

CITY OF LAWTON, 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	\$7.09573	\$344,517	\$0	\$344,517	
2026-27	\$3.61813	\$351,408	\$3,729	\$355,137	3.1%
2027-28	\$3.65653	\$358,072	\$3,769	\$361,841	1.9%
2028-29	\$3.57526	\$369,078	\$3,685	\$372,763	3.0%
2029-30	\$3.61096	\$375,793	\$3,722	\$379,515	1.8%
2030-31	\$3.52939	\$387,105	\$3,638	\$390,742	3.0%
2031-32	\$3.56256	\$393,732	\$3,672	\$397,404	1.7%
2032-33	\$3.48210	\$405,352	\$3,589	\$408,941	2.9%
2033-34	\$3.51293	\$411,888	\$3,621	\$415,509	1.6%
2034-35	\$3.43362	\$423,819	\$3,539	\$427,358	2.9%
2035-36	\$3.46229	\$430,263	\$3,569	\$433,831	1.5%

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	\$100,594,590	\$48,552,761	\$0	\$48,552,761
2026-27	\$99,338,762	\$98,154,746	\$0	\$98,154,746
2027-28	\$100,141,405	\$98,957,389	\$0	\$98,957,389
2028-29	\$105,445,733	\$104,261,717	\$0	\$104,261,717
2029-30	\$106,284,839	\$105,100,823	\$0	\$105,100,823
2030-31	\$111,895,027	\$110,711,011	\$0	\$110,711,011
2031-32	\$112,734,133	\$111,550,117	\$0	\$111,550,117
2032-33	\$118,624,838	\$117,440,822	\$0	\$117,440,822
2033-34	\$119,463,944	\$118,279,928	\$0	\$118,279,928
2034-35	\$125,646,747	\$124,462,731	\$0	\$124,462,731
2035-36	\$126,485,853	\$125,301,837	\$0	\$125,301,837

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	91.47%	-0.85%	90.62%	8.89%	0.00%	0.44%
2026-27	104.86%	-12.19%	92.67%	6.97%	0.00%	0.22%
2027-28	104.88%	-12.32%	92.55%	7.08%	0.00%	0.21%
2028-29	104.35%	-11.91%	92.44%	7.22%	0.00%	0.20%
2029-30	104.34%	-12.00%	92.34%	7.32%	0.00%	0.20%
2030-31	103.79%	-11.56%	92.23%	7.45%	0.00%	0.19%
2031-32	103.78%	-11.65%	92.14%	7.54%	0.00%	0.19%
2032-33	103.25%	-11.22%	92.03%	7.67%	0.00%	0.18%
2033-34	103.25%	-11.30%	91.95%	7.76%	0.00%	0.18%
2034-35	102.74%	-10.89%	91.85%	7.87%	0.00%	0.17%
2035-36	102.74%	-10.97%	91.77%	7.96%	0.00%	0.17%

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 LAWTON, 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	\$48,552,761	\$7.09573	\$344,517
2026-27	\$98,154,746	\$3.61813	\$355,137
2027-28	\$98,957,389	\$3.65653	\$361,841
2028-29	\$104,261,717	\$3.57526	\$372,763
2029-30	\$105,100,823	\$3.61096	\$379,515
2030-31	\$110,711,011	\$3.52939	\$390,742
2031-32	\$111,550,117	\$3.56256	\$397,404
2032-33	\$117,440,822	\$3.48210	\$408,941
2033-34	\$118,279,928	\$3.51293	\$415,509
2034-35	\$124,462,731	\$3.43362	\$427,358
2035-36	\$125,301,837	\$3.46229	\$433,831

CITY OF LAWTON, 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	\$48,552,761	\$7.09573	\$344,517
2026-27	\$49,464,664	\$7.09573	\$350,988
2027-28	\$50,934,991	\$7.02548	\$357,843
2028-29	\$53,070,872	\$7.02548	\$372,848
2029-30	\$54,612,915	\$7.02548	\$383,682
2030-31	\$56,873,599	\$7.02548	\$399,564
2031-32	\$58,490,971	\$7.02548	\$410,927
2032-33	\$60,882,966	\$7.02548	\$427,732
2033-34	\$62,579,817	\$7.02548	\$439,653
2034-35	\$65,110,099	\$7.02548	\$457,430
2035-36	\$66,890,433	\$7.02548	\$469,937

