

CITY OF LYNNVILLE, 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	\$7.78622	\$127,633	\$0	\$127,633	
2026-27	\$4.10595	\$130,185	\$835	\$131,020	2.7%
2027-28	\$4.13388	\$131,675	\$841	\$132,516	1.1%
2028-29	\$4.03386	\$135,166	\$820	\$135,986	2.6%
2029-30	\$4.05947	\$136,666	\$825	\$137,491	1.1%
2030-31	\$3.96026	\$140,241	\$805	\$141,046	2.6%
2031-32	\$3.98512	\$141,752	\$810	\$142,562	1.1%
2032-33	\$3.88820	\$145,413	\$791	\$146,204	2.6%
2033-34	\$3.91234	\$146,935	\$795	\$147,730	1.0%
2034-35	\$3.81763	\$150,685	\$776	\$151,461	2.5%
2035-36	\$3.84109	\$152,218	\$781	\$152,999	1.0%

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	\$34,830,179	\$16,392,139	\$0	\$16,392,139
2026-27	\$33,676,159	\$31,909,869	\$0	\$31,909,869
2027-28	\$33,822,297	\$32,056,007	\$0	\$32,056,007
2028-29	\$35,477,449	\$33,711,159	\$0	\$33,711,159
2029-30	\$35,635,586	\$33,869,296	\$0	\$33,869,296
2030-31	\$37,381,714	\$35,615,424	\$0	\$35,615,424
2031-32	\$37,539,852	\$35,773,562	\$0	\$35,773,562
2032-33	\$39,368,233	\$37,601,943	\$0	\$37,601,943
2033-34	\$39,526,371	\$37,760,081	\$0	\$37,760,081
2034-35	\$41,440,418	\$39,674,128	\$0	\$39,674,128
2035-36	\$41,598,556	\$39,832,266	\$0	\$39,832,266

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	83.47%	-1.44%	82.03%	16.41%	0.00%	1.57%
2026-27	99.17%	-14.80%	84.37%	14.73%	0.00%	0.80%
2027-28	99.36%	-14.92%	84.44%	14.66%	0.00%	0.80%
2028-29	98.86%	-14.35%	84.51%	14.64%	0.00%	0.76%
2029-30	99.00%	-14.42%	84.58%	14.57%	0.00%	0.76%
2030-31	98.48%	-13.83%	84.65%	14.55%	0.00%	0.72%
2031-32	98.61%	-13.90%	84.72%	14.49%	0.00%	0.72%
2032-33	98.11%	-13.34%	84.77%	14.47%	0.00%	0.68%
2033-34	98.24%	-13.40%	84.84%	14.41%	0.00%	0.68%
2034-35	97.75%	-12.87%	84.89%	14.40%	0.00%	0.65%
2035-36	97.88%	-12.93%	84.95%	14.34%	0.00%	0.64%

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 LYNNVILLE, 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	\$16,392,139	\$7.78622	\$127,633
2026-27	\$31,909,869	\$4.10595	\$131,020
2027-28	\$32,056,007	\$4.13388	\$132,516
2028-29	\$33,711,159	\$4.03386	\$135,986
2029-30	\$33,869,296	\$4.05947	\$137,491
2030-31	\$35,615,424	\$3.96026	\$141,046
2031-32	\$35,773,562	\$3.98512	\$142,562
2032-33	\$37,601,943	\$3.88820	\$146,204
2033-34	\$37,760,081	\$3.91234	\$147,730
2034-35	\$39,674,128	\$3.81763	\$151,461
2035-36	\$39,832,266	\$3.84109	\$152,999

CITY OF LYNNVILLE, 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	\$16,392,139	\$7.78622	\$127,633
2026-27	\$16,771,471	\$7.78622	\$130,586
2027-28	\$17,158,585	\$7.78622	\$133,600
2028-29	\$17,822,282	\$7.78622	\$138,768
2029-30	\$18,229,928	\$7.78622	\$141,942
2030-31	\$18,929,840	\$7.78622	\$147,392
2031-32	\$19,359,049	\$7.78622	\$150,734
2032-33	\$20,097,058	\$7.78622	\$156,480
2033-34	\$20,549,020	\$7.78622	\$159,999
2034-35	\$21,327,145	\$7.78622	\$166,058
2035-36	\$21,803,003	\$7.78622	\$169,763

