

CITY OF LISBON, 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	\$8.12622	\$913,508	\$0	\$913,508	
2026-27	\$4.24877	\$931,779	\$6,963	\$938,742	2.8%
2027-28	\$4.28052	\$944,834	\$7,015	\$951,849	1.4%
2028-29	\$4.18111	\$970,888	\$6,852	\$977,740	2.7%
2029-30	\$4.21062	\$984,053	\$6,901	\$990,953	1.4%
2030-31	\$4.11177	\$1,010,772	\$6,739	\$1,017,511	2.7%
2031-32	\$4.13918	\$1,023,716	\$6,783	\$1,030,500	1.3%
2032-33	\$4.04233	\$1,051,110	\$6,625	\$1,057,734	2.6%
2033-34	\$4.06781	\$1,063,834	\$6,667	\$1,070,500	1.2%
2034-35	\$3.97293	\$1,091,911	\$6,511	\$1,098,422	2.6%
2035-36	\$3.99662	\$1,104,414	\$6,550	\$1,110,963	1.1%

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	\$245,275,363	\$112,414,916	\$6,178,823	\$118,593,739
2026-27	\$239,611,442	\$220,944,431	\$7,425,590	\$228,370,020
2027-28	\$241,287,364	\$222,367,699	\$7,678,244	\$230,045,942
2028-29	\$253,390,525	\$233,846,925	\$8,302,177	\$242,149,103
2029-30	\$255,142,447	\$235,346,193	\$8,554,831	\$243,901,025
2030-31	\$267,926,997	\$247,462,981	\$9,222,594	\$256,685,575
2031-32	\$269,678,919	\$248,962,249	\$9,475,248	\$258,437,497
2032-33	\$283,094,969	\$261,664,515	\$10,189,032	\$271,853,547
2033-34	\$284,846,891	\$263,163,784	\$10,441,686	\$273,605,469
2034-35	\$298,921,691	\$276,476,477	\$11,203,791	\$287,680,269
2035-36	\$300,673,613	\$277,975,746	\$11,456,445	\$289,432,191

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	83.06%	-1.20%	81.86%	13.03%	2.42%	1.40%
2026-27	99.40%	-13.33%	86.07%	10.70%	1.65%	0.73%
2027-28	98.95%	-13.33%	85.62%	11.17%	1.64%	0.72%
2028-29	98.02%	-12.75%	85.28%	11.66%	1.57%	0.69%
2029-30	97.58%	-12.71%	84.86%	12.09%	1.56%	0.68%
2030-31	96.67%	-12.13%	84.54%	12.56%	1.50%	0.65%
2031-32	96.26%	-12.10%	84.16%	12.96%	1.49%	0.64%
2032-33	95.40%	-11.55%	83.85%	13.40%	1.43%	0.61%
2033-34	95.02%	-11.53%	83.49%	13.78%	1.42%	0.61%
2034-35	94.20%	-11.01%	83.19%	14.20%	1.36%	0.58%
2035-36	93.85%	-10.99%	82.86%	14.55%	1.36%	0.58%

**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 LISBON, 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	\$112,414,916	\$8.12622	\$913,508
2026-27	\$220,944,431	\$4.24877	\$938,742
2027-28	\$222,367,699	\$4.28052	\$951,849
2028-29	\$233,846,925	\$4.18111	\$977,740
2029-30	\$235,346,193	\$4.21062	\$990,953
2030-31	\$247,462,981	\$4.11177	\$1,017,511
2031-32	\$248,962,249	\$4.13918	\$1,030,500
2032-33	\$261,664,515	\$4.04233	\$1,057,734
2033-34	\$263,163,784	\$4.06781	\$1,070,500
2034-35	\$276,476,477	\$3.97293	\$1,098,422
2035-36	\$277,975,746	\$3.99662	\$1,110,963

CITY OF LISBON, 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	\$112,414,916	\$8.12622	\$913,508
2026-27	\$114,293,820	\$8.12622	\$928,777
2027-28	\$117,140,747	\$8.12622	\$951,911
2028-29	\$121,753,557	\$8.10000	\$986,204
2029-30	\$124,979,990	\$8.10000	\$1,012,338
2030-31	\$129,870,120	\$8.10000	\$1,051,948
2031-32	\$133,229,725	\$8.10000	\$1,079,161
2032-33	\$138,411,391	\$8.10000	\$1,121,132
2033-34	\$141,911,564	\$8.10000	\$1,149,484
2034-35	\$147,399,992	\$8.10000	\$1,193,940
2035-36	\$151,047,738	\$8.10000	\$1,223,487

