

CITY OF LONE TREE, 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	\$7.83611	\$414,802	\$0	\$414,802	
2026-27	\$4.21929	\$423,098	\$2,170	\$425,268	2.5%
2027-28	\$4.24803	\$427,395	\$2,185	\$429,580	1.0%
2028-29	\$4.14101	\$438,171	\$2,130	\$440,301	2.5%
2029-30	\$4.16619	\$442,502	\$2,143	\$444,645	1.0%
2030-31	\$4.05951	\$453,539	\$2,088	\$455,627	2.5%
2031-32	\$4.08397	\$457,905	\$2,101	\$460,006	1.0%
2032-33	\$3.98029	\$469,207	\$2,047	\$471,254	2.4%
2033-34	\$4.00406	\$473,611	\$2,060	\$475,670	0.9%
2034-35	\$3.90324	\$485,184	\$2,008	\$487,192	2.4%
2035-36	\$3.92635	\$489,627	\$2,020	\$491,647	0.9%

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	\$111,914,214	\$52,934,670	\$0	\$52,934,670
2026-27	\$104,498,170	\$100,791,421	\$0	\$100,791,421
2027-28	\$104,831,259	\$101,124,510	\$0	\$101,124,510
2028-29	\$110,033,779	\$106,327,030	\$0	\$106,327,030
2029-30	\$110,433,868	\$106,727,119	\$0	\$106,727,119
2030-31	\$115,943,672	\$112,236,923	\$0	\$112,236,923
2031-32	\$116,343,760	\$112,637,011	\$0	\$112,637,011
2032-33	\$122,103,676	\$118,396,927	\$0	\$118,396,927
2033-34	\$122,503,764	\$118,797,015	\$0	\$118,797,015
2034-35	\$128,524,024	\$124,817,275	\$0	\$124,817,275
2035-36	\$128,924,113	\$125,217,364	\$0	\$125,217,364

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.28%	-1.66%	88.62%	10.33%	0.00%	1.05%
2026-27	109.47%	-18.76%	90.71%	8.64%	0.00%	0.55%
2027-28	109.62%	-18.88%	90.74%	8.61%	0.00%	0.55%
2028-29	108.91%	-18.12%	90.79%	8.60%	0.00%	0.52%
2029-30	108.98%	-18.16%	90.82%	8.57%	0.00%	0.52%
2030-31	108.24%	-17.37%	90.87%	8.55%	0.00%	0.50%
2031-32	108.31%	-17.41%	90.90%	8.52%	0.00%	0.49%
2032-33	107.60%	-16.65%	90.94%	8.51%	0.00%	0.47%
2033-34	107.67%	-16.69%	90.97%	8.48%	0.00%	0.47%
2034-35	106.99%	-15.98%	91.01%	8.48%	0.00%	0.45%
2035-36	107.05%	-16.02%	91.04%	8.45%	0.00%	0.44%

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 LONE TREE, 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	\$52,934,670	\$7.83611	\$414,802
2026-27	\$100,791,421	\$4.21929	\$425,268
2027-28	\$101,124,510	\$4.24803	\$429,580
2028-29	\$106,327,030	\$4.14101	\$440,301
2029-30	\$106,727,119	\$4.16619	\$444,645
2030-31	\$112,236,923	\$4.05951	\$455,627
2031-32	\$112,637,011	\$4.08397	\$460,006
2032-33	\$118,396,927	\$3.98029	\$471,254
2033-34	\$118,797,015	\$4.00406	\$475,670
2034-35	\$124,817,275	\$3.90324	\$487,192
2035-36	\$125,217,364	\$3.92635	\$491,647

CITY OF LONE TREE, 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	\$52,934,670	\$7.83611	\$414,802
2026-27	\$53,703,309	\$7.83611	\$420,825
2027-28	\$54,966,760	\$7.83611	\$430,725
2028-29	\$56,973,796	\$7.83611	\$446,453
2029-30	\$58,304,048	\$7.83611	\$456,877
2030-31	\$60,420,021	\$7.83611	\$473,458
2031-32	\$61,820,419	\$7.83611	\$484,431
2032-33	\$64,050,989	\$7.83611	\$501,910
2033-34	\$65,525,415	\$7.83611	\$513,464
2034-35	\$67,876,675	\$7.83611	\$531,889
2035-36	\$69,428,834	\$7.83611	\$544,052

