

CITY OF LOGAN, 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	\$8.25730	\$422,167	\$0	\$422,167	
2026-27	\$4.50620	\$430,610	\$1,662	\$432,272	2.4%
2027-28	\$4.53468	\$434,433	\$1,672	\$436,105	0.9%
2028-29	\$4.42372	\$444,827	\$1,631	\$446,458	2.4%
2029-30	\$4.44932	\$448,690	\$1,641	\$450,330	0.9%
2030-31	\$4.33912	\$459,337	\$1,600	\$460,937	2.4%
2031-32	\$4.36406	\$463,241	\$1,609	\$464,850	0.8%
2032-33	\$4.25671	\$474,147	\$1,570	\$475,717	2.3%
2033-34	\$4.28102	\$478,096	\$1,578	\$479,674	0.8%
2034-35	\$4.17640	\$489,267	\$1,540	\$490,807	2.3%
2035-36	\$4.20011	\$493,262	\$1,549	\$494,810	0.8%

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	\$104,666,165	\$51,126,497	\$0	\$51,126,497
2026-27	\$97,939,453	\$95,928,271	\$0	\$95,928,271
2027-28	\$98,182,166	\$96,170,984	\$0	\$96,170,984
2028-29	\$102,934,766	\$100,923,584	\$0	\$100,923,584
2029-30	\$103,224,480	\$101,213,298	\$0	\$101,213,298
2030-31	\$108,239,363	\$106,228,181	\$0	\$106,228,181
2031-32	\$108,529,076	\$106,517,894	\$0	\$106,517,894
2032-33	\$113,768,135	\$111,756,953	\$0	\$111,756,953
2033-34	\$114,057,849	\$112,046,667	\$0	\$112,046,667
2034-35	\$119,530,344	\$117,519,162	\$0	\$117,519,162
2035-36	\$119,820,058	\$117,808,876	\$0	\$117,808,876

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	83.68%	-1.52%	82.15%	11.59%	1.33%	1.41%
2026-27	102.86%	-17.95%	84.90%	11.24%	0.95%	0.75%
2027-28	102.97%	-18.04%	84.93%	11.23%	0.94%	0.75%
2028-29	102.39%	-17.31%	85.08%	11.25%	0.91%	0.71%
2029-30	102.45%	-17.34%	85.11%	11.23%	0.90%	0.71%
2030-31	101.86%	-16.59%	85.26%	11.24%	0.87%	0.68%
2031-32	101.91%	-16.62%	85.29%	11.23%	0.87%	0.68%
2032-33	101.34%	-15.91%	85.43%	11.25%	0.84%	0.64%
2033-34	101.39%	-15.94%	85.45%	11.23%	0.83%	0.64%
2034-35	100.84%	-15.26%	85.58%	11.25%	0.80%	0.61%
2035-36	100.89%	-15.29%	85.60%	11.24%	0.80%	0.61%

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 LOGAN, 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	\$51,126,497	\$8.25730	\$422,167
2026-27	\$95,928,271	\$4.50620	\$432,272
2027-28	\$96,170,984	\$4.53468	\$436,105
2028-29	\$100,923,584	\$4.42372	\$446,458
2029-30	\$101,213,298	\$4.44932	\$450,330
2030-31	\$106,228,181	\$4.33912	\$460,937
2031-32	\$106,517,894	\$4.36406	\$464,850
2032-33	\$111,756,953	\$4.25671	\$475,717
2033-34	\$112,046,667	\$4.28102	\$479,674
2034-35	\$117,519,162	\$4.17640	\$490,807
2035-36	\$117,808,876	\$4.20011	\$494,810

CITY OF LOGAN, 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	\$51,126,497	\$8.25730	\$422,167
2026-27	\$51,910,383	\$8.25730	\$428,640
2027-28	\$53,001,996	\$8.25730	\$437,653
2028-29	\$54,823,247	\$8.10000	\$444,068
2029-30	\$55,972,028	\$8.10000	\$453,373
2030-31	\$57,891,088	\$8.10000	\$468,918
2031-32	\$59,099,890	\$8.10000	\$478,709
2032-33	\$61,121,818	\$8.10000	\$495,087
2033-34	\$62,393,971	\$8.10000	\$505,391
2034-35	\$64,524,211	\$8.10000	\$522,646
2035-36	\$65,862,876	\$8.10000	\$533,489

