

CITY OF MASONVILLE, 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	\$8.10000	\$27,920	\$0	\$27,920	
2026-27	\$5.93584	\$28,478	\$5	\$28,483	2.0%
2027-28	\$5.97321	\$28,625	\$5	\$28,630	0.5%
2028-29	\$5.76841	\$29,203	\$5	\$29,207	2.0%
2029-30	\$5.79746	\$29,354	\$5	\$29,358	0.5%
2030-31	\$5.59569	\$29,945	\$4	\$29,950	2.0%
2031-32	\$5.62386	\$30,100	\$4	\$30,104	0.5%
2032-33	\$5.43176	\$30,706	\$4	\$30,711	2.0%
2033-34	\$5.45909	\$30,864	\$4	\$30,868	0.5%
2034-35	\$5.27591	\$31,486	\$4	\$31,490	2.0%
2035-36	\$5.30245	\$31,648	\$4	\$31,652	0.5%

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	\$6,440,874	\$3,446,899	\$0	\$3,446,899
2026-27	\$5,312,189	\$4,798,486	\$0	\$4,798,486
2027-28	\$5,306,811	\$4,793,108	\$0	\$4,793,108
2028-29	\$5,577,051	\$5,063,348	\$0	\$5,063,348
2029-30	\$5,577,674	\$5,063,971	\$0	\$5,063,971
2030-31	\$5,866,005	\$5,352,302	\$0	\$5,352,302
2031-32	\$5,866,628	\$5,352,925	\$0	\$5,352,925
2032-33	\$6,167,585	\$5,653,882	\$0	\$5,653,882
2033-34	\$6,168,208	\$5,654,505	\$0	\$5,654,505
2034-35	\$6,482,349	\$5,968,646	\$0	\$5,968,646
2035-36	\$6,482,971	\$5,969,268	\$0	\$5,969,268

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	55.30%	-2.96%	52.34%	41.79%	0.00%	1.86%
2026-27	91.31%	-37.69%	53.62%	41.82%	0.00%	1.34%
2027-28	91.43%	-37.86%	53.57%	41.86%	0.00%	1.34%
2028-29	90.03%	-35.96%	54.06%	41.61%	0.00%	1.27%
2029-30	90.03%	-35.96%	54.07%	41.61%	0.00%	1.27%
2030-31	88.60%	-34.03%	54.58%	41.33%	0.00%	1.20%
2031-32	88.61%	-34.03%	54.58%	41.33%	0.00%	1.20%
2032-33	87.26%	-32.22%	55.04%	41.08%	0.00%	1.14%
2033-34	87.26%	-32.22%	55.05%	41.08%	0.00%	1.14%
2034-35	85.99%	-30.52%	55.47%	40.86%	0.00%	1.08%
2035-36	86.00%	-30.52%	55.47%	40.86%	0.00%	1.08%

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 MASONVILLE, 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	\$3,446,899	\$8.10000	\$27,920
2026-27	\$4,798,486	\$5.93584	\$28,483
2027-28	\$4,793,108	\$5.97321	\$28,630
2028-29	\$5,063,348	\$5.76841	\$29,207
2029-30	\$5,063,971	\$5.79746	\$29,358
2030-31	\$5,352,302	\$5.59569	\$29,950
2031-32	\$5,352,925	\$5.62386	\$30,104
2032-33	\$5,653,882	\$5.43176	\$30,711
2033-34	\$5,654,505	\$5.45909	\$30,868
2034-35	\$5,968,646	\$5.27591	\$31,490
2035-36	\$5,969,268	\$5.30245	\$31,652

CITY OF MASONVILLE, 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	\$3,446,899	\$8.10000	\$27,920
2026-27	\$3,616,515	\$7.94118	\$28,719
2027-28	\$3,657,981	\$7.94118	\$29,049
2028-29	\$3,797,296	\$7.94118	\$30,155
2029-30	\$3,840,931	\$7.94118	\$30,502
2030-31	\$3,987,353	\$7.94118	\$31,664
2031-32	\$4,033,266	\$7.94118	\$32,029
2032-33	\$4,187,156	\$7.94118	\$33,251
2033-34	\$4,235,473	\$7.94118	\$33,635
2034-35	\$4,397,214	\$7.94118	\$34,919
2035-36	\$4,448,054	\$7.94118	\$35,323