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	\$47,088,111	(\$3.61682)	\$4,443
2027-28	\$46,157,750	(\$3.58808)	-\$1,145
2028-29	\$49,353,235	(\$3.69510)	-\$6,151
2029-30	\$48,423,071	(\$3.66992)	-\$12,231
2030-31	\$51,816,902	(\$3.77660)	-\$17,831
2031-32	\$50,816,593	(\$3.75214)	-\$24,425
2032-33	\$54,345,937	(\$3.85582)	-\$30,656
2033-34	\$53,271,600	(\$3.83205)	-\$37,794
2034-35	\$56,940,600	(\$3.93287)	-\$44,697
2035-36	\$55,788,530	(\$3.90976)	-\$52,405

CITY OF LONE TREE, 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	\$186	\$251	\$50,000	\$51,515	\$186	\$209	\$50,000	\$58,947	\$168	\$36	\$144	\$36	\$186	\$239
\$100,000	\$123,480	\$372	\$501	\$100,000	\$103,030	\$372	\$418	\$100,000	\$117,894	\$354	\$276	\$329	\$276	\$372	\$479
\$150,000	\$185,220	\$558	\$752	\$150,000	\$154,545	\$558	\$627	\$150,000	\$176,842	\$539	\$515	\$515	\$515	\$558	\$718
\$200,000	\$246,960	\$910	\$1,003	\$200,000	\$206,060	\$910	\$837	\$200,000	\$235,789	\$725	\$754	\$701	\$754	\$743	\$957
\$250,000	\$308,700	\$1,263	\$1,253	\$250,000	\$257,575	\$1,263	\$1,046	\$250,000	\$294,736	\$911	\$994	\$887	\$994	\$929	\$1,196
\$300,000	\$370,440	\$1,615	\$1,504	\$300,000	\$309,090	\$1,615	\$1,255	\$300,000	\$353,683	\$1,097	\$1,233	\$1,073	\$1,233	\$1,115	\$1,436
\$400,000	\$493,920	\$2,321	\$2,005	\$400,000	\$412,120	\$2,321	\$1,673	\$400,000	\$471,578	\$1,469	\$1,711	\$1,445	\$1,711	\$1,487	\$1,914
\$500,000	\$617,400	\$3,026	\$2,506	\$500,000	\$515,151	\$3,026	\$2,091	\$500,000	\$589,472	\$1,840	\$2,190	\$1,816	\$2,190	\$1,858	\$2,393
\$600,000	\$740,880	\$3,731	\$3,008	\$600,000	\$618,181	\$3,731	\$2,510	\$600,000	\$707,366	\$2,212	\$2,669	\$2,188	\$2,669	\$2,230	\$2,872
\$700,000	\$864,360	\$4,436	\$3,509	\$700,000	\$721,211	\$4,436	\$2,928	\$700,000	\$825,261	\$2,584	\$3,147	\$2,560	\$3,147	\$2,602	\$3,350
\$800,000	\$987,840	\$5,142	\$4,010	\$800,000	\$824,241	\$5,142	\$3,346	\$800,000	\$943,155	\$2,955	\$3,626	\$2,931	\$3,626	\$2,973	\$3,829
\$900,000	\$1,111,320	\$5,847	\$4,511	\$900,000	\$927,271	\$5,847	\$3,764	\$900,000	\$1,061,050	\$3,327	\$4,104	\$3,303	\$4,104	\$3,345	\$4,307
\$1,000,000	\$1,234,800	\$6,552	\$5,013	\$1,000,000	\$1,030,301	\$6,552	\$4,183	\$1,000,000	\$1,178,944	\$3,699	\$4,583	\$3,675	\$4,583	\$3,717	\$4,786
\$2,000,000	\$2,469,600	\$13,605	\$10,025	\$2,000,000	\$2,060,602	\$13,605	\$8,365	\$2,000,000	\$2,357,888	\$7,416	\$9,369	\$7,391	\$9,369	\$7,434	\$9,572
\$3,000,000	\$3,704,400	\$20,657	\$15,038	\$3,000,000	\$3,090,903	\$20,657	\$12,548	\$3,000,000	\$3,536,832	\$11,132	\$14,155	\$11,108	\$14,155	\$11,150	\$14,358
