

CITY OF MARCUS, 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	\$8.06371	\$406,469	\$0	\$406,469	
2026-27	\$4.75266	\$414,599	\$15,886	\$430,485	5.9%
2027-28	\$4.86945	\$439,095	\$16,277	\$455,372	5.8%
2028-29	\$4.75179	\$464,480	\$15,883	\$480,363	5.5%
2029-30	\$4.86358	\$489,971	\$16,257	\$506,228	5.4%
2030-31	\$4.74268	\$516,352	\$15,853	\$532,205	5.1%
2031-32	\$4.85259	\$542,849	\$16,220	\$559,070	5.0%
2032-33	\$4.73156	\$570,251	\$15,816	\$586,067	4.8%
2033-34	\$4.83980	\$597,788	\$16,178	\$613,966	4.8%
2034-35	\$4.71879	\$626,245	\$15,773	\$642,019	4.6%
2035-36	\$4.82552	\$654,860	\$16,130	\$670,990	4.5%

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	\$98,027,264	\$50,407,257	\$0	\$50,407,257
2026-27	\$92,976,483	\$90,577,718	\$0	\$90,577,718
2027-28	\$95,914,817	\$93,516,052	\$0	\$93,516,052
2028-29	\$103,489,748	\$101,090,983	\$0	\$101,090,983
2029-30	\$106,484,191	\$104,085,426	\$0	\$104,085,426
2030-31	\$114,614,893	\$112,216,128	\$0	\$112,216,128
2031-32	\$117,609,336	\$115,210,571	\$0	\$115,210,571
2032-33	\$126,262,039	\$123,863,274	\$0	\$123,863,274
2033-34	\$129,256,482	\$126,857,717	\$0	\$126,857,717
2034-35	\$138,454,537	\$136,055,772	\$0	\$136,055,772
2035-36	\$141,448,981	\$139,050,216	\$0	\$139,050,216

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	72.06%	-1.26%	70.80%	25.57%	1.74%	1.07%
2026-27	93.89%	-20.68%	73.21%	23.67%	1.24%	0.59%
2027-28	92.61%	-20.45%	72.16%	24.83%	1.20%	0.58%
2028-29	90.65%	-19.28%	71.37%	25.87%	1.13%	0.53%
2029-30	89.55%	-19.05%	70.49%	26.84%	1.09%	0.52%
2030-31	87.78%	-17.95%	69.83%	27.72%	1.02%	0.48%
2031-32	86.86%	-17.78%	69.08%	28.54%	1.00%	0.47%
2032-33	85.29%	-16.79%	68.49%	29.31%	0.94%	0.43%
2033-34	84.51%	-16.67%	67.84%	30.01%	0.91%	0.42%
2034-35	83.10%	-15.78%	67.32%	30.69%	0.86%	0.40%
2035-36	82.44%	-15.68%	66.75%	31.31%	0.84%	0.39%

**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 MARCUS, 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	\$50,407,257	\$8.06371	\$406,469
2026-27	\$90,577,718	\$4.75266	\$430,485
2027-28	\$93,516,052	\$4.86945	\$455,372
2028-29	\$101,090,983	\$4.75179	\$480,363
2029-30	\$104,085,426	\$4.86358	\$506,228
2030-31	\$112,216,128	\$4.74268	\$532,205
2031-32	\$115,210,571	\$4.85259	\$559,070
2032-33	\$123,863,274	\$4.73156	\$586,067
2033-34	\$126,857,717	\$4.83980	\$613,966
2034-35	\$136,055,772	\$4.71879	\$642,019
2035-36	\$139,050,216	\$4.82552	\$670,990

CITY OF MARCUS, 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	\$50,407,257	\$8.06371	\$406,469
2026-27	\$53,865,123	\$7.82884	\$421,701
2027-28	\$56,661,174	\$7.67533	\$434,893
2028-29	\$60,665,804	\$7.67533	\$465,630
2029-30	\$63,542,129	\$7.67533	\$487,707
2030-31	\$67,830,317	\$7.67533	\$520,620
2031-32	\$70,791,011	\$7.67533	\$543,345
2032-33	\$75,377,306	\$7.67533	\$578,546
2033-34	\$78,426,976	\$7.67533	\$601,953
2034-35	\$83,326,784	\$7.67533	\$639,561
2035-36	\$86,469,962	\$7.67533	\$663,686

