

CITY OF MARNE, 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	\$7.88983	\$25,339	\$0	\$25,339	
2026-27	\$4.83910	\$25,846	\$747	\$26,592	4.9%
2027-28	\$4.97416	\$27,124	\$767	\$27,892	4.9%
2028-29	\$4.84487	\$28,450	\$748	\$29,197	4.7%
2029-30	\$4.97004	\$29,781	\$767	\$30,548	4.6%
2030-31	\$4.83513	\$31,159	\$746	\$31,905	4.4%
2031-32	\$4.95089	\$32,499	\$764	\$33,263	4.3%
2032-33	\$4.81761	\$33,928	\$743	\$34,671	4.2%
2033-34	\$4.92316	\$35,262	\$760	\$36,022	3.9%
2034-35	\$4.79168	\$36,742	\$739	\$37,481	4.1%
2035-36	\$4.88810	\$38,068	\$754	\$38,822	3.6%

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	\$7,352,792	\$3,211,605	\$0	\$3,211,605
2026-27	\$6,276,697	\$5,495,323	\$0	\$5,495,323
2027-28	\$6,388,700	\$5,607,326	\$0	\$5,607,326
2028-29	\$6,807,767	\$6,026,393	\$0	\$6,026,393
2029-30	\$6,927,770	\$6,146,396	\$0	\$6,146,396
2030-31	\$7,379,912	\$6,598,538	\$0	\$6,598,538
2031-32	\$7,499,916	\$6,718,542	\$0	\$6,718,542
2032-33	\$7,978,158	\$7,196,784	\$0	\$7,196,784
2033-34	\$8,098,162	\$7,316,788	\$0	\$7,316,788
2034-35	\$8,603,572	\$7,822,198	\$0	\$7,822,198
2035-36	\$8,723,576	\$7,942,202	\$0	\$7,942,202

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	84.61%	-2.21%	82.40%	14.14%	0.00%	3.46%
2026-27	116.44%	-35.82%	80.62%	16.35%	0.00%	2.02%
2027-28	116.87%	-35.86%	81.01%	16.03%	0.00%	1.98%
2028-29	115.65%	-34.02%	81.63%	15.66%	0.00%	1.84%
2029-30	115.91%	-33.91%	81.99%	15.35%	0.00%	1.81%
2030-31	114.62%	-32.07%	82.55%	15.01%	0.00%	1.68%
2031-32	114.87%	-32.00%	82.87%	14.75%	0.00%	1.65%
2032-33	113.67%	-30.32%	83.35%	14.45%	0.00%	1.54%
2033-34	113.91%	-30.29%	83.63%	14.22%	0.00%	1.52%
2034-35	112.79%	-28.74%	84.05%	13.96%	0.00%	1.42%
2035-36	113.03%	-28.74%	84.29%	13.75%	0.00%	1.40%

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 MARNE, 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	\$3,211,605	\$7.88983	\$25,339
2026-27	\$5,495,323	\$4.83910	\$26,592
2027-28	\$5,607,326	\$4.97416	\$27,892
2028-29	\$6,026,393	\$4.84487	\$29,197
2029-30	\$6,146,396	\$4.97004	\$30,548
2030-31	\$6,598,538	\$4.83513	\$31,905
2031-32	\$6,718,542	\$4.95089	\$33,263
2032-33	\$7,196,784	\$4.81761	\$34,671
2033-34	\$7,316,788	\$4.92316	\$36,022
2034-35	\$7,822,198	\$4.79168	\$37,481
2035-36	\$7,942,202	\$4.88810	\$38,822

CITY OF MARNE, 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	\$3,211,605	\$7.88983	\$25,339
2026-27	\$3,326,810	\$7.81171	\$25,988
2027-28	\$3,455,284	\$7.73436	\$26,724
2028-29	\$3,635,690	\$7.73436	\$28,120
2029-30	\$3,771,099	\$7.73436	\$29,167
2030-31	\$3,962,289	\$7.73436	\$30,646
2031-32	\$4,104,989	\$7.73436	\$31,749
2032-33	\$4,307,538	\$7.73436	\$33,316
2033-34	\$4,457,925	\$7.73436	\$34,479
2034-35	\$4,672,445	\$7.73436	\$36,138
2035-36	\$4,830,913	\$7.73436	\$37,364