\$4,000,000	\$4,939,200	\$27,710	\$20,051	\$4,000,000	\$4,121,204	\$27,710	\$16,730	\$4,000,000	\$4,715,776	\$14,849	\$18,941	\$14,825	\$18,941	\$14,867	\$19,144
\$5,000,000	\$6,174,000	\$34,762	\$25,063	\$5,000,000	\$5,151,505	\$34,762	\$20,913	\$5,000,000	\$5,894,720	\$18,566	\$23,727	\$18,542	\$23,727	\$18,584	\$23,930
\$6,000,000	\$7,408,800	\$41,815	\$30,076	\$6,000,000	\$6,181,806	\$41,815	\$25,095	\$6,000,000	\$7,073,664	\$22,283	\$28,513	\$22,259	\$28,513	\$22,301	\$28,716
\$7,000,000	\$8,643,600	\$48,867	\$35,089	\$7,000,000	\$7,212,107	\$48,867	\$29,278	\$7,000,000	\$8,252,608	\$26,000	\$33,299	\$25,975	\$33,299	\$26,018	\$33,502
\$8,000,000	\$9,878,400	\$55,920	\$40,101	\$8,000,000	\$8,242,408	\$55,920	\$33,460	\$8,000,000	\$9,431,552	\$29,716	\$38,085	\$29,692	\$38,085	\$29,734	\$38,287
\$9,000,000	\$11,113,200	\$62,972	\$45,114	\$9,000,000	\$9,272,709	\$62,972	\$37,643	\$9,000,000	\$10,610,496	\$33,433	\$42,870	\$33,409	\$42,870	\$33,451	\$43,073
\$10,000,000	\$12,348,000	\$70,025	\$50,127	\$10,000,000	\$10,303,010	\$70,025	\$41,825	\$10,000,000	\$11,789,440	\$37,150	\$47,656	\$37,126	\$47,656	\$37,168	\$47,859
\$15,000,000	\$18,522,000	\$105,287	\$75,190	\$15,000,000	\$15,454,515	\$105,287	\$62,738	\$15,000,000	\$17,684,160	\$55,734	\$71,586	\$55,710	\$71,586	\$55,752	\$71,789
\$20,000,000	\$24,696,000	\$140,550	\$100,254	\$20,000,000	\$20,606,020	\$140,550	\$83,650	\$20,000,000	\$23,578,880	\$74,318	\$95,516	\$74,294	\$95,516	\$74,336	\$95,719
\$25,000,000	\$30,870,000	\$175,812	\$125,317	\$25,000,000	\$25,757,525	\$175,812	\$104,563	\$25,000,000	\$29,473,600	\$92,902	\$119,445	\$92,878	\$119,445	\$92,920	\$119,648
\$30,000,000	\$37,044,000	\$211,075	\$150,380	\$30,000,000	\$30,909,030	\$211,075	\$125,476	\$30,000,000	\$35,368,320	\$111,486	\$143,375	\$111,462	\$143,375	\$111,504	\$143,578
\$35,000,000	\$43,218,000	\$246,337	\$175,444	\$35,000,000	\$36,060,535	\$246,337	\$146,388	\$35,000,000	\$41,263,040	\$130,070	\$167,305	\$130,045	\$167,305	\$130,088	\$167,508
\$40,000,000	\$49,392,000	\$281,599	\$200,507	\$40,000,000	\$41,212,040	\$281,599	\$167,301	\$40,000,000	\$47,157,760	\$148,654	\$191,234	\$148,629	\$191,234	\$148,672	\$191,437
\$45,000,000	\$55,566,000	\$316,862	\$225,571	\$45,000,000	\$46,363,545	\$316,862	\$188,213	\$45,000,000	\$53,052,480	\$167,238	\$215,164	\$167,213	\$215,164	\$167,256	\$215,367
\$50,000,000	\$61,740,000	\$352,124	\$250,634	\$50,000,000	\$51,515,050	\$352,124	\$209,126	\$50,000,000	\$58,947,200	\$185,822	\$239,094	\$185,797	\$239,094	\$185,840	\$239,297

