

CITY OF MELROSE, 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	\$8.12621	\$24,923	\$0	\$24,923	
2026-27	\$5.52646	\$25,421	\$1,492	\$26,913	8.0%
2027-28	\$5.64093	\$27,452	\$1,523	\$28,975	7.7%
2028-29	\$5.52821	\$29,554	\$1,493	\$31,047	7.2%
2029-30	\$5.63918	\$31,668	\$1,523	\$33,191	6.9%
2030-31	\$5.51890	\$33,855	\$1,490	\$35,345	6.5%
2031-32	\$5.62964	\$36,052	\$1,520	\$37,572	6.3%
2032-33	\$5.50605	\$38,323	\$1,487	\$39,810	6.0%
2033-34	\$5.61649	\$40,606	\$1,517	\$42,123	5.8%
2034-35	\$5.49030	\$42,965	\$1,483	\$44,448	5.5%
2035-36	\$5.60039	\$45,337	\$1,512	\$46,849	5.4%

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	\$6,128,286	\$3,066,948	\$0	\$3,066,948
2026-27	\$5,629,462	\$4,869,923	\$0	\$4,869,923
2027-28	\$5,896,081	\$5,136,542	\$0	\$5,136,542
2028-29	\$6,375,670	\$5,616,131	\$0	\$5,616,131
2029-30	\$6,645,289	\$5,885,750	\$0	\$5,885,750
2030-31	\$7,163,866	\$6,404,327	\$0	\$6,404,327
2031-32	\$7,433,486	\$6,673,947	\$0	\$6,673,947
2032-33	\$7,989,786	\$7,230,247	\$0	\$7,230,247
2033-34	\$8,259,406	\$7,499,867	\$0	\$7,499,867
2034-35	\$8,855,249	\$8,095,710	\$0	\$8,095,710
2035-36	\$9,124,868	\$8,365,329	\$0	\$8,365,329

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	55.50%	-3.10%	52.40%	9.13%	2.28%	2.39%
2026-27	80.36%	-27.14%	53.22%	17.03%	3.06%	1.51%
2027-28	76.22%	-25.72%	50.50%	21.36%	2.90%	1.43%
2028-29	72.54%	-23.48%	49.06%	25.29%	2.68%	1.31%
2029-30	69.24%	-22.36%	46.88%	28.69%	2.56%	1.25%
2030-31	66.21%	-20.48%	45.73%	31.87%	2.37%	1.14%
2031-32	63.56%	-19.62%	43.94%	34.60%	2.28%	1.10%
2032-33	61.05%	-18.06%	42.99%	37.25%	2.12%	1.01%
2033-34	58.87%	-17.39%	41.48%	39.49%	2.05%	0.98%
2034-35	56.75%	-16.07%	40.67%	41.72%	1.92%	0.91%
2035-36	54.94%	-15.54%	39.40%	43.58%	1.85%	0.88%

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 MELROSE, 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	\$3,066,948	\$8.12621	\$24,923
2026-27	\$4,869,923	\$5.52646	\$26,913
2027-28	\$5,136,542	\$5.64093	\$28,975
2028-29	\$5,616,131	\$5.52821	\$31,047
2029-30	\$5,885,750	\$5.63918	\$33,191
2030-31	\$6,404,327	\$5.51890	\$35,345
2031-32	\$6,673,947	\$5.62964	\$37,572
2032-33	\$7,230,247	\$5.50605	\$39,810
2033-34	\$7,499,867	\$5.61649	\$42,123
2034-35	\$8,095,710	\$5.49030	\$44,448
2035-36	\$8,365,329	\$5.60039	\$46,849

CITY OF MELROSE, 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	\$3,066,948	\$8.12621	\$24,923
2026-27	\$3,249,754	\$7.96688	\$25,890
2027-28	\$3,437,268	\$7.81066	\$26,847
2028-29	\$3,671,541	\$7.81066	\$28,677
2029-30	\$3,861,020	\$7.81066	\$30,157
2030-31	\$4,114,615	\$7.81066	\$32,138
2031-32	\$4,306,157	\$7.81066	\$33,634
2032-33	\$4,580,044	\$7.81066	\$35,773
2033-34	\$4,773,764	\$7.81066	\$37,286
2034-35	\$5,068,968	\$7.81066	\$39,592
2035-36	\$5,264,974	\$7.81066	\$41,123