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	\$2,168,513	(\$2.97261)	\$604
2027-28	\$2,152,042	(\$2.76020)	\$1,167
2028-29	\$2,390,703	(\$2.88949)	\$1,077
2029-30	\$2,375,297	(\$2.76432)	\$1,381
2030-31	\$2,636,249	(\$2.89923)	\$1,259
2031-32	\$2,613,552	(\$2.78347)	\$1,513
2032-33	\$2,889,247	(\$2.91675)	\$1,355
2033-34	\$2,858,863	(\$2.81120)	\$1,542
2034-35	\$3,149,754	(\$2.94268)	\$1,343
2035-36	\$3,111,289	(\$2.84626)	\$1,458

CITY OF MARNE, 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	\$299	\$50,000	\$51,515	\$187	\$249	\$50,000	\$58,947	\$169	\$43	\$145	\$43	\$187	\$285
\$100,000	\$123,480	\$374	\$597	\$100,000	\$103,030	\$374	\$498	\$100,000	\$117,894	\$356	\$328	\$332	\$328	\$374	\$570
\$150,000	\$185,220	\$561	\$896	\$150,000	\$154,545	\$561	\$747	\$150,000	\$176,842	\$543	\$613	\$519	\$613	\$561	\$855
\$200,000	\$246,960	\$916	\$1,194	\$200,000	\$206,060	\$916	\$996	\$200,000	\$235,789	\$730	\$898	\$706	\$898	\$748	\$1,140
\$250,000	\$308,700	\$1,271	\$1,493	\$250,000	\$257,575	\$1,271	\$1,245	\$250,000	\$294,736	\$917	\$1,183	\$893	\$1,183	\$936	\$1,425
\$300,000	\$370,440	\$1,626	\$1,791	\$300,000	\$309,090	\$1,626	\$1,494	\$300,000	\$353,683	\$1,105	\$1,468	\$1,080	\$1,468	\$1,123	\$1,710
\$400,000	\$493,920	\$2,337	\$2,388	\$400,000	\$412,120	\$2,337	\$1,993	\$400,000	\$471,578	\$1,479	\$2,038	\$1,454	\$2,038	\$1,497	\$2,280
\$500,000	\$617,400	\$3,047	\$2,985	\$500,000	\$515,151	\$3,047	\$2,491	\$500,000	\$589,472	\$1,853	\$2,608	\$1,829	\$2,608	\$1,871	\$2,850
\$600,000	\$740,880	\$3,757	\$3,582	\$600,000	\$618,181	\$3,757	\$2,989	\$600,000	\$707,366	\$2,227	\$3,178	\$2,203	\$3,178	\$2,245	\$3,420
\$700,000	\$864,360	\$4,467	\$4,179	\$700,000	\$721,211	\$4,467	\$3,487	\$700,000	\$825,261	\$2,601	\$3,748	\$2,577	\$3,748	\$2,620	\$3,990
\$800,000	\$987,840	\$5,177	\$4,776	\$800,000	\$824,241	\$5,177	\$3,985	\$800,000	\$943,155	\$2,976	\$4,319	\$2,951	\$4,319	\$2,994	\$4,560
\$900,000	\$1,111,320	\$5,887	\$5,373	\$900,000	\$927,271	\$5,887	\$4,483	\$900,000	\$1,061,050	\$3,350	\$4,889	\$3,326	\$4,889	\$3,368	\$5,130
\$1,000,000	\$1,234,800	\$6,597	\$5,970	\$1,000,000	\$1,030,301	\$6,597	\$4,982	\$1,000,000	\$1,178,944	\$3,724	\$5,459	\$3,700	\$5,459	\$3,742	\$5,700
\$2,000,000	\$2,469,600	\$13,698	\$11,941	\$2,000,000	\$2,060,602	\$13,698	\$9,963	\$2,000,000	\$2,357,888	\$7,466	\$11,159	\$7,442	\$11,159	\$7,485	\$11,401
\$3,000,000	\$3,704,400	\$20,799	\$17,911	\$3,000,000	\$3,090,903	\$20,799	\$14,945	\$3,000,000	\$3,536,832	\$11,209	\$16,859	\$11,184	\$16,859	\$11,227	\$17,101
