

CITY OF LOST NATION, 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	\$8.09995	\$70,680	\$0	\$70,680	
2026-27	\$5.30474	\$72,094	\$940	\$73,034	3.3%
2027-28	\$5.37392	\$73,683	\$952	\$74,636	2.2%
2028-29	\$5.19240	\$76,128	\$920	\$77,049	3.2%
2029-30	\$5.25517	\$77,794	\$931	\$78,725	2.2%
2030-31	\$5.07471	\$80,300	\$899	\$81,199	3.1%
2031-32	\$5.13155	\$81,927	\$910	\$82,836	2.0%
2032-33	\$4.95951	\$84,493	\$879	\$85,372	3.1%
2033-34	\$5.01111	\$86,083	\$888	\$86,971	1.9%
2034-35	\$4.84682	\$88,710	\$859	\$89,570	3.0%
2035-36	\$4.89376	\$90,264	\$867	\$91,131	1.7%

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	\$19,868,155	\$8,725,988	\$0	\$8,725,988
2026-27	\$15,730,954	\$13,767,676	\$0	\$13,767,676
2027-28	\$15,851,767	\$13,888,489	\$0	\$13,888,489
2028-29	\$16,802,010	\$14,838,732	\$0	\$14,838,732
2029-30	\$16,943,823	\$14,980,545	\$0	\$14,980,545
2030-31	\$17,964,051	\$16,000,773	\$0	\$16,000,773
2031-32	\$18,105,864	\$16,142,586	\$0	\$16,142,586
2032-33	\$19,177,118	\$17,213,840	\$0	\$17,213,840
2033-34	\$19,318,931	\$17,355,653	\$0	\$17,355,653
2034-35	\$20,443,338	\$18,480,060	\$0	\$18,480,060
2035-36	\$20,585,151	\$18,621,873	\$0	\$18,621,873

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	85.95%	-3.72%	82.23%	15.75%	0.00%	2.02%
2026-27	126.35%	-46.58%	79.77%	18.35%	0.00%	1.28%
2027-28	126.40%	-46.58%	79.81%	18.32%	0.00%	1.27%
2028-29	124.11%	-43.95%	80.16%	18.13%	0.00%	1.19%
2029-30	124.00%	-43.77%	80.23%	18.07%	0.00%	1.18%
2030-31	121.73%	-41.17%	80.56%	17.88%	0.00%	1.10%
2031-32	121.65%	-41.03%	80.62%	17.83%	0.00%	1.09%
2032-33	119.57%	-38.65%	80.91%	17.66%	0.00%	1.02%
2033-34	119.51%	-38.54%	80.97%	17.62%	0.00%	1.02%
2034-35	117.59%	-36.37%	81.22%	17.47%	0.00%	0.95%
2035-36	117.55%	-36.28%	81.27%	17.44%	0.00%	0.95%

**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 LOST NATION, 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	\$8,725,988	\$8.09995	\$70,680
2026-27	\$13,767,676	\$5.30474	\$73,034
2027-28	\$13,888,489	\$5.37392	\$74,636
2028-29	\$14,838,732	\$5.19240	\$77,049
2029-30	\$14,980,545	\$5.25517	\$78,725
2030-31	\$16,000,773	\$5.07471	\$81,199
2031-32	\$16,142,586	\$5.13155	\$82,836
2032-33	\$17,213,840	\$4.95951	\$85,372
2033-34	\$17,355,653	\$5.01111	\$86,971
2034-35	\$18,480,060	\$4.84682	\$89,570
2035-36	\$18,621,873	\$4.89376	\$91,131

CITY OF LOST NATION, 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	\$8,725,988	\$8.09995	\$70,680
2026-27	\$8,953,625	\$8.09995	\$72,524
2027-28	\$9,198,481	\$8.09995	\$74,507
2028-29	\$9,591,044	\$8.09995	\$77,687
2029-30	\$9,848,358	\$8.09995	\$79,771
2030-31	\$10,263,246	\$8.09995	\$83,132
2031-32	\$10,533,646	\$8.09995	\$85,322
2032-33	\$10,972,023	\$8.09995	\$88,873
2033-34	\$11,256,231	\$8.09995	\$91,175
2034-35	\$11,719,343	\$8.09995	\$94,926
2035-36	\$12,018,054	\$8.09995	\$97,346