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	\$106,650,611	(\$3.87745)	\$9,965
2027-28	\$105,226,951	(\$3.84570)	-\$62
2028-29	\$112,093,368	(\$3.91889)	-\$8,464
2029-30	\$110,366,203	(\$3.88938)	-\$21,385
2030-31	\$117,592,861	(\$3.98823)	-\$34,437
2031-32	\$115,732,524	(\$3.96082)	-\$48,661
2032-33	\$123,253,125	(\$4.05767)	-\$63,398
2033-34	\$121,252,219	(\$4.03219)	-\$78,983
2034-35	\$129,076,485	(\$4.12707)	-\$95,518
2035-36	\$126,928,008	(\$4.10338)	-\$112,523

CITY OF LISBON, 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	\$254	\$50,000	\$51,515	\$193	\$212	\$50,000	\$58,947	\$174	\$37	\$149	\$37	\$193	\$242
\$100,000	\$123,480	\$385	\$508	\$100,000	\$103,030	\$385	\$424	\$100,000	\$117,894	\$367	\$279	\$342	\$279	\$385	\$485
\$150,000	\$185,220	\$578	\$762	\$150,000	\$154,545	\$578	\$635	\$150,000	\$176,842	\$559	\$522	\$534	\$522	\$578	\$727
\$200,000	\$246,960	\$944	\$1,015	\$200,000	\$206,060	\$944	\$847	\$200,000	\$235,789	\$752	\$764	\$727	\$764	\$771	\$970
\$250,000	\$308,700	\$1,310	\$1,269	\$250,000	\$257,575	\$1,310	\$1,059	\$250,000	\$294,736	\$945	\$1,006	\$920	\$1,006	\$964	\$1,212
\$300,000	\$370,440	\$1,675	\$1,523	\$300,000	\$309,090	\$1,675	\$1,271	\$300,000	\$353,683	\$1,138	\$1,249	\$1,113	\$1,249	\$1,156	\$1,454
\$400,000	\$493,920	\$2,407	\$2,031	\$400,000	\$412,120	\$2,407	\$1,695	\$400,000	\$471,578	\$1,523	\$1,733	\$1,498	\$1,733	\$1,542	\$1,939
\$500,000	\$617,400	\$3,138	\$2,539	\$500,000	\$515,151	\$3,138	\$2,118	\$500,000	\$589,472	\$1,909	\$2,218	\$1,883	\$2,218	\$1,927	\$2,424
\$600,000	\$740,880	\$3,869	\$3,046	\$600,000	\$618,181	\$3,869	\$2,542	\$600,000	\$707,366	\$2,294	\$2,703	\$2,269	\$2,703	\$2,313	\$2,909
\$700,000	\$864,360	\$4,601	\$3,554	\$700,000	\$721,211	\$4,601	\$2,965	\$700,000	\$825,261	\$2,679	\$3,188	\$2,654	\$3,188	\$2,698	\$3,393
\$800,000	\$987,840	\$5,332	\$4,062	\$800,000	\$824,241	\$5,332	\$3,389	\$800,000	\$943,155	\$3,065	\$3,672	\$3,040	\$3,672	\$3,084	\$3,878
\$900,000	\$1,111,320	\$6,063	\$4,569	\$900,000	\$927,271	\$6,063	\$3,813	\$900,000	\$1,061,050	\$3,450	\$4,157	\$3,425	\$4,157	\$3,469	\$4,363
\$1,000,000	\$1,234,800	\$6,795	\$5,077	\$1,000,000	\$1,030,301	\$6,795	\$4,236	\$1,000,000	\$1,178,944	\$3,836	\$4,642	\$3,811	\$4,642	\$3,854	\$4,848
\$2,000,000	\$2,469,600	\$14,108	\$10,154	\$2,000,000	\$2,060,602	\$14,108	\$8,473	\$2,000,000	\$2,357,888	\$7,690	\$9,490	\$7,665	\$9,490	\$7,709	\$9,695
\$3,000,000	\$3,704,400	\$21,422	\$15,232	\$3,000,000	\$3,090,903	\$21,422	\$12,709	\$3,000,000	\$3,536,832	\$11,544	\$14,337	\$11,519	\$14,337	\$11,563	\$14,543