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	\$44,017,888	(\$3.75110)	\$3,632
2027-28	\$43,168,988	(\$3.72262)	-\$1,549
2028-29	\$46,100,337	(\$3.67628)	\$2,389
2029-30	\$45,241,269	(\$3.65068)	-\$3,043
2030-31	\$48,337,093	(\$3.76088)	-\$7,981
2031-32	\$47,418,004	(\$3.73594)	-\$13,859
2032-33	\$50,635,135	(\$3.84329)	-\$19,370
2033-34	\$49,652,696	(\$3.81898)	-\$25,717
2034-35	\$52,994,951	(\$3.92360)	-\$31,839
2035-36	\$51,945,999	(\$3.89989)	-\$38,679

CITY OF LOGAN, 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	\$196	\$268	\$50,000	\$51,515	\$196	\$224	\$50,000	\$58,947	\$177	\$39	\$151	\$39	\$196	\$256
\$100,000	\$123,480	\$392	\$536	\$100,000	\$103,030	\$392	\$447	\$100,000	\$117,894	\$373	\$295	\$347	\$295	\$392	\$512
\$150,000	\$185,220	\$587	\$804	\$150,000	\$154,545	\$587	\$671	\$150,000	\$176,842	\$568	\$550	\$543	\$550	\$587	\$767
\$200,000	\$246,960	\$959	\$1,072	\$200,000	\$206,060	\$959	\$894	\$200,000	\$235,789	\$764	\$806	\$739	\$806	\$783	\$1,023
\$250,000	\$308,700	\$1,331	\$1,339	\$250,000	\$257,575	\$1,331	\$1,118	\$250,000	\$294,736	\$960	\$1,062	\$935	\$1,062	\$979	\$1,279
\$300,000	\$370,440	\$1,702	\$1,607	\$300,000	\$309,090	\$1,702	\$1,341	\$300,000	\$353,683	\$1,156	\$1,318	\$1,131	\$1,318	\$1,175	\$1,535
\$400,000	\$493,920	\$2,445	\$2,143	\$400,000	\$412,120	\$2,445	\$1,788	\$400,000	\$471,578	\$1,548	\$1,829	\$1,522	\$1,829	\$1,567	\$2,046
\$500,000	\$617,400	\$3,189	\$2,679	\$500,000	\$515,151	\$3,189	\$2,235	\$500,000	\$589,472	\$1,939	\$2,341	\$1,914	\$2,341	\$1,958	\$2,558
\$600,000	\$740,880	\$3,932	\$3,215	\$600,000	\$618,181	\$3,932	\$2,682	\$600,000	\$707,366	\$2,331	\$2,852	\$2,305	\$2,852	\$2,350	\$3,069
\$700,000	\$864,360	\$4,675	\$3,751	\$700,000	\$721,211	\$4,675	\$3,129	\$700,000	\$825,261	\$2,723	\$3,364	\$2,697	\$3,364	\$2,742	\$3,581
\$800,000	\$987,840	\$5,418	\$4,286	\$800,000	\$824,241	\$5,418	\$3,576	\$800,000	\$943,155	\$3,114	\$3,876	\$3,089	\$3,876	\$3,133	\$4,092
\$900,000	\$1,111,320	\$6,161	\$4,822	\$900,000	\$927,271	\$6,161	\$4,024	\$900,000	\$1,061,050	\$3,506	\$4,387	\$3,480	\$4,387	\$3,525	\$4,604
\$1,000,000	\$1,234,800	\$6,904	\$5,358	\$1,000,000	\$1,030,301	\$6,904	\$4,471	\$1,000,000	\$1,178,944	\$3,898	\$4,899	\$3,872	\$4,899	\$3,917	\$5,116
\$2,000,000	\$2,469,600	\$14,336	\$10,716	\$2,000,000	\$2,060,602	\$14,336	\$8,941	\$2,000,000	\$2,357,888	\$7,814	\$10,014	\$7,789	\$10,014	\$7,833	\$10,231
\$3,000,000	\$3,704,400	\$21,767	\$16,074	\$3,000,000	\$3,090,903	\$21,767	\$13,412	\$3,000,000	\$3,536,832	\$11,731	\$15,130	\$11,705	\$15,130	\$11,750	\$15,347
