\$7,959,708	(\$3.11868)	-\$9,197
2034-35	\$8,698,818	(\$3.27864)	-\$11,403
2035-36	\$8,472,617	(\$3.25320)	-\$12,819

CITY OF LITTLE ROCK, 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	\$315	\$50,000	\$51,515	\$196	\$262	\$50,000	\$58,947	\$177	\$46	\$151	\$46	\$196	\$300
\$100,000	\$123,480	\$392	\$629	\$100,000	\$103,030	\$392	\$525	\$100,000	\$117,894	\$373	\$346	\$347	\$346	\$392	\$601
\$150,000	\$185,220	\$587	\$944	\$150,000	\$154,545	\$587	\$787	\$150,000	\$176,842	\$568	\$646	\$543	\$646	\$587	\$901
\$200,000	\$246,960	\$959	\$1,258	\$200,000	\$206,060	\$959	\$1,050	\$200,000	\$235,789	\$764	\$947	\$739	\$947	\$783	\$1,201
\$250,000	\$308,700	\$1,331	\$1,573	\$250,000	\$257,575	\$1,331	\$1,312	\$250,000	\$294,736	\$960	\$1,247	\$935	\$1,247	\$979	\$1,502
\$300,000	\$370,440	\$1,702	\$1,888	\$300,000	\$309,090	\$1,702	\$1,575	\$300,000	\$353,683	\$1,156	\$1,547	\$1,131	\$1,547	\$1,175	\$1,802
\$400,000	\$493,920	\$2,445	\$2,517	\$400,000	\$412,120	\$2,445	\$2,100	\$400,000	\$471,578	\$1,548	\$2,148	\$1,522	\$2,148	\$1,567	\$2,403
\$500,000	\$617,400	\$3,189	\$3,146	\$500,000	\$515,151	\$3,189	\$2,625	\$500,000	\$589,472	\$1,939	\$2,749	\$1,914	\$2,749	\$1,958	\$3,004
\$600,000	\$740,880	\$3,932	\$3,775	\$600,000	\$618,181	\$3,932	\$3,150	\$600,000	\$707,366	\$2,331	\$3,350	\$2,306	\$3,350	\$2,350	\$3,604
\$700,000	\$864,360	\$4,675	\$4,404	\$700,000	\$721,211	\$4,675	\$3,675	\$700,000	\$825,261	\$2,723	\$3,950	\$2,697	\$3,950	\$2,742	\$4,205
\$800,000	\$987,840	\$5,418	\$5,034	\$800,000	\$824,241	\$5,418	\$4,200	\$800,000	\$943,155	\$3,114	\$4,551	\$3,089	\$4,551	\$3,133	\$4,806
\$900,000	\$1,111,320	\$6,161	\$5,663	\$900,000	\$927,271	\$6,161	\$4,725	\$900,000	\$1,061,050	\$3,506	\$5,152	\$3,481	\$5,152	\$3,525	\$5,407
\$1,000,000	\$1,234,800	\$6,904	\$6,292	\$1,000,000	\$1,030,301	\$6,904	\$5,250	\$1,000,000	\$1,178,944	\$3,898	\$5,753	\$3,872	\$5,753	\$3,917	\$6,007
\$2,000,000	\$2,469,600	\$14,336	\$12,584	\$2,000,000	\$2,060,602	\$14,336	\$10,500	\$2,000,000	\$2,357,888	\$7,814	\$11,760	\$7,789	\$11,760	\$7,833	\$12,015
\$3,000,000	\$3,704,400	\$21,768	\$18,876	\$3,000,000	\$3,090,903	\$21,768	\$15,750	\$3,000,000	\$3,536,832	\$11,731	\$17,767	\$11,705	\$17,767	\$11,750	\$18,022
\$4,000,000	\$4,939,200	\$29,199	\$25,168	\$4,000,000	\$4,121,204	\$29,199	\$21,000	\$4,000,000	\$4,715,776	\$15,648	\$23,775	\$15,622	\$23,775	\$15,667	\$24,030
\$5,000,000	\$6,174,000	\$36,631	\$31,460	\$5,000,000	\$5,151,505	\$36,631	\$26,250	\$5,000,000	\$5,894,720	\$19,564	\$29,782	\$19,539	\$29,782	\$19,583	\$30,037
