

CITY OF LIDDERDALE, 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	\$7.84000	\$85,781	\$0	\$85,781	
2026-27	\$5.21166	\$87,497	\$1,087	\$88,584	3.3%
2027-28	\$5.27639	\$89,408	\$1,100	\$90,508	2.2%
2028-29	\$5.19252	\$92,318	\$1,083	\$93,401	3.2%
2029-30	\$5.25342	\$94,253	\$1,095	\$95,348	2.1%
2030-31	\$5.16606	\$97,255	\$1,077	\$98,333	3.1%
2031-32	\$5.22328	\$99,180	\$1,089	\$100,269	2.0%
2032-33	\$5.13455	\$102,274	\$1,071	\$103,345	3.1%
2033-34	\$5.18830	\$104,186	\$1,082	\$105,268	1.9%
2034-35	\$5.09846	\$107,374	\$1,063	\$108,437	3.0%
2035-36	\$5.14894	\$109,272	\$1,074	\$110,345	1.8%

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	\$24,824,539	\$10,941,488	\$3,399,400	\$14,340,888
2026-27	\$24,366,224	\$16,997,211	\$3,807,328	\$20,804,539
2027-28	\$24,522,406	\$17,153,393	\$3,807,328	\$20,960,721
2028-29	\$25,546,963	\$17,987,584	\$3,997,694	\$21,985,278
2029-30	\$25,709,145	\$18,149,766	\$3,997,694	\$22,147,460
2030-31	\$26,793,601	\$19,034,336	\$4,197,579	\$23,231,916
2031-32	\$26,955,783	\$19,196,519	\$4,197,579	\$23,394,098
2032-33	\$28,096,476	\$20,127,333	\$4,407,458	\$24,534,791
2033-34	\$28,258,658	\$20,289,515	\$4,407,458	\$24,696,973
2034-35	\$29,458,032	\$21,268,517	\$4,627,831	\$25,896,347
2035-36	\$29,620,215	\$21,430,699	\$4,627,831	\$26,058,530

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	30.55%	-1.06%	29.49%	39.16%	30.76%	0.60%
2026-27	49.40%	-12.40%	36.99%	38.33%	24.14%	0.41%
2027-28	50.02%	-12.56%	37.46%	38.05%	23.96%	0.41%
2028-29	50.55%	-12.21%	38.34%	38.09%	23.07%	0.39%
2029-30	51.12%	-12.33%	38.79%	37.81%	22.90%	0.39%
2030-31	51.58%	-11.95%	39.63%	37.85%	22.05%	0.37%
2031-32	52.11%	-12.07%	40.05%	37.58%	21.90%	0.37%
2032-33	52.53%	-11.69%	40.84%	37.63%	21.09%	0.35%
2033-34	53.03%	-11.80%	41.22%	37.38%	20.95%	0.35%
2034-35	53.40%	-11.43%	41.97%	37.43%	20.18%	0.33%
2035-36	53.87%	-11.54%	42.33%	37.20%	20.05%	0.33%

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 LIDDERDALE, 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	\$10,941,488	\$7.84000	\$85,781
2026-27	\$16,997,211	\$5.21166	\$88,584
2027-28	\$17,153,393	\$5.27639	\$90,508
2028-29	\$17,987,584	\$5.19252	\$93,401
2029-30	\$18,149,766	\$5.25342	\$95,348
2030-31	\$19,034,336	\$5.16606	\$98,333
2031-32	\$19,196,519	\$5.22328	\$100,269
2032-33	\$20,127,333	\$5.13455	\$103,345
2033-34	\$20,289,515	\$5.18830	\$105,268
2034-35	\$21,268,517	\$5.09846	\$108,437
2035-36	\$21,430,699	\$5.14894	\$110,345

CITY OF LIDDERDALE, 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	\$10,941,488	\$7.84000	\$85,781
2026-27	\$11,331,923	\$7.76238	\$87,963
2027-28	\$11,520,833	\$7.76238	\$89,429
2028-29	\$11,920,580	\$7.76238	\$92,532
2029-30	\$12,119,663	\$7.76238	\$94,077
2030-31	\$12,540,049	\$7.76238	\$97,341
2031-32	\$12,749,824	\$7.76238	\$98,969
2032-33	\$13,191,911	\$7.76238	\$102,401
2033-34	\$13,412,961	\$7.76238	\$104,116
2034-35	\$13,877,882	\$7.76238	\$107,725
2035-36	\$14,110,782	\$7.76238	\$109,533