\$4,000,000	\$4,939,200	\$28,736	\$20,309	\$4,000,000	\$4,121,204	\$28,736	\$16,945	\$4,000,000	\$4,715,776	\$15,399	\$19,185	\$15,374	\$19,185	\$15,418	\$19,390
\$5,000,000	\$6,174,000	\$36,049	\$25,386	\$5,000,000	\$5,151,505	\$36,049	\$21,182	\$5,000,000	\$5,894,720	\$19,253	\$24,032	\$19,228	\$24,032	\$19,272	\$24,238
\$6,000,000	\$7,408,800	\$43,363	\$30,463	\$6,000,000	\$6,181,806	\$43,363	\$25,418	\$6,000,000	\$7,073,664	\$23,108	\$28,880	\$23,083	\$28,880	\$23,126	\$29,085
\$7,000,000	\$8,643,600	\$50,676	\$35,540	\$7,000,000	\$7,212,107	\$50,676	\$29,655	\$7,000,000	\$8,252,608	\$26,962	\$33,727	\$26,937	\$33,727	\$26,981	\$33,933
\$8,000,000	\$9,878,400	\$57,990	\$40,618	\$8,000,000	\$8,242,408	\$57,990	\$33,891	\$8,000,000	\$9,431,552	\$30,816	\$38,575	\$30,791	\$38,575	\$30,835	\$38,780
\$9,000,000	\$11,113,200	\$65,304	\$45,695	\$9,000,000	\$9,272,709	\$65,304	\$38,127	\$9,000,000	\$10,610,496	\$34,671	\$43,422	\$34,646	\$43,422	\$34,690	\$43,628
\$10,000,000	\$12,348,000	\$72,617	\$50,772	\$10,000,000	\$10,303,010	\$72,617	\$42,364	\$10,000,000	\$11,789,440	\$38,525	\$48,270	\$38,500	\$48,270	\$38,544	\$48,475
\$15,000,000	\$18,522,000	\$109,185	\$76,158	\$15,000,000	\$15,454,515	\$109,185	\$63,545	\$15,000,000	\$17,684,160	\$57,797	\$72,508	\$57,772	\$72,508	\$57,816	\$72,713
\$20,000,000	\$24,696,000	\$145,753	\$101,544	\$20,000,000	\$20,606,020	\$145,753	\$84,727	\$20,000,000	\$23,578,880	\$77,069	\$96,745	\$77,044	\$96,745	\$77,088	\$96,951
\$25,000,000	\$30,870,000	\$182,321	\$126,930	\$25,000,000	\$25,757,525	\$182,321	\$105,909	\$25,000,000	\$29,473,600	\$96,341	\$120,983	\$96,316	\$120,983	\$96,360	\$121,189
\$30,000,000	\$37,044,000	\$218,889	\$152,316	\$30,000,000	\$30,909,030	\$218,889	\$127,091	\$30,000,000	\$35,368,320	\$115,613	\$145,221	\$115,588	\$145,221	\$115,632	\$145,426
\$35,000,000	\$43,218,000	\$255,457	\$177,702	\$35,000,000	\$36,060,535	\$255,457	\$148,273	\$35,000,000	\$41,263,040	\$134,885	\$169,459	\$134,860	\$169,459	\$134,904	\$169,664
\$40,000,000	\$49,392,000	\$292,025	\$203,089	\$40,000,000	\$41,212,040	\$292,025	\$169,454	\$40,000,000	\$47,157,760	\$154,157	\$193,696	\$154,132	\$193,696	\$154,176	\$193,902
\$45,000,000	\$55,566,000	\$328,593	\$228,475	\$45,000,000	\$46,363,545	\$328,593	\$190,636	\$45,000,000	\$53,052,480	\$173,429	\$217,934	\$173,404	\$217,934	\$173,448	\$218,140
\$50,000,000	\$61,740,000	\$365,161	\$253,861	\$50,000,000	\$51,515,050	\$365,161	\$211,818	\$50,000,000	\$58,947,200	\$192,701	\$242,172	\$192,676	\$242,172	\$192,720	\$242,377

