

CITY OF LOHRVILLE, 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	\$8.35255	\$97,210	\$0	\$97,210	
2026-27	\$5.74727	\$99,154	\$0	\$99,154	2.0%
2027-28	\$5.78036	\$99,650	\$0	\$99,650	0.5%
2028-29	\$5.58826	\$101,643	\$0	\$101,643	2.0%
2029-30	\$5.61620	\$102,151	\$0	\$102,151	0.5%
2030-31	\$5.42859	\$104,194	\$0	\$104,194	2.0%
2031-32	\$5.45573	\$104,715	\$0	\$104,715	0.5%
2032-33	\$5.27633	\$106,810	\$0	\$106,810	2.0%
2033-34	\$5.30271	\$107,344	\$0	\$107,344	0.5%
2034-35	\$5.13093	\$109,490	\$0	\$109,490	2.0%
2035-36	\$5.15658	\$110,038	\$0	\$110,038	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	\$22,548,872	\$11,638,376	\$0	\$11,638,376
2026-27	\$20,005,126	\$17,252,418	\$0	\$17,252,418
2027-28	\$19,992,126	\$17,239,418	\$0	\$17,239,418
2028-29	\$20,941,387	\$18,188,679	\$0	\$18,188,679
2029-30	\$20,941,387	\$18,188,679	\$0	\$18,188,679
2030-31	\$21,946,326	\$19,193,618	\$0	\$19,193,618
2031-32	\$21,946,326	\$19,193,618	\$0	\$19,193,618
2032-33	\$22,995,861	\$20,243,153	\$0	\$20,243,153
2033-34	\$22,995,861	\$20,243,153	\$0	\$20,243,153
2034-35	\$24,091,995	\$21,339,287	\$0	\$21,339,287
2035-36	\$24,091,995	\$21,339,287	\$0	\$21,339,287

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	50.80%	-2.51%	48.28%	50.47%	0.00%	1.25%
2026-27	78.75%	-28.14%	50.60%	48.55%	0.00%	0.84%
2027-28	78.81%	-28.24%	50.57%	48.59%	0.00%	0.84%
2028-29	77.68%	-26.84%	50.84%	48.36%	0.00%	0.80%
2029-30	77.68%	-26.84%	50.84%	48.36%	0.00%	0.80%
2030-31	76.56%	-25.43%	51.13%	48.12%	0.00%	0.76%
2031-32	76.56%	-25.43%	51.13%	48.12%	0.00%	0.76%
2032-33	75.49%	-24.11%	51.38%	47.90%	0.00%	0.72%
2033-34	75.49%	-24.11%	51.38%	47.90%	0.00%	0.72%
2034-35	74.48%	-22.88%	51.60%	47.71%	0.00%	0.68%
2035-36	74.48%	-22.88%	51.60%	47.71%	0.00%	0.68%

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 LOHRVILLE, 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	\$11,638,376	\$8.35255	\$97,210
2026-27	\$17,252,418	\$5.74727	\$99,154
2027-28	\$17,239,418	\$5.78036	\$99,650
2028-29	\$18,188,679	\$5.58826	\$101,643
2029-30	\$18,188,679	\$5.61620	\$102,151
2030-31	\$19,193,618	\$5.42859	\$104,194
2031-32	\$19,193,618	\$5.45573	\$104,715
2032-33	\$20,243,153	\$5.27633	\$106,810
2033-34	\$20,243,153	\$5.30271	\$107,344
2034-35	\$21,339,287	\$5.13093	\$109,490
2035-36	\$21,339,287	\$5.15658	\$110,038

CITY OF LOHRVILLE, 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	\$11,638,376	\$8.35255	\$97,210
2026-27	\$12,329,509	\$8.18877	\$100,964
2027-28	\$12,456,984	\$8.18877	\$102,007
2028-29	\$12,966,663	\$8.10000	\$105,030
2029-30	\$13,100,805	\$8.10000	\$106,117
2030-31	\$13,636,380	\$8.10000	\$110,455
2031-32	\$13,777,519	\$8.10000	\$111,598
2032-33	\$14,340,302	\$8.10000	\$116,156
2033-34	\$14,488,828	\$8.10000	\$117,360
2034-35	\$15,080,210	\$8.10000	\$122,150
2035-36	\$15,236,489	\$8.10000	\$123,416