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	\$5,665,288	(\$2.55072)	\$621
2027-28	\$5,632,560	(\$2.48599)	\$1,079
2028-29	\$6,067,004	(\$2.56986)	\$869
2029-30	\$6,030,103	(\$2.50896)	\$1,271
2030-31	\$6,494,288	(\$2.59632)	\$992
2031-32	\$6,446,695	(\$2.53910)	\$1,300
2032-33	\$6,935,422	(\$2.62783)	\$944
2033-34	\$6,876,554	(\$2.57408)	\$1,152
2034-35	\$7,390,635	(\$2.66392)	\$711
2035-36	\$7,319,917	(\$2.61344)	\$812

CITY OF LIDDERDALE, 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	\$186	\$319	\$50,000	\$51,515	\$186	\$266	\$50,000	\$58,947	\$168	\$46	\$144	\$46	\$186	\$305
\$100,000	\$123,480	\$372	\$638	\$100,000	\$103,030	\$372	\$532	\$100,000	\$117,894	\$354	\$351	\$330	\$351	\$372	\$609
\$150,000	\$185,220	\$558	\$957	\$150,000	\$154,545	\$558	\$798	\$150,000	\$176,842	\$540	\$655	\$516	\$655	\$558	\$914
\$200,000	\$246,960	\$911	\$1,276	\$200,000	\$206,060	\$911	\$1,065	\$200,000	\$235,789	\$726	\$960	\$702	\$960	\$744	\$1,218
\$250,000	\$308,700	\$1,263	\$1,595	\$250,000	\$257,575	\$1,263	\$1,331	\$250,000	\$294,736	\$912	\$1,264	\$887	\$1,264	\$930	\$1,523
\$300,000	\$370,440	\$1,616	\$1,914	\$300,000	\$309,090	\$1,616	\$1,597	\$300,000	\$353,683	\$1,098	\$1,569	\$1,073	\$1,569	\$1,116	\$1,827
\$400,000	\$493,920	\$2,322	\$2,552	\$400,000	\$412,120	\$2,322	\$2,129	\$400,000	\$471,578	\$1,469	\$2,178	\$1,445	\$2,178	\$1,487	\$2,436
\$500,000	\$617,400	\$3,027	\$3,190	\$500,000	\$515,151	\$3,027	\$2,661	\$500,000	\$589,472	\$1,841	\$2,787	\$1,817	\$2,787	\$1,859	\$3,045
\$600,000	\$740,880	\$3,733	\$3,827	\$600,000	\$618,181	\$3,733	\$3,194	\$600,000	\$707,366	\$2,213	\$3,396	\$2,189	\$3,396	\$2,231	\$3,654
\$700,000	\$864,360	\$4,439	\$4,465	\$700,000	\$721,211	\$4,439	\$3,726	\$700,000	\$825,261	\$2,585	\$4,005	\$2,561	\$4,005	\$2,603	\$4,263
\$800,000	\$987,840	\$5,144	\$5,103	\$800,000	\$824,241	\$5,144	\$4,258	\$800,000	\$943,155	\$2,957	\$4,614	\$2,933	\$4,614	\$2,975	\$4,872
\$900,000	\$1,111,320	\$5,850	\$5,741	\$900,000	\$927,271	\$5,850	\$4,790	\$900,000	\$1,061,050	\$3,329	\$5,223	\$3,305	\$5,223	\$3,347	\$5,481
\$1,000,000	\$1,234,800	\$6,555	\$6,379	\$1,000,000	\$1,030,301	\$6,555	\$5,323	\$1,000,000	\$1,178,944	\$3,701	\$5,832	\$3,676	\$5,832	\$3,719	\$6,090
\$2,000,000	\$2,469,600	\$13,611	\$12,758	\$2,000,000	\$2,060,602	\$13,611	\$10,645	\$2,000,000	\$2,357,888	\$7,419	\$11,923	\$7,395	\$11,923	\$7,437	\$12,181
\$3,000,000	\$3,704,400	\$20,667	\$19,137	\$3,000,000	\$3,090,903	\$20,667	\$15,968	\$3,000,000	\$3,536,832	\$11,138	\$18,013	\$11,114	\$18,013	\$11,156	\$18,271
