

CITY OF LINEVILLE, 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	\$8.10000	\$44,699	\$0	\$44,699	
2026-27	\$5.68045	\$45,593	\$325	\$45,918	2.7%
2027-28	\$5.72270	\$46,148	\$328	\$46,476	1.2%
2028-29	\$5.58895	\$47,405	\$320	\$47,725	2.7%
2029-30	\$5.62669	\$47,976	\$322	\$48,298	1.2%
2030-31	\$5.49093	\$49,264	\$315	\$49,579	2.7%
2031-32	\$5.52618	\$49,827	\$317	\$50,143	1.1%
2032-33	\$5.39321	\$51,146	\$309	\$51,455	2.6%
2033-34	\$5.42742	\$51,712	\$311	\$52,023	1.1%
2034-35	\$5.29717	\$53,064	\$303	\$53,367	2.6%
2035-36	\$5.33039	\$53,634	\$305	\$53,939	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	\$10,075,590	\$5,518,407	\$0	\$5,518,407
2026-27	\$8,594,529	\$8,083,597	\$0	\$8,083,597
2027-28	\$8,632,252	\$8,121,320	\$0	\$8,121,320
2028-29	\$9,050,190	\$8,539,258	\$0	\$8,539,258
2029-30	\$9,094,741	\$8,583,809	\$0	\$8,583,809
2030-31	\$9,540,165	\$9,029,233	\$0	\$9,029,233
2031-32	\$9,584,716	\$9,073,784	\$0	\$9,073,784
2032-33	\$10,051,667	\$9,540,735	\$0	\$9,540,735
2033-34	\$10,096,218	\$9,585,286	\$0	\$9,585,286
2034-35	\$10,585,605	\$10,074,673	\$0	\$10,074,673
2035-36	\$10,630,156	\$10,119,224	\$0	\$10,119,224

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	56.07%	-1.79%	54.28%	21.64%	0.99%	0.23%
2026-27	88.67%	-30.13%	58.54%	22.28%	1.44%	0.16%
2027-28	88.97%	-30.23%	58.74%	22.17%	1.44%	0.16%
2028-29	88.67%	-28.97%	59.70%	22.14%	1.38%	0.15%
2029-30	88.88%	-28.97%	59.90%	22.03%	1.37%	0.15%
2030-31	88.51%	-27.67%	60.83%	21.99%	1.32%	0.14%
2031-32	88.70%	-27.68%	61.02%	21.88%	1.31%	0.14%
2032-33	88.34%	-26.45%	61.89%	21.85%	1.26%	0.14%
2033-34	88.52%	-26.46%	62.06%	21.75%	1.26%	0.13%
2034-35	88.16%	-25.29%	62.87%	21.73%	1.21%	0.13%
2035-36	88.34%	-25.31%	63.03%	21.63%	1.20%	0.13%

**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 LINEVILLE, 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	\$5,518,407	\$8.10000	\$44,699
2026-27	\$8,083,597	\$5.68045	\$45,918
2027-28	\$8,121,320	\$5.72270	\$46,476
2028-29	\$8,539,258	\$5.58895	\$47,725
2029-30	\$8,583,809	\$5.62669	\$48,298
2030-31	\$9,029,233	\$5.49093	\$49,579
2031-32	\$9,073,784	\$5.52618	\$50,143
2032-33	\$9,540,735	\$5.39321	\$51,455
2033-34	\$9,585,286	\$5.42742	\$52,023
2034-35	\$10,074,673	\$5.29717	\$53,367
2035-36	\$10,119,224	\$5.33039	\$53,939

CITY OF LINEVILLE, 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	\$5,518,407	\$8.10000	\$44,699
2026-27	\$5,682,167	\$8.01980	\$45,570
2027-28	\$5,774,830	\$8.01980	\$46,313
2028-29	\$5,963,558	\$8.01980	\$47,827
2029-30	\$6,061,148	\$8.01980	\$48,609
2030-31	\$6,260,091	\$8.01980	\$50,205
2031-32	\$6,362,856	\$8.01980	\$51,029
2032-33	\$6,572,542	\$8.01980	\$52,710
2033-34	\$6,680,767	\$8.01980	\$53,578
2034-35	\$6,901,762	\$8.01980	\$55,351
2035-36	\$7,015,722	\$8.01980	\$56,265

