

CITY OF MAQUOKETA, 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	\$8.25537	\$1,863,869	\$0	\$1,863,869	
2026-27	\$4.91258	\$1,901,147	\$4,033	\$1,905,180	2.2%
2027-28	\$4.94113	\$1,914,706	\$4,057	\$1,918,763	0.7%
2028-29	\$4.81165	\$1,957,140	\$3,951	\$1,961,090	2.2%
2029-30	\$4.83703	\$1,970,895	\$3,971	\$1,974,866	0.7%
2030-31	\$4.70893	\$2,014,363	\$3,866	\$2,018,229	2.2%
2031-32	\$4.73371	\$2,028,322	\$3,887	\$2,032,209	0.7%
2032-33	\$4.60935	\$2,072,851	\$3,784	\$2,076,635	2.2%
2033-34	\$4.63354	\$2,087,016	\$3,804	\$2,090,821	0.7%
2034-35	\$4.51275	\$2,132,639	\$3,705	\$2,136,345	2.2%
2035-36	\$4.53638	\$2,147,025	\$3,725	\$2,150,750	0.7%

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	\$445,381,502	\$225,776,604	\$22,906,300	\$248,682,904
2026-27	\$422,207,214	\$387,816,256	\$25,781,372	\$413,597,628
2027-28	\$422,778,836	\$388,324,720	\$25,844,530	\$414,169,250
2028-29	\$443,377,576	\$407,571,234	\$27,196,757	\$434,767,990
2029-30	\$444,150,199	\$408,280,698	\$27,259,915	\$435,540,613
2030-31	\$465,888,694	\$428,596,197	\$28,682,910	\$457,279,108
2031-32	\$466,661,316	\$429,305,662	\$28,746,068	\$458,051,730
2032-33	\$489,379,660	\$450,526,702	\$30,243,372	\$480,770,074
2033-34	\$490,152,283	\$451,236,167	\$30,306,530	\$481,542,697
2034-35	\$513,893,393	\$473,401,951	\$31,881,857	\$505,283,807
2035-36	\$514,666,016	\$474,111,415	\$31,945,015	\$506,056,430

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	58.62%	-1.43%	57.19%	36.25%	5.47%	0.44%
2026-27	81.12%	-16.75%	64.37%	30.96%	3.97%	0.26%
2027-28	81.13%	-16.80%	64.33%	31.01%	3.97%	0.26%
2028-29	80.49%	-16.08%	64.42%	31.11%	3.82%	0.25%
2029-30	80.46%	-16.07%	64.39%	31.14%	3.81%	0.25%
2030-31	79.82%	-15.33%	64.48%	31.23%	3.67%	0.24%
2031-32	79.79%	-15.33%	64.46%	31.26%	3.66%	0.24%
2032-33	79.16%	-14.63%	64.54%	31.35%	3.52%	0.23%
2033-34	79.14%	-14.63%	64.51%	31.38%	3.52%	0.22%
2034-35	78.54%	-13.96%	64.58%	31.47%	3.38%	0.21%
2035-36	78.52%	-13.96%	64.56%	31.50%	3.38%	0.21%

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 MAQUOKETA, 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	\$225,776,604	\$8.25537	\$1,863,869
2026-27	\$387,816,256	\$4.91258	\$1,905,180
2027-28	\$388,324,720	\$4.94113	\$1,918,763
2028-29	\$407,571,234	\$4.81165	\$1,961,090
2029-30	\$408,280,698	\$4.83703	\$1,974,866
2030-31	\$428,596,197	\$4.70893	\$2,018,229
2031-32	\$429,305,662	\$4.73371	\$2,032,209
2032-33	\$450,526,702	\$4.60935	\$2,076,635
2033-34	\$451,236,167	\$4.63354	\$2,090,821
2034-35	\$473,401,951	\$4.51275	\$2,136,345
2035-36	\$474,111,415	\$4.53638	\$2,150,750

CITY OF MAQUOKETA, 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	\$225,776,604	\$8.25537	\$1,863,869
2026-27	\$234,100,520	\$8.17363	\$1,913,452
2027-28	\$237,647,127	\$8.17363	\$1,942,441
2028-29	\$246,504,046	\$8.10000	\$1,996,683
2029-30	\$250,290,817	\$8.10000	\$2,027,356
2030-31	\$259,612,337	\$8.10000	\$2,102,860
2031-32	\$263,584,900	\$8.10000	\$2,135,038
2032-33	\$273,394,653	\$8.10000	\$2,214,497
2033-34	\$277,563,355	\$8.10000	\$2,248,263
2034-35	\$287,886,593	\$8.10000	\$2,331,881
2035-36	\$292,261,172	\$8.10000	\$2,367,315

