

CITY OF LELAND, 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	\$8.00754	\$60,804	\$0	\$60,804	
2026-27	\$5.33675	\$62,021	\$139	\$62,159	2.2%
2027-28	\$5.37117	\$62,470	\$140	\$62,610	0.7%
2028-29	\$5.19543	\$63,862	\$135	\$63,997	2.2%
2029-30	\$5.22386	\$64,317	\$136	\$64,453	0.7%
2030-31	\$5.05156	\$65,742	\$131	\$65,873	2.2%
2031-32	\$5.07907	\$66,202	\$132	\$66,334	0.7%
2032-33	\$4.91461	\$67,661	\$128	\$67,789	2.2%
2033-34	\$4.94125	\$68,128	\$128	\$68,256	0.7%
2034-35	\$4.78404	\$69,621	\$124	\$69,746	2.2%
2035-36	\$4.80987	\$70,094	\$125	\$70,219	0.7%

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	\$15,521,303	\$7,593,400	\$0	\$7,593,400
2026-27	\$12,931,141	\$11,647,390	\$0	\$11,647,390
2027-28	\$12,940,355	\$11,656,604	\$0	\$11,656,604
2028-29	\$13,601,665	\$12,317,914	\$0	\$12,317,914
2029-30	\$13,621,880	\$12,338,129	\$0	\$12,338,129
2030-31	\$14,323,888	\$13,040,137	\$0	\$13,040,137
2031-32	\$14,344,102	\$13,060,351	\$0	\$13,060,351
2032-33	\$15,077,077	\$13,793,326	\$0	\$13,793,326
2033-34	\$15,097,291	\$13,813,540	\$0	\$13,813,540
2034-35	\$15,862,556	\$14,578,805	\$0	\$14,578,805
2035-36	\$15,882,771	\$14,599,020	\$0	\$14,599,020

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	68.94%	-2.89%	66.05%	29.96%	2.75%	1.24%
2026-27	103.51%	-36.02%	67.49%	28.33%	3.30%	0.81%
2027-28	103.65%	-36.14%	67.51%	28.31%	3.30%	0.81%
2028-29	102.22%	-34.33%	67.89%	28.13%	3.15%	0.76%
2029-30	102.26%	-34.32%	67.94%	28.08%	3.15%	0.76%
2030-31	100.83%	-32.51%	68.31%	27.90%	3.01%	0.72%
2031-32	100.87%	-32.51%	68.36%	27.85%	3.00%	0.72%
2032-33	99.52%	-30.82%	68.70%	27.69%	2.87%	0.68%
2033-34	99.56%	-30.82%	68.74%	27.65%	2.87%	0.68%
2034-35	98.29%	-29.23%	69.05%	27.51%	2.74%	0.64%
2035-36	98.33%	-29.23%	69.09%	27.47%	2.74%	0.64%

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 LELAND, 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	\$7,593,400	\$8.00754	\$60,804
2026-27	\$11,647,390	\$5.33675	\$62,159
2027-28	\$11,656,604	\$5.37117	\$62,610
2028-29	\$12,317,914	\$5.19543	\$63,997
2029-30	\$12,338,129	\$5.22386	\$64,453
2030-31	\$13,040,137	\$5.05156	\$65,873
2031-32	\$13,060,351	\$5.07907	\$66,334
2032-33	\$13,793,326	\$4.91461	\$67,789
2033-34	\$13,813,540	\$4.94125	\$68,256
2034-35	\$14,578,805	\$4.78404	\$69,746
2035-36	\$14,599,020	\$4.80987	\$70,219

CITY OF LELAND, 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	\$7,593,400	\$8.00754	\$60,804
2026-27	\$7,867,698	\$7.92826	\$62,377
2027-28	\$7,992,346	\$7.92826	\$63,365
2028-29	\$8,294,046	\$7.92826	\$65,757
2029-30	\$8,425,250	\$7.92826	\$66,798
2030-31	\$8,742,582	\$7.92826	\$69,313
2031-32	\$8,880,668	\$7.92826	\$70,408
2032-33	\$9,214,430	\$7.92826	\$73,054
2033-34	\$9,359,781	\$7.92826	\$74,207
2034-35	\$9,710,827	\$7.92826	\$76,990
2035-36	\$9,863,803	\$7.92826	\$78,203

