

CITY OF MESERVEY, 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	\$8.64000	\$24,625	\$0	\$24,625	
2026-27	\$7.29319	\$25,118	\$115	\$25,232	2.5%
2027-28	\$7.36476	\$25,358	\$116	\$25,474	1.0%
2028-29	\$7.00630	\$25,984	\$110	\$26,094	2.4%
2029-30	\$7.04794	\$26,224	\$111	\$26,335	0.9%
2030-31	\$6.69625	\$26,862	\$105	\$26,967	2.4%
2031-32	\$6.73557	\$27,102	\$106	\$27,208	0.9%
2032-33	\$6.41361	\$27,752	\$101	\$27,853	2.4%
2033-34	\$6.45087	\$27,992	\$101	\$28,093	0.9%
2034-35	\$6.15469	\$28,655	\$97	\$28,752	2.3%
2035-36	\$6.19009	\$28,896	\$97	\$28,993	0.8%

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	\$8,927,889	\$2,850,129	\$0	\$2,850,129
2026-27	\$6,426,417	\$3,459,704	\$0	\$3,459,704
2027-28	\$6,425,644	\$3,458,931	\$0	\$3,458,931
2028-29	\$6,691,048	\$3,724,335	\$0	\$3,724,335
2029-30	\$6,703,275	\$3,736,562	\$0	\$3,736,562
2030-31	\$6,993,896	\$4,027,183	\$0	\$4,027,183
2031-32	\$7,006,122	\$4,039,409	\$0	\$4,039,409
2032-33	\$7,309,463	\$4,342,750	\$0	\$4,342,750
2033-34	\$7,321,690	\$4,354,977	\$0	\$4,354,977
2034-35	\$7,638,276	\$4,671,563	\$0	\$4,671,563
2035-36	\$7,650,502	\$4,683,789	\$0	\$4,683,789

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.24%	-5.70%	83.54%	9.25%	0.00%	7.21%
2026-27	169.40%	-93.76%	75.64%	17.99%	0.00%	5.94%
2027-28	169.89%	-94.26%	75.64%	17.99%	0.00%	5.94%
2028-29	164.52%	-87.96%	76.56%	17.55%	0.00%	5.52%
2029-30	164.40%	-87.76%	76.64%	17.49%	0.00%	5.50%
2030-31	159.03%	-81.49%	77.54%	17.04%	0.00%	5.10%
2031-32	158.94%	-81.33%	77.61%	16.99%	0.00%	5.09%
2032-33	154.11%	-75.71%	78.40%	16.59%	0.00%	4.73%
2033-34	154.04%	-75.58%	78.46%	16.54%	0.00%	4.72%
2034-35	149.68%	-70.51%	79.17%	16.19%	0.00%	4.40%
2035-36	149.63%	-70.40%	79.23%	16.15%	0.00%	4.39%

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 MESERVEY, 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	\$2,850,129	\$8.64000	\$24,625
2026-27	\$3,459,704	\$7.29319	\$25,232
2027-28	\$3,458,931	\$7.36476	\$25,474
2028-29	\$3,724,335	\$7.00630	\$26,094
2029-30	\$3,736,562	\$7.04794	\$26,335
2030-31	\$4,027,183	\$6.69625	\$26,967
2031-32	\$4,039,409	\$6.73557	\$27,208
2032-33	\$4,342,750	\$6.41361	\$27,853
2033-34	\$4,354,977	\$6.45087	\$28,093
2034-35	\$4,671,563	\$6.15469	\$28,752
2035-36	\$4,683,789	\$6.19009	\$28,993

CITY OF MESERVEY, 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	\$2,850,129	\$8.64000	\$24,625
2026-27	\$2,882,674	\$8.64000	\$24,906
2027-28	\$2,944,638	\$8.64000	\$25,442
2028-29	\$3,044,493	\$8.10000	\$24,660
2029-30	\$3,109,720	\$8.10000	\$25,189
2030-31	\$3,214,905	\$8.10000	\$26,041
2031-32	\$3,283,558	\$8.10000	\$26,597
2032-33	\$3,394,350	\$8.10000	\$27,494
2033-34	\$3,466,619	\$8.10000	\$28,080
2034-35	\$3,583,314	\$8.10000	\$29,025
2035-36	\$3,659,379	\$8.10000	\$29,641

