

CITY OF MARTELLE, 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	\$7.94118	\$72,978	\$0	\$72,978	
2026-27	\$4.62520	\$74,438	\$1,213	\$75,651	3.7%
2027-28	\$4.70056	\$76,544	\$1,233	\$77,776	2.8%
2028-29	\$4.58162	\$79,332	\$1,201	\$80,533	3.5%
2029-30	\$4.65100	\$81,482	\$1,220	\$82,701	2.7%
2030-31	\$4.53022	\$84,355	\$1,188	\$85,543	3.4%
2031-32	\$4.59402	\$86,480	\$1,205	\$87,685	2.5%
2032-33	\$4.47543	\$89,438	\$1,174	\$90,612	3.3%
2033-34	\$4.53415	\$91,537	\$1,189	\$92,726	2.3%
2034-35	\$4.41779	\$94,580	\$1,158	\$95,739	3.2%
2035-36	\$4.47190	\$96,651	\$1,173	\$97,823	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	\$19,040,168	\$9,189,855	\$0	\$9,189,855
2026-27	\$17,385,124	\$16,356,191	\$0	\$16,356,191
2027-28	\$17,575,072	\$16,546,139	\$0	\$16,546,139
2028-29	\$18,606,357	\$17,577,424	\$0	\$17,577,424
2029-30	\$18,810,305	\$17,781,372	\$0	\$17,781,372
2030-31	\$19,911,697	\$18,882,764	\$0	\$18,882,764
2031-32	\$20,115,646	\$19,086,713	\$0	\$19,086,713
2032-33	\$21,275,462	\$20,246,529	\$0	\$20,246,529
2033-34	\$21,479,411	\$20,450,478	\$0	\$20,450,478
2034-35	\$22,700,067	\$21,671,134	\$0	\$21,671,134
2035-36	\$22,904,016	\$21,875,083	\$0	\$21,875,083

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.64%	-2.31%	77.33%	20.96%	0.00%	1.71%
2026-27	104.43%	-23.82%	80.61%	18.05%	0.00%	0.96%
2027-28	104.82%	-23.99%	80.83%	17.84%	0.00%	0.95%
2028-29	104.11%	-22.98%	81.13%	17.64%	0.00%	0.90%
2029-30	104.39%	-23.04%	81.34%	17.43%	0.00%	0.88%
2030-31	103.62%	-21.99%	81.62%	17.24%	0.00%	0.83%
2031-32	103.88%	-22.07%	81.82%	17.05%	0.00%	0.82%
2032-33	103.15%	-21.08%	82.07%	16.88%	0.00%	0.78%
2033-34	103.40%	-21.15%	82.25%	16.71%	0.00%	0.77%
2034-35	102.69%	-20.22%	82.47%	16.56%	0.00%	0.73%
2035-36	102.93%	-20.30%	82.63%	16.40%	0.00%	0.72%

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 MARTELLE, 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	\$9,189,855	\$7.94118	\$72,978
2026-27	\$16,356,191	\$4.62520	\$75,651
2027-28	\$16,546,139	\$4.70056	\$77,776
2028-29	\$17,577,424	\$4.58162	\$80,533
2029-30	\$17,781,372	\$4.65100	\$82,701
2030-31	\$18,882,764	\$4.53022	\$85,543
2031-32	\$19,086,713	\$4.59402	\$87,685
2032-33	\$20,246,529	\$4.47543	\$90,612
2033-34	\$20,450,478	\$4.53415	\$92,726
2034-35	\$21,671,134	\$4.41779	\$95,739
2035-36	\$21,875,083	\$4.47190	\$97,823

CITY OF MARTELLE, 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	\$9,189,855	\$7.94118	\$72,978
2026-27	\$9,517,858	\$7.86255	\$74,835
2027-28	\$9,794,430	\$7.78471	\$76,247
2028-29	\$10,248,218	\$7.78471	\$79,779
2029-30	\$10,539,623	\$7.78471	\$82,048
2030-31	\$11,019,287	\$7.78471	\$85,782
2031-32	\$11,326,278	\$7.78471	\$88,172
2032-33	\$11,833,178	\$7.78471	\$92,118
2033-34	\$12,156,608	\$7.78471	\$94,636
2034-35	\$12,692,197	\$7.78471	\$98,805
2035-36	\$13,032,902	\$7.78471	\$101,457

