

CITY OF LIVERMORE, 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	\$7.86408	\$92,145	\$0	\$92,145	
2026-27	\$5.32344	\$93,988	\$3,757	\$97,745	6.1%
2027-28	\$5.47865	\$99,700	\$3,867	\$103,567	6.0%
2028-29	\$5.36401	\$105,638	\$3,786	\$109,424	5.7%
2029-30	\$5.51110	\$111,613	\$3,890	\$115,503	5.6%
2030-31	\$5.38883	\$117,813	\$3,803	\$121,616	5.3%
2031-32	\$5.53273	\$124,049	\$3,905	\$127,954	5.2%
2032-33	\$5.40806	\$130,513	\$3,817	\$134,330	5.0%
2033-34	\$5.54914	\$137,016	\$3,917	\$140,933	4.9%
2034-35	\$5.42255	\$143,752	\$3,827	\$147,579	4.7%
2035-36	\$5.56111	\$150,530	\$3,925	\$154,455	4.7%

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	\$22,029,887	\$11,717,219	\$745,098	\$12,462,317
2026-27	\$19,729,569	\$18,361,317	\$936,374	\$19,297,690
2027-28	\$20,322,961	\$18,903,776	\$987,306	\$19,891,082
2028-29	\$21,916,684	\$20,399,748	\$1,085,056	\$21,484,805
2029-30	\$22,526,075	\$20,958,207	\$1,135,988	\$22,094,196
2030-31	\$24,241,258	\$22,568,205	\$1,241,173	\$23,809,379
2031-32	\$24,850,649	\$23,126,664	\$1,292,105	\$24,418,770
2032-33	\$26,675,759	\$24,838,784	\$1,405,096	\$26,243,880
2033-34	\$27,285,150	\$25,397,243	\$1,456,028	\$26,853,271
2034-35	\$29,224,846	\$27,215,753	\$1,577,215	\$28,792,967
2035-36	\$29,834,238	\$27,774,212	\$1,628,147	\$29,402,359

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	55.00%	-1.24%	53.76%	33.28%	1.96%	0.09%
2026-27	85.06%	-27.88%	57.19%	32.03%	1.79%	0.06%
2027-28	85.86%	-27.86%	57.99%	31.55%	1.74%	0.06%
2028-29	85.76%	-26.51%	59.25%	31.10%	1.63%	0.05%
2029-30	86.39%	-26.44%	59.95%	30.67%	1.58%	0.05%
2030-31	86.16%	-25.12%	61.04%	30.28%	1.48%	0.05%
2031-32	86.73%	-25.09%	61.63%	29.90%	1.45%	0.04%
2032-33	86.45%	-23.87%	62.58%	29.57%	1.36%	0.04%
2033-34	86.96%	-23.88%	63.08%	29.25%	1.33%	0.04%
2034-35	86.64%	-22.75%	63.89%	28.97%	1.25%	0.04%
2035-36	87.10%	-22.78%	64.32%	28.69%	1.22%	0.04%

**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 LIVERMORE, 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	\$11,717,219	\$7.86408	\$92,145
2026-27	\$18,361,317	\$5.32344	\$97,745
2027-28	\$18,903,776	\$5.47865	\$103,567
2028-29	\$20,399,748	\$5.36401	\$109,424
2029-30	\$20,958,207	\$5.51110	\$115,503
2030-31	\$22,568,205	\$5.38883	\$121,616
2031-32	\$23,126,664	\$5.53273	\$127,954
2032-33	\$24,838,784	\$5.40806	\$134,330
2033-34	\$25,397,243	\$5.54914	\$140,933
2034-35	\$27,215,753	\$5.42255	\$147,579
2035-36	\$27,774,212	\$5.56111	\$154,455

## CITY OF LIVERMORE, 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	\$11,717,219	\$7.86408	\$92,145
2026-27	\$12,422,278	\$7.63503	\$94,844
2027-28	\$12,840,007	\$7.55943	\$97,063
2028-29	\$13,574,116	\$7.55943	\$102,613
2029-30	\$14,067,142	\$7.55943	\$106,340
2030-31	\$14,846,128	\$7.55943	\$112,228
2031-32	\$15,364,778	\$7.55943	\$116,149
2032-33	\$16,191,022	\$7.55943	\$122,395
2033-34	\$16,736,682	\$7.55943	\$126,520
2034-35	\$17,612,712	\$7.55943	\$133,142
2035-36	\$18,186,773	\$7.55943	\$137,482