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	\$577,030	(\$1.34681)	\$326
2027-28	\$514,293	(\$1.27524)	\$33
2028-29	\$679,843	(\$1.09370)	\$1,433
2029-30	\$626,842	(\$1.05206)	\$1,146
2030-31	\$812,277	(\$1.40375)	\$926
2031-32	\$755,851	(\$1.36443)	\$611
2032-33	\$948,400	(\$1.68639)	\$358
2033-34	\$888,358	(\$1.64913)	\$14
2034-35	\$1,088,248	(\$1.94531)	-\$273
2035-36	\$1,024,411	(\$1.90991)	-\$648

CITY OF MESERVEY, 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	\$205	\$413	\$50,000	\$51,515	\$205	\$345	\$50,000	\$58,947	\$185	\$60	\$158	\$60	\$205	\$395
\$100,000	\$123,480	\$410	\$827	\$100,000	\$103,030	\$410	\$690	\$100,000	\$117,894	\$390	\$455	\$363	\$455	\$410	\$789
\$150,000	\$185,220	\$615	\$1,240	\$150,000	\$154,545	\$615	\$1,035	\$150,000	\$176,842	\$595	\$849	\$568	\$849	\$615	\$1,184
\$200,000	\$246,960	\$1,004	\$1,654	\$200,000	\$206,060	\$1,004	\$1,380	\$200,000	\$235,789	\$800	\$1,244	\$773	\$1,244	\$820	\$1,579
\$250,000	\$308,700	\$1,392	\$2,067	\$250,000	\$257,575	\$1,392	\$1,725	\$250,000	\$294,736	\$1,005	\$1,639	\$978	\$1,639	\$1,025	\$1,974
\$300,000	\$370,440	\$1,781	\$2,481	\$300,000	\$309,090	\$1,781	\$2,070	\$300,000	\$353,683	\$1,210	\$2,034	\$1,183	\$2,034	\$1,229	\$2,368
\$400,000	\$493,920	\$2,559	\$3,307	\$400,000	\$412,120	\$2,559	\$2,760	\$400,000	\$471,578	\$1,619	\$2,823	\$1,593	\$2,823	\$1,639	\$3,158
\$500,000	\$617,400	\$3,336	\$4,134	\$500,000	\$515,151	\$3,336	\$3,450	\$500,000	\$589,472	\$2,029	\$3,612	\$2,003	\$3,612	\$2,049	\$3,947
\$600,000	\$740,880	\$4,114	\$4,961	\$600,000	\$618,181	\$4,114	\$4,139	\$600,000	\$707,366	\$2,439	\$4,402	\$2,412	\$4,402	\$2,459	\$4,737
\$700,000	\$864,360	\$4,892	\$5,788	\$700,000	\$721,211	\$4,892	\$4,829	\$700,000	\$825,261	\$2,849	\$5,191	\$2,822	\$5,191	\$2,869	\$5,526
\$800,000	\$987,840	\$5,669	\$6,615	\$800,000	\$824,241	\$5,669	\$5,519	\$800,000	\$943,155	\$3,259	\$5,981	\$3,232	\$5,981	\$3,278	\$6,316
\$900,000	\$1,111,320	\$6,447	\$7,442	\$900,000	\$927,271	\$6,447	\$6,209	\$900,000	\$1,061,050	\$3,668	\$6,770	\$3,642	\$6,770	\$3,688	\$7,105
\$1,000,000	\$1,234,800	\$7,224	\$8,269	\$1,000,000	\$1,030,301	\$7,224	\$6,899	\$1,000,000	\$1,178,944	\$4,078	\$7,560	\$4,052	\$7,560	\$4,098	\$7,895
\$2,000,000	\$2,469,600	\$15,000	\$16,537	\$2,000,000	\$2,060,602	\$15,000	\$13,798	\$2,000,000	\$2,357,888	\$8,176	\$15,454	\$8,150	\$15,454	\$8,196	\$15,789
\$3,000,000	\$3,704,400	\$22,776	\$24,806	\$3,000,000	\$3,090,903	\$22,776	\$20,697	\$3,000,000	\$3,536,832	\$12,274	\$23,349	\$12,248	\$23,349	\$12,294	\$23,684