\$4,000,000	\$4,939,200	\$27,723	\$25,516	\$4,000,000	\$4,121,204	\$27,723	\$21,290	\$4,000,000	\$4,715,776	\$14,857	\$24,104	\$14,832	\$24,104	\$14,875	\$24,362
\$5,000,000	\$6,174,000	\$34,779	\$31,895	\$5,000,000	\$5,151,505	\$34,779	\$26,613	\$5,000,000	\$5,894,720	\$18,575	\$30,194	\$18,551	\$30,194	\$18,593	\$30,452
\$6,000,000	\$7,408,800	\$41,835	\$38,274	\$6,000,000	\$6,181,806	\$41,835	\$31,936	\$6,000,000	\$7,073,664	\$22,294	\$36,285	\$22,270	\$36,285	\$22,312	\$36,543
\$7,000,000	\$8,643,600	\$48,891	\$44,653	\$7,000,000	\$7,212,107	\$48,891	\$37,258	\$7,000,000	\$8,252,608	\$26,012	\$42,375	\$25,988	\$42,375	\$26,030	\$42,633
\$8,000,000	\$9,878,400	\$55,947	\$51,032	\$8,000,000	\$8,242,408	\$55,947	\$42,581	\$8,000,000	\$9,431,552	\$29,731	\$48,466	\$29,707	\$48,466	\$29,749	\$48,724
\$9,000,000	\$11,113,200	\$63,003	\$57,411	\$9,000,000	\$9,272,709	\$63,003	\$47,903	\$9,000,000	\$10,610,496	\$33,450	\$54,556	\$33,426	\$54,556	\$33,468	\$54,814
\$10,000,000	\$12,348,000	\$70,059	\$63,791	\$10,000,000	\$10,303,010	\$70,059	\$53,226	\$10,000,000	\$11,789,440	\$37,168	\$60,647	\$37,144	\$60,647	\$37,186	\$60,905
\$15,000,000	\$18,522,000	\$105,339	\$95,686	\$15,000,000	\$15,454,515	\$105,339	\$79,839	\$15,000,000	\$17,684,160	\$55,762	\$91,099	\$55,737	\$91,099	\$55,780	\$91,357
\$20,000,000	\$24,696,000	\$140,619	\$127,581	\$20,000,000	\$20,606,020	\$140,619	\$106,452	\$20,000,000	\$23,578,880	\$74,355	\$121,552	\$74,331	\$121,552	\$74,373	\$121,810
\$25,000,000	\$30,870,000	\$175,899	\$159,476	\$25,000,000	\$25,757,525	\$175,899	\$133,065	\$25,000,000	\$29,473,600	\$92,948	\$152,004	\$92,924	\$152,004	\$92,966	\$152,262
\$30,000,000	\$37,044,000	\$211,179	\$191,372	\$30,000,000	\$30,909,030	\$211,179	\$159,678	\$30,000,000	\$35,368,320	\$111,541	\$182,457	\$111,517	\$182,457	\$111,559	\$182,715
\$35,000,000	\$43,218,000	\$246,459	\$223,267	\$35,000,000	\$36,060,535	\$246,459	\$186,291	\$35,000,000	\$41,263,040	\$130,134	\$212,909	\$130,110	\$212,909	\$130,152	\$213,167
\$40,000,000	\$49,392,000	\$281,739	\$255,162	\$40,000,000	\$41,212,040	\$281,739	\$212,904	\$40,000,000	\$47,157,760	\$148,727	\$243,362	\$148,703	\$243,362	\$148,745	\$243,620
\$45,000,000	\$55,566,000	\$317,019	\$287,057	\$45,000,000	\$46,363,545	\$317,019	\$239,517	\$45,000,000	\$53,052,480	\$167,321	\$273,814	\$167,296	\$273,814	\$167,339	\$274,072
\$50,000,000	\$61,740,000	\$352,299	\$318,953	\$50,000,000	\$51,515,050	\$352,299	\$266,130	\$50,000,000	\$58,947,200	\$185,914	\$304,266	\$185,890	\$304,266	\$185,932	\$304,525