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	\$5,939,039	(\$2.31159)	\$2,901
2027-28	\$6,063,769	(\$2.08078)	\$6,504
2028-29	\$6,825,633	(\$2.19542)	\$6,812
2029-30	\$6,891,065	(\$2.04833)	\$9,163
2030-31	\$7,722,077	(\$2.17060)	\$9,388
2031-32	\$7,761,886	(\$2.02670)	\$11,805
2032-33	\$8,647,762	(\$2.15137)	\$11,935
2033-34	\$8,660,561	(\$2.01029)	\$14,413
2034-35	\$9,603,041	(\$2.13688)	\$14,437
2035-36	\$9,587,439	(\$1.99832)	\$16,974

CITY OF LIVERMORE, 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	\$187	\$333	\$50,000	\$51,515	\$187	\$278	\$50,000	\$58,947	\$168	\$48	\$144	\$48	\$187	\$318
\$100,000	\$123,480	\$373	\$665	\$100,000	\$103,030	\$373	\$555	\$100,000	\$117,894	\$355	\$366	\$331	\$366	\$373	\$635
\$150,000	\$185,220	\$560	\$998	\$150,000	\$154,545	\$560	\$833	\$150,000	\$176,842	\$541	\$684	\$517	\$684	\$560	\$953
\$200,000	\$246,960	\$913	\$1,331	\$200,000	\$206,060	\$913	\$1,110	\$200,000	\$235,789	\$728	\$1,001	\$704	\$1,001	\$746	\$1,271
\$250,000	\$308,700	\$1,267	\$1,664	\$250,000	\$257,575	\$1,267	\$1,388	\$250,000	\$294,736	\$914	\$1,319	\$890	\$1,319	\$933	\$1,588
\$300,000	\$370,440	\$1,621	\$1,996	\$300,000	\$309,090	\$1,621	\$1,666	\$300,000	\$353,683	\$1,101	\$1,636	\$1,077	\$1,636	\$1,119	\$1,906
\$400,000	\$493,920	\$2,329	\$2,662	\$400,000	\$412,120	\$2,329	\$2,221	\$400,000	\$471,578	\$1,474	\$2,272	\$1,450	\$2,272	\$1,492	\$2,541
\$500,000	\$617,400	\$3,037	\$3,327	\$500,000	\$515,151	\$3,037	\$2,776	\$500,000	\$589,472	\$1,847	\$2,907	\$1,823	\$2,907	\$1,865	\$3,177
\$600,000	\$740,880	\$3,744	\$3,992	\$600,000	\$618,181	\$3,744	\$3,331	\$600,000	\$707,366	\$2,220	\$3,542	\$2,196	\$3,542	\$2,238	\$3,812
\$700,000	\$864,360	\$4,452	\$4,658	\$700,000	\$721,211	\$4,452	\$3,886	\$700,000	\$825,261	\$2,593	\$4,178	\$2,569	\$4,178	\$2,611	\$4,447
\$800,000	\$987,840	\$5,160	\$5,323	\$800,000	\$824,241	\$5,160	\$4,442	\$800,000	\$943,155	\$2,966	\$4,813	\$2,942	\$4,813	\$2,984	\$5,083
\$900,000	\$1,111,320	\$5,868	\$5,989	\$900,000	\$927,271	\$5,868	\$4,997	\$900,000	\$1,061,050	\$3,339	\$5,448	\$3,315	\$5,448	\$3,357	\$5,718
\$1,000,000	\$1,234,800	\$6,576	\$6,654	\$1,000,000	\$1,030,301	\$6,576	\$5,552	\$1,000,000	\$1,178,944	\$3,712	\$6,084	\$3,688	\$6,084	\$3,730	\$6,353
\$2,000,000	\$2,469,600	\$13,653	\$13,308	\$2,000,000	\$2,060,602	\$13,653	\$11,104	\$2,000,000	\$2,357,888	\$7,442	\$12,437	\$7,418	\$12,437	\$7,460	\$12,706
\$3,000,000	\$3,704,400	\$20,731	\$19,962	\$3,000,000	\$3,090,903	\$20,731	\$16,656	\$3,000,000	\$3,536,832	\$11,172	\$18,790	\$11,148	\$18,790	\$11,190	\$19,059