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	\$1,181,971	(\$2.00534)	-\$236
2027-28	\$1,135,128	(\$1.96797)	-\$418
2028-29	\$1,266,052	(\$2.17277)	-\$948
2029-30	\$1,223,039	(\$2.14372)	-\$1,143
2030-31	\$1,364,949	(\$2.34549)	-\$1,714
2031-32	\$1,319,659	(\$2.31732)	-\$1,925
2032-33	\$1,466,727	(\$2.50942)	-\$2,540
2033-34	\$1,419,032	(\$2.48209)	-\$2,766
2034-35	\$1,571,432	(\$2.66527)	-\$3,429
2035-36	\$1,521,214	(\$2.63873)	-\$3,671

CITY OF MASONVILLE, 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	\$192	\$345	\$50,000	\$51,515	\$192	\$288	\$50,000	\$58,947	\$173	\$50	\$148	\$50	\$192	\$330
\$100,000	\$123,480	\$384	\$691	\$100,000	\$103,030	\$384	\$577	\$100,000	\$117,894	\$366	\$380	\$341	\$380	\$384	\$660
\$150,000	\$185,220	\$576	\$1,036	\$150,000	\$154,545	\$576	\$865	\$150,000	\$176,842	\$558	\$710	\$533	\$710	\$576	\$990
\$200,000	\$246,960	\$941	\$1,382	\$200,000	\$206,060	\$941	\$1,153	\$200,000	\$235,789	\$750	\$1,040	\$725	\$1,040	\$768	\$1,319
\$250,000	\$308,700	\$1,305	\$1,727	\$250,000	\$257,575	\$1,305	\$1,441	\$250,000	\$294,736	\$942	\$1,369	\$917	\$1,369	\$960	\$1,649
\$300,000	\$370,440	\$1,670	\$2,073	\$300,000	\$309,090	\$1,670	\$1,730	\$300,000	\$353,683	\$1,134	\$1,699	\$1,109	\$1,699	\$1,153	\$1,979
\$400,000	\$493,920	\$2,399	\$2,764	\$400,000	\$412,120	\$2,399	\$2,306	\$400,000	\$471,578	\$1,518	\$2,359	\$1,493	\$2,359	\$1,537	\$2,639
\$500,000	\$617,400	\$3,128	\$3,455	\$500,000	\$515,151	\$3,128	\$2,883	\$500,000	\$589,472	\$1,902	\$3,019	\$1,877	\$3,019	\$1,921	\$3,299
\$600,000	\$740,880	\$3,857	\$4,146	\$600,000	\$618,181	\$3,857	\$3,459	\$600,000	\$707,366	\$2,287	\$3,678	\$2,262	\$3,678	\$2,305	\$3,958
\$700,000	\$864,360	\$4,586	\$4,837	\$700,000	\$721,211	\$4,586	\$4,036	\$700,000	\$825,261	\$2,671	\$4,338	\$2,646	\$4,338	\$2,689	\$4,618
\$800,000	\$987,840	\$5,315	\$5,528	\$800,000	\$824,241	\$5,315	\$4,612	\$800,000	\$943,155	\$3,055	\$4,998	\$3,030	\$4,998	\$3,074	\$5,278
\$900,000	\$1,111,320	\$6,044	\$6,219	\$900,000	\$927,271	\$6,044	\$5,189	\$900,000	\$1,061,050	\$3,439	\$5,658	\$3,414	\$5,658	\$3,458	\$5,937
\$1,000,000	\$1,234,800	\$6,773	\$6,910	\$1,000,000	\$1,030,301	\$6,773	\$5,765	\$1,000,000	\$1,178,944	\$3,823	\$6,317	\$3,798	\$6,317	\$3,842	\$6,597
\$2,000,000	\$2,469,600	\$14,063	\$13,819	\$2,000,000	\$2,060,602	\$14,063	\$11,530	\$2,000,000	\$2,357,888	\$7,665	\$12,914	\$7,640	\$12,914	\$7,684	\$13,194
\$3,000,000	\$3,704,400	\$21,353	\$20,729	\$3,000,000	\$3,090,903	\$21,353	\$17,296	\$3,000,000	\$3,536,832	\$11,507	\$19,511	\$11,482	\$19,511	\$11,526	\$19,791