\$4,000,000	\$4,939,200	\$30,552	\$33,074	\$4,000,000	\$4,121,204	\$30,552	\$27,597	\$4,000,000	\$4,715,776	\$16,372	\$31,243	\$16,346	\$31,243	\$16,392	\$31,578
\$5,000,000	\$6,174,000	\$38,328	\$41,343	\$5,000,000	\$5,151,505	\$38,328	\$34,496	\$5,000,000	\$5,894,720	\$20,471	\$39,138	\$20,444	\$39,138	\$20,490	\$39,473
\$6,000,000	\$7,408,800	\$46,104	\$49,611	\$6,000,000	\$6,181,806	\$46,104	\$41,395	\$6,000,000	\$7,073,664	\$24,569	\$47,032	\$24,542	\$47,032	\$24,589	\$47,367
\$7,000,000	\$8,643,600	\$53,880	\$57,880	\$7,000,000	\$7,212,107	\$53,880	\$48,294	\$7,000,000	\$8,252,608	\$28,667	\$54,927	\$28,640	\$54,927	\$28,687	\$55,262
\$8,000,000	\$9,878,400	\$61,656	\$66,148	\$8,000,000	\$8,242,408	\$61,656	\$55,193	\$8,000,000	\$9,431,552	\$32,765	\$62,821	\$32,738	\$62,821	\$32,785	\$63,156
\$9,000,000	\$11,113,200	\$69,432	\$74,417	\$9,000,000	\$9,272,709	\$69,432	\$62,092	\$9,000,000	\$10,610,496	\$36,863	\$70,716	\$36,836	\$70,716	\$36,883	\$71,051
\$10,000,000	\$12,348,000	\$77,208	\$82,685	\$10,000,000	\$10,303,010	\$77,208	\$68,992	\$10,000,000	\$11,789,440	\$40,961	\$78,610	\$40,934	\$78,610	\$40,981	\$78,945
\$15,000,000	\$18,522,000	\$116,088	\$124,028	\$15,000,000	\$15,454,515	\$116,088	\$103,487	\$15,000,000	\$17,684,160	\$61,451	\$118,083	\$61,425	\$118,083	\$61,471	\$118,418
\$20,000,000	\$24,696,000	\$154,968	\$165,371	\$20,000,000	\$20,606,020	\$154,968	\$137,983	\$20,000,000	\$23,578,880	\$81,942	\$157,555	\$81,915	\$157,555	\$81,962	\$157,890
\$25,000,000	\$30,870,000	\$193,848	\$206,713	\$25,000,000	\$25,757,525	\$193,848	\$172,479	\$25,000,000	\$29,473,600	\$102,432	\$197,028	\$102,406	\$197,028	\$102,452	\$197,363
\$30,000,000	\$37,044,000	\$232,728	\$248,056	\$30,000,000	\$30,909,030	\$232,728	\$206,975	\$30,000,000	\$35,368,320	\$122,923	\$236,500	\$122,896	\$236,500	\$122,943	\$236,835
\$35,000,000	\$43,218,000	\$271,608	\$289,399	\$35,000,000	\$36,060,535	\$271,608	\$241,470	\$35,000,000	\$41,263,040	\$143,413	\$275,973	\$143,387	\$275,973	\$143,433	\$276,308
\$40,000,000	\$49,392,000	\$310,488	\$330,741	\$40,000,000	\$41,212,040	\$310,488	\$275,966	\$40,000,000	\$47,157,760	\$163,904	\$315,445	\$163,877	\$315,445	\$163,924	\$315,780
\$45,000,000	\$55,566,000	\$349,368	\$372,084	\$45,000,000	\$46,363,545	\$349,368	\$310,462	\$45,000,000	\$53,052,480	\$184,394	\$354,918	\$184,368	\$354,918	\$184,414	\$355,253
\$50,000,000	\$61,740,000	\$388,248	\$413,426	\$50,000,000	\$51,515,050	\$388,248	\$344,958	\$50,000,000	\$58,947,200	\$204,885	\$394,390	\$204,858	\$394,390	\$204,905	\$394,725