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	\$48,690,082	(\$3.47760)	\$4,149
2027-28	\$48,022,397	(\$3.36895)	\$3,998
2028-29	\$51,190,845	(\$3.45022)	-\$85
2029-30	\$50,487,908	(\$3.41452)	-\$4,167
2030-31	\$53,837,413	(\$3.49609)	-\$8,822
2031-32	\$53,059,146	(\$3.46292)	-\$13,523
2032-33	\$56,557,856	(\$3.54338)	-\$18,791
2033-34	\$55,700,110	(\$3.51255)	-\$24,144
2034-35	\$59,352,632	(\$3.59186)	-\$30,072
2035-36	\$58,411,403	(\$3.56319)	-\$36,106

CITY OF LAWTON, 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	\$168	\$218	\$50,000	\$51,515	\$168	\$182	\$50,000	\$58,947	\$152	\$32	\$130	\$32	\$168	\$208
\$100,000	\$123,480	\$337	\$436	\$100,000	\$103,030	\$337	\$364	\$100,000	\$117,894	\$320	\$240	\$298	\$240	\$337	\$416
\$150,000	\$185,220	\$505	\$654	\$150,000	\$154,545	\$505	\$545	\$150,000	\$176,842	\$489	\$448	\$467	\$448	\$505	\$624
\$200,000	\$246,960	\$824	\$872	\$200,000	\$206,060	\$824	\$727	\$200,000	\$235,789	\$657	\$656	\$635	\$656	\$673	\$832
\$250,000	\$308,700	\$1,143	\$1,090	\$250,000	\$257,575	\$1,143	\$909	\$250,000	\$294,736	\$825	\$864	\$803	\$864	\$841	\$1,040
\$300,000	\$370,440	\$1,463	\$1,307	\$300,000	\$309,090	\$1,463	\$1,091	\$300,000	\$353,683	\$993	\$1,072	\$971	\$1,072	\$1,010	\$1,248
\$400,000	\$493,920	\$2,101	\$1,743	\$400,000	\$412,120	\$2,101	\$1,455	\$400,000	\$471,578	\$1,330	\$1,488	\$1,308	\$1,488	\$1,346	\$1,664
\$500,000	\$617,400	\$2,740	\$2,179	\$500,000	\$515,151	\$2,740	\$1,818	\$500,000	\$589,472	\$1,666	\$1,904	\$1,645	\$1,904	\$1,683	\$2,080
\$600,000	\$740,880	\$3,379	\$2,615	\$600,000	\$618,181	\$3,379	\$2,182	\$600,000	\$707,366	\$2,003	\$2,320	\$1,981	\$2,320	\$2,019	\$2,497
\$700,000	\$864,360	\$4,017	\$3,051	\$700,000	\$721,211	\$4,017	\$2,545	\$700,000	\$825,261	\$2,340	\$2,736	\$2,318	\$2,736	\$2,356	\$2,913
\$800,000	\$987,840	\$4,656	\$3,486	\$800,000	\$824,241	\$4,656	\$2,909	\$800,000	\$943,155	\$2,676	\$3,152	\$2,654	\$3,152	\$2,692	\$3,329
\$900,000	\$1,111,320	\$5,294	\$3,922	\$900,000	\$927,271	\$5,294	\$3,273	\$900,000	\$1,061,050	\$3,013	\$3,568	\$2,991	\$3,568	\$3,029	\$3,745
\$1,000,000	\$1,234,800	\$5,933	\$4,358	\$1,000,000	\$1,030,301	\$5,933	\$3,636	\$1,000,000	\$1,178,944	\$3,349	\$3,984	\$3,327	\$3,984	\$3,366	\$4,161
\$2,000,000	\$2,469,600	\$12,319	\$8,716	\$2,000,000	\$2,060,602	\$12,319	\$7,273	\$2,000,000	\$2,357,888	\$6,715	\$8,145	\$6,693	\$8,145	\$6,731	\$8,322
\$3,000,000	\$3,704,400	\$18,705	\$13,074	\$3,000,000	\$3,090,903	\$18,705	\$10,909	\$3,000,000	\$3,536,832	\$10,081	\$12,306	\$10,059	\$12,306	\$10,097	\$12,483