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	\$4,922,909	(\$2.44150)	-\$1,809
2027-28	\$4,782,434	(\$2.40841)	-\$2,357
2028-29	\$5,222,016	(\$2.51174)	-\$3,387
2029-30	\$5,087,874	(\$2.48380)	-\$3,965
2030-31	\$5,557,238	(\$2.67141)	-\$6,260
2031-32	\$5,416,099	(\$2.64427)	-\$6,883
2032-33	\$5,902,851	(\$2.82367)	-\$9,347
2033-34	\$5,754,325	(\$2.79729)	-\$10,016
2034-35	\$6,259,077	(\$2.96907)	-\$12,659
2035-36	\$6,102,798	(\$2.94342)	-\$13,378

CITY OF LOHRVILLE, 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	\$198	\$335	\$50,000	\$51,515	\$198	\$280	\$50,000	\$58,947	\$179	\$49	\$153	\$49	\$198	\$320
\$100,000	\$123,480	\$396	\$670	\$100,000	\$103,030	\$396	\$559	\$100,000	\$117,894	\$377	\$369	\$351	\$369	\$396	\$640
\$150,000	\$185,220	\$594	\$1,005	\$150,000	\$154,545	\$594	\$839	\$150,000	\$176,842	\$575	\$689	\$549	\$689	\$594	\$960
\$200,000	\$246,960	\$970	\$1,341	\$200,000	\$206,060	\$970	\$1,119	\$200,000	\$235,789	\$773	\$1,009	\$747	\$1,009	\$792	\$1,280
\$250,000	\$308,700	\$1,346	\$1,676	\$250,000	\$257,575	\$1,346	\$1,398	\$250,000	\$294,736	\$971	\$1,329	\$945	\$1,329	\$990	\$1,600
\$300,000	\$370,440	\$1,722	\$2,011	\$300,000	\$309,090	\$1,722	\$1,678	\$300,000	\$353,683	\$1,169	\$1,649	\$1,144	\$1,649	\$1,189	\$1,920
\$400,000	\$493,920	\$2,474	\$2,681	\$400,000	\$412,120	\$2,474	\$2,237	\$400,000	\$471,578	\$1,565	\$2,289	\$1,540	\$2,289	\$1,585	\$2,560
\$500,000	\$617,400	\$3,225	\$3,352	\$500,000	\$515,151	\$3,225	\$2,797	\$500,000	\$589,472	\$1,962	\$2,929	\$1,936	\$2,929	\$1,981	\$3,200
\$600,000	\$740,880	\$3,977	\$4,022	\$600,000	\$618,181	\$3,977	\$3,356	\$600,000	\$707,366	\$2,358	\$3,569	\$2,332	\$3,569	\$2,377	\$3,840
\$700,000	\$864,360	\$4,729	\$4,692	\$700,000	\$721,211	\$4,729	\$3,915	\$700,000	\$825,261	\$2,754	\$4,209	\$2,728	\$4,209	\$2,773	\$4,480
\$800,000	\$987,840	\$5,481	\$5,363	\$800,000	\$824,241	\$5,481	\$4,474	\$800,000	\$943,155	\$3,150	\$4,849	\$3,124	\$4,849	\$3,169	\$5,120
\$900,000	\$1,111,320	\$6,232	\$6,033	\$900,000	\$927,271	\$6,232	\$5,034	\$900,000	\$1,061,050	\$3,546	\$5,489	\$3,521	\$5,489	\$3,566	\$5,760
\$1,000,000	\$1,234,800	\$6,984	\$6,703	\$1,000,000	\$1,030,301	\$6,984	\$5,593	\$1,000,000	\$1,178,944	\$3,943	\$6,129	\$3,917	\$6,129	\$3,962	\$6,400
\$2,000,000	\$2,469,600	\$14,501	\$13,406	\$2,000,000	\$2,060,602	\$14,501	\$11,186	\$2,000,000	\$2,357,888	\$7,904	\$12,529	\$7,879	\$12,529	\$7,923	\$12,800
\$3,000,000	\$3,704,400	\$22,019	\$20,110	\$3,000,000	\$3,090,903	\$22,019	\$16,779	\$3,000,000	\$3,536,832	\$11,866	\$18,929	\$11,840	\$18,929	\$11,885	\$19,200