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	\$15,138,399	(\$3.68027)	\$434
2027-28	\$14,897,422	(\$3.65234)	-\$1,085
2028-29	\$15,888,876	(\$3.75236)	-\$2,782
2029-30	\$15,639,368	(\$3.72675)	-\$4,451
2030-31	\$16,685,584	(\$3.82596)	-\$6,346
2031-32	\$16,414,513	(\$3.80110)	-\$8,172
2032-33	\$17,504,885	(\$3.89802)	-\$10,276
2033-34	\$17,211,060	(\$3.87388)	-\$12,269
2034-35	\$18,346,983	(\$3.96859)	-\$14,597
2035-36	\$18,029,263	(\$3.94513)	-\$16,764

CITY OF LYNNVILLE, 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	\$185	\$245	\$50,000	\$51,515	\$185	\$204	\$50,000	\$58,947	\$167	\$35	\$143	\$35	\$185	\$233
\$100,000	\$123,480	\$369	\$489	\$100,000	\$103,030	\$369	\$408	\$100,000	\$117,894	\$351	\$269	\$327	\$269	\$369	\$467
\$150,000	\$185,220	\$554	\$734	\$150,000	\$154,545	\$554	\$612	\$150,000	\$176,842	\$536	\$502	\$512	\$502	\$554	\$700
\$200,000	\$246,960	\$904	\$978	\$200,000	\$206,060	\$904	\$816	\$200,000	\$235,789	\$721	\$736	\$697	\$736	\$739	\$934
\$250,000	\$308,700	\$1,255	\$1,223	\$250,000	\$257,575	\$1,255	\$1,020	\$250,000	\$294,736	\$905	\$969	\$881	\$969	\$923	\$1,167
\$300,000	\$370,440	\$1,605	\$1,467	\$300,000	\$309,090	\$1,605	\$1,224	\$300,000	\$353,683	\$1,090	\$1,203	\$1,066	\$1,203	\$1,108	\$1,401
\$400,000	\$493,920	\$2,306	\$1,956	\$400,000	\$412,120	\$2,306	\$1,632	\$400,000	\$471,578	\$1,459	\$1,670	\$1,435	\$1,670	\$1,477	\$1,868
\$500,000	\$617,400	\$3,007	\$2,445	\$500,000	\$515,151	\$3,007	\$2,040	\$500,000	\$589,472	\$1,829	\$2,136	\$1,805	\$2,136	\$1,847	\$2,334
\$600,000	\$740,880	\$3,707	\$2,934	\$600,000	\$618,181	\$3,707	\$2,448	\$600,000	\$707,366	\$2,198	\$2,603	\$2,174	\$2,603	\$2,216	\$2,801
\$700,000	\$864,360	\$4,408	\$3,423	\$700,000	\$721,211	\$4,408	\$2,856	\$700,000	\$825,261	\$2,567	\$3,070	\$2,543	\$3,070	\$2,585	\$3,268
\$800,000	\$987,840	\$5,109	\$3,912	\$800,000	\$824,241	\$5,109	\$3,264	\$800,000	\$943,155	\$2,937	\$3,537	\$2,913	\$3,537	\$2,955	\$3,735
\$900,000	\$1,111,320	\$5,810	\$4,401	\$900,000	\$927,271	\$5,810	\$3,672	\$900,000	\$1,061,050	\$3,306	\$4,004	\$3,282	\$4,004	\$3,324	\$4,202
\$1,000,000	\$1,234,800	\$6,510	\$4,890	\$1,000,000	\$1,030,301	\$6,510	\$4,080	\$1,000,000	\$1,178,944	\$3,675	\$4,471	\$3,651	\$4,471	\$3,693	\$4,669
\$2,000,000	\$2,469,600	\$13,518	\$9,780	\$2,000,000	\$2,060,602	\$13,518	\$8,161	\$2,000,000	\$2,357,888	\$7,368	\$9,140	\$7,344	\$9,140	\$7,386	\$9,338
\$3,000,000	\$3,704,400	\$20,526	\$14,670	\$3,000,000	\$3,090,903	\$20,526	\$12,241	\$3,000,000	\$3,536,832	\$11,061	\$13,809	\$11,037	\$13,809	\$11,079	\$14,007