\$4,000,000	\$4,939,200	\$25,092	\$17,432	\$4,000,000	\$4,121,204	\$25,092	\$14,545	\$4,000,000	\$4,715,776	\$13,446	\$16,467	\$13,424	\$16,467	\$13,462	\$16,644
\$5,000,000	\$6,174,000	\$31,478	\$21,790	\$5,000,000	\$5,151,505	\$31,478	\$18,182	\$5,000,000	\$5,894,720	\$16,812	\$20,628	\$16,790	\$20,628	\$16,828	\$20,805
\$6,000,000	\$7,408,800	\$37,864	\$26,149	\$6,000,000	\$6,181,806	\$37,864	\$21,818	\$6,000,000	\$7,073,664	\$20,177	\$24,789	\$20,156	\$24,789	\$20,194	\$24,966
\$7,000,000	\$8,643,600	\$44,250	\$30,507	\$7,000,000	\$7,212,107	\$44,250	\$25,454	\$7,000,000	\$8,252,608	\$23,543	\$28,950	\$23,521	\$28,950	\$23,559	\$29,127
\$8,000,000	\$9,878,400	\$50,636	\$34,865	\$8,000,000	\$8,242,408	\$50,636	\$29,091	\$8,000,000	\$9,431,552	\$26,909	\$33,111	\$26,887	\$33,111	\$26,925	\$33,288
\$9,000,000	\$11,113,200	\$57,022	\$39,223	\$9,000,000	\$9,272,709	\$57,022	\$32,727	\$9,000,000	\$10,610,496	\$30,274	\$37,272	\$30,252	\$37,272	\$30,291	\$37,449
\$10,000,000	\$12,348,000	\$63,409	\$43,581	\$10,000,000	\$10,303,010	\$63,409	\$36,363	\$10,000,000	\$11,789,440	\$33,640	\$41,433	\$33,618	\$41,433	\$33,656	\$41,610
\$15,000,000	\$18,522,000	\$95,339	\$65,371	\$15,000,000	\$15,454,515	\$95,339	\$54,545	\$15,000,000	\$17,684,160	\$50,468	\$62,238	\$50,446	\$62,238	\$50,484	\$62,414
\$20,000,000	\$24,696,000	\$127,270	\$87,162	\$20,000,000	\$20,606,020	\$127,270	\$72,727	\$20,000,000	\$23,578,880	\$67,296	\$83,043	\$67,274	\$83,043	\$67,312	\$83,219
\$25,000,000	\$30,870,000	\$159,201	\$108,952	\$25,000,000	\$25,757,525	\$159,201	\$90,908	\$25,000,000	\$29,473,600	\$84,124	\$103,847	\$84,102	\$103,847	\$84,140	\$104,024
\$30,000,000	\$37,044,000	\$191,132	\$130,743	\$30,000,000	\$30,909,030	\$191,132	\$109,090	\$30,000,000	\$35,368,320	\$100,952	\$124,652	\$100,930	\$124,652	\$100,969	\$124,829
\$35,000,000	\$43,218,000	\$223,062	\$152,533	\$35,000,000	\$36,060,535	\$223,062	\$127,272	\$35,000,000	\$41,263,040	\$117,780	\$145,457	\$117,758	\$145,457	\$117,797	\$145,633
\$40,000,000	\$49,392,000	\$254,993	\$174,324	\$40,000,000	\$41,212,040	\$254,993	\$145,453	\$40,000,000	\$47,157,760	\$134,608	\$166,262	\$134,587	\$166,262	\$134,625	\$166,438
\$45,000,000	\$55,566,000	\$286,924	\$196,114	\$45,000,000	\$46,363,545	\$286,924	\$163,635	\$45,000,000	\$53,052,480	\$151,437	\$187,066	\$151,415	\$187,066	\$151,453	\$187,243
\$50,000,000	\$61,740,000	\$318,855	\$217,905	\$50,000,000	\$51,515,050	\$318,855	\$181,817	\$50,000,000	\$58,947,200	\$168,265	\$207,871	\$168,243	\$207,871	\$168,281	\$208,048

