

CITY OF MANSON, 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	\$8.37000	\$476,266	\$0	\$476,266	
2026-27	\$5.09921	\$485,791	\$720	\$486,511	2.2%
2027-28	\$5.13022	\$488,944	\$724	\$489,668	0.6%
2028-29	\$4.98201	\$499,461	\$703	\$500,164	2.1%
2029-30	\$5.00834	\$502,665	\$707	\$503,372	0.6%
2030-31	\$4.86191	\$513,439	\$686	\$514,125	2.1%
2031-32	\$4.88754	\$516,696	\$690	\$517,386	0.6%
2032-33	\$4.74651	\$527,734	\$670	\$528,404	2.1%
2033-34	\$4.77147	\$531,046	\$673	\$531,720	0.6%
2034-35	\$4.63550	\$542,354	\$654	\$543,008	2.1%
2035-36	\$4.65981	\$545,723	\$658	\$546,381	0.6%

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	\$113,560,406	\$56,901,546	\$0	\$56,901,546
2026-27	\$101,335,739	\$95,409,160	\$0	\$95,409,160
2027-28	\$101,374,344	\$95,447,765	\$0	\$95,447,765
2028-29	\$106,320,670	\$100,394,091	\$0	\$100,394,091
2029-30	\$106,433,276	\$100,506,697	\$0	\$100,506,697
2030-31	\$111,672,071	\$105,745,492	\$0	\$105,745,492
2031-32	\$111,784,677	\$105,858,098	\$0	\$105,858,098
2032-33	\$117,251,230	\$111,324,651	\$0	\$111,324,651
2033-34	\$117,363,835	\$111,437,256	\$0	\$111,437,256
2034-35	\$123,067,831	\$117,141,252	\$0	\$117,141,252
2035-36	\$123,180,437	\$117,253,858	\$0	\$117,253,858

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.03%	-2.62%	70.41%	25.73%	0.53%	2.36%
2026-27	100.22%	-25.24%	74.98%	22.50%	0.43%	1.41%
2027-28	100.31%	-25.33%	74.98%	22.50%	0.43%	1.41%
2028-29	99.31%	-24.19%	75.13%	22.47%	0.41%	1.34%
2029-30	99.33%	-24.19%	75.14%	22.46%	0.41%	1.34%
2030-31	98.31%	-23.01%	75.29%	22.43%	0.39%	1.27%
2031-32	98.32%	-23.02%	75.31%	22.42%	0.39%	1.27%
2032-33	97.35%	-21.91%	75.44%	22.39%	0.38%	1.21%
2033-34	97.37%	-21.91%	75.45%	22.38%	0.38%	1.21%
2034-35	96.44%	-20.87%	75.57%	22.37%	0.36%	1.15%
2035-36	96.46%	-20.88%	75.58%	22.36%	0.36%	1.15%

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 MANSON, 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	\$56,901,546	\$8.37000	\$476,266
2026-27	\$95,409,160	\$5.09921	\$486,511
2027-28	\$95,447,765	\$5.13022	\$489,668
2028-29	\$100,394,091	\$4.98201	\$500,164
2029-30	\$100,506,697	\$5.00834	\$503,372
2030-31	\$105,745,492	\$4.86191	\$514,125
2031-32	\$105,858,098	\$4.88754	\$517,386
2032-33	\$111,324,651	\$4.74651	\$528,404
2033-34	\$111,437,256	\$4.77147	\$531,720
2034-35	\$117,141,252	\$4.63550	\$543,008
2035-36	\$117,253,858	\$4.65981	\$546,381

CITY OF MANSON, 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	\$56,901,546	\$8.37000	\$476,266
2026-27	\$58,634,010	\$8.28713	\$485,908
2027-28	\$59,597,872	\$8.28713	\$493,895
2028-29	\$61,761,889	\$8.10000	\$500,271
2029-30	\$62,775,835	\$8.10000	\$508,484
2030-31	\$65,052,630	\$8.10000	\$526,926
2031-32	\$66,119,146	\$8.10000	\$535,565
2032-33	\$68,514,483	\$8.10000	\$554,967
2033-34	\$69,636,498	\$8.10000	\$564,056
2034-35	\$72,156,557	\$8.10000	\$584,468
2035-36	\$73,336,824	\$8.10000	\$594,028

