

CITY OF LYTTON, 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	\$8.37000	\$48,446	\$0	\$48,446	
2026-27	\$6.39582	\$49,415	\$536	\$49,951	3.1%
2027-28	\$6.46523	\$50,422	\$542	\$50,964	2.0%
2028-29	\$6.25611	\$51,984	\$525	\$52,508	3.0%
2029-30	\$6.31924	\$53,038	\$530	\$53,568	2.0%
2030-31	\$6.11140	\$54,639	\$512	\$55,152	3.0%
2031-32	\$6.16872	\$55,669	\$517	\$56,186	1.9%
2032-33	\$5.97029	\$57,310	\$501	\$57,811	2.9%
2033-34	\$6.02244	\$58,316	\$505	\$58,821	1.7%
2034-35	\$5.83265	\$59,997	\$489	\$60,486	2.8%
2035-36	\$5.88020	\$60,979	\$493	\$61,472	1.6%

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	\$11,197,317	\$5,788,069	\$0	\$5,788,069
2026-27	\$8,293,105	\$7,809,998	\$0	\$7,809,998
2027-28	\$8,365,955	\$7,882,848	\$0	\$7,882,848
2028-29	\$8,876,222	\$8,393,115	\$0	\$8,393,115
2029-30	\$8,960,072	\$8,476,965	\$0	\$8,476,965
2030-31	\$9,507,516	\$9,024,409	\$0	\$9,024,409
2031-32	\$9,591,366	\$9,108,259	\$0	\$9,108,259
2032-33	\$10,166,153	\$9,683,046	\$0	\$9,683,046
2033-34	\$10,250,003	\$9,766,896	\$0	\$9,766,896
2034-35	\$10,853,352	\$10,370,245	\$0	\$10,370,245
2035-36	\$10,937,202	\$10,454,095	\$0	\$10,454,095

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	63.80%	-3.46%	60.35%	12.58%	24.65%	2.43%
2026-27	108.66%	-52.56%	56.10%	19.63%	21.91%	1.80%
2027-28	107.66%	-52.21%	55.45%	20.51%	21.70%	1.78%
2028-29	105.16%	-49.14%	56.02%	21.23%	20.59%	1.67%
2029-30	104.12%	-48.65%	55.47%	22.01%	20.38%	1.66%
2030-31	101.71%	-45.67%	56.05%	22.63%	19.34%	1.56%
2031-32	100.78%	-45.24%	55.53%	23.35%	19.16%	1.54%
2032-33	98.59%	-42.53%	56.05%	23.92%	18.20%	1.45%
2033-34	97.74%	-42.17%	55.57%	24.58%	18.05%	1.44%
2034-35	95.74%	-39.69%	56.04%	25.11%	17.17%	1.35%
2035-36	94.97%	-39.37%	55.60%	25.71%	17.03%	1.34%

**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 LYTTON, 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	\$5,788,069	\$8.37000	\$48,446
2026-27	\$7,809,998	\$6.39582	\$49,951
2027-28	\$7,882,848	\$6.46523	\$50,964
2028-29	\$8,393,115	\$6.25611	\$52,508
2029-30	\$8,476,965	\$6.31924	\$53,568
2030-31	\$9,024,409	\$6.11140	\$55,152
2031-32	\$9,108,259	\$6.16872	\$56,186
2032-33	\$9,683,046	\$5.97029	\$57,811
2033-34	\$9,766,896	\$6.02244	\$58,821
2034-35	\$10,370,245	\$5.83265	\$60,486
2035-36	\$10,454,095	\$5.88020	\$61,472

CITY OF LYTTON, 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	\$5,788,069	\$8.37000	\$48,446
2026-27	\$5,928,314	\$8.37000	\$49,620
2027-28	\$6,055,116	\$8.37000	\$50,681
2028-29	\$6,275,098	\$8.10000	\$50,828
2029-30	\$6,406,065	\$8.10000	\$51,889
2030-31	\$6,639,086	\$8.10000	\$53,777
2031-32	\$6,774,423	\$8.10000	\$54,873
2032-33	\$7,021,139	\$8.10000	\$56,871
2033-34	\$7,161,092	\$8.10000	\$58,005
2034-35	\$7,422,202	\$8.10000	\$60,120
2035-36	\$7,566,997	\$8.10000	\$61,293