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	\$153,715,737	(\$3.26105)	-\$8,272
2027-28	\$150,677,593	(\$3.23250)	-\$23,678
2028-29	\$161,067,187	(\$3.28835)	-\$35,593
2029-30	\$157,989,881	(\$3.26297)	-\$52,490
2030-31	\$168,983,860	(\$3.39107)	-\$84,630
2031-32	\$165,720,762	(\$3.36629)	-\$102,829
2032-33	\$177,132,049	(\$3.49065)	-\$137,861
2033-34	\$173,672,812	(\$3.46646)	-\$157,442
2034-35	\$185,515,358	(\$3.58725)	-\$195,537
2035-36	\$181,850,243	(\$3.56362)	-\$216,566

CITY OF MAQUOKETA, 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	\$196	\$291	\$50,000	\$51,515	\$196	\$243	\$50,000	\$58,947	\$177	\$42	\$151	\$42	\$196	\$278
\$100,000	\$123,480	\$392	\$581	\$100,000	\$103,030	\$392	\$485	\$100,000	\$117,894	\$373	\$320	\$347	\$320	\$392	\$555
\$150,000	\$185,220	\$587	\$872	\$150,000	\$154,545	\$587	\$728	\$150,000	\$176,842	\$568	\$597	\$543	\$597	\$587	\$833
\$200,000	\$246,960	\$959	\$1,163	\$200,000	\$206,060	\$959	\$970	\$200,000	\$235,789	\$764	\$875	\$739	\$875	\$783	\$1,110
\$250,000	\$308,700	\$1,330	\$1,454	\$250,000	\$257,575	\$1,330	\$1,213	\$250,000	\$294,736	\$960	\$1,152	\$934	\$1,152	\$979	\$1,388
\$300,000	\$370,440	\$1,702	\$1,744	\$300,000	\$309,090	\$1,702	\$1,455	\$300,000	\$353,683	\$1,156	\$1,430	\$1,130	\$1,430	\$1,175	\$1,665
\$400,000	\$493,920	\$2,445	\$2,326	\$400,000	\$412,120	\$2,445	\$1,941	\$400,000	\$471,578	\$1,547	\$1,985	\$1,522	\$1,985	\$1,566	\$2,221
\$500,000	\$617,400	\$3,188	\$2,907	\$500,000	\$515,151	\$3,188	\$2,426	\$500,000	\$589,472	\$1,939	\$2,540	\$1,913	\$2,540	\$1,958	\$2,776
\$600,000	\$740,880	\$3,931	\$3,489	\$600,000	\$618,181	\$3,931	\$2,911	\$600,000	\$707,366	\$2,330	\$3,095	\$2,305	\$3,095	\$2,349	\$3,331
\$700,000	\$864,360	\$4,674	\$4,070	\$700,000	\$721,211	\$4,674	\$3,396	\$700,000	\$825,261	\$2,722	\$3,651	\$2,697	\$3,651	\$2,741	\$3,886
\$800,000	\$987,840	\$5,417	\$4,652	\$800,000	\$824,241	\$5,417	\$3,881	\$800,000	\$943,155	\$3,114	\$4,206	\$3,088	\$4,206	\$3,133	\$4,441
\$900,000	\$1,111,320	\$6,160	\$5,233	\$900,000	\$927,271	\$6,160	\$4,366	\$900,000	\$1,061,050	\$3,505	\$4,761	\$3,480	\$4,761	\$3,524	\$4,996
\$1,000,000	\$1,234,800	\$6,903	\$5,815	\$1,000,000	\$1,030,301	\$6,903	\$4,852	\$1,000,000	\$1,178,944	\$3,897	\$5,316	\$3,871	\$5,316	\$3,916	\$5,552
\$2,000,000	\$2,469,600	\$14,333	\$11,629	\$2,000,000	\$2,060,602	\$14,333	\$9,703	\$2,000,000	\$2,357,888	\$7,812	\$10,868	\$7,787	\$10,868	\$7,831	\$11,103
\$3,000,000	\$3,704,400	\$21,762	\$17,444	\$3,000,000	\$3,090,903	\$21,762	\$14,555	\$3,000,000	\$3,536,832	\$11,728	\$16,419	\$11,703	\$16,419	\$11,747	\$16,655