\$6,000,000	\$7,408,800	\$44,063	\$37,752	\$6,000,000	\$6,181,806	\$44,063	\$31,500	\$6,000,000	\$7,073,664	\$23,481	\$35,790	\$23,455	\$35,790	\$23,500	\$36,044
\$7,000,000	\$8,643,600	\$51,494	\$44,044	\$7,000,000	\$7,212,107	\$51,494	\$36,750	\$7,000,000	\$8,252,608	\$27,397	\$41,797	\$27,372	\$41,797	\$27,416	\$42,052
\$8,000,000	\$9,878,400	\$58,926	\$50,336	\$8,000,000	\$8,242,408	\$58,926	\$42,000	\$8,000,000	\$9,431,552	\$31,314	\$47,804	\$31,289	\$47,804	\$31,333	\$48,059
\$9,000,000	\$11,113,200	\$66,358	\$56,628	\$9,000,000	\$9,272,709	\$66,358	\$47,250	\$9,000,000	\$10,610,496	\$35,231	\$53,812	\$35,205	\$53,812	\$35,250	\$54,067
\$10,000,000	\$12,348,000	\$73,790	\$62,920	\$10,000,000	\$10,303,010	\$73,790	\$52,500	\$10,000,000	\$11,789,440	\$39,147	\$59,819	\$39,122	\$59,819	\$39,166	\$60,074
\$15,000,000	\$18,522,000	\$110,948	\$94,380	\$15,000,000	\$15,454,515	\$110,948	\$78,750	\$15,000,000	\$17,684,160	\$58,730	\$89,856	\$58,705	\$89,856	\$58,749	\$90,111
\$20,000,000	\$24,696,000	\$148,106	\$125,840	\$20,000,000	\$20,606,020	\$148,106	\$104,999	\$20,000,000	\$23,578,880	\$78,314	\$119,893	\$78,288	\$119,893	\$78,333	\$120,148
\$25,000,000	\$30,870,000	\$185,265	\$157,300	\$25,000,000	\$25,757,525	\$185,265	\$131,249	\$25,000,000	\$29,473,600	\$97,897	\$149,930	\$97,871	\$149,930	\$97,916	\$150,185
\$30,000,000	\$37,044,000	\$222,423	\$188,760	\$30,000,000	\$30,909,030	\$222,423	\$157,499	\$30,000,000	\$35,368,320	\$117,480	\$179,967	\$117,454	\$179,967	\$117,499	\$180,222
\$35,000,000	\$43,218,000	\$259,581	\$220,220	\$35,000,000	\$36,060,535	\$259,581	\$183,749	\$35,000,000	\$41,263,040	\$137,063	\$210,004	\$137,037	\$210,004	\$137,082	\$210,259
\$40,000,000	\$49,392,000	\$296,740	\$251,680	\$40,000,000	\$41,212,040	\$296,740	\$209,999	\$40,000,000	\$47,157,760	\$156,646	\$240,041	\$156,621	\$240,041	\$156,665	\$240,296
\$45,000,000	\$55,566,000	\$333,898	\$283,140	\$45,000,000	\$46,363,545	\$333,898	\$236,249	\$45,000,000	\$53,052,480	\$176,229	\$270,078	\$176,204	\$270,078	\$176,248	\$270,333
\$50,000,000	\$61,740,000	\$371,057	\$314,600	\$50,000,000	\$51,515,050	\$371,057	\$262,499	\$50,000,000	\$58,947,200	\$195,812	\$300,115	\$195,787	\$300,115	\$195,831	\$300,370

CITY OF LITTLE ROCK, 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	\$119	60.65%	\$67	34.04%	(\$131)	(74.22%)	(\$106)	(69.88%)	\$105	53.38%
\$100,000	\$238	60.65%	\$133	34.04%	(\$27)	(7.17%)	(\$1)	(0.36%)	\$209	53.38%
\$150,000	\$356	60.65%	\$200	34.04%	\$78	13.69%	\$103	19.02%	\$314	53.38%