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	\$4,814,051	(\$2.79521)	\$510
2027-28	\$4,690,008	(\$2.72603)	\$128
2028-29	\$5,247,688	(\$2.90755)	-\$638
2029-30	\$5,132,187	(\$2.84478)	-\$1,046
2030-31	\$5,737,527	(\$3.02524)	-\$1,932
2031-32	\$5,608,940	(\$2.96840)	-\$2,486
2032-33	\$6,241,817	(\$3.14044)	-\$3,501
2033-34	\$6,099,422	(\$3.08884)	-\$4,204
2034-35	\$6,760,716	(\$3.25313)	-\$5,357
2035-36	\$6,603,819	(\$3.20619)	-\$6,215

CITY OF LOST NATION, 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	\$313	\$50,000	\$51,515	\$192	\$261	\$50,000	\$58,947	\$173	\$45	\$148	\$45	\$192	\$299
\$100,000	\$123,480	\$384	\$627	\$100,000	\$103,030	\$384	\$523	\$100,000	\$117,894	\$366	\$345	\$341	\$345	\$384	\$598
\$150,000	\$185,220	\$576	\$940	\$150,000	\$154,545	\$576	\$784	\$150,000	\$176,842	\$558	\$644	\$533	\$644	\$576	\$897
\$200,000	\$246,960	\$941	\$1,253	\$200,000	\$206,060	\$941	\$1,046	\$200,000	\$235,789	\$750	\$943	\$725	\$943	\$768	\$1,197
\$250,000	\$308,700	\$1,305	\$1,567	\$250,000	\$257,575	\$1,305	\$1,307	\$250,000	\$294,736	\$942	\$1,242	\$917	\$1,242	\$960	\$1,496
\$300,000	\$370,440	\$1,670	\$1,880	\$300,000	\$309,090	\$1,670	\$1,569	\$300,000	\$353,683	\$1,134	\$1,541	\$1,109	\$1,541	\$1,153	\$1,795
\$400,000	\$493,920	\$2,399	\$2,507	\$400,000	\$412,120	\$2,399	\$2,091	\$400,000	\$471,578	\$1,518	\$2,139	\$1,493	\$2,139	\$1,537	\$2,393
\$500,000	\$617,400	\$3,128	\$3,133	\$500,000	\$515,151	\$3,128	\$2,614	\$500,000	\$589,472	\$1,902	\$2,738	\$1,877	\$2,738	\$1,921	\$2,991
\$600,000	\$740,880	\$3,857	\$3,760	\$600,000	\$618,181	\$3,857	\$3,137	\$600,000	\$707,366	\$2,287	\$3,336	\$2,262	\$3,336	\$2,305	\$3,590
\$700,000	\$864,360	\$4,586	\$4,386	\$700,000	\$721,211	\$4,586	\$3,660	\$700,000	\$825,261	\$2,671	\$3,934	\$2,646	\$3,934	\$2,689	\$4,188
\$800,000	\$987,840	\$5,315	\$5,013	\$800,000	\$824,241	\$5,315	\$4,183	\$800,000	\$943,155	\$3,055	\$4,533	\$3,030	\$4,533	\$3,074	\$4,786
\$900,000	\$1,111,320	\$6,044	\$5,640	\$900,000	\$927,271	\$6,044	\$4,706	\$900,000	\$1,061,050	\$3,439	\$5,131	\$3,414	\$5,131	\$3,458	\$5,385
\$1,000,000	\$1,234,800	\$6,773	\$6,266	\$1,000,000	\$1,030,301	\$6,773	\$5,228	\$1,000,000	\$1,178,944	\$3,823	\$5,729	\$3,798	\$5,729	\$3,842	\$5,983
\$2,000,000	\$2,469,600	\$14,063	\$12,533	\$2,000,000	\$2,060,602	\$14,063	\$10,457	\$2,000,000	\$2,357,888	\$7,665	\$11,712	\$7,640	\$11,712	\$7,684	\$11,966
\$3,000,000	\$3,704,400	\$21,353	\$18,799	\$3,000,000	\$3,090,903	\$21,353	\$15,685	\$3,000,000	\$3,536,832	\$11,507	\$17,695	\$11,482	\$17,695	\$11,526	\$17,948
