

CITY OF MALLARD, 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	\$8.12637	\$97,271	\$0	\$97,271	
2026-27	\$6.02276	\$99,216	\$905	\$100,121	2.9%
2027-28	\$6.07768	\$100,734	\$913	\$101,647	1.5%
2028-29	\$5.90279	\$103,680	\$887	\$104,566	2.9%
2029-30	\$5.95327	\$105,262	\$894	\$106,156	1.5%
2030-31	\$5.77803	\$108,279	\$868	\$109,147	2.8%
2031-32	\$5.82434	\$109,827	\$875	\$110,702	1.4%
2032-33	\$5.65438	\$112,916	\$849	\$113,766	2.8%
2033-34	\$5.69691	\$114,431	\$856	\$115,287	1.3%
2034-35	\$5.53202	\$117,592	\$831	\$118,423	2.7%
2035-36	\$5.57111	\$119,074	\$837	\$119,911	1.3%

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	\$19,738,960	\$11,969,804	\$0	\$11,969,804
2026-27	\$17,887,004	\$16,623,782	\$0	\$16,623,782
2027-28	\$17,987,826	\$16,724,604	\$0	\$16,724,604
2028-29	\$18,977,949	\$17,714,727	\$0	\$17,714,727
2029-30	\$19,094,771	\$17,831,549	\$0	\$17,831,549
2030-31	\$20,153,210	\$18,889,988	\$0	\$18,889,988
2031-32	\$20,270,032	\$19,006,810	\$0	\$19,006,810
2032-33	\$21,383,117	\$20,119,895	\$0	\$20,119,895
2033-34	\$21,499,939	\$20,236,717	\$0	\$20,236,717
2034-35	\$22,670,107	\$21,406,885	\$0	\$21,406,885
2035-36	\$22,786,929	\$21,523,707	\$0	\$21,523,707

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	36.38%	-1.73%	34.65%	58.02%	0.41%	1.60%
2026-27	61.11%	-24.62%	36.48%	57.26%	0.62%	1.15%
2027-28	61.64%	-24.77%	36.86%	56.91%	0.62%	1.14%
2028-29	61.37%	-23.66%	37.71%	56.42%	0.59%	1.08%
2029-30	61.81%	-23.69%	38.12%	56.05%	0.59%	1.07%
2030-31	61.47%	-22.53%	38.94%	55.56%	0.56%	1.01%
2031-32	61.88%	-22.57%	39.32%	55.21%	0.56%	1.01%
2032-33	61.55%	-21.48%	40.07%	54.77%	0.53%	0.95%
2033-34	61.93%	-21.52%	40.42%	54.45%	0.53%	0.95%
2034-35	61.59%	-20.49%	41.10%	54.05%	0.50%	0.89%
2035-36	61.95%	-20.53%	41.42%	53.75%	0.50%	0.89%

**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 MALLARD, 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	\$11,969,804	\$8.12637	\$97,271
2026-27	\$16,623,782	\$6.02276	\$100,121
2027-28	\$16,724,604	\$6.07768	\$101,647
2028-29	\$17,714,727	\$5.90279	\$104,566
2029-30	\$17,831,549	\$5.95327	\$106,156
2030-31	\$18,889,988	\$5.77803	\$109,147
2031-32	\$19,006,810	\$5.82434	\$110,702
2032-33	\$20,119,895	\$5.65438	\$113,766
2033-34	\$20,236,717	\$5.69691	\$115,287
2034-35	\$21,406,885	\$5.53202	\$118,423
2035-36	\$21,523,707	\$5.57111	\$119,911

## CITY OF MALLARD, 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	\$11,969,804	\$8.12637	\$97,271
2026-27	\$12,859,935	\$7.88968	\$101,461
2027-28	\$13,021,866	\$7.88968	\$102,738
2028-29	\$13,614,427	\$7.88968	\$107,413
2029-30	\$13,785,037	\$7.88968	\$108,760
2030-31	\$14,409,043	\$7.88968	\$113,683
2031-32	\$14,588,774	\$7.88968	\$115,101
2032-33	\$15,245,835	\$7.88968	\$120,285
2033-34	\$15,435,186	\$7.88968	\$121,779
2034-35	\$16,127,008	\$7.88968	\$127,237
2035-36	\$16,326,467	\$7.88968	\$128,811