\$4,000,000	\$4,939,200	\$27,533	\$19,561	\$4,000,000	\$4,121,204	\$27,533	\$16,321	\$4,000,000	\$4,715,776	\$14,755	\$18,478	\$14,731	\$18,478	\$14,773	\$18,676
\$5,000,000	\$6,174,000	\$34,541	\$24,451	\$5,000,000	\$5,151,505	\$34,541	\$20,401	\$5,000,000	\$5,894,720	\$18,448	\$23,147	\$18,424	\$23,147	\$18,466	\$23,345
\$6,000,000	\$7,408,800	\$41,548	\$29,341	\$6,000,000	\$6,181,806	\$41,548	\$24,482	\$6,000,000	\$7,073,664	\$22,141	\$27,816	\$22,117	\$27,816	\$22,159	\$28,014
\$7,000,000	\$8,643,600	\$48,556	\$34,231	\$7,000,000	\$7,212,107	\$48,556	\$28,562	\$7,000,000	\$8,252,608	\$25,834	\$32,484	\$25,810	\$32,484	\$25,852	\$32,682
\$8,000,000	\$9,878,400	\$55,564	\$39,121	\$8,000,000	\$8,242,408	\$55,564	\$32,642	\$8,000,000	\$9,431,552	\$29,527	\$37,153	\$29,503	\$37,153	\$29,545	\$37,351
\$9,000,000	\$11,113,200	\$62,571	\$44,011	\$9,000,000	\$9,272,709	\$62,571	\$36,722	\$9,000,000	\$10,610,496	\$33,220	\$41,822	\$33,196	\$41,822	\$33,238	\$42,020
\$10,000,000	\$12,348,000	\$69,579	\$48,901	\$10,000,000	\$10,303,010	\$69,579	\$40,803	\$10,000,000	\$11,789,440	\$36,913	\$46,491	\$36,889	\$46,491	\$36,931	\$46,689
\$15,000,000	\$18,522,000	\$104,617	\$73,352	\$15,000,000	\$15,454,515	\$104,617	\$61,204	\$15,000,000	\$17,684,160	\$55,379	\$69,836	\$55,355	\$69,836	\$55,397	\$70,034
\$20,000,000	\$24,696,000	\$139,655	\$97,803	\$20,000,000	\$20,606,020	\$139,655	\$81,605	\$20,000,000	\$23,578,880	\$73,845	\$93,180	\$73,821	\$93,180	\$73,863	\$93,378
\$25,000,000	\$30,870,000	\$174,693	\$122,253	\$25,000,000	\$25,757,525	\$174,693	\$102,006	\$25,000,000	\$29,473,600	\$92,310	\$116,525	\$92,286	\$116,525	\$92,328	\$116,723
\$30,000,000	\$37,044,000	\$209,731	\$146,704	\$30,000,000	\$30,909,030	\$209,731	\$122,408	\$30,000,000	\$35,368,320	\$110,776	\$139,870	\$110,752	\$139,870	\$110,794	\$140,068
\$35,000,000	\$43,218,000	\$244,769	\$171,155	\$35,000,000	\$36,060,535	\$244,769	\$142,809	\$35,000,000	\$41,263,040	\$129,242	\$163,214	\$129,218	\$163,214	\$129,259	\$163,412
\$40,000,000	\$49,392,000	\$279,807	\$195,605	\$40,000,000	\$41,212,040	\$279,807	\$163,210	\$40,000,000	\$47,157,760	\$147,707	\$186,559	\$147,683	\$186,559	\$147,725	\$186,757
\$45,000,000	\$55,566,000	\$314,845	\$220,056	\$45,000,000	\$46,363,545	\$314,845	\$183,612	\$45,000,000	\$53,052,480	\$166,173	\$209,904	\$166,149	\$209,904	\$166,191	\$210,102
\$50,000,000	\$61,740,000	\$349,883	\$244,506	\$50,000,000	\$51,515,050	\$349,883	\$204,013	\$50,000,000	\$58,947,200	\$184,638	\$233,248	\$184,614	\$233,248	\$184,656	\$233,446

