

CITY OF LUANA, 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	\$7.86264	\$80,452	\$0	\$80,452	
2026-27	\$4.65636	\$82,061	\$1,309	\$83,370	3.6%
2027-28	\$4.73066	\$84,393	\$1,330	\$85,724	2.8%
2028-29	\$4.60871	\$87,438	\$1,296	\$88,734	3.5%
2029-30	\$4.67701	\$89,788	\$1,315	\$91,103	2.7%
2030-31	\$4.55501	\$92,925	\$1,281	\$94,206	3.4%
2031-32	\$4.61779	\$95,246	\$1,298	\$96,544	2.5%
2032-33	\$4.49812	\$98,475	\$1,265	\$99,740	3.3%
2033-34	\$4.55589	\$100,767	\$1,281	\$102,048	2.3%
2034-35	\$4.43856	\$104,088	\$1,248	\$105,336	3.2%
2035-36	\$4.49178	\$106,349	\$1,263	\$107,612	2.2%

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	\$21,934,722	\$10,232,149	\$0	\$10,232,149
2026-27	\$19,756,168	\$17,904,543	\$0	\$17,904,543
2027-28	\$19,972,486	\$18,120,861	\$0	\$18,120,861
2028-29	\$21,105,159	\$19,253,534	\$0	\$19,253,534
2029-30	\$21,330,476	\$19,478,851	\$0	\$19,478,851
2030-31	\$22,533,366	\$20,681,741	\$0	\$20,681,741
2031-32	\$22,758,684	\$20,907,059	\$0	\$20,907,059
2032-33	\$24,025,343	\$22,173,718	\$0	\$22,173,718
2033-34	\$24,250,660	\$22,399,035	\$0	\$22,399,035
2034-35	\$25,583,749	\$23,732,124	\$0	\$23,732,124
2035-36	\$25,809,066	\$23,957,441	\$0	\$23,957,441

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.58%	-2.19%	77.38%	17.60%	0.13%	1.16%
2026-27	105.91%	-25.76%	80.15%	16.33%	0.07%	0.66%
2027-28	106.03%	-25.81%	80.23%	16.30%	0.07%	0.65%
2028-29	105.09%	-24.61%	80.48%	16.26%	0.07%	0.62%
2029-30	105.17%	-24.61%	80.56%	16.22%	0.07%	0.61%
2030-31	104.23%	-23.43%	80.80%	16.19%	0.07%	0.57%
2031-32	104.31%	-23.45%	80.86%	16.16%	0.07%	0.57%
2032-33	103.42%	-22.35%	81.07%	16.13%	0.06%	0.53%
2033-34	103.50%	-22.37%	81.13%	16.10%	0.06%	0.53%
2034-35	102.65%	-21.34%	81.31%	16.08%	0.06%	0.50%
2035-36	102.74%	-21.37%	81.36%	16.05%	0.06%	0.49%

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 LUANA, 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	\$10,232,149	\$7.86264	\$80,452
2026-27	\$17,904,543	\$4.65636	\$83,370
2027-28	\$18,120,861	\$4.73066	\$85,724
2028-29	\$19,253,534	\$4.60871	\$88,734
2029-30	\$19,478,851	\$4.67701	\$91,103
2030-31	\$20,681,741	\$4.55501	\$94,206
2031-32	\$20,907,059	\$4.61779	\$96,544
2032-33	\$22,173,718	\$4.49812	\$99,740
2033-34	\$22,399,035	\$4.55589	\$102,048
2034-35	\$23,732,124	\$4.43856	\$105,336
2035-36	\$23,957,441	\$4.49178	\$107,612

CITY OF LUANA, 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	\$10,232,149	\$7.86264	\$80,452
2026-27	\$10,560,858	\$7.78480	\$82,214
2027-28	\$10,871,052	\$7.70772	\$83,791
2028-29	\$11,360,947	\$7.70772	\$87,567
2029-30	\$11,686,630	\$7.70772	\$90,077
2030-31	\$12,205,187	\$7.70772	\$94,074
2031-32	\$12,547,146	\$7.70772	\$96,710
2032-33	\$13,095,862	\$7.70772	\$100,939
2033-34	\$13,454,989	\$7.70772	\$103,707
2034-35	\$14,035,467	\$7.70772	\$108,181
2035-36	\$14,412,632	\$7.70772	\$111,089