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	\$36,775,150	(\$3.18792)	\$603
2027-28	\$35,849,894	(\$3.15691)	-\$4,227
2028-29	\$38,632,202	(\$3.11799)	-\$107
2029-30	\$37,730,862	(\$3.09166)	-\$5,113
2030-31	\$40,692,863	(\$3.23809)	-\$12,801
2031-32	\$39,738,952	(\$3.21246)	-\$18,179
2032-33	\$42,810,167	(\$3.35349)	-\$26,564
2033-34	\$41,800,758	(\$3.32853)	-\$32,336
2034-35	\$44,984,696	(\$3.46450)	-\$41,460
2035-36	\$43,917,033	(\$3.44019)	-\$47,648

CITY OF MANSON, 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	\$199	\$300	\$50,000	\$51,515	\$199	\$250	\$50,000	\$58,947	\$179	\$44	\$153	\$44	\$199	\$287
\$100,000	\$123,480	\$397	\$600	\$100,000	\$103,030	\$397	\$501	\$100,000	\$117,894	\$378	\$330	\$352	\$330	\$397	\$573
\$150,000	\$185,220	\$596	\$901	\$150,000	\$154,545	\$596	\$751	\$150,000	\$176,842	\$576	\$617	\$550	\$617	\$596	\$860
\$200,000	\$246,960	\$972	\$1,201	\$200,000	\$206,060	\$972	\$1,002	\$200,000	\$235,789	\$775	\$903	\$749	\$903	\$794	\$1,146
\$250,000	\$308,700	\$1,349	\$1,501	\$250,000	\$257,575	\$1,349	\$1,252	\$250,000	\$294,736	\$973	\$1,190	\$947	\$1,190	\$993	\$1,433
\$300,000	\$370,440	\$1,725	\$1,801	\$300,000	\$309,090	\$1,725	\$1,503	\$300,000	\$353,683	\$1,172	\$1,476	\$1,146	\$1,476	\$1,191	\$1,720
\$400,000	\$493,920	\$2,479	\$2,401	\$400,000	\$412,120	\$2,479	\$2,004	\$400,000	\$471,578	\$1,569	\$2,050	\$1,543	\$2,050	\$1,588	\$2,293
\$500,000	\$617,400	\$3,232	\$3,002	\$500,000	\$515,151	\$3,232	\$2,505	\$500,000	\$589,472	\$1,966	\$2,623	\$1,940	\$2,623	\$1,985	\$2,866
\$600,000	\$740,880	\$3,985	\$3,602	\$600,000	\$618,181	\$3,985	\$3,006	\$600,000	\$707,366	\$2,363	\$3,196	\$2,337	\$3,196	\$2,382	\$3,439
\$700,000	\$864,360	\$4,739	\$4,202	\$700,000	\$721,211	\$4,739	\$3,506	\$700,000	\$825,261	\$2,760	\$3,769	\$2,734	\$3,769	\$2,779	\$4,012
\$800,000	\$987,840	\$5,492	\$4,803	\$800,000	\$824,241	\$5,492	\$4,007	\$800,000	\$943,155	\$3,157	\$4,342	\$3,131	\$4,342	\$3,176	\$4,586
\$900,000	\$1,111,320	\$6,245	\$5,403	\$900,000	\$927,271	\$6,245	\$4,508	\$900,000	\$1,061,050	\$3,554	\$4,916	\$3,528	\$4,916	\$3,573	\$5,159
\$1,000,000	\$1,234,800	\$6,999	\$6,003	\$1,000,000	\$1,030,301	\$6,999	\$5,009	\$1,000,000	\$1,178,944	\$3,951	\$5,489	\$3,925	\$5,489	\$3,970	\$5,732
\$2,000,000	\$2,469,600	\$14,532	\$12,007	\$2,000,000	\$2,060,602	\$14,532	\$10,018	\$2,000,000	\$2,357,888	\$7,921	\$11,221	\$7,895	\$11,221	\$7,940	\$11,464
\$3,000,000	\$3,704,400	\$22,065	\$18,010	\$3,000,000	\$3,090,903	\$22,065	\$15,028	\$3,000,000	\$3,536,832	\$11,891	\$16,953	\$11,865	\$16,953	\$11,910	\$17,196