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	\$36,712,595	(\$3.07618)	\$8,784
2027-28	\$36,854,879	(\$2.80588)	\$20,478
2028-29	\$40,425,179	(\$2.92354)	\$14,733
2029-30	\$40,543,298	(\$2.81175)	\$18,521
2030-31	\$44,385,811	(\$2.93265)	\$11,585
2031-32	\$44,419,560	(\$2.82274)	\$15,725
2032-33	\$48,485,968	(\$2.94377)	\$7,521
2033-34	\$48,430,741	(\$2.83553)	\$12,013
2034-35	\$52,728,988	(\$2.95654)	\$2,458
2035-36	\$52,580,253	(\$2.84981)	\$7,304

CITY OF MARCUS, 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	\$191	\$293	\$50,000	\$51,515	\$191	\$244	\$50,000	\$58,947	\$173	\$42	\$148	\$42	\$191	\$280
\$100,000	\$123,480	\$382	\$586	\$100,000	\$103,030	\$382	\$489	\$100,000	\$117,894	\$364	\$322	\$339	\$322	\$382	\$559
\$150,000	\$185,220	\$574	\$878	\$150,000	\$154,545	\$574	\$733	\$150,000	\$176,842	\$555	\$602	\$530	\$602	\$574	\$839
\$200,000	\$246,960	\$937	\$1,171	\$200,000	\$206,060	\$937	\$977	\$200,000	\$235,789	\$746	\$881	\$722	\$881	\$765	\$1,118
\$250,000	\$308,700	\$1,299	\$1,464	\$250,000	\$257,575	\$1,299	\$1,222	\$250,000	\$294,736	\$938	\$1,161	\$913	\$1,161	\$956	\$1,398
\$300,000	\$370,440	\$1,662	\$1,757	\$300,000	\$309,090	\$1,662	\$1,466	\$300,000	\$353,683	\$1,129	\$1,440	\$1,104	\$1,440	\$1,147	\$1,677
\$400,000	\$493,920	\$2,388	\$2,343	\$400,000	\$412,120	\$2,388	\$1,955	\$400,000	\$471,578	\$1,511	\$1,999	\$1,486	\$1,999	\$1,530	\$2,237
\$500,000	\$617,400	\$3,114	\$2,928	\$500,000	\$515,151	\$3,114	\$2,443	\$500,000	\$589,472	\$1,894	\$2,559	\$1,869	\$2,559	\$1,912	\$2,796
\$600,000	\$740,880	\$3,840	\$3,514	\$600,000	\$618,181	\$3,840	\$2,932	\$600,000	\$707,366	\$2,276	\$3,118	\$2,251	\$3,118	\$2,295	\$3,355
\$700,000	\$864,360	\$4,565	\$4,099	\$700,000	\$721,211	\$4,565	\$3,420	\$700,000	\$825,261	\$2,659	\$3,677	\$2,634	\$3,677	\$2,677	\$3,914
\$800,000	\$987,840	\$5,291	\$4,685	\$800,000	\$824,241	\$5,291	\$3,909	\$800,000	\$943,155	\$3,041	\$4,236	\$3,016	\$4,236	\$3,060	\$4,473
\$900,000	\$1,111,320	\$6,017	\$5,271	\$900,000	\$927,271	\$6,017	\$4,398	\$900,000	\$1,061,050	\$3,424	\$4,795	\$3,399	\$4,795	\$3,442	\$5,032
\$1,000,000	\$1,234,800	\$6,742	\$5,856	\$1,000,000	\$1,030,301	\$6,742	\$4,886	\$1,000,000	\$1,178,944	\$3,806	\$5,354	\$3,781	\$5,354	\$3,825	\$5,591
\$2,000,000	\$2,469,600	\$14,000	\$11,713	\$2,000,000	\$2,060,602	\$14,000	\$9,773	\$2,000,000	\$2,357,888	\$7,631	\$10,946	\$7,606	\$10,946	\$7,649	\$11,183
\$3,000,000	\$3,704,400	\$21,257	\$17,569	\$3,000,000	\$3,090,903	\$21,257	\$14,659	\$3,000,000	\$3,536,832	\$11,456	\$16,537	\$11,431	\$16,537	\$11,474	\$16,774