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	\$7,343,686	(\$3.12844)	\$1,156
2027-28	\$7,249,809	(\$2.97706)	\$1,933
2028-29	\$7,892,587	(\$3.09901)	\$1,167
2029-30	\$7,792,221	(\$3.03071)	\$1,026
2030-31	\$8,476,554	(\$3.15271)	\$131
2031-32	\$8,359,913	(\$3.08993)	-\$165
2032-33	\$9,077,856	(\$3.20960)	-\$1,199
2033-34	\$8,944,046	(\$3.15183)	-\$1,660
2034-35	\$9,696,657	(\$3.26916)	-\$2,845
2035-36	\$9,544,810	(\$3.21594)	-\$3,477

CITY OF LUANA, 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	\$281	\$50,000	\$51,515	\$186	\$235	\$50,000	\$58,947	\$168	\$41	\$144	\$41	\$186	\$269
\$100,000	\$123,480	\$373	\$562	\$100,000	\$103,030	\$373	\$469	\$100,000	\$117,894	\$355	\$309	\$331	\$309	\$373	\$537
\$150,000	\$185,220	\$559	\$844	\$150,000	\$154,545	\$559	\$704	\$150,000	\$176,842	\$541	\$578	\$517	\$578	\$559	\$806
\$200,000	\$246,960	\$913	\$1,125	\$200,000	\$206,060	\$913	\$939	\$200,000	\$235,789	\$728	\$846	\$704	\$846	\$746	\$1,074
\$250,000	\$308,700	\$1,267	\$1,406	\$250,000	\$257,575	\$1,267	\$1,173	\$250,000	\$294,736	\$914	\$1,115	\$890	\$1,115	\$932	\$1,343
\$300,000	\$370,440	\$1,621	\$1,687	\$300,000	\$309,090	\$1,621	\$1,408	\$300,000	\$353,683	\$1,101	\$1,383	\$1,076	\$1,383	\$1,119	\$1,611
\$400,000	\$493,920	\$2,329	\$2,250	\$400,000	\$412,120	\$2,329	\$1,877	\$400,000	\$471,578	\$1,474	\$1,920	\$1,449	\$1,920	\$1,492	\$2,148
\$500,000	\$617,400	\$3,036	\$2,812	\$500,000	\$515,151	\$3,036	\$2,347	\$500,000	\$589,472	\$1,847	\$2,457	\$1,822	\$2,457	\$1,865	\$2,685
\$600,000	\$740,880	\$3,744	\$3,375	\$600,000	\$618,181	\$3,744	\$2,816	\$600,000	\$707,366	\$2,220	\$2,994	\$2,195	\$2,994	\$2,238	\$3,222
\$700,000	\$864,360	\$4,451	\$3,937	\$700,000	\$721,211	\$4,451	\$3,285	\$700,000	\$825,261	\$2,592	\$3,531	\$2,568	\$3,531	\$2,611	\$3,759
\$800,000	\$987,840	\$5,159	\$4,500	\$800,000	\$824,241	\$5,159	\$3,754	\$800,000	\$943,155	\$2,965	\$4,068	\$2,941	\$4,068	\$2,984	\$4,296
\$900,000	\$1,111,320	\$5,867	\$5,062	\$900,000	\$927,271	\$5,867	\$4,224	\$900,000	\$1,061,050	\$3,338	\$4,605	\$3,314	\$4,605	\$3,356	\$4,833
\$1,000,000	\$1,234,800	\$6,574	\$5,625	\$1,000,000	\$1,030,301	\$6,574	\$4,693	\$1,000,000	\$1,178,944	\$3,711	\$5,142	\$3,687	\$5,142	\$3,729	\$5,370
\$2,000,000	\$2,469,600	\$13,651	\$11,249	\$2,000,000	\$2,060,602	\$13,651	\$9,386	\$2,000,000	\$2,357,888	\$7,441	\$10,512	\$7,416	\$10,512	\$7,459	\$10,740
\$3,000,000	\$3,704,400	\$20,727	\$16,874	\$3,000,000	\$3,090,903	\$20,727	\$14,079	\$3,000,000	\$3,536,832	\$11,170	\$15,883	\$11,146	\$15,883	\$11,188	\$16,110