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	\$3,779,692	(\$2.59151)	-\$218
2027-28	\$3,664,258	(\$2.55709)	-\$756
2028-29	\$4,023,868	(\$2.73283)	-\$1,760
2029-30	\$3,912,879	(\$2.70440)	-\$2,345
2030-31	\$4,297,554	(\$2.87670)	-\$3,440
2031-32	\$4,179,683	(\$2.84919)	-\$4,074
2032-33	\$4,578,896	(\$3.01365)	-\$5,266
2033-34	\$4,453,760	(\$2.98701)	-\$5,951
2034-35	\$4,867,979	(\$3.14422)	-\$7,244
2035-36	\$4,735,217	(\$3.11839)	-\$7,983

CITY OF LELAND, 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	\$312	\$50,000	\$51,515	\$190	\$260	\$50,000	\$58,947	\$171	\$45	\$147	\$45	\$190	\$298
\$100,000	\$123,480	\$380	\$624	\$100,000	\$103,030	\$380	\$520	\$100,000	\$117,894	\$361	\$343	\$337	\$343	\$380	\$596
\$150,000	\$185,220	\$570	\$936	\$150,000	\$154,545	\$570	\$781	\$150,000	\$176,842	\$551	\$641	\$527	\$641	\$570	\$893
\$200,000	\$246,960	\$930	\$1,248	\$200,000	\$206,060	\$930	\$1,041	\$200,000	\$235,789	\$741	\$939	\$717	\$939	\$760	\$1,191
\$250,000	\$308,700	\$1,290	\$1,559	\$250,000	\$257,575	\$1,290	\$1,301	\$250,000	\$294,736	\$931	\$1,236	\$906	\$1,236	\$950	\$1,489
\$300,000	\$370,440	\$1,651	\$1,871	\$300,000	\$309,090	\$1,651	\$1,561	\$300,000	\$353,683	\$1,121	\$1,534	\$1,096	\$1,534	\$1,139	\$1,787
\$400,000	\$493,920	\$2,371	\$2,495	\$400,000	\$412,120	\$2,371	\$2,082	\$400,000	\$471,578	\$1,501	\$2,130	\$1,476	\$2,130	\$1,519	\$2,382
\$500,000	\$617,400	\$3,092	\$3,119	\$500,000	\$515,151	\$3,092	\$2,602	\$500,000	\$589,472	\$1,881	\$2,725	\$1,856	\$2,725	\$1,899	\$2,978
\$600,000	\$740,880	\$3,813	\$3,743	\$600,000	\$618,181	\$3,813	\$3,123	\$600,000	\$707,366	\$2,260	\$3,321	\$2,236	\$3,321	\$2,279	\$3,573
\$700,000	\$864,360	\$4,533	\$4,366	\$700,000	\$721,211	\$4,533	\$3,643	\$700,000	\$825,261	\$2,640	\$3,916	\$2,616	\$3,916	\$2,659	\$4,169
\$800,000	\$987,840	\$5,254	\$4,990	\$800,000	\$824,241	\$5,254	\$4,164	\$800,000	\$943,155	\$3,020	\$4,512	\$2,995	\$4,512	\$3,038	\$4,764
\$900,000	\$1,111,320	\$5,975	\$5,614	\$900,000	\$927,271	\$5,975	\$4,684	\$900,000	\$1,061,050	\$3,400	\$5,107	\$3,375	\$5,107	\$3,418	\$5,360
\$1,000,000	\$1,234,800	\$6,695	\$6,238	\$1,000,000	\$1,030,301	\$6,695	\$5,205	\$1,000,000	\$1,178,944	\$3,780	\$5,703	\$3,755	\$5,703	\$3,798	\$5,956
\$2,000,000	\$2,469,600	\$13,902	\$12,475	\$2,000,000	\$2,060,602	\$13,902	\$10,409	\$2,000,000	\$2,357,888	\$7,578	\$11,658	\$7,553	\$11,658	\$7,596	\$11,911
\$3,000,000	\$3,704,400	\$21,109	\$18,713	\$3,000,000	\$3,090,903	\$21,109	\$15,614	\$3,000,000	\$3,536,832	\$11,376	\$17,614	\$11,351	\$17,614	\$11,394	\$17,867