CITY OF LIDDERDALE, 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	\$133	71.54%	\$80	43.13%	(\$122)	(72.47%)	(\$98)	(67.84%)	\$119	63.78%
\$100,000	\$266	71.54%	\$160	43.13%	(\$3)	(0.87%)	\$21	6.40%	\$237	63.78%
\$150,000	\$399	71.54%	\$241	43.13%	\$116	21.40%	\$140	27.09%	\$356	63.78%
\$200,000	\$365	40.11%	\$154	16.90%	\$234	32.26%	\$258	36.82%	\$474	63.78%
\$250,000	\$331	26.23%	\$67	5.32%	\$353	38.69%	\$377	42.47%	\$593	63.78%
\$300,000	\$298	18.41%	(\$19)	(1.20%)	\$471	42.94%	\$495	46.16%	\$712	63.78%
\$400,000	\$230	9.90%	(\$193)	(8.30%)	\$708	48.21%	\$733	50.69%	\$949	63.78%
\$500,000	\$162	5.36%	(\$366)	(12.09%)	\$946	51.36%	\$970	53.37%	\$1,186	63.78%
\$600,000	\$94	2.53%	(\$539)	(14.45%)	\$1,183	53.45%	\$1,207	55.14%	\$1,423	63.78%
\$700,000	\$27	0.60%	(\$713)	(16.06%)	\$1,420	54.93%	\$1,444	56.40%	\$1,660	63.78%
\$800,000	(\$41)	(0.80%)	(\$886)	(17.23%)	\$1,657	56.05%	\$1,681	57.33%	\$1,897	63.78%
\$900,000	(\$109)	(1.86%)	(\$1,059)	(18.11%)	\$1,894	56.91%	\$1,919	58.06%	\$2,135	63.78%
\$1,000,000	(\$176)	(2.69%)	(\$1,233)	(18.81%)	\$2,132	57.60%	\$2,156	58.64%	\$2,372	63.78%
\$2,000,000	(\$853)	(6.27%)	(\$2,966)	(21.79%)	\$4,503	60.70%	\$4,528	61.22%	\$4,744	63.78%
\$3,000,000	(\$1,530)	(7.40%)	(\$4,700)	(22.74%)	\$6,875	61.73%	\$6,899	62.08%	\$7,116	63.78%
\$4,000,000	(\$2,207)	(7.96%)	(\$6,433)	(23.20%)	\$9,247	62.24%	\$9,271	62.51%	\$9,487	63.78%
\$5,000,000	(\$2,884)	(8.29%)	(\$8,166)	(23.48%)	\$11,619	62.55%	\$11,643	62.76%	\$11,859	63.78%
\$6,000,000	(\$3,561)	(8.51%)	(\$9,900)	(23.66%)	\$13,991	62.76%	\$14,015	62.93%	\$14,231	63.78%
\$7,000,000	(\$4,238)	(8.67%)	(\$11,633)	(23.79%)	\$16,363	62.90%	\$16,387	63.06%	\$16,603	63.78%
\$8,000,000	(\$4,915)	(8.79%)	(\$13,367)	(23.89%)	\$18,735	63.01%	\$18,759	63.15%	\$18,975	63.78%
\$9,000,000	(\$5,592)	(8.88%)	(\$15,100)	(23.97%)	\$21,106	63.10%	\$21,131	63.22%	\$21,347	63.78%
\$10,000,000	(\$6,269)	(8.95%)	(\$16,833)	(24.03%)	\$23,478	63.17%	\$23,502	63.27%	\$23,719	63.78%
\$15,000,000	(\$9,654)	(9.16%)	(\$25,500)	(24.21%)	\$35,338	63.37%	\$35,362	63.44%	\$35,578	63.78%
\$20,000,000	(\$13,038)	(9.27%)	(\$34,167)	(24.30%)	\$47,197	63.48%	\$47,221	63.53%	\$47,437	63.78%
\$25,000,000	(\$16,423)	(9.34%)	(\$42,834)	(24.35%)	\$59,056	63.54%	\$59,080	63.58%	\$59,296	63.78%
\$30,000,000	(\$19,808)	(9.38%)	(\$51,501)	(24.39%)	\$70,915	63.58%	\$70,940	63.61%	\$71,156	63.78%
\$35,000,000	(\$23,193)	(9.41%)	(\$60,169)	(24.41%)	\$82,775	63.61%	\$82,799	63.64%	\$83,015	63.78%
\$40,000,000	(\$26,577)	(9.43%)	(\$68,836)	(24.43%)	\$94,634	63.63%	\$94,658	63.66%	\$94,874	63.78%
\$45,000,000	(\$29,962)	(9.45%)	(\$77,503)	(24.45%)	\$106,493	63.65%	\$106,518	63.67%	\$106,734	63.78%
\$50,000,000	(\$33,347)	(9.47%)	(\$86,170)	(24.46%)	\$118,353	63.66%	\$118,377	63.68%	\$118,593	63.78%