\$4,000,000	\$4,939,200	\$27,809	\$26,617	\$4,000,000	\$4,121,204	\$27,809	\$22,208	\$4,000,000	\$4,715,776	\$14,902	\$25,143	\$14,878	\$25,143	\$14,920	\$25,413
\$5,000,000	\$6,174,000	\$34,886	\$33,271	\$5,000,000	\$5,151,505	\$34,886	\$27,761	\$5,000,000	\$5,894,720	\$18,632	\$31,496	\$18,608	\$31,496	\$18,650	\$31,766
\$6,000,000	\$7,408,800	\$41,964	\$39,925	\$6,000,000	\$6,181,806	\$41,964	\$33,313	\$6,000,000	\$7,073,664	\$22,362	\$37,849	\$22,338	\$37,849	\$22,380	\$38,119
\$7,000,000	\$8,643,600	\$49,042	\$46,579	\$7,000,000	\$7,212,107	\$49,042	\$38,865	\$7,000,000	\$8,252,608	\$26,092	\$44,202	\$26,068	\$44,202	\$26,110	\$44,472
\$8,000,000	\$9,878,400	\$56,119	\$53,233	\$8,000,000	\$8,242,408	\$56,119	\$44,417	\$8,000,000	\$9,431,552	\$29,822	\$50,556	\$29,798	\$50,556	\$29,840	\$50,825
\$9,000,000	\$11,113,200	\$63,197	\$59,887	\$9,000,000	\$9,272,709	\$63,197	\$49,969	\$9,000,000	\$10,610,496	\$33,552	\$56,909	\$33,528	\$56,909	\$33,571	\$57,178
\$10,000,000	\$12,348,000	\$70,275	\$66,541	\$10,000,000	\$10,303,010	\$70,275	\$55,521	\$10,000,000	\$11,789,440	\$37,282	\$63,262	\$37,258	\$63,262	\$37,301	\$63,531
\$15,000,000	\$18,522,000	\$105,663	\$99,812	\$15,000,000	\$15,454,515	\$105,663	\$83,282	\$15,000,000	\$17,684,160	\$55,933	\$95,027	\$55,909	\$95,027	\$55,951	\$95,297
\$20,000,000	\$24,696,000	\$141,051	\$133,083	\$20,000,000	\$20,606,020	\$141,051	\$111,042	\$20,000,000	\$23,578,880	\$74,583	\$126,793	\$74,559	\$126,793	\$74,601	\$127,063
\$25,000,000	\$30,870,000	\$176,440	\$166,353	\$25,000,000	\$25,757,525	\$176,440	\$138,803	\$25,000,000	\$29,473,600	\$93,233	\$158,559	\$93,209	\$158,559	\$93,251	\$158,828
\$30,000,000	\$37,044,000	\$211,828	\$199,624	\$30,000,000	\$30,909,030	\$211,828	\$166,564	\$30,000,000	\$35,368,320	\$111,884	\$190,324	\$111,859	\$190,324	\$111,902	\$190,594
\$35,000,000	\$43,218,000	\$247,216	\$232,894	\$35,000,000	\$36,060,535	\$247,216	\$194,324	\$35,000,000	\$41,263,040	\$130,534	\$222,090	\$130,510	\$222,090	\$130,552	\$222,360
\$40,000,000	\$49,392,000	\$282,605	\$266,165	\$40,000,000	\$41,212,040	\$282,605	\$222,085	\$40,000,000	\$47,157,760	\$149,184	\$253,856	\$149,160	\$253,856	\$149,202	\$254,125
\$45,000,000	\$55,566,000	\$317,993	\$299,436	\$45,000,000	\$46,363,545	\$317,993	\$249,845	\$45,000,000	\$53,052,480	\$167,835	\$285,621	\$167,810	\$285,621	\$167,853	\$285,891
\$50,000,000	\$61,740,000	\$353,381	\$332,706	\$50,000,000	\$51,515,050	\$353,381	\$277,606	\$50,000,000	\$58,947,200	\$186,485	\$317,387	\$186,461	\$317,387	\$186,503	\$317,656

