

CITY OF LOW MOOR, 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	\$73,406	\$0	\$73,406	
2026-27	\$4.86093	\$74,874	\$34	\$74,908	2.0%
2027-28	\$4.88953	\$75,282	\$34	\$75,316	0.5%
2028-29	\$4.75437	\$76,823	\$33	\$76,855	2.0%
2029-30	\$4.77860	\$77,240	\$33	\$77,273	0.5%
2030-31	\$4.64479	\$78,818	\$32	\$78,850	2.0%
2031-32	\$4.66844	\$79,245	\$32	\$79,277	0.5%
2032-33	\$4.53948	\$80,863	\$31	\$80,894	2.0%
2033-34	\$4.56257	\$81,298	\$32	\$81,330	0.5%
2034-35	\$4.43816	\$82,957	\$31	\$82,987	2.0%
2035-36	\$4.46072	\$83,402	\$31	\$83,433	0.5%

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	\$19,279,120	\$9,062,484	\$0	\$9,062,484
2026-27	\$16,411,544	\$15,410,188	\$0	\$15,410,188
2027-28	\$16,404,926	\$15,403,570	\$0	\$15,403,570
2028-29	\$17,166,582	\$16,165,226	\$0	\$16,165,226
2029-30	\$17,171,964	\$16,170,608	\$0	\$16,170,608
2030-31	\$17,977,451	\$16,976,095	\$0	\$16,976,095
2031-32	\$17,982,833	\$16,981,477	\$0	\$16,981,477
2032-33	\$18,821,452	\$17,820,096	\$0	\$17,820,096
2033-34	\$18,826,834	\$17,825,478	\$0	\$17,825,478
2034-35	\$19,699,939	\$18,698,583	\$0	\$18,698,583
2035-36	\$19,705,321	\$18,703,965	\$0	\$18,703,965

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	85.60%	-2.18%	83.42%	5.11%	0.00%	1.20%
2026-27	115.72%	-30.26%	85.46%	7.09%	0.00%	0.71%
2027-28	115.82%	-30.36%	85.46%	7.10%	0.00%	0.71%
2028-29	114.82%	-29.01%	85.81%	7.10%	0.00%	0.67%
2029-30	114.82%	-29.01%	85.81%	7.10%	0.00%	0.67%
2030-31	113.79%	-27.65%	86.15%	7.10%	0.00%	0.64%
2031-32	113.80%	-27.65%	86.15%	7.10%	0.00%	0.64%
2032-33	112.82%	-26.35%	86.47%	7.10%	0.00%	0.61%
2033-34	112.82%	-26.35%	86.47%	7.10%	0.00%	0.61%
2034-35	111.89%	-25.13%	86.76%	7.11%	0.00%	0.58%
2035-36	111.90%	-25.13%	86.77%	7.10%	0.00%	0.58%

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 LOW MOOR, 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	\$9,062,484	\$8.10000	\$73,406
2026-27	\$15,410,188	\$4.86093	\$74,908
2027-28	\$15,403,570	\$4.88953	\$75,316
2028-29	\$16,165,226	\$4.75437	\$76,855
2029-30	\$16,170,608	\$4.77860	\$77,273
2030-31	\$16,976,095	\$4.64479	\$78,850
2031-32	\$16,981,477	\$4.66844	\$79,277
2032-33	\$17,820,096	\$4.53948	\$80,894
2033-34	\$17,825,478	\$4.56257	\$81,330
2034-35	\$18,698,583	\$4.43816	\$82,987
2035-36	\$18,703,965	\$4.46072	\$83,433

CITY OF LOW MOOR, 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	\$9,062,484	\$8.10000	\$73,406
2026-27	\$9,104,361	\$8.10000	\$73,745
2027-28	\$9,274,761	\$8.10000	\$75,126
2028-29	\$9,541,102	\$8.10000	\$77,283
2029-30	\$9,720,425	\$8.10000	\$78,735
2030-31	\$10,000,695	\$8.10000	\$81,006
2031-32	\$10,189,381	\$8.10000	\$82,534
2032-33	\$10,484,298	\$8.10000	\$84,923
2033-34	\$10,682,870	\$8.10000	\$86,531
2034-35	\$10,993,210	\$8.10000	\$89,045
2035-36	\$11,202,158	\$8.10000	\$90,737