\$4,000,000	\$4,939,200	\$28,316	\$24,951	\$4,000,000	\$4,121,204	\$28,316	\$20,819	\$4,000,000	\$4,715,776	\$15,174	\$23,569	\$15,149	\$23,569	\$15,192	\$23,822
\$5,000,000	\$6,174,000	\$35,523	\$31,188	\$5,000,000	\$5,151,505	\$35,523	\$26,023	\$5,000,000	\$5,894,720	\$18,972	\$29,525	\$18,947	\$29,525	\$18,991	\$29,778
\$6,000,000	\$7,408,800	\$42,729	\$37,426	\$6,000,000	\$6,181,806	\$42,729	\$31,228	\$6,000,000	\$7,073,664	\$22,770	\$35,480	\$22,746	\$35,480	\$22,789	\$35,733
\$7,000,000	\$8,643,600	\$49,936	\$43,664	\$7,000,000	\$7,212,107	\$49,936	\$36,432	\$7,000,000	\$8,252,608	\$26,568	\$41,436	\$26,544	\$41,436	\$26,587	\$41,689
\$8,000,000	\$9,878,400	\$57,143	\$49,901	\$8,000,000	\$8,242,408	\$57,143	\$41,637	\$8,000,000	\$9,431,552	\$30,366	\$47,391	\$30,342	\$47,391	\$30,385	\$47,644
\$9,000,000	\$11,113,200	\$64,350	\$56,139	\$9,000,000	\$9,272,709	\$64,350	\$46,842	\$9,000,000	\$10,610,496	\$34,165	\$53,347	\$34,140	\$53,347	\$34,183	\$53,600
\$10,000,000	\$12,348,000	\$71,557	\$62,377	\$10,000,000	\$10,303,010	\$71,557	\$52,046	\$10,000,000	\$11,789,440	\$37,963	\$59,302	\$37,938	\$59,302	\$37,981	\$59,555
\$15,000,000	\$18,522,000	\$107,590	\$93,565	\$15,000,000	\$15,454,515	\$107,590	\$78,069	\$15,000,000	\$17,684,160	\$56,953	\$89,080	\$56,928	\$89,080	\$56,972	\$89,333
\$20,000,000	\$24,696,000	\$143,624	\$124,753	\$20,000,000	\$20,606,020	\$143,624	\$104,093	\$20,000,000	\$23,578,880	\$75,944	\$118,858	\$75,919	\$118,858	\$75,962	\$119,110
\$25,000,000	\$30,870,000	\$179,658	\$155,942	\$25,000,000	\$25,757,525	\$179,658	\$130,116	\$25,000,000	\$29,473,600	\$94,934	\$148,635	\$94,910	\$148,635	\$94,953	\$148,888
\$30,000,000	\$37,044,000	\$215,692	\$187,130	\$30,000,000	\$30,909,030	\$215,692	\$156,139	\$30,000,000	\$35,368,320	\$113,925	\$178,413	\$113,900	\$178,413	\$113,943	\$178,665
\$35,000,000	\$43,218,000	\$251,726	\$218,318	\$35,000,000	\$36,060,535	\$251,726	\$182,162	\$35,000,000	\$41,263,040	\$132,915	\$208,190	\$132,891	\$208,190	\$132,934	\$208,443
\$40,000,000	\$49,392,000	\$287,760	\$249,507	\$40,000,000	\$41,212,040	\$287,760	\$208,185	\$40,000,000	\$47,157,760	\$151,906	\$237,968	\$151,881	\$237,968	\$151,924	\$238,220
\$45,000,000	\$55,566,000	\$323,794	\$280,695	\$45,000,000	\$46,363,545	\$323,794	\$234,208	\$45,000,000	\$53,052,480	\$170,896	\$267,745	\$170,872	\$267,745	\$170,915	\$267,998
\$50,000,000	\$61,740,000	\$359,828	\$311,883	\$50,000,000	\$51,515,050	\$359,828	\$260,231	\$50,000,000	\$58,947,200	\$189,887	\$297,523	\$189,862	\$297,523	\$189,905	\$297,775