CITY OF MESERVEY, 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	\$209	101.77%	\$140	68.35%	(\$125)	(67.62%)	(\$98)	(62.17%)	\$190	92.64%
\$100,000	\$417	101.77%	\$280	68.35%	\$65	16.59%	\$91	25.14%	\$380	92.64%
\$150,000	\$626	101.77%	\$420	68.35%	\$255	42.79%	\$281	49.48%	\$569	92.64%
\$200,000	\$650	64.79%	\$376	37.50%	\$444	55.56%	\$471	60.92%	\$759	92.64%
\$250,000	\$675	48.47%	\$332	23.88%	\$634	63.12%	\$661	67.57%	\$949	92.64%
\$300,000	\$699	39.27%	\$289	16.21%	\$824	68.12%	\$851	71.91%	\$1,139	92.64%
\$400,000	\$749	29.26%	\$201	7.85%	\$1,204	74.33%	\$1,230	77.24%	\$1,519	92.64%
\$500,000	\$798	23.92%	\$113	3.39%	\$1,583	78.03%	\$1,610	80.39%	\$1,898	92.64%
\$600,000	\$847	20.59%	\$26	0.62%	\$1,963	80.48%	\$1,990	82.47%	\$2,278	92.64%
\$700,000	\$896	18.33%	(\$62)	(1.27%)	\$2,343	82.23%	\$2,369	83.95%	\$2,657	92.64%
\$800,000	\$946	16.68%	(\$150)	(2.64%)	\$2,722	83.54%	\$2,749	85.05%	\$3,037	92.64%
\$900,000	\$995	15.43%	(\$237)	(3.68%)	\$3,102	84.56%	\$3,128	85.91%	\$3,417	92.64%
\$1,000,000	\$1,044	14.45%	(\$325)	(4.50%)	\$3,481	85.37%	\$3,508	86.59%	\$3,796	92.64%
\$2,000,000	\$1,537	10.24%	(\$1,202)	(8.01%)	\$7,278	89.01%	\$7,305	89.63%	\$7,593	92.64%
\$3,000,000	\$2,029	8.91%	(\$2,079)	(9.13%)	\$11,074	90.22%	\$11,101	90.64%	\$11,389	92.64%
\$4,000,000	\$2,522	8.25%	(\$2,956)	(9.67%)	\$14,871	90.83%	\$14,897	91.14%	\$15,186	92.64%
\$5,000,000	\$3,014	7.86%	(\$3,833)	(10.00%)	\$18,667	91.19%	\$18,694	91.44%	\$18,982	92.64%
\$6,000,000	\$3,507	7.61%	(\$4,709)	(10.21%)	\$22,464	91.43%	\$22,490	91.64%	\$22,778	92.64%
\$7,000,000	\$3,999	7.42%	(\$5,586)	(10.37%)	\$26,260	91.60%	\$26,287	91.78%	\$26,575	92.64%
\$8,000,000	\$4,492	7.29%	(\$6,463)	(10.48%)	\$30,056	91.73%	\$30,083	91.89%	\$30,371	92.64%
\$9,000,000	\$4,984	7.18%	(\$7,340)	(10.57%)	\$33,853	91.83%	\$33,879	91.97%	\$34,168	92.64%
\$10,000,000	\$5,477	7.09%	(\$8,217)	(10.64%)	\$37,649	91.91%	\$37,676	92.04%	\$37,964	92.64%
\$15,000,000	\$7,940	6.84%	(\$12,601)	(10.85%)	\$56,631	92.16%	\$56,658	92.24%	\$56,946	92.64%
\$20,000,000	\$10,402	6.71%	(\$16,985)	(10.96%)	\$75,613	92.28%	\$75,640	92.34%	\$75,928	92.64%
\$25,000,000	\$12,865	6.64%	(\$21,369)	(11.02%)	\$94,595	92.35%	\$94,622	92.40%	\$94,910	92.64%
\$30,000,000	\$15,328	6.59%	(\$25,754)	(11.07%)	\$113,577	92.40%	\$113,604	92.44%	\$113,892	92.64%
\$35,000,000	\$17,790	6.55%	(\$30,138)	(11.10%)	\$132,560	92.43%	\$132,586	92.47%	\$132,874	92.64%
\$40,000,000	\$20,253	6.52%	(\$34,522)	(11.12%)	\$151,542	92.46%	\$151,568	92.49%	\$151,857	92.64%
\$45,000,000	\$22,716	6.50%	(\$38,906)	(11.14%)	\$170,524	92.48%	\$170,550	92.51%	\$170,839	92.64%
\$50,000,000	\$25,178	6.49%	(\$43,291)	(11.15%)	\$189,506	92.49%	\$189,532	92.52%	\$189,821	92.64%