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	\$1,620,169	(\$2.44042)	\$1,023
2027-28	\$1,699,274	(\$2.16973)	\$2,128
2028-29	\$1,944,590	(\$2.28245)	\$2,370
2029-30	\$2,024,730	(\$2.17148)	\$3,034
2030-31	\$2,289,713	(\$2.29176)	\$3,207
2031-32	\$2,367,790	(\$2.18102)	\$3,938
2032-33	\$2,650,203	(\$2.30461)	\$4,037
2033-34	\$2,726,102	(\$2.19417)	\$4,837
2034-35	\$3,026,742	(\$2.32036)	\$4,856
2035-36	\$3,100,355	(\$2.21027)	\$5,726

CITY OF MELROSE, 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	\$193	\$341	\$50,000	\$51,515	\$193	\$284	\$50,000	\$58,947	\$174	\$49	\$149	\$49	\$193	\$325
\$100,000	\$123,480	\$385	\$681	\$100,000	\$103,030	\$385	\$569	\$100,000	\$117,894	\$367	\$375	\$342	\$375	\$385	\$651
\$150,000	\$185,220	\$578	\$1,022	\$150,000	\$154,545	\$578	\$853	\$150,000	\$176,842	\$559	\$700	\$534	\$700	\$578	\$976
\$200,000	\$246,960	\$944	\$1,363	\$200,000	\$206,060	\$944	\$1,137	\$200,000	\$235,789	\$752	\$1,025	\$727	\$1,025	\$771	\$1,301
\$250,000	\$308,700	\$1,310	\$1,704	\$250,000	\$257,575	\$1,310	\$1,422	\$250,000	\$294,736	\$945	\$1,351	\$920	\$1,351	\$964	\$1,627
\$300,000	\$370,440	\$1,675	\$2,044	\$300,000	\$309,090	\$1,675	\$1,706	\$300,000	\$353,683	\$1,138	\$1,676	\$1,113	\$1,676	\$1,156	\$1,952
\$400,000	\$493,920	\$2,407	\$2,726	\$400,000	\$412,120	\$2,407	\$2,274	\$400,000	\$471,578	\$1,523	\$2,327	\$1,498	\$2,327	\$1,542	\$2,603
\$500,000	\$617,400	\$3,138	\$3,407	\$500,000	\$515,151	\$3,138	\$2,843	\$500,000	\$589,472	\$1,909	\$2,977	\$1,883	\$2,977	\$1,927	\$3,253
\$600,000	\$740,880	\$3,869	\$4,089	\$600,000	\$618,181	\$3,869	\$3,412	\$600,000	\$707,366	\$2,294	\$3,628	\$2,269	\$3,628	\$2,313	\$3,904
\$700,000	\$864,360	\$4,601	\$4,770	\$700,000	\$721,211	\$4,601	\$3,980	\$700,000	\$825,261	\$2,679	\$4,279	\$2,654	\$4,279	\$2,698	\$4,555
\$800,000	\$987,840	\$5,332	\$5,452	\$800,000	\$824,241	\$5,332	\$4,549	\$800,000	\$943,155	\$3,065	\$4,929	\$3,040	\$4,929	\$3,084	\$5,205
\$900,000	\$1,111,320	\$6,063	\$6,133	\$900,000	\$927,271	\$6,063	\$5,118	\$900,000	\$1,061,050	\$3,450	\$5,580	\$3,425	\$5,580	\$3,469	\$5,856
\$1,000,000	\$1,234,800	\$6,795	\$6,815	\$1,000,000	\$1,030,301	\$6,795	\$5,686	\$1,000,000	\$1,178,944	\$3,836	\$6,231	\$3,811	\$6,231	\$3,854	\$6,506
\$2,000,000	\$2,469,600	\$14,108	\$13,629	\$2,000,000	\$2,060,602	\$14,108	\$11,372	\$2,000,000	\$2,357,888	\$7,690	\$12,737	\$7,665	\$12,737	\$7,709	\$13,013
\$3,000,000	\$3,704,400	\$21,422	\$20,444	\$3,000,000	\$3,090,903	\$21,422	\$17,058	\$3,000,000	\$3,536,832	\$11,544	\$19,243	\$11,519	\$19,243	\$11,563	\$19,519