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	\$1,881,684	(\$1.97418)	\$331
2027-28	\$1,827,732	(\$1.90477)	\$283
2028-29	\$2,118,017	(\$1.84389)	\$1,680
2029-30	\$2,070,900	(\$1.78076)	\$1,679
2030-31	\$2,385,323	(\$1.98860)	\$1,375
2031-32	\$2,333,836	(\$1.93128)	\$1,313
2032-33	\$2,661,907	(\$2.12971)	\$939
2033-34	\$2,605,804	(\$2.07756)	\$816
2034-35	\$2,948,044	(\$2.26735)	\$366
2035-36	\$2,887,098	(\$2.21980)	\$179

CITY OF LYTTON, 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	\$199	\$377	\$50,000	\$51,515	\$199	\$315	\$50,000	\$58,947	\$179	\$55	\$153	\$55	\$199	\$360
\$100,000	\$123,480	\$397	\$755	\$100,000	\$103,030	\$397	\$630	\$100,000	\$117,894	\$378	\$415	\$352	\$415	\$397	\$720
\$150,000	\$185,220	\$596	\$1,132	\$150,000	\$154,545	\$596	\$944	\$150,000	\$176,842	\$576	\$775	\$550	\$775	\$596	\$1,081
\$200,000	\$246,960	\$972	\$1,509	\$200,000	\$206,060	\$972	\$1,259	\$200,000	\$235,789	\$775	\$1,135	\$749	\$1,135	\$794	\$1,441
\$250,000	\$308,700	\$1,349	\$1,887	\$250,000	\$257,575	\$1,349	\$1,574	\$250,000	\$294,736	\$973	\$1,496	\$947	\$1,496	\$993	\$1,801
\$300,000	\$370,440	\$1,725	\$2,264	\$300,000	\$309,090	\$1,725	\$1,889	\$300,000	\$353,683	\$1,172	\$1,856	\$1,146	\$1,856	\$1,191	\$2,161
\$400,000	\$493,920	\$2,479	\$3,019	\$400,000	\$412,120	\$2,479	\$2,519	\$400,000	\$471,578	\$1,569	\$2,576	\$1,543	\$2,576	\$1,588	\$2,882
\$500,000	\$617,400	\$3,232	\$3,773	\$500,000	\$515,151	\$3,232	\$3,148	\$500,000	\$589,472	\$1,966	\$3,297	\$1,940	\$3,297	\$1,985	\$3,602
\$600,000	\$740,880	\$3,985	\$4,528	\$600,000	\$618,181	\$3,985	\$3,778	\$600,000	\$707,366	\$2,363	\$4,017	\$2,337	\$4,017	\$2,382	\$4,323
\$700,000	\$864,360	\$4,739	\$5,282	\$700,000	\$721,211	\$4,739	\$4,408	\$700,000	\$825,261	\$2,760	\$4,738	\$2,734	\$4,738	\$2,779	\$5,043
\$800,000	\$987,840	\$5,492	\$6,037	\$800,000	\$824,241	\$5,492	\$5,037	\$800,000	\$943,155	\$3,157	\$5,458	\$3,131	\$5,458	\$3,176	\$5,764
\$900,000	\$1,111,320	\$6,245	\$6,792	\$900,000	\$927,271	\$6,245	\$5,667	\$900,000	\$1,061,050	\$3,554	\$6,179	\$3,528	\$6,179	\$3,573	\$6,484
\$1,000,000	\$1,234,800	\$6,999	\$7,546	\$1,000,000	\$1,030,301	\$6,999	\$6,297	\$1,000,000	\$1,178,944	\$3,951	\$6,899	\$3,925	\$6,899	\$3,970	\$7,205
\$2,000,000	\$2,469,600	\$14,532	\$15,093	\$2,000,000	\$2,060,602	\$14,532	\$12,593	\$2,000,000	\$2,357,888	\$7,921	\$14,104	\$7,895	\$14,104	\$7,940	\$14,410
\$3,000,000	\$3,704,400	\$22,065	\$22,639	\$3,000,000	\$3,090,903	\$22,065	\$18,890	\$3,000,000	\$3,536,832	\$11,891	\$21,309	\$11,865	\$21,309	\$11,910	\$21,615