\$4,000,000	\$4,939,200	\$28,643	\$27,638	\$4,000,000	\$4,121,204	\$28,643	\$23,061	\$4,000,000	\$4,715,776	\$15,349	\$26,108	\$15,324	\$26,108	\$15,368	\$26,388
\$5,000,000	\$6,174,000	\$35,933	\$34,548	\$5,000,000	\$5,151,505	\$35,933	\$28,826	\$5,000,000	\$5,894,720	\$19,191	\$32,705	\$19,166	\$32,705	\$19,210	\$32,985
\$6,000,000	\$7,408,800	\$43,223	\$41,457	\$6,000,000	\$6,181,806	\$43,223	\$34,591	\$6,000,000	\$7,073,664	\$23,033	\$39,302	\$23,008	\$39,302	\$23,052	\$39,582
\$7,000,000	\$8,643,600	\$50,513	\$48,367	\$7,000,000	\$7,212,107	\$50,513	\$40,357	\$7,000,000	\$8,252,608	\$26,875	\$45,899	\$26,850	\$45,899	\$26,894	\$46,179
\$8,000,000	\$9,878,400	\$57,803	\$55,276	\$8,000,000	\$8,242,408	\$57,803	\$46,122	\$8,000,000	\$9,431,552	\$30,717	\$52,496	\$30,692	\$52,496	\$30,736	\$52,776
\$9,000,000	\$11,113,200	\$65,093	\$62,186	\$9,000,000	\$9,272,709	\$65,093	\$51,887	\$9,000,000	\$10,610,496	\$34,559	\$59,093	\$34,534	\$59,093	\$34,578	\$59,373
\$10,000,000	\$12,348,000	\$72,383	\$69,096	\$10,000,000	\$10,303,010	\$72,383	\$57,652	\$10,000,000	\$11,789,440	\$38,401	\$65,690	\$38,376	\$65,690	\$38,420	\$65,970
\$15,000,000	\$18,522,000	\$108,833	\$103,643	\$15,000,000	\$15,454,515	\$108,833	\$86,479	\$15,000,000	\$17,684,160	\$57,611	\$98,675	\$57,586	\$98,675	\$57,629	\$98,955
\$20,000,000	\$24,696,000	\$145,283	\$138,191	\$20,000,000	\$20,606,020	\$145,283	\$115,305	\$20,000,000	\$23,578,880	\$76,821	\$131,660	\$76,796	\$131,660	\$76,839	\$131,940
\$25,000,000	\$30,870,000	\$181,733	\$172,739	\$25,000,000	\$25,757,525	\$181,733	\$144,131	\$25,000,000	\$29,473,600	\$96,030	\$164,645	\$96,005	\$164,645	\$96,049	\$164,925
\$30,000,000	\$37,044,000	\$218,183	\$207,287	\$30,000,000	\$30,909,030	\$218,183	\$172,957	\$30,000,000	\$35,368,320	\$115,240	\$197,630	\$115,215	\$197,630	\$115,259	\$197,910
\$35,000,000	\$43,218,000	\$254,633	\$241,835	\$35,000,000	\$36,060,535	\$254,633	\$201,784	\$35,000,000	\$41,263,040	\$134,450	\$230,615	\$134,425	\$230,615	\$134,469	\$230,895
\$40,000,000	\$49,392,000	\$291,083	\$276,382	\$40,000,000	\$41,212,040	\$291,083	\$230,610	\$40,000,000	\$47,157,760	\$153,660	\$263,600	\$153,635	\$263,600	\$153,678	\$263,880
\$45,000,000	\$55,566,000	\$327,533	\$310,930	\$45,000,000	\$46,363,545	\$327,533	\$259,436	\$45,000,000	\$53,052,480	\$172,870	\$296,585	\$172,845	\$296,585	\$172,888	\$296,865
\$50,000,000	\$61,740,000	\$363,983	\$345,478	\$50,000,000	\$51,515,050	\$363,983	\$288,262	\$50,000,000	\$58,947,200	\$192,079	\$329,570	\$192,054	\$329,570	\$192,098	\$329,850