\$4,000,000	\$4,939,200	\$28,643	\$25,065	\$4,000,000	\$4,121,204	\$28,643	\$20,914	\$4,000,000	\$4,715,776	\$15,349	\$23,677	\$15,324	\$23,677	\$15,368	\$23,931
\$5,000,000	\$6,174,000	\$35,933	\$31,331	\$5,000,000	\$5,151,505	\$35,933	\$26,142	\$5,000,000	\$5,894,720	\$19,191	\$29,660	\$19,166	\$29,660	\$19,210	\$29,914
\$6,000,000	\$7,408,800	\$43,223	\$37,598	\$6,000,000	\$6,181,806	\$43,223	\$31,371	\$6,000,000	\$7,073,664	\$23,033	\$35,643	\$23,008	\$35,643	\$23,052	\$35,897
\$7,000,000	\$8,643,600	\$50,512	\$43,864	\$7,000,000	\$7,212,107	\$50,512	\$36,599	\$7,000,000	\$8,252,608	\$26,875	\$41,626	\$26,850	\$41,626	\$26,894	\$41,880
\$8,000,000	\$9,878,400	\$57,802	\$50,130	\$8,000,000	\$8,242,408	\$57,802	\$41,828	\$8,000,000	\$9,431,552	\$30,717	\$47,609	\$30,692	\$47,609	\$30,735	\$47,862
\$9,000,000	\$11,113,200	\$65,092	\$56,396	\$9,000,000	\$9,272,709	\$65,092	\$47,056	\$9,000,000	\$10,610,496	\$34,559	\$53,591	\$34,534	\$53,591	\$34,577	\$53,845
\$10,000,000	\$12,348,000	\$72,382	\$62,663	\$10,000,000	\$10,303,010	\$72,382	\$52,285	\$10,000,000	\$11,789,440	\$38,401	\$59,574	\$38,376	\$59,574	\$38,419	\$59,828
\$15,000,000	\$18,522,000	\$108,832	\$93,994	\$15,000,000	\$15,454,515	\$108,832	\$78,427	\$15,000,000	\$17,684,160	\$57,610	\$89,488	\$57,585	\$89,488	\$57,629	\$89,742
\$20,000,000	\$24,696,000	\$145,282	\$125,325	\$20,000,000	\$20,606,020	\$145,282	\$104,570	\$20,000,000	\$23,578,880	\$76,820	\$119,402	\$76,795	\$119,402	\$76,839	\$119,656
\$25,000,000	\$30,870,000	\$181,732	\$156,656	\$25,000,000	\$25,757,525	\$181,732	\$130,712	\$25,000,000	\$29,473,600	\$96,030	\$149,316	\$96,005	\$149,316	\$96,048	\$149,570
\$30,000,000	\$37,044,000	\$218,181	\$187,988	\$30,000,000	\$30,909,030	\$218,181	\$156,854	\$30,000,000	\$35,368,320	\$115,239	\$179,230	\$115,214	\$179,230	\$115,258	\$179,484
\$35,000,000	\$43,218,000	\$254,631	\$219,319	\$35,000,000	\$36,060,535	\$254,631	\$182,997	\$35,000,000	\$41,263,040	\$134,449	\$209,144	\$134,424	\$209,144	\$134,468	\$209,398
\$40,000,000	\$49,392,000	\$291,081	\$250,650	\$40,000,000	\$41,212,040	\$291,081	\$209,139	\$40,000,000	\$47,157,760	\$153,659	\$239,058	\$153,634	\$239,058	\$153,677	\$239,312
\$45,000,000	\$55,566,000	\$327,531	\$281,981	\$45,000,000	\$46,363,545	\$327,531	\$235,282	\$45,000,000	\$53,052,480	\$172,868	\$268,972	\$172,844	\$268,972	\$172,887	\$269,226
\$50,000,000	\$61,740,000	\$363,981	\$313,313	\$50,000,000	\$51,515,050	\$363,981	\$261,424	\$50,000,000	\$58,947,200	\$192,078	\$298,886	\$192,053	\$298,886	\$192,097	\$299,140