\$4,000,000	\$4,939,200	\$27,803	\$22,498	\$4,000,000	\$4,121,204	\$27,803	\$18,772	\$4,000,000	\$4,715,776	\$14,899	\$21,253	\$14,875	\$21,253	\$14,918	\$21,480
\$5,000,000	\$6,174,000	\$34,880	\$28,123	\$5,000,000	\$5,151,505	\$34,880	\$23,465	\$5,000,000	\$5,894,720	\$18,629	\$26,623	\$18,605	\$26,623	\$18,647	\$26,851
\$6,000,000	\$7,408,800	\$41,956	\$33,747	\$6,000,000	\$6,181,806	\$41,956	\$28,158	\$6,000,000	\$7,073,664	\$22,358	\$31,993	\$22,334	\$31,993	\$22,376	\$32,221
\$7,000,000	\$8,643,600	\$49,033	\$39,372	\$7,000,000	\$7,212,107	\$49,033	\$32,851	\$7,000,000	\$8,252,608	\$26,088	\$37,363	\$26,063	\$37,363	\$26,106	\$37,591
\$8,000,000	\$9,878,400	\$56,109	\$44,996	\$8,000,000	\$8,242,408	\$56,109	\$37,544	\$8,000,000	\$9,431,552	\$29,817	\$42,733	\$29,793	\$42,733	\$29,835	\$42,961
\$9,000,000	\$11,113,200	\$63,185	\$50,621	\$9,000,000	\$9,272,709	\$63,185	\$42,237	\$9,000,000	\$10,610,496	\$33,546	\$48,103	\$33,522	\$48,103	\$33,564	\$48,331
\$10,000,000	\$12,348,000	\$70,262	\$56,245	\$10,000,000	\$10,303,010	\$70,262	\$46,930	\$10,000,000	\$11,789,440	\$37,276	\$53,473	\$37,251	\$53,473	\$37,294	\$53,701
\$15,000,000	\$18,522,000	\$105,644	\$84,368	\$15,000,000	\$15,454,515	\$105,644	\$70,395	\$15,000,000	\$17,684,160	\$55,923	\$80,324	\$55,898	\$80,324	\$55,941	\$80,552
\$20,000,000	\$24,696,000	\$141,026	\$112,491	\$20,000,000	\$20,606,020	\$141,026	\$93,861	\$20,000,000	\$23,578,880	\$74,569	\$107,174	\$74,545	\$107,174	\$74,588	\$107,402
\$25,000,000	\$30,870,000	\$176,407	\$140,613	\$25,000,000	\$25,757,525	\$176,407	\$117,326	\$25,000,000	\$29,473,600	\$93,216	\$134,025	\$93,192	\$134,025	\$93,234	\$134,253
\$30,000,000	\$37,044,000	\$211,789	\$168,736	\$30,000,000	\$30,909,030	\$211,789	\$140,791	\$30,000,000	\$35,368,320	\$111,863	\$160,875	\$111,839	\$160,875	\$111,881	\$161,103
\$35,000,000	\$43,218,000	\$247,171	\$196,858	\$35,000,000	\$36,060,535	\$247,171	\$164,256	\$35,000,000	\$41,263,040	\$130,510	\$187,726	\$130,486	\$187,726	\$130,528	\$187,954
\$40,000,000	\$49,392,000	\$282,553	\$224,981	\$40,000,000	\$41,212,040	\$282,553	\$187,721	\$40,000,000	\$47,157,760	\$149,157	\$214,576	\$149,133	\$214,576	\$149,175	\$214,804
\$45,000,000	\$55,566,000	\$317,935	\$253,104	\$45,000,000	\$46,363,545	\$317,935	\$211,186	\$45,000,000	\$53,052,480	\$167,804	\$241,427	\$167,780	\$241,427	\$167,822	\$241,655
\$50,000,000	\$61,740,000	\$353,317	\$281,226	\$50,000,000	\$51,515,050	\$353,317	\$234,652	\$50,000,000	\$58,947,200	\$186,451	\$268,277	\$186,427	\$268,277	\$186,469	\$268,505