\$4,000,000	\$4,939,200	\$29,536	\$26,813	\$4,000,000	\$4,121,204	\$29,536	\$22,372	\$4,000,000	\$4,715,776	\$15,828	\$25,329	\$15,802	\$25,329	\$15,847	\$25,600
\$5,000,000	\$6,174,000	\$37,053	\$33,516	\$5,000,000	\$5,151,505	\$37,053	\$27,965	\$5,000,000	\$5,894,720	\$19,790	\$31,729	\$19,764	\$31,729	\$19,809	\$32,000
\$6,000,000	\$7,408,800	\$44,570	\$40,219	\$6,000,000	\$6,181,806	\$44,570	\$33,558	\$6,000,000	\$7,073,664	\$23,751	\$38,129	\$23,726	\$38,129	\$23,770	\$38,400
\$7,000,000	\$8,643,600	\$52,088	\$46,923	\$7,000,000	\$7,212,107	\$52,088	\$39,152	\$7,000,000	\$8,252,608	\$27,713	\$44,529	\$27,687	\$44,529	\$27,732	\$44,800
\$8,000,000	\$9,878,400	\$59,605	\$53,626	\$8,000,000	\$8,242,408	\$59,605	\$44,745	\$8,000,000	\$9,431,552	\$31,675	\$50,929	\$31,649	\$50,929	\$31,694	\$51,200
\$9,000,000	\$11,113,200	\$67,122	\$60,329	\$9,000,000	\$9,272,709	\$67,122	\$50,338	\$9,000,000	\$10,610,496	\$35,637	\$57,329	\$35,611	\$57,329	\$35,656	\$57,600
\$10,000,000	\$12,348,000	\$74,640	\$67,032	\$10,000,000	\$10,303,010	\$74,640	\$55,931	\$10,000,000	\$11,789,440	\$39,598	\$63,729	\$39,573	\$63,729	\$39,617	\$64,000
\$15,000,000	\$18,522,000	\$112,226	\$100,548	\$15,000,000	\$15,454,515	\$112,226	\$83,896	\$15,000,000	\$17,684,160	\$59,407	\$95,729	\$59,381	\$95,729	\$59,426	\$96,000
\$20,000,000	\$24,696,000	\$149,813	\$134,064	\$20,000,000	\$20,606,020	\$149,813	\$111,862	\$20,000,000	\$23,578,880	\$79,216	\$127,729	\$79,190	\$127,729	\$79,235	\$128,000
\$25,000,000	\$30,870,000	\$187,399	\$167,581	\$25,000,000	\$25,757,525	\$187,399	\$139,827	\$25,000,000	\$29,473,600	\$99,024	\$159,729	\$98,999	\$159,729	\$99,044	\$160,000
\$30,000,000	\$37,044,000	\$224,985	\$201,097	\$30,000,000	\$30,909,030	\$224,985	\$167,792	\$30,000,000	\$35,368,320	\$118,833	\$191,729	\$118,807	\$191,729	\$118,852	\$192,000
\$35,000,000	\$43,218,000	\$262,572	\$234,613	\$35,000,000	\$36,060,535	\$262,572	\$195,758	\$35,000,000	\$41,263,040	\$138,642	\$223,729	\$138,616	\$223,729	\$138,661	\$224,000
\$40,000,000	\$49,392,000	\$300,158	\$268,129	\$40,000,000	\$41,212,040	\$300,158	\$223,723	\$40,000,000	\$47,157,760	\$158,451	\$255,729	\$158,425	\$255,729	\$158,470	\$256,000
\$45,000,000	\$55,566,000	\$337,745	\$301,645	\$45,000,000	\$46,363,545	\$337,745	\$251,689	\$45,000,000	\$53,052,480	\$178,259	\$287,729	\$178,234	\$287,729	\$178,279	\$288,000
\$50,000,000	\$61,740,000	\$375,331	\$335,161	\$50,000,000	\$51,515,050	\$375,331	\$279,654	\$50,000,000	\$58,947,200	\$198,068	\$319,729	\$198,042	\$319,729	\$198,087	\$320,000