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	\$2,401,431	(\$2.33935)	\$349
2027-28	\$2,346,490	(\$2.29710)	\$163
2028-29	\$2,575,700	(\$2.43085)	-\$101
2029-30	\$2,522,661	(\$2.39311)	-\$311
2030-31	\$2,769,142	(\$2.52887)	-\$626
2031-32	\$2,710,928	(\$2.49362)	-\$885
2032-33	\$2,968,193	(\$2.62659)	-\$1,255
2033-34	\$2,904,519	(\$2.59238)	-\$1,555
2034-35	\$3,172,911	(\$2.72263)	-\$1,984
2035-36	\$3,103,502	(\$2.68941)	-\$2,325

CITY OF LINEVILLE, 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	\$192	\$339	\$50,000	\$51,515	\$192	\$283	\$50,000	\$58,947	\$173	\$49	\$148	\$49	\$192	\$324
\$100,000	\$123,480	\$384	\$678	\$100,000	\$103,030	\$384	\$566	\$100,000	\$117,894	\$366	\$373	\$341	\$373	\$384	\$647
\$150,000	\$185,220	\$576	\$1,017	\$150,000	\$154,545	\$576	\$849	\$150,000	\$176,842	\$558	\$696	\$533	\$696	\$576	\$971
\$200,000	\$246,960	\$941	\$1,356	\$200,000	\$206,060	\$941	\$1,131	\$200,000	\$235,789	\$750	\$1,020	\$725	\$1,020	\$768	\$1,295
\$250,000	\$308,700	\$1,305	\$1,695	\$250,000	\$257,575	\$1,305	\$1,414	\$250,000	\$294,736	\$942	\$1,344	\$917	\$1,344	\$960	\$1,618
\$300,000	\$370,440	\$1,670	\$2,034	\$300,000	\$309,090	\$1,670	\$1,697	\$300,000	\$353,683	\$1,134	\$1,668	\$1,109	\$1,668	\$1,153	\$1,942
\$400,000	\$493,920	\$2,399	\$2,712	\$400,000	\$412,120	\$2,399	\$2,263	\$400,000	\$471,578	\$1,518	\$2,315	\$1,493	\$2,315	\$1,537	\$2,589
\$500,000	\$617,400	\$3,128	\$3,390	\$500,000	\$515,151	\$3,128	\$2,829	\$500,000	\$589,472	\$1,902	\$2,962	\$1,877	\$2,962	\$1,921	\$3,237
\$600,000	\$740,880	\$3,857	\$4,068	\$600,000	\$618,181	\$3,857	\$3,394	\$600,000	\$707,366	\$2,287	\$3,610	\$2,262	\$3,610	\$2,305	\$3,884
\$700,000	\$864,360	\$4,586	\$4,746	\$700,000	\$721,211	\$4,586	\$3,960	\$700,000	\$825,261	\$2,671	\$4,257	\$2,646	\$4,257	\$2,689	\$4,531
\$800,000	\$987,840	\$5,315	\$5,424	\$800,000	\$824,241	\$5,315	\$4,526	\$800,000	\$943,155	\$3,055	\$4,904	\$3,030	\$4,904	\$3,074	\$5,179
\$900,000	\$1,111,320	\$6,044	\$6,102	\$900,000	\$927,271	\$6,044	\$5,092	\$900,000	\$1,061,050	\$3,439	\$5,552	\$3,414	\$5,552	\$3,458	\$5,826
\$1,000,000	\$1,234,800	\$6,773	\$6,780	\$1,000,000	\$1,030,301	\$6,773	\$5,657	\$1,000,000	\$1,178,944	\$3,823	\$6,199	\$3,798	\$6,199	\$3,842	\$6,473
\$2,000,000	\$2,469,600	\$14,063	\$13,560	\$2,000,000	\$2,060,602	\$14,063	\$11,315	\$2,000,000	\$2,357,888	\$7,665	\$12,672	\$7,640	\$12,672	\$7,684	\$12,947
\$3,000,000	\$3,704,400	\$21,353	\$20,341	\$3,000,000	\$3,090,903	\$21,353	\$16,972	\$3,000,000	\$3,536,832	\$11,507	\$19,146	\$11,482	\$19,146	\$11,526	\$19,420