\$4,000,000	\$4,939,200	\$29,192	\$23,258	\$4,000,000	\$4,121,204	\$29,192	\$19,406	\$4,000,000	\$4,715,776	\$15,644	\$21,971	\$15,618	\$21,971	\$15,663	\$22,206
\$5,000,000	\$6,174,000	\$36,622	\$29,073	\$5,000,000	\$5,151,505	\$36,622	\$24,258	\$5,000,000	\$5,894,720	\$19,559	\$27,522	\$19,534	\$27,522	\$19,578	\$27,758
\$6,000,000	\$7,408,800	\$44,052	\$34,888	\$6,000,000	\$6,181,806	\$44,052	\$29,110	\$6,000,000	\$7,073,664	\$23,475	\$33,074	\$23,449	\$33,074	\$23,494	\$33,309
\$7,000,000	\$8,643,600	\$51,482	\$40,702	\$7,000,000	\$7,212,107	\$51,482	\$33,961	\$7,000,000	\$8,252,608	\$27,391	\$38,626	\$27,365	\$38,626	\$27,410	\$38,861
\$8,000,000	\$9,878,400	\$58,912	\$46,517	\$8,000,000	\$8,242,408	\$58,912	\$38,813	\$8,000,000	\$9,431,552	\$31,306	\$44,177	\$31,281	\$44,177	\$31,325	\$44,413
\$9,000,000	\$11,113,200	\$66,341	\$52,331	\$9,000,000	\$9,272,709	\$66,341	\$43,665	\$9,000,000	\$10,610,496	\$35,222	\$49,729	\$35,196	\$49,729	\$35,241	\$49,964
\$10,000,000	\$12,348,000	\$73,771	\$58,146	\$10,000,000	\$10,303,010	\$73,771	\$48,516	\$10,000,000	\$11,789,440	\$39,138	\$55,280	\$39,112	\$55,280	\$39,157	\$55,516
\$15,000,000	\$18,522,000	\$110,920	\$87,219	\$15,000,000	\$15,454,515	\$110,920	\$72,774	\$15,000,000	\$17,684,160	\$58,716	\$83,038	\$58,690	\$83,038	\$58,735	\$83,273
\$20,000,000	\$24,696,000	\$148,070	\$116,292	\$20,000,000	\$20,606,020	\$148,070	\$97,032	\$20,000,000	\$23,578,880	\$78,294	\$110,796	\$78,269	\$110,796	\$78,313	\$111,031
\$25,000,000	\$30,870,000	\$185,219	\$145,365	\$25,000,000	\$25,757,525	\$185,219	\$121,290	\$25,000,000	\$29,473,600	\$97,872	\$138,554	\$97,847	\$138,554	\$97,891	\$138,789
\$30,000,000	\$37,044,000	\$222,368	\$174,438	\$30,000,000	\$30,909,030	\$222,368	\$145,548	\$30,000,000	\$35,368,320	\$117,451	\$166,311	\$117,425	\$166,311	\$117,470	\$166,547
\$35,000,000	\$43,218,000	\$259,517	\$203,511	\$35,000,000	\$36,060,535	\$259,517	\$169,807	\$35,000,000	\$41,263,040	\$137,029	\$194,069	\$137,003	\$194,069	\$137,048	\$194,305
\$40,000,000	\$49,392,000	\$296,666	\$232,583	\$40,000,000	\$41,212,040	\$296,666	\$194,065	\$40,000,000	\$47,157,760	\$156,607	\$221,827	\$156,582	\$221,827	\$156,626	\$222,063
\$45,000,000	\$55,566,000	\$333,815	\$261,656	\$45,000,000	\$46,363,545	\$333,815	\$218,323	\$45,000,000	\$53,052,480	\$176,185	\$249,585	\$176,160	\$249,585	\$176,204	\$249,820
\$50,000,000	\$61,740,000	\$370,965	\$290,729	\$50,000,000	\$51,515,050	\$370,965	\$242,581	\$50,000,000	\$58,947,200	\$195,764	\$277,343	\$195,738	\$277,343	\$195,783	\$277,578