\$4,000,000	\$4,939,200	\$28,514	\$23,425	\$4,000,000	\$4,121,204	\$28,514	\$19,546	\$4,000,000	\$4,715,776	\$15,280	\$22,128	\$15,256	\$22,128	\$15,299	\$22,365
\$5,000,000	\$6,174,000	\$35,772	\$29,281	\$5,000,000	\$5,151,505	\$35,772	\$24,432	\$5,000,000	\$5,894,720	\$19,105	\$27,720	\$19,080	\$27,720	\$19,124	\$27,957
\$6,000,000	\$7,408,800	\$43,029	\$35,138	\$6,000,000	\$6,181,806	\$43,029	\$29,318	\$6,000,000	\$7,073,664	\$22,930	\$33,311	\$22,905	\$33,311	\$22,948	\$33,548
\$7,000,000	\$8,643,600	\$50,286	\$40,994	\$7,000,000	\$7,212,107	\$50,286	\$34,205	\$7,000,000	\$8,252,608	\$26,755	\$38,902	\$26,730	\$38,902	\$26,773	\$39,139
\$8,000,000	\$9,878,400	\$57,544	\$46,850	\$8,000,000	\$8,242,408	\$57,544	\$39,091	\$8,000,000	\$9,431,552	\$30,579	\$44,494	\$30,555	\$44,494	\$30,598	\$44,731
\$9,000,000	\$11,113,200	\$64,801	\$52,706	\$9,000,000	\$9,272,709	\$64,801	\$43,977	\$9,000,000	\$10,610,496	\$34,404	\$50,085	\$34,379	\$50,085	\$34,423	\$50,322
\$10,000,000	\$12,348,000	\$72,058	\$58,563	\$10,000,000	\$10,303,010	\$72,058	\$48,864	\$10,000,000	\$11,789,440	\$38,229	\$55,676	\$38,204	\$55,676	\$38,247	\$55,914
\$15,000,000	\$18,522,000	\$108,345	\$87,844	\$15,000,000	\$15,454,515	\$108,345	\$73,296	\$15,000,000	\$17,684,160	\$57,353	\$83,633	\$57,328	\$83,633	\$57,371	\$83,870
\$20,000,000	\$24,696,000	\$144,632	\$117,125	\$20,000,000	\$20,606,020	\$144,632	\$97,728	\$20,000,000	\$23,578,880	\$76,476	\$111,590	\$76,451	\$111,590	\$76,495	\$111,827
\$25,000,000	\$30,870,000	\$180,918	\$146,407	\$25,000,000	\$25,757,525	\$180,918	\$122,160	\$25,000,000	\$29,473,600	\$95,600	\$139,547	\$95,575	\$139,547	\$95,619	\$139,784
\$30,000,000	\$37,044,000	\$217,205	\$175,688	\$30,000,000	\$30,909,030	\$217,205	\$146,592	\$30,000,000	\$35,368,320	\$114,724	\$167,503	\$114,699	\$167,503	\$114,742	\$167,741
\$35,000,000	\$43,218,000	\$253,492	\$204,969	\$35,000,000	\$36,060,535	\$253,492	\$171,024	\$35,000,000	\$41,263,040	\$133,848	\$195,460	\$133,823	\$195,460	\$133,866	\$195,697
\$40,000,000	\$49,392,000	\$289,779	\$234,250	\$40,000,000	\$41,212,040	\$289,779	\$195,456	\$40,000,000	\$47,157,760	\$152,971	\$223,417	\$152,946	\$223,417	\$152,990	\$223,654
\$45,000,000	\$55,566,000	\$326,065	\$263,532	\$45,000,000	\$46,363,545	\$326,065	\$219,887	\$45,000,000	\$53,052,480	\$172,095	\$251,374	\$172,070	\$251,374	\$172,114	\$251,611
\$50,000,000	\$61,740,000	\$362,352	\$292,813	\$50,000,000	\$51,515,050	\$362,352	\$244,319	\$50,000,000	\$58,947,200	\$191,219	\$279,331	\$191,194	\$279,331	\$191,237	\$279,568