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	\$3,763,847	(\$1.86692)	-\$1,340
2027-28	\$3,702,738	(\$1.81200)	-\$1,092
2028-29	\$4,100,300	(\$1.98689)	-\$2,847
2029-30	\$4,046,512	(\$1.93641)	-\$2,604
2030-31	\$4,480,945	(\$2.11165)	-\$4,536
2031-32	\$4,418,036	(\$2.06534)	-\$4,399
2032-33	\$4,874,060	(\$2.23530)	-\$6,519
2033-34	\$4,801,531	(\$2.19277)	-\$6,492
2034-35	\$5,279,877	(\$2.35766)	-\$8,814
2035-36	\$5,197,239	(\$2.31857)	-\$8,900

CITY OF MALLARD, 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	\$193	\$357	\$50,000	\$51,515	\$193	\$298	\$50,000	\$58,947	\$174	\$52	\$149	\$52	\$193	\$341
\$100,000	\$123,480	\$385	\$713	\$100,000	\$103,030	\$385	\$595	\$100,000	\$117,894	\$367	\$392	\$342	\$392	\$385	\$681
\$150,000	\$185,220	\$578	\$1,070	\$150,000	\$154,545	\$578	\$893	\$150,000	\$176,842	\$559	\$733	\$534	\$733	\$578	\$1,022
\$200,000	\$246,960	\$944	\$1,427	\$200,000	\$206,060	\$944	\$1,191	\$200,000	\$235,789	\$752	\$1,073	\$727	\$1,073	\$771	\$1,362
\$250,000	\$308,700	\$1,310	\$1,784	\$250,000	\$257,575	\$1,310	\$1,488	\$250,000	\$294,736	\$945	\$1,414	\$920	\$1,414	\$964	\$1,703
\$300,000	\$370,440	\$1,675	\$2,140	\$300,000	\$309,090	\$1,675	\$1,786	\$300,000	\$353,683	\$1,138	\$1,755	\$1,113	\$1,755	\$1,156	\$2,044
\$400,000	\$493,920	\$2,407	\$2,854	\$400,000	\$412,120	\$2,407	\$2,381	\$400,000	\$471,578	\$1,523	\$2,436	\$1,498	\$2,436	\$1,542	\$2,725
\$500,000	\$617,400	\$3,138	\$3,567	\$500,000	\$515,151	\$3,138	\$2,977	\$500,000	\$589,472	\$1,909	\$3,117	\$1,883	\$3,117	\$1,927	\$3,406
\$600,000	\$740,880	\$3,869	\$4,281	\$600,000	\$618,181	\$3,869	\$3,572	\$600,000	\$707,366	\$2,294	\$3,798	\$2,269	\$3,798	\$2,313	\$4,087
\$700,000	\$864,360	\$4,601	\$4,994	\$700,000	\$721,211	\$4,601	\$4,167	\$700,000	\$825,261	\$2,679	\$4,479	\$2,654	\$4,479	\$2,698	\$4,768
\$800,000	\$987,840	\$5,332	\$5,708	\$800,000	\$824,241	\$5,332	\$4,762	\$800,000	\$943,155	\$3,065	\$5,161	\$3,040	\$5,161	\$3,084	\$5,450
\$900,000	\$1,111,320	\$6,063	\$6,421	\$900,000	\$927,271	\$6,063	\$5,358	\$900,000	\$1,061,050	\$3,450	\$5,842	\$3,425	\$5,842	\$3,469	\$6,131
\$1,000,000	\$1,234,800	\$6,795	\$7,135	\$1,000,000	\$1,030,301	\$6,795	\$5,953	\$1,000,000	\$1,178,944	\$3,836	\$6,523	\$3,811	\$6,523	\$3,854	\$6,812
\$2,000,000	\$2,469,600	\$14,109	\$14,269	\$2,000,000	\$2,060,602	\$14,109	\$11,906	\$2,000,000	\$2,357,888	\$7,690	\$13,335	\$7,665	\$13,335	\$7,709	\$13,624
\$3,000,000	\$3,704,400	\$21,422	\$21,404	\$3,000,000	\$3,090,903	\$21,422	\$17,859	\$3,000,000	\$3,536,832	\$11,545	\$20,147	\$11,520	\$20,147	\$11,563	\$20,436
