

CITY OF MELCHER-DALLAS, 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	\$8.15561	\$259,164	\$0	\$259,164	
2026-27	\$4.87101	\$264,347	\$2,608	\$266,955	3.0%
2027-28	\$4.91907	\$268,764	\$2,634	\$271,398	1.7%
2028-29	\$4.78756	\$276,826	\$2,564	\$279,389	2.9%
2029-30	\$4.83190	\$281,450	\$2,587	\$284,038	1.7%
2030-31	\$4.69942	\$289,718	\$2,516	\$292,234	2.9%
2031-32	\$4.74024	\$294,256	\$2,538	\$296,794	1.6%
2032-33	\$4.61184	\$302,730	\$2,469	\$305,200	2.8%
2033-34	\$4.64946	\$307,182	\$2,490	\$309,672	1.5%
2034-35	\$4.52496	\$315,866	\$2,423	\$318,289	2.8%
2035-36	\$4.55967	\$320,233	\$2,442	\$322,675	1.4%

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	\$67,149,600	\$31,777,376	\$0	\$31,777,376
2026-27	\$57,253,389	\$54,804,912	\$0	\$54,804,912
2027-28	\$57,621,087	\$55,172,610	\$0	\$55,172,610
2028-29	\$60,805,839	\$58,357,362	\$0	\$58,357,362
2029-30	\$61,232,291	\$58,783,814	\$0	\$58,783,814
2030-31	\$64,633,702	\$62,185,225	\$0	\$62,185,225
2031-32	\$65,060,153	\$62,611,676	\$0	\$62,611,676
2032-33	\$68,625,906	\$66,177,429	\$0	\$66,177,429
2033-34	\$69,052,357	\$66,603,880	\$0	\$66,603,880
2034-35	\$72,789,149	\$70,340,672	\$0	\$70,340,672
2035-36	\$73,215,600	\$70,767,123	\$0	\$70,767,123

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.00%	-2.56%	87.44%	4.83%	0.00%	2.69%
2026-27	120.82%	-31.29%	89.53%	5.35%	0.00%	1.56%
2027-28	120.90%	-31.39%	89.52%	5.39%	0.00%	1.55%
2028-29	119.72%	-29.95%	89.77%	5.43%	0.00%	1.46%
2029-30	119.69%	-29.92%	89.77%	5.47%	0.00%	1.45%
2030-31	118.45%	-28.44%	90.01%	5.50%	0.00%	1.37%
2031-32	118.43%	-28.42%	90.01%	5.53%	0.00%	1.36%
2032-33	117.27%	-27.04%	90.23%	5.57%	0.00%	1.29%
2033-34	117.26%	-27.04%	90.22%	5.60%	0.00%	1.28%
2034-35	116.17%	-25.74%	90.42%	5.63%	0.00%	1.21%
2035-36	116.16%	-25.74%	90.42%	5.66%	0.00%	1.21%

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 MELCHER-DALLAS, 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	\$31,777,376	\$8.15561	\$259,164
2026-27	\$54,804,912	\$4.87101	\$266,955
2027-28	\$55,172,610	\$4.91907	\$271,398
2028-29	\$58,357,362	\$4.78756	\$279,389
2029-30	\$58,783,814	\$4.83190	\$284,038
2030-31	\$62,185,225	\$4.69942	\$292,234
2031-32	\$62,611,676	\$4.74024	\$296,794
2032-33	\$66,177,429	\$4.61184	\$305,200
2033-34	\$66,603,880	\$4.64946	\$309,672
2034-35	\$70,340,672	\$4.52496	\$318,289
2035-36	\$70,767,123	\$4.55967	\$322,675