CITY OF LAWTON, 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	\$50	29.49%	\$14	8.04%	(\$120)	(79.22%)	(\$99)	(75.72%)	\$40	23.63%
\$100,000	\$99	29.49%	\$27	8.04%	(\$81)	(25.17%)	(\$59)	(19.69%)	\$80	23.63%
\$150,000	\$149	29.49%	\$41	8.04%	(\$41)	(8.36%)	(\$19)	(4.07%)	\$119	23.63%
\$200,000	\$47	5.76%	(\$97)	(11.76%)	(\$1)	(0.16%)	\$21	3.28%	\$159	23.63%
\$250,000	(\$54)	(4.72%)	(\$234)	(20.50%)	\$39	4.69%	\$61	7.54%	\$199	23.63%
\$300,000	(\$155)	(10.62%)	(\$372)	(25.42%)	\$78	7.90%	\$100	10.33%	\$239	23.63%
\$400,000	(\$358)	(17.04%)	(\$647)	(30.78%)	\$158	11.88%	\$180	13.75%	\$318	23.63%
\$500,000	(\$561)	(20.47%)	(\$922)	(33.64%)	\$238	14.25%	\$259	15.77%	\$398	23.63%
\$600,000	(\$764)	(22.61%)	(\$1,197)	(35.42%)	\$317	15.83%	\$339	17.11%	\$477	23.63%
\$700,000	(\$967)	(24.06%)	(\$1,472)	(36.64%)	\$397	16.95%	\$418	18.05%	\$557	23.63%
\$800,000	(\$1,169)	(25.12%)	(\$1,747)	(37.52%)	\$476	17.79%	\$498	18.76%	\$636	23.63%
\$900,000	(\$1,372)	(25.92%)	(\$2,022)	(38.19%)	\$556	18.44%	\$578	19.31%	\$716	23.63%
\$1,000,000	(\$1,575)	(26.55%)	(\$2,297)	(38.71%)	\$635	18.96%	\$657	19.75%	\$795	23.63%
\$2,000,000	(\$3,603)	(29.25%)	(\$5,047)	(40.96%)	\$1,431	21.30%	\$1,452	21.70%	\$1,591	23.63%
\$3,000,000	(\$5,631)	(30.10%)	(\$7,796)	(41.68%)	\$2,226	22.08%	\$2,248	22.35%	\$2,386	23.63%
\$4,000,000	(\$7,659)	(30.52%)	(\$10,546)	(42.03%)	\$3,021	22.47%	\$3,043	22.67%	\$3,181	23.63%
\$5,000,000	(\$9,687)	(30.77%)	(\$13,296)	(42.24%)	\$3,817	22.70%	\$3,838	22.86%	\$3,977	23.63%
\$6,000,000	(\$11,715)	(30.94%)	(\$16,046)	(42.38%)	\$4,612	22.86%	\$4,634	22.99%	\$4,772	23.63%
\$7,000,000	(\$13,743)	(31.06%)	(\$18,796)	(42.48%)	\$5,407	22.97%	\$5,429	23.08%	\$5,567	23.63%
\$8,000,000	(\$15,771)	(31.15%)	(\$21,546)	(42.55%)	\$6,203	23.05%	\$6,224	23.15%	\$6,363	23.63%
\$9,000,000	(\$17,800)	(31.22%)	(\$24,295)	(42.61%)	\$6,998	23.11%	\$7,020	23.20%	\$7,158	23.63%
\$10,000,000	(\$19,828)	(31.27%)	(\$27,045)	(42.65%)	\$7,793	23.17%	\$7,815	23.25%	\$7,953	23.63%
\$15,000,000	(\$29,968)	(31.43%)	(\$40,794)	(42.79%)	\$11,770	23.32%	\$11,792	23.37%	\$11,930	23.63%
\$20,000,000	(\$40,108)	(31.51%)	(\$54,543)	(42.86%)	\$15,747	23.40%	\$15,768	23.44%	\$15,907	23.63%
\$25,000,000	(\$50,249)	(31.56%)	(\$68,293)	(42.90%)	\$19,723	23.45%	\$19,745	23.48%	\$19,883	23.63%
\$30,000,000	(\$60,389)	(31.60%)	(\$82,042)	(42.92%)	\$23,700	23.48%	\$23,722	23.50%	\$23,860	23.63%
\$35,000,000	(\$70,529)	(31.62%)	(\$95,791)	(42.94%)	\$27,677	23.50%	\$27,698	23.52%	\$27,837	23.63%
\$40,000,000	(\$80,670)	(31.64%)	(\$109,540)	(42.96%)	\$31,653	23.52%	\$31,675	23.54%	\$31,813	23.63%
\$45,000,000	(\$90,810)	(31.65%)	(\$123,289)	(42.97%)	\$35,630	23.53%	\$35,652	23.55%	\$35,790	23.63%
\$50,000,000	(\$100,950)	(31.66%)	(\$137,038)	(42.98%)	\$39,607	23.54%	\$39,628	23.55%	\$39,767	23.63%