CITY OF MASONVILLE, 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	\$153	79.84%	\$96	50.06%	(\$123)	(71.14%)	(\$98)	(66.28%)	\$138	71.71%
\$100,000	\$307	79.84%	\$192	50.06%	\$14	3.93%	\$39	11.55%	\$276	71.71%
\$150,000	\$460	79.84%	\$288	50.06%	\$152	27.28%	\$177	33.24%	\$413	71.71%
\$200,000	\$441	46.89%	\$212	22.56%	\$290	38.66%	\$315	43.44%	\$551	71.71%
\$250,000	\$422	32.34%	\$136	10.42%	\$428	45.40%	\$453	49.36%	\$689	71.71%
\$300,000	\$403	24.14%	\$60	3.58%	\$565	49.86%	\$590	53.23%	\$827	71.71%
\$400,000	\$365	15.22%	(\$93)	(3.86%)	\$841	55.39%	\$866	57.99%	\$1,102	71.71%
\$500,000	\$327	10.45%	(\$245)	(7.84%)	\$1,116	58.68%	\$1,141	60.79%	\$1,378	71.71%
\$600,000	\$289	7.49%	(\$398)	(10.31%)	\$1,392	60.87%	\$1,417	62.65%	\$1,653	71.71%
\$700,000	\$251	5.47%	(\$550)	(12.00%)	\$1,667	62.43%	\$1,692	63.96%	\$1,929	71.71%
\$800,000	\$213	4.00%	(\$703)	(13.22%)	\$1,943	63.60%	\$1,968	64.95%	\$2,204	71.71%
\$900,000	\$175	2.89%	(\$855)	(14.15%)	\$2,218	64.50%	\$2,243	65.71%	\$2,480	71.71%
\$1,000,000	\$137	2.02%	(\$1,008)	(14.88%)	\$2,494	65.23%	\$2,519	66.31%	\$2,755	71.71%
\$2,000,000	(\$244)	(1.73%)	(\$2,532)	(18.01%)	\$5,249	68.48%	\$5,274	69.03%	\$5,510	71.71%
\$3,000,000	(\$624)	(2.92%)	(\$4,057)	(19.00%)	\$8,004	69.56%	\$8,029	69.92%	\$8,265	71.71%
\$4,000,000	(\$1,005)	(3.51%)	(\$5,582)	(19.49%)	\$10,759	70.10%	\$10,784	70.37%	\$11,020	71.71%
\$5,000,000	(\$1,385)	(3.85%)	(\$7,107)	(19.78%)	\$13,514	70.42%	\$13,539	70.64%	\$13,775	71.71%
\$6,000,000	(\$1,765)	(4.08%)	(\$8,631)	(19.97%)	\$16,269	70.63%	\$16,294	70.82%	\$16,530	71.71%
\$7,000,000	(\$2,146)	(4.25%)	(\$10,156)	(20.11%)	\$19,024	70.79%	\$19,049	70.95%	\$19,285	71.71%
\$8,000,000	(\$2,526)	(4.37%)	(\$11,681)	(20.21%)	\$21,779	70.90%	\$21,804	71.04%	\$22,040	71.71%
\$9,000,000	(\$2,907)	(4.47%)	(\$13,206)	(20.29%)	\$24,534	70.99%	\$24,559	71.12%	\$24,795	71.71%
\$10,000,000	(\$3,287)	(4.54%)	(\$14,730)	(20.35%)	\$27,289	71.06%	\$27,314	71.18%	\$27,550	71.71%
\$15,000,000	(\$5,189)	(4.77%)	(\$22,354)	(20.54%)	\$41,065	71.28%	\$41,090	71.35%	\$41,326	71.71%
\$20,000,000	(\$7,092)	(4.88%)	(\$29,978)	(20.63%)	\$54,840	71.39%	\$54,865	71.44%	\$55,101	71.71%
\$25,000,000	(\$8,994)	(4.95%)	(\$37,602)	(20.69%)	\$68,615	71.45%	\$68,640	71.50%	\$68,876	71.71%
\$30,000,000	(\$10,896)	(4.99%)	(\$45,225)	(20.73%)	\$82,390	71.49%	\$82,415	71.53%	\$82,651	71.71%
\$35,000,000	(\$12,798)	(5.03%)	(\$52,849)	(20.76%)	\$96,165	71.53%	\$96,190	71.56%	\$96,427	71.71%
\$40,000,000	(\$14,700)	(5.05%)	(\$60,473)	(20.78%)	\$109,941	71.55%	\$109,966	71.58%	\$110,202	71.71%
\$45,000,000	(\$16,603)	(5.07%)	(\$68,097)	(20.79%)	\$123,716	71.57%	\$123,741	71.59%	\$123,977	71.71%
\$50,000,000	(\$18,505)	(5.08%)	(\$75,721)	(20.80%)	\$137,491	71.58%	\$137,516	71.60%	\$137,752	71.71%