CITY OF LUANA, 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	\$95	50.82%	\$48	25.84%	(\$128)	(75.80%)	(\$103)	(71.73%)	\$82	43.99%
\$100,000	\$190	50.82%	\$96	25.84%	(\$46)	(12.85%)	(\$21)	(6.46%)	\$164	43.99%
\$150,000	\$284	50.82%	\$145	25.84%	\$36	6.73%	\$61	11.74%	\$246	43.99%
\$200,000	\$212	23.18%	\$25	2.78%	\$118	16.28%	\$143	20.29%	\$328	43.99%
\$250,000	\$139	10.98%	(\$94)	(7.40%)	\$201	21.93%	\$225	25.25%	\$410	43.99%
\$300,000	\$66	4.10%	(\$213)	(13.14%)	\$283	25.67%	\$307	28.50%	\$492	43.99%
\$400,000	(\$79)	(3.38%)	(\$451)	(19.38%)	\$447	30.31%	\$471	32.49%	\$656	43.99%
\$500,000	(\$224)	(7.37%)	(\$690)	(22.71%)	\$611	33.07%	\$635	34.84%	\$820	43.99%
\$600,000	(\$369)	(9.86%)	(\$928)	(24.79%)	\$775	34.91%	\$799	36.40%	\$984	43.99%
\$700,000	(\$514)	(11.55%)	(\$1,166)	(26.20%)	\$939	36.21%	\$963	37.50%	\$1,149	43.99%
\$800,000	(\$659)	(12.78%)	(\$1,405)	(27.23%)	\$1,103	37.19%	\$1,127	38.32%	\$1,313	43.99%
\$900,000	(\$805)	(13.72%)	(\$1,643)	(28.00%)	\$1,267	37.95%	\$1,291	38.96%	\$1,477	43.99%
\$1,000,000	(\$950)	(14.45%)	(\$1,881)	(28.62%)	\$1,431	38.56%	\$1,455	39.47%	\$1,641	43.99%
\$2,000,000	(\$2,402)	(17.59%)	(\$4,265)	(31.24%)	\$3,072	41.28%	\$3,096	41.75%	\$3,281	43.99%
\$3,000,000	(\$3,854)	(18.59%)	(\$6,648)	(32.07%)	\$4,713	42.19%	\$4,737	42.50%	\$4,922	43.99%
\$4,000,000	(\$5,305)	(19.08%)	(\$9,031)	(32.48%)	\$6,353	42.64%	\$6,377	42.87%	\$6,563	43.99%
\$5,000,000	(\$6,757)	(19.37%)	(\$11,415)	(32.73%)	\$7,994	42.91%	\$8,018	43.10%	\$8,204	43.99%
\$6,000,000	(\$8,209)	(19.57%)	(\$13,798)	(32.89%)	\$9,635	43.09%	\$9,659	43.25%	\$9,844	43.99%
\$7,000,000	(\$9,661)	(19.70%)	(\$16,181)	(33.00%)	\$11,275	43.22%	\$11,300	43.35%	\$11,485	43.99%
\$8,000,000	(\$11,113)	(19.81%)	(\$18,565)	(33.09%)	\$12,916	43.32%	\$12,940	43.43%	\$13,126	43.99%
\$9,000,000	(\$12,565)	(19.89%)	(\$20,948)	(33.15%)	\$14,557	43.39%	\$14,581	43.50%	\$14,767	43.99%
\$10,000,000	(\$14,016)	(19.95%)	(\$23,331)	(33.21%)	\$16,198	43.45%	\$16,222	43.55%	\$16,407	43.99%
\$15,000,000	(\$21,276)	(20.14%)	(\$35,248)	(33.37%)	\$24,401	43.63%	\$24,425	43.70%	\$24,611	43.99%
\$20,000,000	(\$28,535)	(20.23%)	(\$47,165)	(33.44%)	\$32,605	43.72%	\$32,629	43.77%	\$32,814	43.99%
\$25,000,000	(\$35,794)	(20.29%)	(\$59,082)	(33.49%)	\$40,808	43.78%	\$40,833	43.82%	\$41,018	43.99%
\$30,000,000	(\$43,054)	(20.33%)	(\$70,998)	(33.52%)	\$49,012	43.81%	\$49,036	43.85%	\$49,222	43.99%
\$35,000,000	(\$50,313)	(20.36%)	(\$82,915)	(33.55%)	\$57,216	43.84%	\$57,240	43.87%	\$57,425	43.99%
\$40,000,000	(\$57,572)	(20.38%)	(\$94,832)	(33.56%)	\$65,419	43.86%	\$65,444	43.88%	\$65,629	43.99%
\$45,000,000	(\$64,831)	(20.39%)	(\$106,749)	(33.58%)	\$73,623	43.87%	\$73,647	43.90%	\$73,833	43.99%
\$50,000,000	(\$72,091)	(20.40%)	(\$118,665)	(33.59%)	\$81,827	43.89%	\$81,851	43.91%	\$82,036	43.99%