CITY OF LYNNVILLE, 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	\$60	32.41%	\$19	10.48%	(\$131)	(78.75%)	(\$107)	(75.18%)	\$49	26.42%
\$100,000	\$120	32.41%	\$39	10.48%	(\$83)	(23.48%)	(\$59)	(17.87%)	\$98	26.42%
\$150,000	\$180	32.41%	\$58	10.48%	(\$34)	(6.29%)	(\$10)	(1.90%)	\$146	26.42%
\$200,000	\$74	8.15%	(\$88)	(9.76%)	\$15	2.09%	\$39	5.61%	\$195	26.42%
\$250,000	(\$32)	(2.57%)	(\$235)	(18.70%)	\$64	7.05%	\$88	9.97%	\$244	26.42%
\$300,000	(\$138)	(8.60%)	(\$381)	(23.74%)	\$113	10.33%	\$137	12.82%	\$293	26.42%
\$400,000	(\$350)	(15.17%)	(\$674)	(29.22%)	\$210	14.40%	\$234	16.32%	\$390	26.42%
\$500,000	(\$562)	(18.68%)	(\$966)	(32.15%)	\$308	16.83%	\$332	18.39%	\$488	26.42%
\$600,000	(\$773)	(20.86%)	(\$1,259)	(33.97%)	\$405	18.44%	\$429	19.75%	\$585	26.42%
\$700,000	(\$985)	(22.35%)	(\$1,552)	(35.21%)	\$503	19.59%	\$527	20.72%	\$683	26.42%
\$800,000	(\$1,197)	(23.43%)	(\$1,845)	(36.11%)	\$601	20.45%	\$625	21.44%	\$781	26.42%
\$900,000	(\$1,409)	(24.24%)	(\$2,137)	(36.79%)	\$698	21.12%	\$722	22.00%	\$878	26.42%
\$1,000,000	(\$1,620)	(24.89%)	(\$2,430)	(37.33%)	\$796	21.65%	\$820	22.45%	\$976	26.42%
\$2,000,000	(\$3,738)	(27.65%)	(\$5,358)	(39.63%)	\$1,771	24.04%	\$1,795	24.45%	\$1,952	26.42%
\$3,000,000	(\$5,855)	(28.53%)	(\$8,285)	(40.36%)	\$2,747	24.84%	\$2,771	25.11%	\$2,927	26.42%
\$4,000,000	(\$7,973)	(28.96%)	(\$11,212)	(40.72%)	\$3,723	25.23%	\$3,747	25.44%	\$3,903	26.42%
\$5,000,000	(\$10,090)	(29.21%)	(\$14,140)	(40.94%)	\$4,699	25.47%	\$4,723	25.63%	\$4,879	26.42%
\$6,000,000	(\$12,208)	(29.38%)	(\$17,067)	(41.08%)	\$5,675	25.63%	\$5,699	25.77%	\$5,855	26.42%
\$7,000,000	(\$14,325)	(29.50%)	(\$19,994)	(41.18%)	\$6,650	25.74%	\$6,674	25.86%	\$6,831	26.42%
\$8,000,000	(\$16,443)	(29.59%)	(\$22,922)	(41.25%)	\$7,626	25.83%	\$7,650	25.93%	\$7,806	26.42%
\$9,000,000	(\$18,560)	(29.66%)	(\$25,849)	(41.31%)	\$8,602	25.89%	\$8,626	25.99%	\$8,782	26.42%
\$10,000,000	(\$20,677)	(29.72%)	(\$28,776)	(41.36%)	\$9,578	25.95%	\$9,602	26.03%	\$9,758	26.42%
\$15,000,000	(\$31,265)	(29.89%)	(\$43,413)	(41.50%)	\$14,457	26.11%	\$14,481	26.16%	\$14,637	26.42%
\$20,000,000	(\$41,852)	(29.97%)	(\$58,050)	(41.57%)	\$19,336	26.18%	\$19,360	26.23%	\$19,516	26.42%
\$25,000,000	(\$52,440)	(30.02%)	(\$72,686)	(41.61%)	\$24,215	26.23%	\$24,239	26.26%	\$24,395	26.42%
\$30,000,000	(\$63,027)	(30.05%)	(\$87,323)	(41.64%)	\$29,094	26.26%	\$29,118	26.29%	\$29,274	26.42%
\$35,000,000	(\$73,614)	(30.07%)	(\$101,960)	(41.66%)	\$33,973	26.29%	\$33,997	26.31%	\$34,153	26.42%
\$40,000,000	(\$84,202)	(30.09%)	(\$116,596)	(41.67%)	\$38,852	26.30%	\$38,876	26.32%	\$39,032	26.42%
\$45,000,000	(\$94,789)	(30.11%)	(\$131,233)	(41.68%)	\$43,731	26.32%	\$43,755	26.33%	\$43,911	26.42%
\$50,000,000	(\$105,376)	(30.12%)	(\$145,870)	(41.69%)	\$48,610	26.33%	\$48,634	26.34%	\$48,790	26.42%