CITY OF LOHRVILLE, 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	\$137	69.20%	\$82	41.18%	(\$130)	(72.85%)	(\$105)	(68.28%)	\$122	61.54%
\$100,000	\$274	69.20%	\$163	41.18%	(\$8)	(2.23%)	\$17	4.94%	\$244	61.54%
\$150,000	\$411	69.20%	\$245	41.18%	\$114	19.74%	\$139	25.36%	\$366	61.54%
\$200,000	\$371	38.19%	\$148	15.31%	\$235	30.45%	\$261	34.95%	\$488	61.54%
\$250,000	\$330	24.50%	\$52	3.88%	\$357	36.79%	\$383	40.52%	\$610	61.54%
\$300,000	\$289	16.79%	(\$44)	(2.55%)	\$479	40.99%	\$505	44.16%	\$731	61.54%
\$400,000	\$208	8.40%	(\$236)	(9.56%)	\$723	46.19%	\$749	48.63%	\$975	61.54%
\$500,000	\$126	3.92%	(\$429)	(13.29%)	\$967	49.29%	\$993	51.28%	\$1,219	61.54%
\$600,000	\$45	1.13%	(\$621)	(15.62%)	\$1,211	51.35%	\$1,236	53.02%	\$1,463	61.54%
\$700,000	(\$37)	(0.77%)	(\$814)	(17.21%)	\$1,455	52.82%	\$1,480	54.26%	\$1,707	61.54%
\$800,000	(\$118)	(2.15%)	(\$1,006)	(18.36%)	\$1,698	53.91%	\$1,724	55.18%	\$1,951	61.54%
\$900,000	(\$199)	(3.20%)	(\$1,198)	(19.23%)	\$1,942	54.77%	\$1,968	55.90%	\$2,194	61.54%
\$1,000,000	(\$281)	(4.02%)	(\$1,391)	(19.92%)	\$2,186	55.45%	\$2,212	56.47%	\$2,438	61.54%
\$2,000,000	(\$1,095)	(7.55%)	(\$3,315)	(22.86%)	\$4,624	58.50%	\$4,650	59.02%	\$4,877	61.54%
\$3,000,000	(\$1,909)	(8.67%)	(\$5,239)	(23.79%)	\$7,063	59.52%	\$7,088	59.87%	\$7,315	61.54%
\$4,000,000	(\$2,723)	(9.22%)	(\$7,164)	(24.25%)	\$9,501	60.03%	\$9,527	60.29%	\$9,753	61.54%
\$5,000,000	(\$3,537)	(9.55%)	(\$9,088)	(24.53%)	\$11,939	60.33%	\$11,965	60.54%	\$12,191	61.54%
\$6,000,000	(\$4,351)	(9.76%)	(\$11,012)	(24.71%)	\$14,377	60.53%	\$14,403	60.71%	\$14,630	61.54%
\$7,000,000	(\$5,165)	(9.92%)	(\$12,936)	(24.84%)	\$16,816	60.68%	\$16,841	60.83%	\$17,068	61.54%
\$8,000,000	(\$5,979)	(10.03%)	(\$14,860)	(24.93%)	\$19,254	60.79%	\$19,280	60.92%	\$19,506	61.54%
\$9,000,000	(\$6,793)	(10.12%)	(\$16,785)	(25.01%)	\$21,692	60.87%	\$21,718	60.99%	\$21,944	61.54%
\$10,000,000	(\$7,607)	(10.19%)	(\$18,709)	(25.07%)	\$24,130	60.94%	\$24,156	61.04%	\$24,383	61.54%
\$15,000,000	(\$11,678)	(10.41%)	(\$28,330)	(25.24%)	\$36,322	61.14%	\$36,347	61.21%	\$36,574	61.54%
\$20,000,000	(\$15,748)	(10.51%)	(\$37,951)	(25.33%)	\$48,513	61.24%	\$48,539	61.29%	\$48,765	61.54%
\$25,000,000	(\$19,818)	(10.58%)	(\$47,572)	(25.39%)	\$60,704	61.30%	\$60,730	61.34%	\$60,956	61.54%
\$30,000,000	(\$23,889)	(10.62%)	(\$57,193)	(25.42%)	\$72,895	61.34%	\$72,921	61.38%	\$73,148	61.54%
\$35,000,000	(\$27,959)	(10.65%)	(\$66,814)	(25.45%)	\$85,087	61.37%	\$85,112	61.40%	\$85,339	61.54%
\$40,000,000	(\$32,030)	(10.67%)	(\$76,435)	(25.46%)	\$97,278	61.39%	\$97,304	61.42%	\$97,530	61.54%
\$45,000,000	(\$36,100)	(10.69%)	(\$86,056)	(25.48%)	\$109,469	61.41%	\$109,495	61.43%	\$109,722	61.54%
\$50,000,000	(\$40,170)	(10.70%)	(\$95,677)	(25.49%)	\$121,661	61.42%	\$121,686	61.44%	\$121,913	61.54%