CITY OF LELAND, 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	\$122	64.23%	\$70	37.03%	(\$126)	(73.64%)	(\$102)	(69.21%)	\$108	56.80%
\$100,000	\$244	64.23%	\$141	37.03%	(\$18)	(5.10%)	\$6	1.86%	\$216	56.80%
\$150,000	\$366	64.23%	\$211	37.03%	\$89	16.23%	\$114	21.67%	\$324	56.80%
\$200,000	\$317	34.14%	\$111	11.92%	\$197	26.62%	\$222	30.98%	\$431	56.80%
\$250,000	\$269	20.85%	\$11	0.83%	\$305	32.78%	\$330	36.39%	\$539	56.80%
\$300,000	\$221	13.36%	(\$89)	(5.41%)	\$413	36.85%	\$438	39.93%	\$647	56.80%
\$400,000	\$124	5.21%	(\$290)	(12.21%)	\$629	41.90%	\$653	44.27%	\$863	56.80%
\$500,000	\$27	0.86%	(\$490)	(15.84%)	\$845	44.91%	\$869	46.84%	\$1,079	56.80%
\$600,000	(\$70)	(1.84%)	(\$690)	(18.10%)	\$1,060	46.91%	\$1,085	48.53%	\$1,294	56.80%
\$700,000	(\$167)	(3.69%)	(\$890)	(19.64%)	\$1,276	48.33%	\$1,301	49.73%	\$1,510	56.80%
\$800,000	(\$264)	(5.02%)	(\$1,090)	(20.75%)	\$1,492	49.40%	\$1,516	50.63%	\$1,726	56.80%
\$900,000	(\$361)	(6.04%)	(\$1,291)	(21.60%)	\$1,708	50.22%	\$1,732	51.32%	\$1,942	56.80%
\$1,000,000	(\$458)	(6.84%)	(\$1,491)	(22.27%)	\$1,923	50.88%	\$1,948	51.88%	\$2,157	56.80%
\$2,000,000	(\$1,427)	(10.26%)	(\$3,493)	(25.13%)	\$4,081	53.85%	\$4,105	54.35%	\$4,315	56.80%
\$3,000,000	(\$2,396)	(11.35%)	(\$5,495)	(26.03%)	\$6,238	54.84%	\$6,263	55.17%	\$6,472	56.80%
\$4,000,000	(\$3,365)	(11.88%)	(\$7,497)	(26.48%)	\$8,395	55.33%	\$8,420	55.58%	\$8,630	56.80%
\$5,000,000	(\$4,334)	(12.20%)	(\$9,499)	(26.74%)	\$10,553	55.62%	\$10,578	55.83%	\$10,787	56.80%
\$6,000,000	(\$5,303)	(12.41%)	(\$11,502)	(26.92%)	\$12,710	55.82%	\$12,735	55.99%	\$12,944	56.80%
\$7,000,000	(\$6,273)	(12.56%)	(\$13,504)	(27.04%)	\$14,868	55.96%	\$14,892	56.11%	\$15,102	56.80%
\$8,000,000	(\$7,242)	(12.67%)	(\$15,506)	(27.14%)	\$17,025	56.07%	\$17,050	56.19%	\$17,259	56.80%
\$9,000,000	(\$8,211)	(12.76%)	(\$17,508)	(27.21%)	\$19,182	56.15%	\$19,207	56.26%	\$19,417	56.80%
\$10,000,000	(\$9,180)	(12.83%)	(\$19,510)	(27.27%)	\$21,340	56.21%	\$21,365	56.31%	\$21,574	56.80%
\$15,000,000	(\$14,025)	(13.04%)	(\$29,521)	(27.44%)	\$32,127	56.41%	\$32,152	56.48%	\$32,361	56.80%
\$20,000,000	(\$18,871)	(13.14%)	(\$39,532)	(27.52%)	\$42,914	56.51%	\$42,939	56.56%	\$43,148	56.80%
\$25,000,000	(\$23,717)	(13.20%)	(\$49,543)	(27.58%)	\$53,701	56.57%	\$53,726	56.61%	\$53,935	56.80%
\$30,000,000	(\$28,562)	(13.24%)	(\$59,553)	(27.61%)	\$64,488	56.61%	\$64,513	56.64%	\$64,722	56.80%
\$35,000,000	(\$33,408)	(13.27%)	(\$69,564)	(27.63%)	\$75,275	56.63%	\$75,300	56.66%	\$75,509	56.80%
\$40,000,000	(\$38,253)	(13.29%)	(\$79,575)	(27.65%)	\$86,062	56.65%	\$86,087	56.68%	\$86,296	56.80%
\$45,000,000	(\$43,099)	(13.31%)	(\$89,586)	(27.67%)	\$96,849	56.67%	\$96,874	56.69%	\$97,083	56.80%
\$50,000,000	(\$47,945)	(13.32%)	(\$99,597)	(27.68%)	\$107,636	56.68%	\$107,661	56.70%	\$107,870	56.80%