\$4,000,000	\$4,939,200	\$28,735	\$27,259	\$4,000,000	\$4,121,204	\$28,735	\$22,745	\$4,000,000	\$4,715,776	\$15,399	\$25,750	\$15,374	\$25,750	\$15,418	\$26,026
\$5,000,000	\$6,174,000	\$36,049	\$34,074	\$5,000,000	\$5,151,505	\$36,049	\$28,431	\$5,000,000	\$5,894,720	\$19,253	\$32,256	\$19,228	\$32,256	\$19,272	\$32,532
\$6,000,000	\$7,408,800	\$43,363	\$40,888	\$6,000,000	\$6,181,806	\$43,363	\$34,117	\$6,000,000	\$7,073,664	\$23,108	\$38,763	\$23,083	\$38,763	\$23,126	\$39,039
\$7,000,000	\$8,643,600	\$50,676	\$47,703	\$7,000,000	\$7,212,107	\$50,676	\$39,803	\$7,000,000	\$8,252,608	\$26,962	\$45,269	\$26,937	\$45,269	\$26,981	\$45,545
\$8,000,000	\$9,878,400	\$57,990	\$54,518	\$8,000,000	\$8,242,408	\$57,990	\$45,489	\$8,000,000	\$9,431,552	\$30,816	\$51,776	\$30,791	\$51,776	\$30,835	\$52,052
\$9,000,000	\$11,113,200	\$65,303	\$61,333	\$9,000,000	\$9,272,709	\$65,303	\$51,175	\$9,000,000	\$10,610,496	\$34,671	\$58,282	\$34,646	\$58,282	\$34,690	\$58,558
\$10,000,000	\$12,348,000	\$72,617	\$68,147	\$10,000,000	\$10,303,010	\$72,617	\$56,861	\$10,000,000	\$11,789,440	\$38,525	\$64,789	\$38,500	\$64,789	\$38,544	\$65,065
\$15,000,000	\$18,522,000	\$109,185	\$102,221	\$15,000,000	\$15,454,515	\$109,185	\$85,292	\$15,000,000	\$17,684,160	\$57,797	\$97,321	\$57,772	\$97,321	\$57,816	\$97,597
\$20,000,000	\$24,696,000	\$145,753	\$136,295	\$20,000,000	\$20,606,020	\$145,753	\$113,723	\$20,000,000	\$23,578,880	\$77,069	\$129,854	\$77,044	\$129,854	\$77,088	\$130,129
\$25,000,000	\$30,870,000	\$182,321	\$170,368	\$25,000,000	\$25,757,525	\$182,321	\$142,153	\$25,000,000	\$29,473,600	\$96,341	\$162,386	\$96,316	\$162,386	\$96,360	\$162,662
\$30,000,000	\$37,044,000	\$218,889	\$204,442	\$30,000,000	\$30,909,030	\$218,889	\$170,584	\$30,000,000	\$35,368,320	\$115,613	\$194,918	\$115,588	\$194,918	\$115,632	\$195,194
\$35,000,000	\$43,218,000	\$255,457	\$238,516	\$35,000,000	\$36,060,535	\$255,457	\$199,014	\$35,000,000	\$41,263,040	\$134,885	\$227,451	\$134,860	\$227,451	\$134,904	\$227,727
\$40,000,000	\$49,392,000	\$292,025	\$272,590	\$40,000,000	\$41,212,040	\$292,025	\$227,445	\$40,000,000	\$47,157,760	\$154,157	\$259,983	\$154,132	\$259,983	\$154,176	\$260,259
\$45,000,000	\$55,566,000	\$328,593	\$306,663	\$45,000,000	\$46,363,545	\$328,593	\$255,876	\$45,000,000	\$53,052,480	\$173,429	\$292,515	\$173,404	\$292,515	\$173,448	\$292,791
\$50,000,000	\$61,740,000	\$365,161	\$340,737	\$50,000,000	\$51,515,050	\$365,161	\$284,306	\$50,000,000	\$58,947,200	\$192,701	\$325,048	\$192,676	\$325,048	\$192,720	\$325,324