CITY OF            LIVERMORE, 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	\$146	78.39%	\$91	48.85%	(\$120)	(71.37%)	(\$96)	(66.56%)	\$131	70.32%
\$100,000	\$292	78.39%	\$182	48.85%	\$11	3.09%	\$35	10.65%	\$262	70.32%
\$150,000	\$439	78.39%	\$273	48.85%	\$142	26.25%	\$166	32.17%	\$393	70.32%
\$200,000	\$417	45.70%	\$197	21.57%	\$273	37.54%	\$298	42.28%	\$525	70.32%
\$250,000	\$396	31.27%	\$121	9.53%	\$404	44.23%	\$429	48.15%	\$656	70.32%
\$300,000	\$375	23.14%	\$44	2.74%	\$536	48.65%	\$560	51.99%	\$787	70.32%
\$400,000	\$333	14.29%	(\$108)	(4.64%)	\$798	54.13%	\$822	56.71%	\$1,049	70.32%
\$500,000	\$290	9.56%	(\$261)	(8.58%)	\$1,060	57.40%	\$1,084	59.50%	\$1,312	70.32%
\$600,000	\$248	6.62%	(\$413)	(11.03%)	\$1,322	59.57%	\$1,347	61.34%	\$1,574	70.32%
\$700,000	\$206	4.62%	(\$566)	(12.71%)	\$1,585	61.12%	\$1,609	62.64%	\$1,836	70.32%
\$800,000	\$163	3.16%	(\$718)	(13.92%)	\$1,847	62.28%	\$1,871	63.61%	\$2,098	70.32%
\$900,000	\$121	2.06%	(\$871)	(14.84%)	\$2,109	63.18%	\$2,134	64.37%	\$2,361	70.32%
\$1,000,000	\$79	1.20%	(\$1,023)	(15.56%)	\$2,372	63.89%	\$2,396	64.97%	\$2,623	70.32%
\$2,000,000	(\$345)	(2.53%)	(\$2,549)	(18.67%)	\$4,995	67.12%	\$5,019	67.66%	\$5,246	70.32%
\$3,000,000	(\$768)	(3.71%)	(\$4,075)	(19.65%)	\$7,618	68.19%	\$7,642	68.55%	\$7,869	70.32%
\$4,000,000	(\$1,192)	(4.29%)	(\$5,600)	(20.14%)	\$10,241	68.72%	\$10,265	69.00%	\$10,492	70.32%
\$5,000,000	(\$1,616)	(4.63%)	(\$7,126)	(20.43%)	\$12,864	69.04%	\$12,888	69.26%	\$13,115	70.32%
\$6,000,000	(\$2,039)	(4.86%)	(\$8,651)	(20.62%)	\$15,487	69.26%	\$15,511	69.44%	\$15,738	70.32%
\$7,000,000	(\$2,463)	(5.02%)	(\$10,177)	(20.75%)	\$18,110	69.41%	\$18,134	69.57%	\$18,361	70.32%
\$8,000,000	(\$2,886)	(5.14%)	(\$11,702)	(20.85%)	\$20,733	69.52%	\$20,757	69.66%	\$20,985	70.32%
\$9,000,000	(\$3,310)	(5.24%)	(\$13,228)	(20.93%)	\$23,356	69.61%	\$23,381	69.73%	\$23,608	70.32%
\$10,000,000	(\$3,733)	(5.31%)	(\$14,753)	(20.99%)	\$25,979	69.68%	\$26,004	69.79%	\$26,231	70.32%
\$15,000,000	(\$5,851)	(5.54%)	(\$22,381)	(21.18%)	\$39,095	69.90%	\$39,119	69.97%	\$39,346	70.32%
\$20,000,000	(\$7,969)	(5.65%)	(\$30,009)	(21.28%)	\$52,210	70.00%	\$52,234	70.06%	\$52,461	70.32%
\$25,000,000	(\$10,086)	(5.72%)	(\$37,637)	(21.33%)	\$65,325	70.07%	\$65,350	70.11%	\$65,577	70.32%
\$30,000,000	(\$12,204)	(5.76%)	(\$45,264)	(21.37%)	\$78,441	70.11%	\$78,465	70.15%	\$78,692	70.32%
\$35,000,000	(\$14,322)	(5.79%)	(\$52,892)	(21.40%)	\$91,556	70.14%	\$91,580	70.17%	\$91,807	70.32%
\$40,000,000	(\$16,440)	(5.82%)	(\$60,520)	(21.42%)	\$104,671	70.16%	\$104,696	70.19%	\$104,923	70.32%
\$45,000,000	(\$18,557)	(5.84%)	(\$68,148)	(21.43%)	\$117,787	70.18%	\$117,811	70.20%	\$118,038	70.32%
\$50,000,000	(\$20,675)	(5.85%)	(\$75,776)	(21.44%)	\$130,902	70.19%	\$130,926	70.22%	\$131,154	70.32%