\$4,000,000	\$4,939,200	\$28,643	\$27,121	\$4,000,000	\$4,121,204	\$28,643	\$22,629	\$4,000,000	\$4,715,776	\$15,349	\$25,619	\$15,324	\$25,619	\$15,368	\$25,894
\$5,000,000	\$6,174,000	\$35,933	\$33,901	\$5,000,000	\$5,151,505	\$35,933	\$28,287	\$5,000,000	\$5,894,720	\$19,191	\$32,093	\$19,166	\$32,093	\$19,210	\$32,367
\$6,000,000	\$7,408,800	\$43,223	\$40,681	\$6,000,000	\$6,181,806	\$43,223	\$33,944	\$6,000,000	\$7,073,664	\$23,033	\$38,566	\$23,008	\$38,566	\$23,052	\$38,841
\$7,000,000	\$8,643,600	\$50,513	\$47,461	\$7,000,000	\$7,212,107	\$50,513	\$39,601	\$7,000,000	\$8,252,608	\$26,875	\$45,040	\$26,850	\$45,040	\$26,894	\$45,314
\$8,000,000	\$9,878,400	\$57,803	\$54,242	\$8,000,000	\$8,242,408	\$57,803	\$45,258	\$8,000,000	\$9,431,552	\$30,717	\$51,513	\$30,692	\$51,513	\$30,736	\$51,788
\$9,000,000	\$11,113,200	\$65,093	\$61,022	\$9,000,000	\$9,272,709	\$65,093	\$50,916	\$9,000,000	\$10,610,496	\$34,559	\$57,987	\$34,534	\$57,987	\$34,578	\$58,261
\$10,000,000	\$12,348,000	\$72,383	\$67,802	\$10,000,000	\$10,303,010	\$72,383	\$56,573	\$10,000,000	\$11,789,440	\$38,401	\$64,460	\$38,376	\$64,460	\$38,420	\$64,735
\$15,000,000	\$18,522,000	\$108,833	\$101,703	\$15,000,000	\$15,454,515	\$108,833	\$84,860	\$15,000,000	\$17,684,160	\$57,611	\$96,828	\$57,586	\$96,828	\$57,629	\$97,102
\$20,000,000	\$24,696,000	\$145,283	\$135,604	\$20,000,000	\$20,606,020	\$145,283	\$113,146	\$20,000,000	\$23,578,880	\$76,821	\$129,195	\$76,796	\$129,195	\$76,839	\$129,470
\$25,000,000	\$30,870,000	\$181,733	\$169,505	\$25,000,000	\$25,757,525	\$181,733	\$141,433	\$25,000,000	\$29,473,600	\$96,030	\$161,563	\$96,005	\$161,563	\$96,049	\$161,837
\$30,000,000	\$37,044,000	\$218,183	\$203,406	\$30,000,000	\$30,909,030	\$218,183	\$169,719	\$30,000,000	\$35,368,320	\$115,240	\$193,930	\$115,215	\$193,930	\$115,259	\$194,205
\$35,000,000	\$43,218,000	\$254,633	\$237,307	\$35,000,000	\$36,060,535	\$254,633	\$198,006	\$35,000,000	\$41,263,040	\$134,450	\$226,298	\$134,425	\$226,298	\$134,469	\$226,572
\$40,000,000	\$49,392,000	\$291,083	\$271,208	\$40,000,000	\$41,212,040	\$291,083	\$226,292	\$40,000,000	\$47,157,760	\$153,660	\$258,665	\$153,635	\$258,665	\$153,678	\$258,940
\$45,000,000	\$55,566,000	\$327,533	\$305,109	\$45,000,000	\$46,363,545	\$327,533	\$254,579	\$45,000,000	\$53,052,480	\$172,870	\$291,033	\$172,845	\$291,033	\$172,888	\$291,307
\$50,000,000	\$61,740,000	\$363,983	\$339,010	\$50,000,000	\$51,515,050	\$363,983	\$282,866	\$50,000,000	\$58,947,200	\$192,079	\$323,400	\$192,054	\$323,400	\$192,098	\$323,675