CITY OF MELROSE, 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	\$148	76.80%	\$92	47.52%	(\$125)	(71.63%)	(\$100)	(66.85%)	\$133	68.81%
\$100,000	\$296	76.80%	\$183	47.52%	\$8	2.17%	\$33	9.66%	\$265	68.81%
\$150,000	\$444	76.80%	\$275	47.52%	\$141	25.12%	\$166	30.99%	\$398	68.81%
\$200,000	\$419	44.40%	\$193	20.49%	\$273	36.32%	\$298	41.01%	\$530	68.81%
\$250,000	\$394	30.10%	\$112	8.55%	\$406	42.94%	\$431	46.84%	\$663	68.81%
\$300,000	\$369	22.04%	\$31	1.83%	\$538	47.32%	\$563	50.64%	\$796	68.81%
\$400,000	\$319	13.27%	(\$132)	(5.49%)	\$804	52.76%	\$829	55.32%	\$1,061	68.81%
\$500,000	\$269	8.59%	(\$295)	(9.40%)	\$1,069	56.00%	\$1,094	58.08%	\$1,326	68.81%
\$600,000	\$220	5.67%	(\$458)	(11.83%)	\$1,334	58.15%	\$1,359	59.90%	\$1,591	68.81%
\$700,000	\$170	3.69%	(\$620)	(13.48%)	\$1,599	59.69%	\$1,624	61.19%	\$1,856	68.81%
\$800,000	\$120	2.25%	(\$783)	(14.69%)	\$1,864	60.83%	\$1,889	62.16%	\$2,122	68.81%
\$900,000	\$70	1.15%	(\$946)	(15.60%)	\$2,130	61.72%	\$2,155	62.91%	\$2,387	68.81%
\$1,000,000	\$20	0.29%	(\$1,109)	(16.32%)	\$2,395	62.44%	\$2,420	63.50%	\$2,652	68.81%
\$2,000,000	(\$479)	(3.39%)	(\$2,736)	(19.39%)	\$5,047	65.63%	\$5,072	66.17%	\$5,304	68.81%
\$3,000,000	(\$978)	(4.56%)	(\$4,364)	(20.37%)	\$7,699	66.69%	\$7,724	67.05%	\$7,956	68.81%
\$4,000,000	(\$1,477)	(5.14%)	(\$5,991)	(20.85%)	\$10,351	67.22%	\$10,376	67.49%	\$10,608	68.81%
\$5,000,000	(\$1,975)	(5.48%)	(\$7,618)	(21.13%)	\$13,003	67.54%	\$13,028	67.76%	\$13,260	68.81%
\$6,000,000	(\$2,474)	(5.71%)	(\$9,246)	(21.32%)	\$15,655	67.75%	\$15,680	67.93%	\$15,912	68.81%
\$7,000,000	(\$2,973)	(5.87%)	(\$10,873)	(21.46%)	\$18,307	67.90%	\$18,332	68.06%	\$18,565	68.81%
\$8,000,000	(\$3,472)	(5.99%)	(\$12,501)	(21.56%)	\$20,959	68.01%	\$20,984	68.15%	\$21,217	68.81%
\$9,000,000	(\$3,971)	(6.08%)	(\$14,128)	(21.63%)	\$23,611	68.10%	\$23,637	68.22%	\$23,869	68.81%
\$10,000,000	(\$4,470)	(6.16%)	(\$15,756)	(21.70%)	\$26,264	68.17%	\$26,289	68.28%	\$26,521	68.81%
\$15,000,000	(\$6,964)	(6.38%)	(\$23,893)	(21.88%)	\$39,524	68.38%	\$39,549	68.46%	\$39,781	68.81%
\$20,000,000	(\$9,458)	(6.49%)	(\$32,030)	(21.98%)	\$52,784	68.49%	\$52,809	68.54%	\$53,042	68.81%
\$25,000,000	(\$11,952)	(6.56%)	(\$40,168)	(22.03%)	\$66,045	68.55%	\$66,070	68.60%	\$66,302	68.81%
\$30,000,000	(\$14,447)	(6.60%)	(\$48,305)	(22.07%)	\$79,305	68.60%	\$79,330	68.63%	\$79,562	68.81%
\$35,000,000	(\$16,941)	(6.63%)	(\$56,442)	(22.09%)	\$92,566	68.63%	\$92,591	68.66%	\$92,823	68.81%
\$40,000,000	(\$19,435)	(6.66%)	(\$64,580)	(22.11%)	\$105,826	68.65%	\$105,851	68.68%	\$106,083	68.81%
\$45,000,000	(\$21,930)	(6.67%)	(\$72,717)	(22.13%)	\$119,086	68.67%	\$119,111	68.69%	\$119,344	68.81%
\$50,000,000	(\$24,424)	(6.69%)	(\$80,854)	(22.14%)	\$132,347	68.68%	\$132,372	68.70%	\$132,604	68.81%