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	\$6,305,827	(\$3.23907)	\$1,163
2027-28	\$6,128,809	(\$3.21047)	\$191
2028-29	\$6,624,123	(\$3.34563)	-\$427
2029-30	\$6,450,183	(\$3.32140)	-\$1,463
2030-31	\$6,975,400	(\$3.45521)	-\$2,155
2031-32	\$6,792,096	(\$3.43156)	-\$3,257
2032-33	\$7,335,798	(\$3.56052)	-\$4,029
2033-34	\$7,142,608	(\$3.53743)	-\$5,201
2034-35	\$7,705,373	(\$3.66184)	-\$6,058
2035-36	\$7,501,807	(\$3.63928)	-\$7,304

CITY OF LOW MOOR, 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	\$287	\$50,000	\$51,515	\$192	\$239	\$50,000	\$58,947	\$173	\$42	\$148	\$42	\$192	\$274
\$100,000	\$123,480	\$384	\$574	\$100,000	\$103,030	\$384	\$479	\$100,000	\$117,894	\$366	\$315	\$341	\$315	\$384	\$548
\$150,000	\$185,220	\$576	\$860	\$150,000	\$154,545	\$576	\$718	\$150,000	\$176,842	\$558	\$589	\$533	\$589	\$576	\$821
\$200,000	\$246,960	\$941	\$1,147	\$200,000	\$206,060	\$941	\$957	\$200,000	\$235,789	\$750	\$863	\$725	\$863	\$768	\$1,095
\$250,000	\$308,700	\$1,305	\$1,434	\$250,000	\$257,575	\$1,305	\$1,196	\$250,000	\$294,736	\$942	\$1,137	\$917	\$1,137	\$960	\$1,369
\$300,000	\$370,440	\$1,670	\$1,721	\$300,000	\$309,090	\$1,670	\$1,436	\$300,000	\$353,683	\$1,134	\$1,411	\$1,109	\$1,411	\$1,153	\$1,643
\$400,000	\$493,920	\$2,399	\$2,294	\$400,000	\$412,120	\$2,399	\$1,914	\$400,000	\$471,578	\$1,518	\$1,958	\$1,493	\$1,958	\$1,537	\$2,190
\$500,000	\$617,400	\$3,128	\$2,868	\$500,000	\$515,151	\$3,128	\$2,393	\$500,000	\$589,472	\$1,902	\$2,506	\$1,877	\$2,506	\$1,921	\$2,738
\$600,000	\$740,880	\$3,857	\$3,441	\$600,000	\$618,181	\$3,857	\$2,871	\$600,000	\$707,366	\$2,287	\$3,053	\$2,262	\$3,053	\$2,305	\$3,286
\$700,000	\$864,360	\$4,586	\$4,015	\$700,000	\$721,211	\$4,586	\$3,350	\$700,000	\$825,261	\$2,671	\$3,601	\$2,646	\$3,601	\$2,689	\$3,833
\$800,000	\$987,840	\$5,315	\$4,588	\$800,000	\$824,241	\$5,315	\$3,828	\$800,000	\$943,155	\$3,055	\$4,149	\$3,030	\$4,149	\$3,074	\$4,381
\$900,000	\$1,111,320	\$6,044	\$5,162	\$900,000	\$927,271	\$6,044	\$4,307	\$900,000	\$1,061,050	\$3,439	\$4,696	\$3,414	\$4,696	\$3,458	\$4,928
\$1,000,000	\$1,234,800	\$6,773	\$5,735	\$1,000,000	\$1,030,301	\$6,773	\$4,786	\$1,000,000	\$1,178,944	\$3,823	\$5,244	\$3,798	\$5,244	\$3,842	\$5,476
\$2,000,000	\$2,469,600	\$14,063	\$11,471	\$2,000,000	\$2,060,602	\$14,063	\$9,571	\$2,000,000	\$2,357,888	\$7,665	\$10,720	\$7,640	\$10,720	\$7,684	\$10,952
\$3,000,000	\$3,704,400	\$21,353	\$17,206	\$3,000,000	\$3,090,903	\$21,353	\$14,357	\$3,000,000	\$3,536,832	\$11,507	\$16,196	\$11,482	\$16,196	\$11,526	\$16,428