\$4,000,000	\$4,939,200	\$27,900	\$23,882	\$4,000,000	\$4,121,204	\$27,900	\$19,927	\$4,000,000	\$4,715,776	\$14,951	\$22,560	\$14,927	\$22,560	\$14,969	\$22,801
\$5,000,000	\$6,174,000	\$35,000	\$29,852	\$5,000,000	\$5,151,505	\$35,000	\$24,908	\$5,000,000	\$5,894,720	\$18,693	\$28,260	\$18,669	\$28,260	\$18,711	\$28,502
\$6,000,000	\$7,408,800	\$42,101	\$35,823	\$6,000,000	\$6,181,806	\$42,101	\$29,890	\$6,000,000	\$7,073,664	\$22,435	\$33,960	\$22,411	\$33,960	\$22,454	\$34,202
\$7,000,000	\$8,643,600	\$49,202	\$41,793	\$7,000,000	\$7,212,107	\$49,202	\$34,871	\$7,000,000	\$8,252,608	\$26,178	\$39,661	\$26,153	\$39,661	\$26,196	\$39,902
\$8,000,000	\$9,878,400	\$56,303	\$47,763	\$8,000,000	\$8,242,408	\$56,303	\$39,853	\$8,000,000	\$9,431,552	\$29,920	\$45,361	\$29,896	\$45,361	\$29,938	\$45,603
\$9,000,000	\$11,113,200	\$63,404	\$53,734	\$9,000,000	\$9,272,709	\$63,404	\$44,835	\$9,000,000	\$10,610,496	\$33,662	\$51,061	\$33,638	\$51,061	\$33,680	\$51,303
\$10,000,000	\$12,348,000	\$70,505	\$59,704	\$10,000,000	\$10,303,010	\$70,505	\$49,816	\$10,000,000	\$11,789,440	\$37,405	\$56,762	\$37,380	\$56,762	\$37,423	\$57,003
\$15,000,000	\$18,522,000	\$106,009	\$89,556	\$15,000,000	\$15,454,515	\$106,009	\$74,725	\$15,000,000	\$17,684,160	\$56,116	\$85,263	\$56,092	\$85,263	\$56,134	\$85,505
\$20,000,000	\$24,696,000	\$141,513	\$119,408	\$20,000,000	\$20,606,020	\$141,513	\$99,633	\$20,000,000	\$23,578,880	\$74,827	\$113,765	\$74,803	\$113,765	\$74,845	\$114,007
\$25,000,000	\$30,870,000	\$177,017	\$149,260	\$25,000,000	\$25,757,525	\$177,017	\$124,541	\$25,000,000	\$29,473,600	\$93,539	\$142,267	\$93,514	\$142,267	\$93,557	\$142,509
\$30,000,000	\$37,044,000	\$212,521	\$179,113	\$30,000,000	\$30,909,030	\$212,521	\$149,449	\$30,000,000	\$35,368,320	\$112,250	\$170,769	\$112,226	\$170,769	\$112,268	\$171,010
\$35,000,000	\$43,218,000	\$248,026	\$208,965	\$35,000,000	\$36,060,535	\$248,026	\$174,357	\$35,000,000	\$41,263,040	\$130,961	\$199,270	\$130,937	\$199,270	\$130,979	\$199,512
\$40,000,000	\$49,392,000	\$283,530	\$238,817	\$40,000,000	\$41,212,040	\$283,530	\$199,266	\$40,000,000	\$47,157,760	\$149,673	\$227,772	\$149,648	\$227,772	\$149,691	\$228,014
\$45,000,000	\$55,566,000	\$319,034	\$268,669	\$45,000,000	\$46,363,545	\$319,034	\$224,174	\$45,000,000	\$53,052,480	\$168,384	\$256,274	\$168,360	\$256,274	\$168,402	\$256,516
\$50,000,000	\$61,740,000	\$354,538	\$298,521	\$50,000,000	\$51,515,050	\$354,538	\$249,082	\$50,000,000	\$58,947,200	\$187,095	\$284,776	\$187,071	\$284,776	\$187,114	\$285,017