\$4,000,000	\$4,939,200	\$29,598	\$24,014	\$4,000,000	\$4,121,204	\$29,598	\$20,037	\$4,000,000	\$4,715,776	\$15,861	\$22,685	\$15,835	\$22,685	\$15,880	\$22,928
\$5,000,000	\$6,174,000	\$37,131	\$30,017	\$5,000,000	\$5,151,505	\$37,131	\$25,046	\$5,000,000	\$5,894,720	\$19,831	\$28,417	\$19,805	\$28,417	\$19,850	\$28,660
\$6,000,000	\$7,408,800	\$44,664	\$36,021	\$6,000,000	\$6,181,806	\$44,664	\$30,055	\$6,000,000	\$7,073,664	\$23,801	\$34,148	\$23,775	\$34,148	\$23,820	\$34,392
\$7,000,000	\$8,643,600	\$52,197	\$42,024	\$7,000,000	\$7,212,107	\$52,197	\$35,065	\$7,000,000	\$8,252,608	\$27,771	\$39,880	\$27,745	\$39,880	\$27,790	\$40,123
\$8,000,000	\$9,878,400	\$59,730	\$48,028	\$8,000,000	\$8,242,408	\$59,730	\$40,074	\$8,000,000	\$9,431,552	\$31,741	\$45,612	\$31,715	\$45,612	\$31,760	\$45,855
\$9,000,000	\$11,113,200	\$67,263	\$54,031	\$9,000,000	\$9,272,709	\$67,263	\$45,083	\$9,000,000	\$10,610,496	\$35,711	\$51,344	\$35,685	\$51,344	\$35,730	\$51,587
\$10,000,000	\$12,348,000	\$74,796	\$60,035	\$10,000,000	\$10,303,010	\$74,796	\$50,092	\$10,000,000	\$11,789,440	\$39,681	\$57,076	\$39,655	\$57,076	\$39,700	\$57,319
\$15,000,000	\$18,522,000	\$112,461	\$90,052	\$15,000,000	\$15,454,515	\$112,461	\$75,138	\$15,000,000	\$17,684,160	\$59,531	\$85,736	\$59,505	\$85,736	\$59,550	\$85,979
\$20,000,000	\$24,696,000	\$150,126	\$120,070	\$20,000,000	\$20,606,020	\$150,126	\$100,185	\$20,000,000	\$23,578,880	\$79,381	\$114,395	\$79,355	\$114,395	\$79,400	\$114,638
\$25,000,000	\$30,870,000	\$187,791	\$150,087	\$25,000,000	\$25,757,525	\$187,791	\$125,231	\$25,000,000	\$29,473,600	\$99,231	\$143,055	\$99,206	\$143,055	\$99,251	\$143,298
\$30,000,000	\$37,044,000	\$225,456	\$180,105	\$30,000,000	\$30,909,030	\$225,456	\$150,277	\$30,000,000	\$35,368,320	\$119,081	\$171,714	\$119,056	\$171,714	\$119,101	\$171,958
\$35,000,000	\$43,218,000	\$263,121	\$210,122	\$35,000,000	\$36,060,535	\$263,121	\$175,323	\$35,000,000	\$41,263,040	\$138,932	\$200,374	\$138,906	\$200,374	\$138,951	\$200,617
\$40,000,000	\$49,392,000	\$300,786	\$240,139	\$40,000,000	\$41,212,040	\$300,786	\$200,369	\$40,000,000	\$47,157,760	\$158,782	\$229,034	\$158,756	\$229,034	\$158,801	\$229,277
\$45,000,000	\$55,566,000	\$338,451	\$270,157	\$45,000,000	\$46,363,545	\$338,451	\$225,415	\$45,000,000	\$53,052,480	\$178,632	\$257,693	\$178,606	\$257,693	\$178,651	\$257,936
\$50,000,000	\$61,740,000	\$376,116	\$300,174	\$50,000,000	\$51,515,050	\$376,116	\$250,462	\$50,000,000	\$58,947,200	\$198,482	\$286,353	\$198,456	\$286,353	\$198,501	\$286,596