\$4,000,000	\$4,939,200	\$29,598	\$30,185	\$4,000,000	\$4,121,204	\$29,598	\$25,186	\$4,000,000	\$4,715,776	\$15,861	\$28,514	\$15,835	\$28,514	\$15,880	\$28,820
\$5,000,000	\$6,174,000	\$37,131	\$37,732	\$5,000,000	\$5,151,505	\$37,131	\$31,483	\$5,000,000	\$5,894,720	\$19,831	\$35,719	\$19,805	\$35,719	\$19,850	\$36,025
\$6,000,000	\$7,408,800	\$44,664	\$45,278	\$6,000,000	\$6,181,806	\$44,664	\$37,779	\$6,000,000	\$7,073,664	\$23,801	\$42,924	\$23,775	\$42,924	\$23,820	\$43,230
\$7,000,000	\$8,643,600	\$52,197	\$52,824	\$7,000,000	\$7,212,107	\$52,197	\$44,076	\$7,000,000	\$8,252,608	\$27,771	\$50,129	\$27,745	\$50,129	\$27,790	\$50,435
\$8,000,000	\$9,878,400	\$59,730	\$60,371	\$8,000,000	\$8,242,408	\$59,730	\$50,373	\$8,000,000	\$9,431,552	\$31,741	\$57,334	\$31,715	\$57,334	\$31,760	\$57,640
\$9,000,000	\$11,113,200	\$67,263	\$67,917	\$9,000,000	\$9,272,709	\$67,263	\$56,669	\$9,000,000	\$10,610,496	\$35,711	\$64,539	\$35,685	\$64,539	\$35,730	\$64,845
\$10,000,000	\$12,348,000	\$74,796	\$75,464	\$10,000,000	\$10,303,010	\$74,796	\$62,966	\$10,000,000	\$11,789,440	\$39,681	\$71,744	\$39,655	\$71,744	\$39,700	\$72,050
\$15,000,000	\$18,522,000	\$112,461	\$113,195	\$15,000,000	\$15,454,515	\$112,461	\$94,449	\$15,000,000	\$17,684,160	\$59,531	\$107,769	\$59,505	\$107,769	\$59,550	\$108,075
\$20,000,000	\$24,696,000	\$150,126	\$150,927	\$20,000,000	\$20,606,020	\$150,126	\$125,932	\$20,000,000	\$23,578,880	\$79,381	\$143,794	\$79,355	\$143,794	\$79,400	\$144,100
\$25,000,000	\$30,870,000	\$187,791	\$188,659	\$25,000,000	\$25,757,525	\$187,791	\$157,415	\$25,000,000	\$29,473,600	\$99,231	\$179,819	\$99,206	\$179,819	\$99,251	\$180,125
\$30,000,000	\$37,044,000	\$225,456	\$226,391	\$30,000,000	\$30,909,030	\$225,456	\$188,897	\$30,000,000	\$35,368,320	\$119,081	\$215,844	\$119,056	\$215,844	\$119,101	\$216,150
\$35,000,000	\$43,218,000	\$263,121	\$264,122	\$35,000,000	\$36,060,535	\$263,121	\$220,380	\$35,000,000	\$41,263,040	\$138,932	\$251,869	\$138,906	\$251,869	\$138,951	\$252,175
\$40,000,000	\$49,392,000	\$300,786	\$301,854	\$40,000,000	\$41,212,040	\$300,786	\$251,863	\$40,000,000	\$47,157,760	\$158,782	\$287,894	\$158,756	\$287,894	\$158,801	\$288,200
\$45,000,000	\$55,566,000	\$338,451	\$339,586	\$45,000,000	\$46,363,545	\$338,451	\$283,346	\$45,000,000	\$53,052,480	\$178,632	\$323,919	\$178,606	\$323,919	\$178,651	\$324,225
\$50,000,000	\$61,740,000	\$376,116	\$377,318	\$50,000,000	\$51,515,050	\$376,116	\$314,829	\$50,000,000	\$58,947,200	\$198,482	\$359,944	\$198,456	\$359,944	\$198,501	\$360,250