\$200,000	\$299	31.21%	\$91	9.48%	\$182	23.86%	\$208	28.13%	\$418	53.38%
\$250,000	\$242	18.21%	(\$18)	(1.37%)	\$287	29.88%	\$312	33.42%	\$523	53.38%
\$300,000	\$185	10.89%	(\$127)	(7.48%)	\$391	33.86%	\$417	36.88%	\$627	53.38%
\$400,000	\$71	2.92%	(\$345)	(14.13%)	\$601	38.80%	\$626	41.12%	\$836	53.38%
\$500,000	(\$43)	(1.34%)	(\$564)	(17.68%)	\$810	41.75%	\$835	43.63%	\$1,045	53.38%
\$600,000	(\$157)	(3.98%)	(\$782)	(19.88%)	\$1,019	43.70%	\$1,044	45.29%	\$1,254	53.38%
\$700,000	(\$271)	(5.79%)	(\$1,000)	(21.39%)	\$1,228	45.09%	\$1,253	46.46%	\$1,464	53.38%
\$800,000	(\$384)	(7.10%)	(\$1,218)	(22.48%)	\$1,437	46.14%	\$1,462	47.34%	\$1,673	53.38%
\$900,000	(\$498)	(8.09%)	(\$1,436)	(23.31%)	\$1,646	46.95%	\$1,671	48.02%	\$1,882	53.38%
\$1,000,000	(\$612)	(8.87%)	(\$1,654)	(23.96%)	\$1,855	47.59%	\$1,880	48.56%	\$2,091	53.38%
\$2,000,000	(\$1,752)	(12.22%)	(\$3,836)	(26.76%)	\$3,946	50.49%	\$3,971	50.99%	\$4,182	53.38%
\$3,000,000	(\$2,892)	(13.28%)	(\$6,018)	(27.65%)	\$6,037	51.46%	\$6,062	51.79%	\$6,272	53.38%
\$4,000,000	(\$4,031)	(13.81%)	(\$8,200)	(28.08%)	\$8,127	51.94%	\$8,153	52.19%	\$8,363	53.38%
\$5,000,000	(\$5,171)	(14.12%)	(\$10,381)	(28.34%)	\$10,218	52.23%	\$10,244	52.43%	\$10,454	53.38%
\$6,000,000	(\$6,311)	(14.32%)	(\$12,563)	(28.51%)	\$12,309	52.42%	\$12,334	52.59%	\$12,545	53.38%
\$7,000,000	(\$7,450)	(14.47%)	(\$14,745)	(28.63%)	\$14,400	52.56%	\$14,425	52.70%	\$14,635	53.38%
\$8,000,000	(\$8,590)	(14.58%)	(\$16,926)	(28.72%)	\$16,490	52.66%	\$16,516	52.79%	\$16,726	53.38%
\$9,000,000	(\$9,730)	(14.66%)	(\$19,108)	(28.80%)	\$18,581	52.74%	\$18,607	52.85%	\$18,817	53.38%
\$10,000,000	(\$10,869)	(14.73%)	(\$21,290)	(28.85%)	\$20,672	52.81%	\$20,697	52.90%	\$20,908	53.38%
\$15,000,000	(\$16,568)	(14.93%)	(\$32,198)	(29.02%)	\$31,126	53.00%	\$31,151	53.06%	\$31,361	53.38%
\$20,000,000	(\$22,266)	(15.03%)	(\$43,107)	(29.11%)	\$41,580	53.09%	\$41,605	53.14%	\$41,815	53.38%
\$25,000,000	(\$27,964)	(15.09%)	(\$54,015)	(29.16%)	\$52,033	53.15%	\$52,059	53.19%	\$52,269	53.38%
\$30,000,000	(\$33,663)	(15.13%)	(\$64,924)	(29.19%)	\$62,487	53.19%	\$62,513	53.22%	\$62,723	53.38%
\$35,000,000	(\$39,361)	(15.16%)	(\$75,832)	(29.21%)	\$72,941	53.22%	\$72,966	53.25%	\$73,177	53.38%
\$40,000,000	(\$45,059)	(15.18%)	(\$86,741)	(29.23%)	\$83,395	53.24%	\$83,420	53.26%	\$83,631	53.38%
\$45,000,000	(\$50,758)	(15.20%)	(\$97,650)	(29.25%)	\$93,849	53.25%	\$93,874	53.28%	\$94,084	53.38%
\$50,000,000	(\$56,456)	(15.21%)	(\$108,558)	(29.26%)	\$104,302	53.27%	\$104,328	53.29%	\$104,538	53.38%