CITY OF MANSON, 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	51.22%	\$52	26.18%	(\$136)	(75.73%)	(\$110)	(71.65%)	\$88	44.38%
\$100,000	\$203	51.22%	\$104	26.18%	(\$48)	(12.61%)	(\$22)	(6.21%)	\$176	44.38%
\$150,000	\$305	51.22%	\$156	26.18%	\$40	7.02%	\$66	12.04%	\$264	44.38%
\$200,000	\$229	23.51%	\$30	3.05%	\$129	16.59%	\$154	20.61%	\$352	44.38%
\$250,000	\$152	11.27%	(\$96)	(7.15%)	\$217	22.26%	\$242	25.59%	\$440	44.38%
\$300,000	\$76	4.38%	(\$223)	(12.91%)	\$305	26.01%	\$331	28.84%	\$529	44.38%
\$400,000	(\$77)	(3.12%)	(\$475)	(19.17%)	\$481	30.66%	\$507	32.84%	\$705	44.38%
\$500,000	(\$230)	(7.13%)	(\$727)	(22.51%)	\$657	33.43%	\$683	35.20%	\$881	44.38%
\$600,000	(\$383)	(9.62%)	(\$980)	(24.59%)	\$833	35.27%	\$859	36.76%	\$1,057	44.38%
\$700,000	(\$536)	(11.32%)	(\$1,232)	(26.00%)	\$1,009	36.58%	\$1,035	37.87%	\$1,233	44.38%
\$800,000	(\$689)	(12.55%)	(\$1,485)	(27.03%)	\$1,186	37.56%	\$1,211	38.69%	\$1,410	44.38%
\$900,000	(\$842)	(13.48%)	(\$1,737)	(27.81%)	\$1,362	38.32%	\$1,388	39.33%	\$1,586	44.38%
\$1,000,000	(\$995)	(14.22%)	(\$1,989)	(28.42%)	\$1,538	38.93%	\$1,564	39.84%	\$1,762	44.38%
\$2,000,000	(\$2,525)	(17.37%)	(\$4,513)	(31.06%)	\$3,300	41.66%	\$3,326	42.12%	\$3,524	44.38%
\$3,000,000	(\$4,054)	(18.37%)	(\$7,037)	(31.89%)	\$5,062	42.57%	\$5,088	42.88%	\$5,286	44.38%
\$4,000,000	(\$5,584)	(18.87%)	(\$9,561)	(32.30%)	\$6,824	43.02%	\$6,850	43.26%	\$7,048	44.38%
\$5,000,000	(\$7,113)	(19.16%)	(\$12,084)	(32.55%)	\$8,586	43.29%	\$8,611	43.48%	\$8,809	44.38%
\$6,000,000	(\$8,643)	(19.35%)	(\$14,608)	(32.71%)	\$10,348	43.48%	\$10,373	43.63%	\$10,571	44.38%
\$7,000,000	(\$10,172)	(19.49%)	(\$17,132)	(32.82%)	\$12,109	43.60%	\$12,135	43.74%	\$12,333	44.38%
\$8,000,000	(\$11,702)	(19.59%)	(\$19,656)	(32.91%)	\$13,871	43.70%	\$13,897	43.82%	\$14,095	44.38%
\$9,000,000	(\$13,231)	(19.67%)	(\$22,179)	(32.97%)	\$15,633	43.78%	\$15,659	43.88%	\$15,857	44.38%
\$10,000,000	(\$14,761)	(19.73%)	(\$24,703)	(33.03%)	\$17,395	43.84%	\$17,421	43.93%	\$17,619	44.38%
\$15,000,000	(\$22,408)	(19.93%)	(\$37,322)	(33.19%)	\$26,205	44.02%	\$26,230	44.08%	\$26,428	44.38%
\$20,000,000	(\$30,056)	(20.02%)	(\$49,941)	(33.27%)	\$35,014	44.11%	\$35,040	44.16%	\$35,238	44.38%
\$25,000,000	(\$37,703)	(20.08%)	(\$62,560)	(33.31%)	\$43,824	44.16%	\$43,849	44.20%	\$44,047	44.38%
\$30,000,000	(\$45,351)	(20.12%)	(\$75,179)	(33.35%)	\$52,633	44.20%	\$52,659	44.23%	\$52,857	44.38%
\$35,000,000	(\$52,999)	(20.14%)	(\$87,797)	(33.37%)	\$61,442	44.22%	\$61,468	44.25%	\$61,666	44.38%
\$40,000,000	(\$60,646)	(20.16%)	(\$100,416)	(33.38%)	\$70,252	44.24%	\$70,278	44.27%	\$70,476	44.38%
\$45,000,000	(\$68,294)	(20.18%)	(\$113,035)	(33.40%)	\$79,061	44.26%	\$79,087	44.28%	\$79,285	44.38%
\$50,000,000	(\$75,941)	(20.19%)	(\$125,654)	(33.41%)	\$87,871	44.27%	\$87,897	44.29%	\$88,095	44.38%