CITY OF            LYTTON, 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	\$179	90.08%	\$116	58.60%	(\$125)	(69.49%)	(\$99)	(64.36%)	\$162	81.48%
\$100,000	\$358	90.08%	\$233	58.60%	\$37	9.84%	\$63	17.90%	\$323	81.48%
\$150,000	\$536	90.08%	\$349	58.60%	\$199	34.52%	\$225	40.83%	\$485	81.48%
\$200,000	\$537	55.25%	\$287	29.54%	\$361	46.55%	\$386	51.60%	\$647	81.48%
\$250,000	\$538	39.87%	\$225	16.71%	\$522	53.68%	\$548	57.86%	\$809	81.48%
\$300,000	\$538	31.21%	\$164	9.48%	\$684	58.39%	\$710	61.96%	\$970	81.48%
\$400,000	\$540	21.78%	\$40	1.61%	\$1,008	64.23%	\$1,033	66.98%	\$1,294	81.48%
\$500,000	\$541	16.74%	(\$84)	(2.59%)	\$1,331	67.72%	\$1,357	69.95%	\$1,617	81.48%
\$600,000	\$542	13.61%	(\$207)	(5.20%)	\$1,655	70.03%	\$1,680	71.91%	\$1,941	81.48%
\$700,000	\$544	11.48%	(\$331)	(6.99%)	\$1,978	71.68%	\$2,004	73.30%	\$2,264	81.48%
\$800,000	\$545	9.93%	(\$455)	(8.28%)	\$2,302	72.91%	\$2,327	74.34%	\$2,588	81.48%
\$900,000	\$546	8.75%	(\$578)	(9.26%)	\$2,625	73.87%	\$2,651	75.14%	\$2,911	81.48%
\$1,000,000	\$548	7.83%	(\$702)	(10.03%)	\$2,949	74.64%	\$2,974	75.78%	\$3,235	81.48%
\$2,000,000	\$561	3.86%	(\$1,938)	(13.34%)	\$6,184	78.07%	\$6,209	78.65%	\$6,470	81.48%
\$3,000,000	\$575	2.60%	(\$3,175)	(14.39%)	\$9,419	79.21%	\$9,444	79.60%	\$9,705	81.48%
\$4,000,000	\$588	1.99%	(\$4,411)	(14.90%)	\$12,654	79.78%	\$12,679	80.07%	\$12,940	81.48%
\$5,000,000	\$601	1.62%	(\$5,648)	(15.21%)	\$15,889	80.12%	\$15,914	80.35%	\$16,175	81.48%
\$6,000,000	\$615	1.38%	(\$6,884)	(15.41%)	\$19,124	80.35%	\$19,149	80.54%	\$19,410	81.48%
\$7,000,000	\$628	1.20%	(\$8,120)	(15.56%)	\$22,358	80.51%	\$22,384	80.68%	\$22,645	81.48%
\$8,000,000	\$641	1.07%	(\$9,357)	(15.67%)	\$25,593	80.63%	\$25,619	80.78%	\$25,880	81.48%
\$9,000,000	\$655	0.97%	(\$10,593)	(15.75%)	\$28,828	80.73%	\$28,854	80.86%	\$29,115	81.48%
\$10,000,000	\$668	0.89%	(\$11,830)	(15.82%)	\$32,063	80.80%	\$32,089	80.92%	\$32,350	81.48%
\$15,000,000	\$735	0.65%	(\$18,012)	(16.02%)	\$48,238	81.03%	\$48,264	81.11%	\$48,525	81.48%
\$20,000,000	\$802	0.53%	(\$24,194)	(16.12%)	\$64,413	81.14%	\$64,439	81.20%	\$64,699	81.48%
\$25,000,000	\$868	0.46%	(\$30,376)	(16.18%)	\$80,588	81.21%	\$80,614	81.26%	\$80,874	81.48%
\$30,000,000	\$935	0.41%	(\$36,558)	(16.22%)	\$96,763	81.26%	\$96,789	81.30%	\$97,049	81.48%
\$35,000,000	\$1,002	0.38%	(\$42,740)	(16.24%)	\$112,938	81.29%	\$112,964	81.32%	\$113,224	81.48%
\$40,000,000	\$1,069	0.36%	(\$48,922)	(16.26%)	\$129,113	81.31%	\$129,138	81.34%	\$129,399	81.48%
\$45,000,000	\$1,135	0.34%	(\$55,104)	(16.28%)	\$145,287	81.33%	\$145,313	81.36%	\$145,574	81.48%
\$50,000,000	\$1,202	0.32%	(\$61,286)	(16.29%)	\$161,462	81.35%	\$161,488	81.37%	\$161,749	81.48%