CITY OF LONE TREE, 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	\$65	34.87%	\$23	12.53%	(\$131)	(78.36%)	(\$107)	(74.72%)	\$53	28.77%
\$100,000	\$130	34.87%	\$47	12.53%	(\$78)	(22.07%)	(\$54)	(16.35%)	\$107	28.77%
\$150,000	\$194	34.87%	\$70	12.53%	(\$25)	(4.56%)	(\$0)	(0.08%)	\$160	28.77%
\$200,000	\$92	10.15%	(\$74)	(8.09%)	\$29	3.98%	\$53	7.56%	\$214	28.77%
\$250,000	(\$10)	(0.76%)	(\$217)	(17.20%)	\$82	9.04%	\$106	12.01%	\$267	28.77%
\$300,000	(\$112)	(6.91%)	(\$361)	(22.33%)	\$136	12.38%	\$160	14.91%	\$321	28.77%
\$400,000	(\$316)	(13.60%)	(\$648)	(27.91%)	\$243	16.53%	\$267	18.47%	\$428	28.77%
\$500,000	(\$520)	(17.17%)	(\$935)	(30.89%)	\$350	19.00%	\$374	20.58%	\$535	28.77%
\$600,000	(\$724)	(19.39%)	(\$1,222)	(32.74%)	\$457	20.64%	\$481	21.97%	\$641	28.77%
\$700,000	(\$928)	(20.91%)	(\$1,509)	(34.01%)	\$563	21.81%	\$588	22.96%	\$748	28.77%
\$800,000	(\$1,131)	(22.01%)	(\$1,796)	(34.92%)	\$670	22.68%	\$695	23.69%	\$855	28.77%
\$900,000	(\$1,335)	(22.84%)	(\$2,083)	(35.62%)	\$777	23.36%	\$801	24.26%	\$962	28.77%
\$1,000,000	(\$1,539)	(23.50%)	(\$2,370)	(36.17%)	\$884	23.91%	\$908	24.72%	\$1,069	28.77%
\$2,000,000	(\$3,579)	(26.31%)	(\$5,240)	(38.51%)	\$1,953	26.34%	\$1,977	26.75%	\$2,138	28.77%
\$3,000,000	(\$5,619)	(27.20%)	(\$8,110)	(39.26%)	\$3,022	27.15%	\$3,047	27.43%	\$3,207	28.77%
\$4,000,000	(\$7,659)	(27.64%)	(\$10,980)	(39.62%)	\$4,092	27.55%	\$4,116	27.76%	\$4,277	28.77%
\$5,000,000	(\$9,699)	(27.90%)	(\$13,850)	(39.84%)	\$5,161	27.80%	\$5,185	27.96%	\$5,346	28.77%
\$6,000,000	(\$11,739)	(28.07%)	(\$16,720)	(39.98%)	\$6,230	27.96%	\$6,254	28.10%	\$6,415	28.77%
\$7,000,000	(\$13,778)	(28.20%)	(\$19,589)	(40.09%)	\$7,299	28.07%	\$7,323	28.19%	\$7,484	28.77%
\$8,000,000	(\$15,818)	(28.29%)	(\$22,459)	(40.16%)	\$8,368	28.16%	\$8,392	28.26%	\$8,553	28.77%
\$9,000,000	(\$17,858)	(28.36%)	(\$25,329)	(40.22%)	\$9,437	28.23%	\$9,462	28.32%	\$9,622	28.77%
\$10,000,000	(\$19,898)	(28.42%)	(\$28,199)	(40.27%)	\$10,506	28.28%	\$10,531	28.36%	\$10,691	28.77%
\$15,000,000	(\$30,097)	(28.59%)	(\$42,549)	(40.41%)	\$15,852	28.44%	\$15,876	28.50%	\$16,037	28.77%
\$20,000,000	(\$40,296)	(28.67%)	(\$56,899)	(40.48%)	\$21,198	28.52%	\$21,222	28.57%	\$21,383	28.77%
\$25,000,000	(\$50,495)	(28.72%)	(\$71,249)	(40.53%)	\$26,544	28.57%	\$26,568	28.61%	\$26,729	28.77%
\$30,000,000	(\$60,694)	(28.75%)	(\$85,599)	(40.55%)	\$31,889	28.60%	\$31,914	28.63%	\$32,074	28.77%
\$35,000,000	(\$70,893)	(28.78%)	(\$99,949)	(40.57%)	\$37,235	28.63%	\$37,259	28.65%	\$37,420	28.77%
\$40,000,000	(\$81,092)	(28.80%)	(\$114,299)	(40.59%)	\$42,581	28.64%	\$42,605	28.67%	\$42,766	28.77%
\$45,000,000	(\$91,291)	(28.81%)	(\$128,649)	(40.60%)	\$47,927	28.66%	\$47,951	28.68%	\$48,111	28.77%
\$50,000,000	(\$101,490)	(28.82%)	(\$142,999)	(40.61%)	\$53,272	28.67%	\$53,296	28.69%	\$53,457	28.77%