\$4,000,000	\$4,939,200	\$28,643	\$22,942	\$4,000,000	\$4,121,204	\$28,643	\$19,142	\$4,000,000	\$4,715,776	\$15,349	\$21,672	\$15,324	\$21,672	\$15,368	\$21,904
\$5,000,000	\$6,174,000	\$35,933	\$28,677	\$5,000,000	\$5,151,505	\$35,933	\$23,928	\$5,000,000	\$5,894,720	\$19,191	\$27,147	\$19,166	\$27,147	\$19,210	\$27,380
\$6,000,000	\$7,408,800	\$43,223	\$34,412	\$6,000,000	\$6,181,806	\$43,223	\$28,713	\$6,000,000	\$7,073,664	\$23,033	\$32,623	\$23,008	\$32,623	\$23,052	\$32,856
\$7,000,000	\$8,643,600	\$50,513	\$40,148	\$7,000,000	\$7,212,107	\$50,513	\$33,499	\$7,000,000	\$8,252,608	\$26,875	\$38,099	\$26,850	\$38,099	\$26,894	\$38,332
\$8,000,000	\$9,878,400	\$57,803	\$45,883	\$8,000,000	\$8,242,408	\$57,803	\$38,284	\$8,000,000	\$9,431,552	\$30,717	\$43,575	\$30,692	\$43,575	\$30,736	\$43,808
\$9,000,000	\$11,113,200	\$65,093	\$51,618	\$9,000,000	\$9,272,709	\$65,093	\$43,070	\$9,000,000	\$10,610,496	\$34,559	\$49,051	\$34,534	\$49,051	\$34,578	\$49,284
\$10,000,000	\$12,348,000	\$72,383	\$57,354	\$10,000,000	\$10,303,010	\$72,383	\$47,855	\$10,000,000	\$11,789,440	\$38,401	\$54,527	\$38,376	\$54,527	\$38,420	\$54,759
\$15,000,000	\$18,522,000	\$108,833	\$86,031	\$15,000,000	\$15,454,515	\$108,833	\$71,783	\$15,000,000	\$17,684,160	\$57,611	\$81,907	\$57,586	\$81,907	\$57,629	\$82,139
\$20,000,000	\$24,696,000	\$145,283	\$114,708	\$20,000,000	\$20,606,020	\$145,283	\$95,711	\$20,000,000	\$23,578,880	\$76,821	\$109,287	\$76,796	\$109,287	\$76,839	\$109,519
\$25,000,000	\$30,870,000	\$181,733	\$143,385	\$25,000,000	\$25,757,525	\$181,733	\$119,638	\$25,000,000	\$29,473,600	\$96,030	\$136,666	\$96,005	\$136,666	\$96,049	\$136,899
\$30,000,000	\$37,044,000	\$218,183	\$172,062	\$30,000,000	\$30,909,030	\$218,183	\$143,566	\$30,000,000	\$35,368,320	\$115,240	\$164,046	\$115,215	\$164,046	\$115,259	\$164,278
\$35,000,000	\$43,218,000	\$254,633	\$200,739	\$35,000,000	\$36,060,535	\$254,633	\$167,494	\$35,000,000	\$41,263,040	\$134,450	\$191,426	\$134,425	\$191,426	\$134,469	\$191,658
\$40,000,000	\$49,392,000	\$291,083	\$229,415	\$40,000,000	\$41,212,040	\$291,083	\$191,421	\$40,000,000	\$47,157,760	\$153,660	\$218,806	\$153,635	\$218,806	\$153,678	\$219,038
\$45,000,000	\$55,566,000	\$327,533	\$258,092	\$45,000,000	\$46,363,545	\$327,533	\$215,349	\$45,000,000	\$53,052,480	\$172,870	\$246,185	\$172,845	\$246,185	\$172,888	\$246,418
\$50,000,000	\$61,740,000	\$363,983	\$286,769	\$50,000,000	\$51,515,050	\$363,983	\$239,277	\$50,000,000	\$58,947,200	\$192,079	\$273,565	\$192,054	\$273,565	\$192,098	\$273,797