\$4,000,000	\$4,939,200	\$29,199	\$21,432	\$4,000,000	\$4,121,204	\$29,199	\$17,882	\$4,000,000	\$4,715,776	\$15,647	\$20,245	\$15,622	\$20,245	\$15,666	\$20,462
\$5,000,000	\$6,174,000	\$36,631	\$26,790	\$5,000,000	\$5,151,505	\$36,631	\$22,353	\$5,000,000	\$5,894,720	\$19,564	\$25,361	\$19,538	\$25,361	\$19,583	\$25,578
\$6,000,000	\$7,408,800	\$44,062	\$32,148	\$6,000,000	\$6,181,806	\$44,062	\$26,824	\$6,000,000	\$7,073,664	\$23,480	\$30,477	\$23,455	\$30,477	\$23,499	\$30,693
\$7,000,000	\$8,643,600	\$51,494	\$37,506	\$7,000,000	\$7,212,107	\$51,494	\$31,294	\$7,000,000	\$8,252,608	\$27,397	\$35,592	\$27,372	\$35,592	\$27,416	\$35,809
\$8,000,000	\$9,878,400	\$58,925	\$42,864	\$8,000,000	\$8,242,408	\$58,925	\$35,765	\$8,000,000	\$9,431,552	\$31,314	\$40,708	\$31,288	\$40,708	\$31,333	\$40,925
\$9,000,000	\$11,113,200	\$66,357	\$48,222	\$9,000,000	\$9,272,709	\$66,357	\$40,235	\$9,000,000	\$10,610,496	\$35,230	\$45,823	\$35,205	\$45,823	\$35,249	\$46,040
\$10,000,000	\$12,348,000	\$73,788	\$53,579	\$10,000,000	\$10,303,010	\$73,788	\$44,706	\$10,000,000	\$11,789,440	\$39,147	\$50,939	\$39,121	\$50,939	\$39,166	\$51,156
\$15,000,000	\$18,522,000	\$110,946	\$80,369	\$15,000,000	\$15,454,515	\$110,946	\$67,059	\$15,000,000	\$17,684,160	\$58,730	\$76,517	\$58,704	\$76,517	\$58,749	\$76,734
\$20,000,000	\$24,696,000	\$148,104	\$107,159	\$20,000,000	\$20,606,020	\$148,104	\$89,412	\$20,000,000	\$23,578,880	\$78,312	\$102,095	\$78,287	\$102,095	\$78,331	\$102,312
\$25,000,000	\$30,870,000	\$185,262	\$133,949	\$25,000,000	\$25,757,525	\$185,262	\$111,765	\$25,000,000	\$29,473,600	\$97,895	\$127,673	\$97,870	\$127,673	\$97,914	\$127,889
\$30,000,000	\$37,044,000	\$222,420	\$160,738	\$30,000,000	\$30,909,030	\$222,420	\$134,118	\$30,000,000	\$35,368,320	\$117,478	\$153,250	\$117,453	\$153,250	\$117,497	\$153,467
\$35,000,000	\$43,218,000	\$259,578	\$187,528	\$35,000,000	\$36,060,535	\$259,578	\$156,471	\$35,000,000	\$41,263,040	\$137,061	\$178,828	\$137,035	\$178,828	\$137,080	\$179,045
\$40,000,000	\$49,392,000	\$296,736	\$214,318	\$40,000,000	\$41,212,040	\$296,736	\$178,824	\$40,000,000	\$47,157,760	\$156,644	\$204,406	\$156,618	\$204,406	\$156,663	\$204,623
\$45,000,000	\$55,566,000	\$333,893	\$241,108	\$45,000,000	\$46,363,545	\$333,893	\$201,177	\$45,000,000	\$53,052,480	\$176,227	\$229,984	\$176,201	\$229,984	\$176,246	\$230,201
\$50,000,000	\$61,740,000	\$371,051	\$267,897	\$50,000,000	\$51,515,050	\$371,051	\$223,530	\$50,000,000	\$58,947,200	\$195,809	\$255,562	\$195,784	\$255,562	\$195,828	\$255,779