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	\$6,838,333	(\$3.23735)	\$816
2027-28	\$6,751,710	(\$3.08415)	\$1,529
2028-29	\$7,329,205	(\$3.20309)	\$754
2029-30	\$7,241,750	(\$3.13371)	\$653
2030-31	\$7,863,477	(\$3.25449)	-\$239
2031-32	\$7,760,435	(\$3.19069)	-\$487
2032-33	\$8,413,351	(\$3.30928)	-\$1,506
2033-34	\$8,293,870	(\$3.25056)	-\$1,910
2034-35	\$8,978,938	(\$3.36692)	-\$3,067
2035-36	\$8,842,181	(\$3.31281)	-\$3,634

CITY OF MARTELLE, 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	\$188	\$280	\$50,000	\$51,515	\$188	\$233	\$50,000	\$58,947	\$170	\$41	\$146	\$41	\$188	\$267
\$100,000	\$123,480	\$377	\$559	\$100,000	\$103,030	\$377	\$467	\$100,000	\$117,894	\$358	\$308	\$334	\$308	\$377	\$534
\$150,000	\$185,220	\$565	\$839	\$150,000	\$154,545	\$565	\$700	\$150,000	\$176,842	\$547	\$575	\$522	\$575	\$565	\$801
\$200,000	\$246,960	\$922	\$1,119	\$200,000	\$206,060	\$922	\$933	\$200,000	\$235,789	\$735	\$842	\$711	\$842	\$753	\$1,068
\$250,000	\$308,700	\$1,280	\$1,398	\$250,000	\$257,575	\$1,280	\$1,167	\$250,000	\$294,736	\$923	\$1,109	\$899	\$1,109	\$942	\$1,335
\$300,000	\$370,440	\$1,637	\$1,678	\$300,000	\$309,090	\$1,637	\$1,400	\$300,000	\$353,683	\$1,112	\$1,376	\$1,087	\$1,376	\$1,130	\$1,602
\$400,000	\$493,920	\$2,352	\$2,238	\$400,000	\$412,120	\$2,352	\$1,867	\$400,000	\$471,578	\$1,488	\$1,910	\$1,464	\$1,910	\$1,507	\$2,136
\$500,000	\$617,400	\$3,066	\$2,797	\$500,000	\$515,151	\$3,066	\$2,334	\$500,000	\$589,472	\$1,865	\$2,444	\$1,841	\$2,444	\$1,883	\$2,670
\$600,000	\$740,880	\$3,781	\$3,356	\$600,000	\$618,181	\$3,781	\$2,800	\$600,000	\$707,366	\$2,242	\$2,978	\$2,217	\$2,978	\$2,260	\$3,205
\$700,000	\$864,360	\$4,496	\$3,916	\$700,000	\$721,211	\$4,496	\$3,267	\$700,000	\$825,261	\$2,618	\$3,512	\$2,594	\$3,512	\$2,637	\$3,739
\$800,000	\$987,840	\$5,211	\$4,475	\$800,000	\$824,241	\$5,211	\$3,734	\$800,000	\$943,155	\$2,995	\$4,046	\$2,971	\$4,046	\$3,013	\$4,273
\$900,000	\$1,111,320	\$5,925	\$5,035	\$900,000	\$927,271	\$5,925	\$4,201	\$900,000	\$1,061,050	\$3,372	\$4,580	\$3,347	\$4,580	\$3,390	\$4,807
\$1,000,000	\$1,234,800	\$6,640	\$5,594	\$1,000,000	\$1,030,301	\$6,640	\$4,667	\$1,000,000	\$1,178,944	\$3,748	\$5,114	\$3,724	\$5,114	\$3,767	\$5,341
\$2,000,000	\$2,469,600	\$13,787	\$11,188	\$2,000,000	\$2,060,602	\$13,787	\$9,335	\$2,000,000	\$2,357,888	\$7,515	\$10,455	\$7,491	\$10,455	\$7,533	\$10,682
\$3,000,000	\$3,704,400	\$20,934	\$16,782	\$3,000,000	\$3,090,903	\$20,934	\$14,002	\$3,000,000	\$3,536,832	\$11,282	\$15,796	\$11,257	\$15,796	\$11,300	\$16,023