CITY OF LOW MOOR, 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	\$95	49.28%	\$47	24.56%	(\$132)	(76.04%)	(\$107)	(72.01%)	\$82	42.53%
\$100,000	\$189	49.28%	\$94	24.56%	(\$50)	(13.73%)	(\$25)	(7.41%)	\$163	42.53%
\$150,000	\$284	49.28%	\$142	24.56%	\$31	5.65%	\$56	10.60%	\$245	42.53%
\$200,000	\$206	21.93%	\$16	1.73%	\$113	15.10%	\$138	19.06%	\$327	42.53%
\$250,000	\$129	9.85%	(\$109)	(8.34%)	\$195	20.69%	\$220	23.98%	\$408	42.53%
\$300,000	\$51	3.04%	(\$234)	(14.02%)	\$277	24.39%	\$302	27.19%	\$490	42.53%
\$400,000	(\$105)	(4.36%)	(\$485)	(20.20%)	\$440	28.98%	\$465	31.14%	\$654	42.53%
\$500,000	(\$260)	(8.32%)	(\$735)	(23.50%)	\$603	31.72%	\$628	33.47%	\$817	42.53%
\$600,000	(\$416)	(10.77%)	(\$985)	(25.55%)	\$767	33.53%	\$792	35.01%	\$980	42.53%
\$700,000	(\$571)	(12.45%)	(\$1,236)	(26.95%)	\$930	34.83%	\$955	36.10%	\$1,144	42.53%
\$800,000	(\$726)	(13.67%)	(\$1,486)	(27.97%)	\$1,094	35.80%	\$1,119	36.92%	\$1,307	42.53%
\$900,000	(\$882)	(14.59%)	(\$1,737)	(28.74%)	\$1,257	36.55%	\$1,282	37.55%	\$1,471	42.53%
\$1,000,000	(\$1,037)	(15.32%)	(\$1,987)	(29.34%)	\$1,420	37.15%	\$1,445	38.05%	\$1,634	42.53%
\$2,000,000	(\$2,592)	(18.43%)	(\$4,492)	(31.94%)	\$3,054	39.85%	\$3,079	40.30%	\$3,268	42.53%
\$3,000,000	(\$4,147)	(19.42%)	(\$6,996)	(32.76%)	\$4,688	40.74%	\$4,713	41.05%	\$4,902	42.53%
\$4,000,000	(\$5,701)	(19.90%)	(\$9,501)	(33.17%)	\$6,322	41.19%	\$6,347	41.42%	\$6,536	42.53%
\$5,000,000	(\$7,256)	(20.19%)	(\$12,005)	(33.41%)	\$7,956	41.46%	\$7,981	41.64%	\$8,170	42.53%
\$6,000,000	(\$8,810)	(20.38%)	(\$14,510)	(33.57%)	\$9,590	41.64%	\$9,615	41.79%	\$9,804	42.53%
\$7,000,000	(\$10,365)	(20.52%)	(\$17,014)	(33.68%)	\$11,224	41.76%	\$11,249	41.90%	\$11,438	42.53%
\$8,000,000	(\$11,920)	(20.62%)	(\$19,519)	(33.77%)	\$12,858	41.86%	\$12,883	41.98%	\$13,072	42.53%
\$9,000,000	(\$13,474)	(20.70%)	(\$22,023)	(33.83%)	\$14,492	41.93%	\$14,517	42.04%	\$14,706	42.53%
\$10,000,000	(\$15,029)	(20.76%)	(\$24,527)	(33.89%)	\$16,126	41.99%	\$16,151	42.09%	\$16,340	42.53%
\$15,000,000	(\$22,802)	(20.95%)	(\$37,050)	(34.04%)	\$24,296	42.17%	\$24,321	42.23%	\$24,510	42.53%
\$20,000,000	(\$30,575)	(21.05%)	(\$49,572)	(34.12%)	\$32,466	42.26%	\$32,491	42.31%	\$32,680	42.53%
\$25,000,000	(\$38,348)	(21.10%)	(\$62,094)	(34.17%)	\$40,636	42.32%	\$40,661	42.35%	\$40,850	42.53%
\$30,000,000	(\$46,121)	(21.14%)	(\$74,617)	(34.20%)	\$48,806	42.35%	\$48,831	42.38%	\$49,020	42.53%
\$35,000,000	(\$53,894)	(21.17%)	(\$87,139)	(34.22%)	\$56,976	42.38%	\$57,001	42.40%	\$57,190	42.53%
\$40,000,000	(\$61,667)	(21.19%)	(\$99,662)	(34.24%)	\$65,146	42.40%	\$65,171	42.42%	\$65,360	42.53%
\$45,000,000	(\$69,440)	(21.20%)	(\$112,184)	(34.25%)	\$73,316	42.41%	\$73,341	42.43%	\$73,529	42.53%
\$50,000,000	(\$77,213)	(21.21%)	(\$124,706)	(34.26%)	\$81,486	42.42%	\$81,511	42.44%	\$81,699	42.53%