CITY OF            LOST NATION, 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	\$121	63.10%	\$69	36.09%	(\$128)	(73.82%)	(\$103)	(69.42%)	\$107	55.72%
\$100,000	\$242	63.10%	\$139	36.09%	(\$21)	(5.75%)	\$4	1.16%	\$214	55.72%
\$150,000	\$364	63.10%	\$208	36.09%	\$86	15.43%	\$111	20.84%	\$321	55.72%
\$200,000	\$312	33.21%	\$105	11.15%	\$193	25.75%	\$218	30.08%	\$428	55.72%
\$250,000	\$261	20.02%	\$2	0.14%	\$300	31.86%	\$325	35.46%	\$535	55.72%
\$300,000	\$210	12.58%	(\$101)	(6.06%)	\$407	35.91%	\$432	38.97%	\$642	55.72%
\$400,000	\$108	4.49%	(\$307)	(12.81%)	\$621	40.92%	\$646	43.28%	\$856	55.72%
\$500,000	\$5	0.17%	(\$514)	(16.42%)	\$835	43.91%	\$860	45.83%	\$1,070	55.72%
\$600,000	(\$97)	(2.52%)	(\$720)	(18.66%)	\$1,049	45.90%	\$1,074	47.51%	\$1,285	55.72%
\$700,000	(\$199)	(4.35%)	(\$926)	(20.19%)	\$1,264	47.31%	\$1,288	48.70%	\$1,499	55.72%
\$800,000	(\$302)	(5.68%)	(\$1,132)	(21.30%)	\$1,478	48.37%	\$1,503	49.59%	\$1,713	55.72%
\$900,000	(\$404)	(6.69%)	(\$1,338)	(22.14%)	\$1,692	49.19%	\$1,717	50.28%	\$1,927	55.72%
\$1,000,000	(\$507)	(7.48%)	(\$1,544)	(22.80%)	\$1,906	49.85%	\$1,931	50.83%	\$2,141	55.72%
\$2,000,000	(\$1,530)	(10.88%)	(\$3,606)	(25.64%)	\$4,047	52.79%	\$4,072	53.29%	\$4,282	55.72%
\$3,000,000	(\$2,554)	(11.96%)	(\$5,667)	(26.54%)	\$6,187	53.77%	\$6,212	54.11%	\$6,423	55.72%
\$4,000,000	(\$3,578)	(12.49%)	(\$7,729)	(26.98%)	\$8,328	54.26%	\$8,353	54.51%	\$8,563	55.72%
\$5,000,000	(\$4,601)	(12.81%)	(\$9,790)	(27.25%)	\$10,469	54.55%	\$10,494	54.75%	\$10,704	55.72%
\$6,000,000	(\$5,625)	(13.01%)	(\$11,852)	(27.42%)	\$12,610	54.75%	\$12,635	54.92%	\$12,845	55.72%
\$7,000,000	(\$6,649)	(13.16%)	(\$13,913)	(27.54%)	\$14,751	54.89%	\$14,776	55.03%	\$14,986	55.72%
\$8,000,000	(\$7,672)	(13.27%)	(\$15,975)	(27.64%)	\$16,892	54.99%	\$16,917	55.12%	\$17,127	55.72%
\$9,000,000	(\$8,696)	(13.36%)	(\$18,036)	(27.71%)	\$19,033	55.07%	\$19,058	55.19%	\$19,268	55.72%
\$10,000,000	(\$9,720)	(13.43%)	(\$20,098)	(27.77%)	\$21,174	55.14%	\$21,199	55.24%	\$21,409	55.72%
\$15,000,000	(\$14,838)	(13.63%)	(\$30,405)	(27.94%)	\$31,878	55.33%	\$31,903	55.40%	\$32,113	55.72%
\$20,000,000	(\$19,957)	(13.74%)	(\$40,712)	(28.02%)	\$42,582	55.43%	\$42,607	55.48%	\$42,817	55.72%
\$25,000,000	(\$25,075)	(13.80%)	(\$51,020)	(28.07%)	\$53,286	55.49%	\$53,311	55.53%	\$53,522	55.72%
\$30,000,000	(\$30,194)	(13.84%)	(\$61,327)	(28.11%)	\$63,991	55.53%	\$64,016	55.56%	\$64,226	55.72%
\$35,000,000	(\$35,312)	(13.87%)	(\$71,634)	(28.13%)	\$74,695	55.56%	\$74,720	55.59%	\$74,930	55.72%
\$40,000,000	(\$40,431)	(13.89%)	(\$81,942)	(28.15%)	\$85,399	55.58%	\$85,424	55.60%	\$85,635	55.72%
\$45,000,000	(\$45,549)	(13.91%)	(\$92,249)	(28.17%)	\$96,104	55.59%	\$96,129	55.62%	\$96,339	55.72%
\$50,000,000	(\$50,668)	(13.92%)	(\$102,557)	(28.18%)	\$106,808	55.61%	\$106,833	55.63%	\$107,043	55.72%