\$4,000,000	\$4,939,200	\$28,081	\$22,376	\$4,000,000	\$4,121,204	\$28,081	\$18,670	\$4,000,000	\$4,715,776	\$15,048	\$21,137	\$15,024	\$21,137	\$15,067	\$21,364
\$5,000,000	\$6,174,000	\$35,228	\$27,970	\$5,000,000	\$5,151,505	\$35,228	\$23,337	\$5,000,000	\$5,894,720	\$18,815	\$26,478	\$18,790	\$26,478	\$18,833	\$26,704
\$6,000,000	\$7,408,800	\$42,375	\$33,563	\$6,000,000	\$6,181,806	\$42,375	\$28,005	\$6,000,000	\$7,073,664	\$22,582	\$31,819	\$22,557	\$31,819	\$22,600	\$32,045
\$7,000,000	\$8,643,600	\$49,522	\$39,157	\$7,000,000	\$7,212,107	\$49,522	\$32,672	\$7,000,000	\$8,252,608	\$26,348	\$37,160	\$26,324	\$37,160	\$26,366	\$37,386
\$8,000,000	\$9,878,400	\$56,669	\$44,751	\$8,000,000	\$8,242,408	\$56,669	\$37,340	\$8,000,000	\$9,431,552	\$30,115	\$42,500	\$30,090	\$42,500	\$30,133	\$42,727
\$9,000,000	\$11,113,200	\$63,816	\$50,345	\$9,000,000	\$9,272,709	\$63,816	\$42,007	\$9,000,000	\$10,610,496	\$33,881	\$47,841	\$33,857	\$47,841	\$33,900	\$48,068
\$10,000,000	\$12,348,000	\$70,964	\$55,939	\$10,000,000	\$10,303,010	\$70,964	\$46,675	\$10,000,000	\$11,789,440	\$37,648	\$53,182	\$37,624	\$53,182	\$37,666	\$53,409
\$15,000,000	\$18,522,000	\$106,699	\$83,909	\$15,000,000	\$15,454,515	\$106,699	\$70,012	\$15,000,000	\$17,684,160	\$56,481	\$79,887	\$56,457	\$79,887	\$56,499	\$80,113
\$20,000,000	\$24,696,000	\$142,434	\$111,878	\$20,000,000	\$20,606,020	\$142,434	\$93,350	\$20,000,000	\$23,578,880	\$75,314	\$106,591	\$75,290	\$106,591	\$75,333	\$106,818
\$25,000,000	\$30,870,000	\$178,169	\$139,848	\$25,000,000	\$25,757,525	\$178,169	\$116,687	\$25,000,000	\$29,473,600	\$94,147	\$133,295	\$94,123	\$133,295	\$94,166	\$133,522
\$30,000,000	\$37,044,000	\$213,905	\$167,817	\$30,000,000	\$30,909,030	\$213,905	\$140,025	\$30,000,000	\$35,368,320	\$112,981	\$160,000	\$112,956	\$160,000	\$112,999	\$160,226
\$35,000,000	\$43,218,000	\$249,640	\$195,787	\$35,000,000	\$36,060,535	\$249,640	\$163,362	\$35,000,000	\$41,263,040	\$131,814	\$186,704	\$131,789	\$186,704	\$131,832	\$186,931
\$40,000,000	\$49,392,000	\$285,375	\$223,757	\$40,000,000	\$41,212,040	\$285,375	\$186,700	\$40,000,000	\$47,157,760	\$150,647	\$213,409	\$150,622	\$213,409	\$150,665	\$213,635
\$45,000,000	\$55,566,000	\$321,111	\$251,726	\$45,000,000	\$46,363,545	\$321,111	\$210,037	\$45,000,000	\$53,052,480	\$169,480	\$240,113	\$169,456	\$240,113	\$169,498	\$240,339
\$50,000,000	\$61,740,000	\$356,846	\$279,696	\$50,000,000	\$51,515,050	\$356,846	\$233,375	\$50,000,000	\$58,947,200	\$188,313	\$266,817	\$188,289	\$266,817	\$188,331	\$267,044