CITY OF LINEVILLE, 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	\$147	76.48%	\$91	47.25%	(\$124)	(71.68%)	(\$99)	(66.92%)	\$132	68.49%
\$100,000	\$294	76.48%	\$182	47.25%	\$7	1.98%	\$32	9.46%	\$263	68.49%
\$150,000	\$441	76.48%	\$272	47.25%	\$139	24.89%	\$164	30.75%	\$395	68.49%
\$200,000	\$415	44.14%	\$191	20.27%	\$270	36.06%	\$295	40.75%	\$526	68.49%
\$250,000	\$390	29.86%	\$109	8.35%	\$402	42.68%	\$427	46.56%	\$658	68.49%
\$300,000	\$364	21.82%	\$27	1.64%	\$534	47.05%	\$559	50.36%	\$789	68.49%
\$400,000	\$313	13.06%	(\$136)	(5.66%)	\$797	52.48%	\$822	55.03%	\$1,053	68.49%
\$500,000	\$262	8.39%	(\$299)	(9.56%)	\$1,060	55.71%	\$1,085	57.78%	\$1,316	68.49%
\$600,000	\$211	5.48%	(\$462)	(11.99%)	\$1,323	57.86%	\$1,348	59.60%	\$1,579	68.49%
\$700,000	\$160	3.50%	(\$626)	(13.64%)	\$1,586	59.39%	\$1,611	60.89%	\$1,842	68.49%
\$800,000	\$109	2.06%	(\$789)	(14.84%)	\$1,849	60.54%	\$1,874	61.86%	\$2,105	68.49%
\$900,000	\$58	0.97%	(\$952)	(15.76%)	\$2,112	61.42%	\$2,137	62.61%	\$2,368	68.49%
\$1,000,000	\$7	0.11%	(\$1,115)	(16.47%)	\$2,376	62.14%	\$2,401	63.20%	\$2,632	68.49%
\$2,000,000	(\$502)	(3.57%)	(\$2,748)	(19.54%)	\$5,007	65.32%	\$5,032	65.86%	\$5,263	68.49%
\$3,000,000	(\$1,012)	(4.74%)	(\$4,381)	(20.52%)	\$7,639	66.38%	\$7,664	66.74%	\$7,895	68.49%
\$4,000,000	(\$1,522)	(5.31%)	(\$6,014)	(20.99%)	\$10,270	66.91%	\$10,295	67.18%	\$10,526	68.49%
\$5,000,000	(\$2,032)	(5.65%)	(\$7,646)	(21.28%)	\$12,902	67.23%	\$12,927	67.45%	\$13,158	68.49%
\$6,000,000	(\$2,542)	(5.88%)	(\$9,279)	(21.47%)	\$15,533	67.44%	\$15,558	67.62%	\$15,789	68.49%
\$7,000,000	(\$3,051)	(6.04%)	(\$10,912)	(21.60%)	\$18,165	67.59%	\$18,190	67.75%	\$18,421	68.49%
\$8,000,000	(\$3,561)	(6.16%)	(\$12,544)	(21.70%)	\$20,796	67.70%	\$20,821	67.84%	\$21,052	68.49%
\$9,000,000	(\$4,071)	(6.25%)	(\$14,177)	(21.78%)	\$23,428	67.79%	\$23,453	67.91%	\$23,684	68.49%
\$10,000,000	(\$4,581)	(6.33%)	(\$15,810)	(21.84%)	\$26,059	67.86%	\$26,084	67.97%	\$26,315	68.49%
\$15,000,000	(\$7,130)	(6.55%)	(\$23,973)	(22.03%)	\$39,217	68.07%	\$39,242	68.15%	\$39,473	68.49%
\$20,000,000	(\$9,679)	(6.66%)	(\$32,137)	(22.12%)	\$52,375	68.18%	\$52,400	68.23%	\$52,631	68.49%
\$25,000,000	(\$12,228)	(6.73%)	(\$40,300)	(22.18%)	\$65,533	68.24%	\$65,558	68.29%	\$65,788	68.49%
\$30,000,000	(\$14,777)	(6.77%)	(\$48,463)	(22.21%)	\$78,690	68.28%	\$78,715	68.32%	\$78,946	68.49%
\$35,000,000	(\$17,326)	(6.80%)	(\$56,627)	(22.24%)	\$91,848	68.31%	\$91,873	68.35%	\$92,104	68.49%
\$40,000,000	(\$19,875)	(6.83%)	(\$64,790)	(22.26%)	\$105,006	68.34%	\$105,031	68.36%	\$105,262	68.49%
\$45,000,000	(\$22,424)	(6.85%)	(\$72,954)	(22.27%)	\$118,163	68.35%	\$118,188	68.38%	\$118,419	68.49%
\$50,000,000	(\$24,973)	(6.86%)	(\$81,117)	(22.29%)	\$131,321	68.37%	\$131,346	68.39%	\$131,577	68.49%