CITY OF MAQUOKETA, 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	\$95	48.50%	\$47	23.90%	(\$135)	(76.17%)	(\$109)	(72.16%)	\$82	41.78%
\$100,000	\$190	48.50%	\$94	23.90%	(\$53)	(14.19%)	(\$27)	(7.90%)	\$164	41.78%
\$150,000	\$285	48.50%	\$140	23.90%	\$29	5.09%	\$54	10.02%	\$245	41.78%
\$200,000	\$204	21.28%	\$11	1.20%	\$111	14.49%	\$136	18.44%	\$327	41.78%
\$250,000	\$123	9.27%	(\$117)	(8.83%)	\$193	20.06%	\$218	23.33%	\$409	41.78%
\$300,000	\$43	2.50%	(\$246)	(14.47%)	\$274	23.74%	\$300	26.52%	\$491	41.78%
\$400,000	(\$119)	(4.87%)	(\$504)	(20.62%)	\$438	28.30%	\$463	30.45%	\$654	41.78%
\$500,000	(\$280)	(8.80%)	(\$762)	(23.90%)	\$601	31.02%	\$627	32.77%	\$818	41.78%
\$600,000	(\$442)	(11.25%)	(\$1,020)	(25.94%)	\$765	32.83%	\$791	34.30%	\$982	41.78%
\$700,000	(\$604)	(12.91%)	(\$1,278)	(27.34%)	\$929	34.12%	\$954	35.38%	\$1,145	41.78%
\$800,000	(\$765)	(14.12%)	(\$1,535)	(28.35%)	\$1,092	35.08%	\$1,118	36.19%	\$1,309	41.78%
\$900,000	(\$927)	(15.04%)	(\$1,793)	(29.11%)	\$1,256	35.83%	\$1,281	36.82%	\$1,472	41.78%
\$1,000,000	(\$1,088)	(15.76%)	(\$2,051)	(29.71%)	\$1,419	36.43%	\$1,445	37.32%	\$1,636	41.78%
\$2,000,000	(\$2,703)	(18.86%)	(\$4,629)	(32.30%)	\$3,055	39.11%	\$3,081	39.56%	\$3,272	41.78%
\$3,000,000	(\$4,319)	(19.84%)	(\$7,208)	(33.12%)	\$4,691	40.00%	\$4,717	40.31%	\$4,908	41.78%
\$4,000,000	(\$5,934)	(20.33%)	(\$9,786)	(33.52%)	\$6,327	40.45%	\$6,353	40.67%	\$6,544	41.78%
\$5,000,000	(\$7,549)	(20.61%)	(\$12,364)	(33.76%)	\$7,963	40.71%	\$7,989	40.90%	\$8,180	41.78%
\$6,000,000	(\$9,164)	(20.80%)	(\$14,942)	(33.92%)	\$9,599	40.89%	\$9,624	41.04%	\$9,815	41.78%
\$7,000,000	(\$10,780)	(20.94%)	(\$17,520)	(34.03%)	\$11,235	41.02%	\$11,260	41.15%	\$11,451	41.78%
\$8,000,000	(\$12,395)	(21.04%)	(\$20,099)	(34.12%)	\$12,871	41.11%	\$12,896	41.23%	\$13,087	41.78%
\$9,000,000	(\$14,010)	(21.12%)	(\$22,677)	(34.18%)	\$14,507	41.19%	\$14,532	41.29%	\$14,723	41.78%
\$10,000,000	(\$15,625)	(21.18%)	(\$25,255)	(34.23%)	\$16,143	41.25%	\$16,168	41.34%	\$16,359	41.78%
\$15,000,000	(\$23,702)	(21.37%)	(\$38,146)	(34.39%)	\$24,322	41.42%	\$24,348	41.48%	\$24,539	41.78%
\$20,000,000	(\$31,778)	(21.46%)	(\$51,037)	(34.47%)	\$32,502	41.51%	\$32,527	41.56%	\$32,718	41.78%
\$25,000,000	(\$39,854)	(21.52%)	(\$63,928)	(34.52%)	\$40,681	41.57%	\$40,707	41.60%	\$40,898	41.78%
\$30,000,000	(\$47,930)	(21.55%)	(\$76,819)	(34.55%)	\$48,861	41.60%	\$48,886	41.63%	\$49,077	41.78%
\$35,000,000	(\$56,006)	(21.58%)	(\$89,710)	(34.57%)	\$57,040	41.63%	\$57,066	41.65%	\$57,257	41.78%
\$40,000,000	(\$64,083)	(21.60%)	(\$102,602)	(34.58%)	\$65,220	41.65%	\$65,245	41.67%	\$65,436	41.78%
\$45,000,000	(\$72,159)	(21.62%)	(\$115,493)	(34.60%)	\$73,400	41.66%	\$73,425	41.68%	\$73,616	41.78%
\$50,000,000	(\$80,235)	(21.63%)	(\$128,384)	(34.61%)	\$81,579	41.67%	\$81,605	41.69%	\$81,796	41.78%