\$4,000,000	\$4,939,200	\$28,736	\$28,539	\$4,000,000	\$4,121,204	\$28,736	\$23,812	\$4,000,000	\$4,715,776	\$15,399	\$26,959	\$15,374	\$26,959	\$15,418	\$27,248
\$5,000,000	\$6,174,000	\$36,050	\$35,674	\$5,000,000	\$5,151,505	\$36,050	\$29,766	\$5,000,000	\$5,894,720	\$19,254	\$33,771	\$19,229	\$33,771	\$19,272	\$34,060
\$6,000,000	\$7,408,800	\$43,364	\$42,808	\$6,000,000	\$6,181,806	\$43,364	\$35,719	\$6,000,000	\$7,073,664	\$23,108	\$40,583	\$23,083	\$40,583	\$23,127	\$40,872
\$7,000,000	\$8,643,600	\$50,677	\$49,943	\$7,000,000	\$7,212,107	\$50,677	\$41,672	\$7,000,000	\$8,252,608	\$26,963	\$47,395	\$26,938	\$47,395	\$26,981	\$47,684
\$8,000,000	\$9,878,400	\$57,991	\$57,078	\$8,000,000	\$8,242,408	\$57,991	\$47,625	\$8,000,000	\$9,431,552	\$30,817	\$54,207	\$30,792	\$54,207	\$30,836	\$54,496
\$9,000,000	\$11,113,200	\$65,305	\$64,212	\$9,000,000	\$9,272,709	\$65,305	\$53,578	\$9,000,000	\$10,610,496	\$34,672	\$61,019	\$34,646	\$61,019	\$34,690	\$61,308
\$10,000,000	\$12,348,000	\$72,618	\$71,347	\$10,000,000	\$10,303,010	\$72,618	\$59,531	\$10,000,000	\$11,789,440	\$38,526	\$67,831	\$38,501	\$67,831	\$38,545	\$68,120
\$15,000,000	\$18,522,000	\$109,187	\$107,021	\$15,000,000	\$15,454,515	\$109,187	\$89,297	\$15,000,000	\$17,684,160	\$57,798	\$101,891	\$57,773	\$101,891	\$57,817	\$102,180
\$20,000,000	\$24,696,000	\$145,756	\$142,694	\$20,000,000	\$20,606,020	\$145,756	\$119,062	\$20,000,000	\$23,578,880	\$77,071	\$135,951	\$77,046	\$135,951	\$77,089	\$136,239
\$25,000,000	\$30,870,000	\$182,324	\$178,368	\$25,000,000	\$25,757,525	\$182,324	\$148,828	\$25,000,000	\$29,473,600	\$96,343	\$170,010	\$96,318	\$170,010	\$96,362	\$170,299
\$30,000,000	\$37,044,000	\$218,893	\$214,041	\$30,000,000	\$30,909,030	\$218,893	\$178,593	\$30,000,000	\$35,368,320	\$115,615	\$204,070	\$115,590	\$204,070	\$115,634	\$204,359
\$35,000,000	\$43,218,000	\$255,462	\$249,715	\$35,000,000	\$36,060,535	\$255,462	\$208,359	\$35,000,000	\$41,263,040	\$134,888	\$238,130	\$134,863	\$238,130	\$134,906	\$238,419
\$40,000,000	\$49,392,000	\$292,030	\$285,388	\$40,000,000	\$41,212,040	\$292,030	\$238,124	\$40,000,000	\$47,157,760	\$154,160	\$272,190	\$154,135	\$272,190	\$154,179	\$272,479
\$45,000,000	\$55,566,000	\$328,599	\$321,062	\$45,000,000	\$46,363,545	\$328,599	\$267,890	\$45,000,000	\$53,052,480	\$173,432	\$306,250	\$173,407	\$306,250	\$173,451	\$306,539
\$50,000,000	\$61,740,000	\$365,168	\$356,736	\$50,000,000	\$51,515,050	\$365,168	\$297,656	\$50,000,000	\$58,947,200	\$192,705	\$340,310	\$192,680	\$340,310	\$192,723	\$340,599