CITY OF MARNE, 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	\$111	59.54%	\$62	33.12%	(\$126)	(74.40%)	(\$101)	(70.09%)	\$98	52.32%
\$100,000	\$223	59.54%	\$124	33.12%	(\$28)	(7.81%)	(\$3)	(1.05%)	\$196	52.32%
\$150,000	\$334	59.54%	\$186	33.12%	\$70	12.91%	\$94	18.20%	\$294	52.32%
\$200,000	\$278	30.30%	\$80	8.72%	\$168	23.01%	\$192	27.24%	\$392	52.32%
\$250,000	\$221	17.40%	(\$26)	(2.05%)	\$266	28.98%	\$290	32.50%	\$490	52.32%
\$300,000	\$165	10.12%	(\$132)	(8.11%)	\$364	32.94%	\$388	35.93%	\$587	52.32%
\$400,000	\$52	2.21%	(\$344)	(14.72%)	\$560	37.84%	\$584	40.15%	\$783	52.32%
\$500,000	(\$61)	(2.02%)	(\$556)	(18.24%)	\$755	40.77%	\$780	42.64%	\$979	52.32%
\$600,000	(\$174)	(4.64%)	(\$768)	(20.44%)	\$951	42.71%	\$976	44.29%	\$1,175	52.32%
\$700,000	(\$288)	(6.44%)	(\$980)	(21.93%)	\$1,147	44.09%	\$1,171	45.45%	\$1,371	52.32%
\$800,000	(\$401)	(7.74%)	(\$1,192)	(23.02%)	\$1,343	45.13%	\$1,367	46.32%	\$1,566	52.32%
\$900,000	(\$514)	(8.72%)	(\$1,403)	(23.84%)	\$1,539	45.93%	\$1,563	47.00%	\$1,762	52.32%
\$1,000,000	(\$627)	(9.50%)	(\$1,615)	(24.49%)	\$1,734	46.57%	\$1,759	47.54%	\$1,958	52.32%
\$2,000,000	(\$1,757)	(12.83%)	(\$3,735)	(27.26%)	\$3,693	49.46%	\$3,717	49.94%	\$3,916	52.32%
\$3,000,000	(\$2,887)	(13.88%)	(\$5,854)	(28.15%)	\$5,651	50.41%	\$5,675	50.74%	\$5,874	52.32%
\$4,000,000	(\$4,018)	(14.40%)	(\$7,973)	(28.58%)	\$7,609	50.89%	\$7,633	51.14%	\$7,832	52.32%
\$5,000,000	(\$5,148)	(14.71%)	(\$10,092)	(28.83%)	\$9,567	51.18%	\$9,591	51.37%	\$9,790	52.32%
\$6,000,000	(\$6,279)	(14.91%)	(\$12,211)	(29.00%)	\$11,525	51.37%	\$11,549	51.53%	\$11,748	52.32%
\$7,000,000	(\$7,409)	(15.06%)	(\$14,331)	(29.13%)	\$13,483	51.51%	\$13,507	51.65%	\$13,707	52.32%
\$8,000,000	(\$8,540)	(15.17%)	(\$16,450)	(29.22%)	\$15,441	51.61%	\$15,465	51.73%	\$15,665	52.32%
\$9,000,000	(\$9,670)	(15.25%)	(\$18,569)	(29.29%)	\$17,399	51.69%	\$17,423	51.80%	\$17,623	52.32%
\$10,000,000	(\$10,800)	(15.32%)	(\$20,688)	(29.34%)	\$19,357	51.75%	\$19,381	51.85%	\$19,581	52.32%
\$15,000,000	(\$16,453)	(15.52%)	(\$31,284)	(29.51%)	\$29,148	51.94%	\$29,172	52.01%	\$29,371	52.32%
\$20,000,000	(\$22,105)	(15.62%)	(\$41,880)	(29.59%)	\$38,938	52.04%	\$38,962	52.09%	\$39,162	52.32%
\$25,000,000	(\$27,757)	(15.68%)	(\$52,476)	(29.64%)	\$48,728	52.09%	\$48,753	52.13%	\$48,952	52.32%
\$30,000,000	(\$33,409)	(15.72%)	(\$63,072)	(29.68%)	\$58,519	52.13%	\$58,543	52.17%	\$58,742	52.32%
\$35,000,000	(\$39,061)	(15.75%)	(\$73,668)	(29.70%)	\$68,309	52.16%	\$68,333	52.19%	\$68,533	52.32%
\$40,000,000	(\$44,713)	(15.77%)	(\$84,264)	(29.72%)	\$78,099	52.18%	\$78,124	52.20%	\$78,323	52.32%
\$45,000,000	(\$50,365)	(15.79%)	(\$94,860)	(29.73%)	\$87,890	52.20%	\$87,914	52.22%	\$88,113	52.32%
\$50,000,000	(\$56,017)	(15.80%)	(\$105,456)	(29.74%)	\$97,680	52.21%	\$97,705	52.23%	\$97,904	52.32%