CITY OF MARTELLE, 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	\$91	48.51%	\$45	23.92%	(\$130)	(76.17%)	(\$105)	(72.16%)	\$79	41.79%
\$100,000	\$183	48.51%	\$90	23.92%	(\$51)	(14.18%)	(\$26)	(7.89%)	\$157	41.79%
\$150,000	\$274	48.51%	\$135	23.92%	\$28	5.10%	\$52	10.03%	\$236	41.79%
\$200,000	\$196	21.30%	\$11	1.21%	\$107	14.50%	\$131	18.45%	\$315	41.79%
\$250,000	\$119	9.28%	(\$113)	(8.82%)	\$185	20.07%	\$210	23.34%	\$394	41.79%
\$300,000	\$41	2.51%	(\$237)	(14.47%)	\$264	23.75%	\$289	26.54%	\$472	41.79%
\$400,000	(\$114)	(4.86%)	(\$485)	(20.61%)	\$421	28.32%	\$446	30.46%	\$630	41.79%
\$500,000	(\$270)	(8.79%)	(\$733)	(23.89%)	\$579	31.04%	\$603	32.78%	\$787	41.79%
\$600,000	(\$425)	(11.24%)	(\$981)	(25.94%)	\$736	32.85%	\$761	34.31%	\$945	41.79%
\$700,000	(\$580)	(12.90%)	(\$1,229)	(27.33%)	\$894	34.13%	\$918	35.40%	\$1,102	41.79%
\$800,000	(\$735)	(14.11%)	(\$1,477)	(28.34%)	\$1,051	35.10%	\$1,076	36.21%	\$1,259	41.79%
\$900,000	(\$891)	(15.03%)	(\$1,725)	(29.10%)	\$1,209	35.84%	\$1,233	36.84%	\$1,417	41.79%
\$1,000,000	(\$1,046)	(15.75%)	(\$1,973)	(29.71%)	\$1,366	36.44%	\$1,390	37.34%	\$1,574	41.79%
\$2,000,000	(\$2,599)	(18.85%)	(\$4,452)	(32.29%)	\$2,940	39.13%	\$2,965	39.58%	\$3,148	41.79%
\$3,000,000	(\$4,152)	(19.84%)	(\$6,932)	(33.11%)	\$4,514	40.02%	\$4,539	40.32%	\$4,723	41.79%
\$4,000,000	(\$5,706)	(20.32%)	(\$9,411)	(33.51%)	\$6,089	40.46%	\$6,113	40.69%	\$6,297	41.79%
\$5,000,000	(\$7,259)	(20.60%)	(\$11,891)	(33.75%)	\$7,663	40.73%	\$7,687	40.91%	\$7,871	41.79%
\$6,000,000	(\$8,812)	(20.79%)	(\$14,370)	(33.91%)	\$9,237	40.91%	\$9,262	41.06%	\$9,445	41.79%
\$7,000,000	(\$10,365)	(20.93%)	(\$16,850)	(34.02%)	\$10,811	41.03%	\$10,836	41.16%	\$11,020	41.79%
\$8,000,000	(\$11,918)	(21.03%)	(\$19,330)	(34.11%)	\$12,386	41.13%	\$12,410	41.24%	\$12,594	41.79%
\$9,000,000	(\$13,471)	(21.11%)	(\$21,809)	(34.17%)	\$13,960	41.20%	\$13,984	41.30%	\$14,168	41.79%
\$10,000,000	(\$15,024)	(21.17%)	(\$24,289)	(34.23%)	\$15,534	41.26%	\$15,559	41.35%	\$15,742	41.79%
\$15,000,000	(\$22,790)	(21.36%)	(\$36,687)	(34.38%)	\$23,405	41.44%	\$23,430	41.50%	\$23,614	41.79%
\$20,000,000	(\$30,556)	(21.45%)	(\$49,084)	(34.46%)	\$31,277	41.53%	\$31,301	41.57%	\$31,485	41.79%
\$25,000,000	(\$38,322)	(21.51%)	(\$61,482)	(34.51%)	\$39,148	41.58%	\$39,172	41.62%	\$39,356	41.79%
\$30,000,000	(\$46,087)	(21.55%)	(\$73,880)	(34.54%)	\$47,019	41.62%	\$47,044	41.65%	\$47,227	41.79%
\$35,000,000	(\$53,853)	(21.57%)	(\$86,278)	(34.56%)	\$54,890	41.64%	\$54,915	41.67%	\$55,099	41.79%
\$40,000,000	(\$61,619)	(21.59%)	(\$98,676)	(34.58%)	\$62,762	41.66%	\$62,786	41.68%	\$62,970	41.79%
\$45,000,000	(\$69,385)	(21.61%)	(\$111,074)	(34.59%)	\$70,633	41.68%	\$70,657	41.70%	\$70,841	41.79%
\$50,000,000	(\$77,150)	(21.62%)	(\$123,472)	(34.60%)	\$78,504	41.69%	\$78,529	41.71%	\$78,712	41.79%