CITY OF LOGAN, 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	\$72	36.80%	\$28	14.15%	(\$138)	(78.05%)	(\$113)	(74.35%)	\$60	30.61%
\$100,000	\$144	36.80%	\$55	14.15%	(\$78)	(20.95%)	(\$53)	(15.15%)	\$120	30.61%
\$150,000	\$216	36.80%	\$83	14.15%	(\$18)	(3.19%)	\$7	1.35%	\$180	30.61%
\$200,000	\$113	11.73%	(\$65)	(6.77%)	\$42	5.47%	\$67	9.11%	\$240	30.61%
\$250,000	\$9	0.66%	(\$213)	(16.01%)	\$102	10.60%	\$127	13.61%	\$300	30.61%
\$300,000	(\$95)	(5.57%)	(\$361)	(21.21%)	\$162	13.99%	\$187	16.56%	\$360	30.61%
\$400,000	(\$302)	(12.36%)	(\$657)	(26.87%)	\$282	18.20%	\$307	20.18%	\$480	30.61%
\$500,000	(\$510)	(15.98%)	(\$953)	(29.90%)	\$402	20.71%	\$427	22.31%	\$600	30.61%
\$600,000	(\$717)	(18.23%)	(\$1,249)	(31.78%)	\$521	22.37%	\$547	23.72%	\$719	30.61%
\$700,000	(\$924)	(19.77%)	(\$1,545)	(33.06%)	\$641	23.56%	\$667	24.72%	\$839	30.61%
\$800,000	(\$1,132)	(20.89%)	(\$1,842)	(33.99%)	\$761	24.44%	\$787	25.47%	\$959	30.61%
\$900,000	(\$1,339)	(21.73%)	(\$2,138)	(34.70%)	\$881	25.13%	\$907	26.05%	\$1,079	30.61%
\$1,000,000	(\$1,546)	(22.40%)	(\$2,434)	(35.25%)	\$1,001	25.68%	\$1,027	26.51%	\$1,199	30.61%
\$2,000,000	(\$3,620)	(25.25%)	(\$5,395)	(37.63%)	\$2,200	28.15%	\$2,226	28.57%	\$2,398	30.61%
\$3,000,000	(\$5,694)	(26.16%)	(\$8,356)	(38.39%)	\$3,399	28.98%	\$3,425	29.26%	\$3,597	30.61%
\$4,000,000	(\$7,767)	(26.60%)	(\$11,317)	(38.76%)	\$4,598	29.39%	\$4,624	29.60%	\$4,796	30.61%
\$5,000,000	(\$9,841)	(26.87%)	(\$14,278)	(38.98%)	\$5,797	29.63%	\$5,823	29.80%	\$5,995	30.61%
\$6,000,000	(\$11,914)	(27.04%)	(\$17,239)	(39.12%)	\$6,996	29.80%	\$7,022	29.94%	\$7,194	30.61%
\$7,000,000	(\$13,988)	(27.16%)	(\$20,200)	(39.23%)	\$8,195	29.91%	\$8,221	30.03%	\$8,393	30.61%
\$8,000,000	(\$16,062)	(27.26%)	(\$23,161)	(39.30%)	\$9,394	30.00%	\$9,420	30.11%	\$9,592	30.61%
\$9,000,000	(\$18,135)	(27.33%)	(\$26,121)	(39.37%)	\$10,593	30.07%	\$10,619	30.16%	\$10,791	30.61%
\$10,000,000	(\$20,209)	(27.39%)	(\$29,082)	(39.41%)	\$11,792	30.12%	\$11,818	30.21%	\$11,990	30.61%
\$15,000,000	(\$30,577)	(27.56%)	(\$43,887)	(39.56%)	\$17,787	30.29%	\$17,813	30.34%	\$17,985	30.61%
\$20,000,000	(\$40,945)	(27.65%)	(\$58,692)	(39.63%)	\$23,782	30.37%	\$23,808	30.41%	\$23,980	30.61%
\$25,000,000	(\$51,313)	(27.70%)	(\$73,497)	(39.67%)	\$29,777	30.42%	\$29,803	30.45%	\$29,975	30.61%
\$30,000,000	(\$61,681)	(27.73%)	(\$88,302)	(39.70%)	\$35,772	30.45%	\$35,798	30.48%	\$35,970	30.61%
\$35,000,000	(\$72,050)	(27.76%)	(\$103,107)	(39.72%)	\$41,767	30.47%	\$41,793	30.50%	\$41,965	30.61%
\$40,000,000	(\$82,418)	(27.77%)	(\$117,912)	(39.74%)	\$47,762	30.49%	\$47,788	30.51%	\$47,960	30.61%
\$45,000,000	(\$92,786)	(27.79%)	(\$132,716)	(39.75%)	\$53,757	30.50%	\$53,783	30.52%	\$53,955	30.61%
\$50,000,000	(\$103,154)	(27.80%)	(\$147,521)	(39.76%)	\$59,753	30.52%	\$59,778	30.53%	\$59,950	30.61%