CITY OF            MARCUS, 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	\$102	53.12%	\$53	27.76%	(\$130)	(75.43%)	(\$105)	(71.29%)	\$88	46.19%
\$100,000	\$203	53.12%	\$106	27.76%	(\$42)	(11.52%)	(\$17)	(5.03%)	\$177	46.19%
\$150,000	\$305	53.12%	\$159	27.76%	\$46	8.36%	\$71	13.44%	\$265	46.19%
\$200,000	\$235	25.06%	\$41	4.35%	\$135	18.05%	\$160	22.12%	\$353	46.19%
\$250,000	\$165	12.67%	(\$78)	(5.99%)	\$223	23.79%	\$248	27.16%	\$442	46.19%
\$300,000	\$95	5.69%	(\$196)	(11.81%)	\$311	27.58%	\$336	30.46%	\$530	46.19%
\$400,000	(\$46)	(1.91%)	(\$433)	(18.15%)	\$488	32.29%	\$513	34.51%	\$707	46.19%
\$500,000	(\$186)	(5.96%)	(\$671)	(21.54%)	\$665	35.10%	\$690	36.90%	\$883	46.19%
\$600,000	(\$326)	(8.48%)	(\$908)	(23.64%)	\$841	36.96%	\$866	38.48%	\$1,060	46.19%
\$700,000	(\$466)	(10.20%)	(\$1,145)	(25.08%)	\$1,018	38.29%	\$1,043	39.60%	\$1,237	46.19%
\$800,000	(\$606)	(11.45%)	(\$1,382)	(26.12%)	\$1,195	39.28%	\$1,220	40.43%	\$1,413	46.19%
\$900,000	(\$746)	(12.40%)	(\$1,619)	(26.91%)	\$1,371	40.05%	\$1,396	41.08%	\$1,590	46.19%
\$1,000,000	(\$886)	(13.14%)	(\$1,856)	(27.53%)	\$1,548	40.67%	\$1,573	41.60%	\$1,767	46.19%
\$2,000,000	(\$2,287)	(16.34%)	(\$4,227)	(30.19%)	\$3,315	43.44%	\$3,339	43.91%	\$3,533	46.19%
\$3,000,000	(\$3,688)	(17.35%)	(\$6,598)	(31.04%)	\$5,081	44.36%	\$5,106	44.67%	\$5,300	46.19%
\$4,000,000	(\$5,089)	(17.85%)	(\$8,969)	(31.45%)	\$6,848	44.81%	\$6,873	45.05%	\$7,066	46.19%
\$5,000,000	(\$6,490)	(18.14%)	(\$11,340)	(31.70%)	\$8,614	45.09%	\$8,639	45.28%	\$8,833	46.19%
\$6,000,000	(\$7,892)	(18.34%)	(\$13,711)	(31.86%)	\$10,381	45.27%	\$10,406	45.43%	\$10,600	46.19%
\$7,000,000	(\$9,293)	(18.48%)	(\$16,082)	(31.98%)	\$12,148	45.40%	\$12,173	45.54%	\$12,366	46.19%
\$8,000,000	(\$10,694)	(18.58%)	(\$18,453)	(32.07%)	\$13,914	45.50%	\$13,939	45.62%	\$14,133	46.19%
\$9,000,000	(\$12,095)	(18.66%)	(\$20,824)	(32.13%)	\$15,681	45.58%	\$15,706	45.68%	\$15,899	46.19%
\$10,000,000	(\$13,496)	(18.73%)	(\$23,195)	(32.19%)	\$17,448	45.64%	\$17,472	45.73%	\$17,666	46.19%
\$15,000,000	(\$20,501)	(18.92%)	(\$35,049)	(32.35%)	\$26,281	45.82%	\$26,305	45.89%	\$26,499	46.19%
\$20,000,000	(\$27,507)	(19.02%)	(\$46,904)	(32.43%)	\$35,114	45.91%	\$35,138	45.96%	\$35,332	46.19%
\$25,000,000	(\$34,512)	(19.08%)	(\$58,759)	(32.48%)	\$43,947	45.97%	\$43,972	46.01%	\$44,165	46.19%
\$30,000,000	(\$41,517)	(19.11%)	(\$70,614)	(32.51%)	\$52,780	46.01%	\$52,805	46.04%	\$52,998	46.19%
\$35,000,000	(\$48,523)	(19.14%)	(\$82,468)	(32.53%)	\$61,613	46.03%	\$61,638	46.06%	\$61,831	46.19%
\$40,000,000	(\$55,528)	(19.16%)	(\$94,323)	(32.55%)	\$70,446	46.05%	\$70,471	46.08%	\$70,664	46.19%
\$45,000,000	(\$62,533)	(19.18%)	(\$106,178)	(32.56%)	\$79,279	46.07%	\$79,304	46.09%	\$79,497	46.19%
\$50,000,000	(\$69,539)	(19.19%)	(\$118,032)	(32.57%)	\$88,112	46.08%	\$88,137	46.10%	\$88,330	46.19%