CITY OF MALLARD, 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	\$164	85.10%	\$105	54.45%	(\$122)	(70.29%)	(\$97)	(65.30%)	\$148	76.73%
\$100,000	\$328	85.10%	\$210	54.45%	\$26	6.96%	\$51	14.81%	\$296	76.73%
\$150,000	\$492	85.10%	\$315	54.45%	\$173	31.00%	\$198	37.14%	\$444	76.73%
\$200,000	\$483	51.18%	\$247	26.14%	\$321	42.71%	\$346	47.63%	\$592	76.73%
\$250,000	\$474	36.21%	\$179	13.65%	\$469	49.65%	\$494	53.73%	\$739	76.73%
\$300,000	\$465	27.77%	\$111	6.61%	\$617	54.24%	\$642	57.71%	\$887	76.73%
\$400,000	\$447	18.59%	(\$25)	(1.05%)	\$913	59.93%	\$938	62.61%	\$1,183	76.73%
\$500,000	\$429	13.68%	(\$161)	(5.14%)	\$1,209	63.32%	\$1,234	65.50%	\$1,479	76.73%
\$600,000	\$411	10.63%	(\$297)	(7.69%)	\$1,504	65.58%	\$1,529	67.40%	\$1,775	76.73%
\$700,000	\$394	8.55%	(\$434)	(9.42%)	\$1,800	67.18%	\$1,825	68.76%	\$2,070	76.73%
\$800,000	\$376	7.05%	(\$570)	(10.68%)	\$2,096	68.38%	\$2,121	69.77%	\$2,366	76.73%
\$900,000	\$358	5.90%	(\$706)	(11.64%)	\$2,392	69.31%	\$2,417	70.55%	\$2,662	76.73%
\$1,000,000	\$340	5.00%	(\$842)	(12.39%)	\$2,687	70.06%	\$2,712	71.18%	\$2,958	76.73%
\$2,000,000	\$161	1.14%	(\$2,202)	(15.61%)	\$5,645	73.40%	\$5,670	73.97%	\$5,915	76.73%
\$3,000,000	(\$18)	(0.08%)	(\$3,563)	(16.63%)	\$8,602	74.51%	\$8,627	74.89%	\$8,873	76.73%
\$4,000,000	(\$197)	(0.69%)	(\$4,924)	(17.13%)	\$11,560	75.07%	\$11,585	75.35%	\$11,830	76.73%
\$5,000,000	(\$376)	(1.04%)	(\$6,284)	(17.43%)	\$14,517	75.40%	\$14,542	75.63%	\$14,788	76.73%
\$6,000,000	(\$555)	(1.28%)	(\$7,645)	(17.63%)	\$17,475	75.62%	\$17,500	75.81%	\$17,745	76.73%
\$7,000,000	(\$734)	(1.45%)	(\$9,005)	(17.77%)	\$20,432	75.78%	\$20,457	75.94%	\$20,703	76.73%
\$8,000,000	(\$913)	(1.57%)	(\$10,366)	(17.88%)	\$23,390	75.90%	\$23,415	76.04%	\$23,660	76.73%
\$9,000,000	(\$1,092)	(1.67%)	(\$11,727)	(17.96%)	\$26,347	75.99%	\$26,372	76.12%	\$26,618	76.73%
\$10,000,000	(\$1,271)	(1.75%)	(\$13,087)	(18.02%)	\$29,305	76.07%	\$29,330	76.18%	\$29,575	76.73%
\$15,000,000	(\$2,166)	(1.98%)	(\$19,890)	(18.22%)	\$44,092	76.29%	\$44,117	76.36%	\$44,363	76.73%
\$20,000,000	(\$3,062)	(2.10%)	(\$26,694)	(18.31%)	\$58,880	76.40%	\$58,905	76.45%	\$59,150	76.73%
\$25,000,000	(\$3,957)	(2.17%)	(\$33,497)	(18.37%)	\$73,667	76.46%	\$73,693	76.51%	\$73,938	76.73%
\$30,000,000	(\$4,852)	(2.22%)	(\$40,300)	(18.41%)	\$88,455	76.51%	\$88,480	76.55%	\$88,725	76.73%
\$35,000,000	(\$5,747)	(2.25%)	(\$47,103)	(18.44%)	\$103,243	76.54%	\$103,268	76.57%	\$103,513	76.73%
\$40,000,000	(\$6,642)	(2.27%)	(\$53,906)	(18.46%)	\$118,030	76.56%	\$118,055	76.59%	\$118,300	76.73%
\$45,000,000	(\$7,537)	(2.29%)	(\$60,709)	(18.48%)	\$132,818	76.58%	\$132,843	76.61%	\$133,088	76.73%
\$50,000,000	(\$8,432)	(2.31%)	(\$67,512)	(18.49%)	\$147,605	76.60%	\$147,630	76.62%	\$147,875	76.73%