CITY OF LISBON, 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	\$61	31.73%	\$19	9.91%	(\$137)	(78.86%)	(\$112)	(75.30%)	\$50	25.77%
\$100,000	\$122	31.73%	\$38	9.91%	(\$88)	(23.88%)	(\$63)	(18.30%)	\$99	25.77%
\$150,000	\$183	31.73%	\$57	9.91%	(\$38)	(6.78%)	(\$13)	(2.41%)	\$149	25.77%
\$200,000	\$72	7.59%	(\$97)	(10.23%)	\$12	1.56%	\$37	5.06%	\$199	25.77%
\$250,000	(\$40)	(3.07%)	(\$250)	(19.12%)	\$61	6.50%	\$86	9.40%	\$248	25.77%
\$300,000	(\$152)	(9.08%)	(\$404)	(24.13%)	\$111	9.76%	\$136	12.23%	\$298	25.77%
\$400,000	(\$376)	(15.61%)	(\$712)	(29.59%)	\$210	13.81%	\$235	15.72%	\$397	25.77%
\$500,000	(\$599)	(19.10%)	(\$1,020)	(32.50%)	\$310	16.23%	\$335	17.77%	\$497	25.77%
\$600,000	(\$823)	(21.27%)	(\$1,327)	(34.31%)	\$409	17.83%	\$434	19.13%	\$596	25.77%
\$700,000	(\$1,047)	(22.75%)	(\$1,635)	(35.54%)	\$508	18.97%	\$533	20.09%	\$695	25.77%
\$800,000	(\$1,270)	(23.82%)	(\$1,943)	(36.44%)	\$608	19.83%	\$633	20.81%	\$795	25.77%
\$900,000	(\$1,494)	(24.64%)	(\$2,251)	(37.12%)	\$707	20.49%	\$732	21.37%	\$894	25.77%
\$1,000,000	(\$1,718)	(25.28%)	(\$2,558)	(37.65%)	\$806	21.02%	\$831	21.82%	\$993	25.77%
\$2,000,000	(\$3,954)	(28.03%)	(\$5,636)	(39.95%)	\$1,799	23.40%	\$1,824	23.80%	\$1,986	25.77%
\$3,000,000	(\$6,190)	(28.90%)	(\$8,713)	(40.67%)	\$2,793	24.19%	\$2,818	24.46%	\$2,979	25.77%
\$4,000,000	(\$8,427)	(29.32%)	(\$11,790)	(41.03%)	\$3,786	24.58%	\$3,811	24.79%	\$3,973	25.77%
\$5,000,000	(\$10,663)	(29.58%)	(\$14,867)	(41.24%)	\$4,779	24.82%	\$4,804	24.98%	\$4,966	25.77%
\$6,000,000	(\$12,899)	(29.75%)	(\$17,945)	(41.38%)	\$5,772	24.98%	\$5,797	25.11%	\$5,959	25.77%
\$7,000,000	(\$15,136)	(29.87%)	(\$21,022)	(41.48%)	\$6,765	25.09%	\$6,790	25.21%	\$6,952	25.77%
\$8,000,000	(\$17,372)	(29.96%)	(\$24,099)	(41.56%)	\$7,758	25.18%	\$7,783	25.28%	\$7,945	25.77%
\$9,000,000	(\$19,609)	(30.03%)	(\$27,176)	(41.62%)	\$8,751	25.24%	\$8,777	25.33%	\$8,938	25.77%
\$10,000,000	(\$21,845)	(30.08%)	(\$30,253)	(41.66%)	\$9,745	25.29%	\$9,770	25.38%	\$9,932	25.77%
\$15,000,000	(\$33,027)	(30.25%)	(\$45,640)	(41.80%)	\$14,710	25.45%	\$14,735	25.51%	\$14,897	25.77%
\$20,000,000	(\$44,209)	(30.33%)	(\$61,026)	(41.87%)	\$19,676	25.53%	\$19,701	25.57%	\$19,863	25.77%
\$25,000,000	(\$55,391)	(30.38%)	(\$76,412)	(41.91%)	\$24,642	25.58%	\$24,667	25.61%	\$24,829	25.77%
\$30,000,000	(\$66,573)	(30.41%)	(\$91,798)	(41.94%)	\$29,608	25.61%	\$29,633	25.64%	\$29,795	25.77%
\$35,000,000	(\$77,755)	(30.44%)	(\$107,184)	(41.96%)	\$34,573	25.63%	\$34,598	25.66%	\$34,760	25.77%
\$40,000,000	(\$88,936)	(30.46%)	(\$122,571)	(41.97%)	\$39,539	25.65%	\$39,564	25.67%	\$39,726	25.77%
\$45,000,000	(\$100,118)	(30.47%)	(\$137,957)	(41.98%)	\$44,505	25.66%	\$44,530	25.68%	\$44,692	25.77%
\$50,000,000	(\$111,300)	(30.48%)	(\$153,343)	(41.99%)	\$49,471	25.67%	\$49,496	25.69%	\$49,658	25.77%