CITY OF MELCHER-DALLAS, 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	\$31,777,376	\$8.15561	\$259,164
2026-27	\$32,140,238	\$8.15561	\$262,123
2027-28	\$33,005,861	\$8.15561	\$269,183
2028-29	\$34,224,276	\$8.10000	\$277,217
2029-30	\$35,134,462	\$8.10000	\$284,589
2030-31	\$36,422,137	\$8.10000	\$295,019
2031-32	\$37,379,126	\$8.10000	\$302,771
2032-33	\$38,739,686	\$8.10000	\$313,791
2033-34	\$39,746,060	\$8.10000	\$321,943
2034-35	\$41,183,401	\$8.10000	\$333,586
2035-36	\$42,241,643	\$8.10000	\$342,157

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	\$22,664,674	(\$3.28460)	\$4,832
2027-28	\$22,166,748	(\$3.23654)	\$2,215
2028-29	\$24,133,086	(\$3.31244)	\$2,173
2029-30	\$23,649,352	(\$3.26810)	-\$552
2030-31	\$25,763,088	(\$3.40058)	-\$2,785
2031-32	\$25,232,550	(\$3.35976)	-\$5,977
2032-33	\$27,437,743	(\$3.48816)	-\$8,592
2033-34	\$26,857,819	(\$3.45054)	-\$12,271
2034-35	\$29,157,272	(\$3.57504)	-\$15,297
2035-36	\$28,525,480	(\$3.54033)	-\$19,483

CITY OF MELCHER-DALLAS, 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	\$290	\$50,000	\$51,515	\$193	\$242	\$50,000	\$58,947	\$175	\$42	\$150	\$42	\$193	\$277
\$100,000	\$123,480	\$387	\$580	\$100,000	\$103,030	\$387	\$484	\$100,000	\$117,894	\$368	\$319	\$343	\$319	\$387	\$554
\$150,000	\$185,220	\$580	\$870	\$150,000	\$154,545	\$580	\$726	\$150,000	\$176,842	\$561	\$596	\$536	\$596	\$580	\$831
\$200,000	\$246,960	\$947	\$1,161	\$200,000	\$206,060	\$947	\$968	\$200,000	\$235,789	\$755	\$873	\$730	\$873	\$774	\$1,108
\$250,000	\$308,700	\$1,314	\$1,451	\$250,000	\$257,575	\$1,314	\$1,210	\$250,000	\$294,736	\$948	\$1,150	\$923	\$1,150	\$967	\$1,385
\$300,000	\$370,440	\$1,681	\$1,741	\$300,000	\$309,090	\$1,681	\$1,453	\$300,000	\$353,683	\$1,142	\$1,427	\$1,117	\$1,427	\$1,161	\$1,662
\$400,000	\$493,920	\$2,415	\$2,321	\$400,000	\$412,120	\$2,415	\$1,937	\$400,000	\$471,578	\$1,529	\$1,981	\$1,503	\$1,981	\$1,547	\$2,216
\$500,000	\$617,400	\$3,149	\$2,901	\$500,000	\$515,151	\$3,149	\$2,421	\$500,000	\$589,472	\$1,915	\$2,535	\$1,890	\$2,535	\$1,934	\$2,770
\$600,000	\$740,880	\$3,883	\$3,482	\$600,000	\$618,181	\$3,883	\$2,905	\$600,000	\$707,366	\$2,302	\$3,089	\$2,277	\$3,089	\$2,321	\$3,324
\$700,000	\$864,360	\$4,617	\$4,062	\$700,000	\$721,211	\$4,617	\$3,389	\$700,000	\$825,261	\$2,689	\$3,643	\$2,664	\$3,643	\$2,708	\$3,878
\$800,000	\$987,840	\$5,351	\$4,642	\$800,000	\$824,241	\$5,351	\$3,873	\$800,000	\$943,155	\$3,076	\$4,197	\$3,051	\$4,197	\$3,095	\$4,432
\$900,000	\$1,111,320	\$6,085	\$5,223	\$900,000	\$927,271	\$6,085	\$4,358	\$900,000	\$1,061,050	\$3,463	\$4,751	\$3,438	\$4,751	\$3,482	\$4,986
\$1,000,000	\$1,234,800	\$6,819	\$5,803	\$1,000,000	\$1,030,301	\$6,819	\$4,842	\$1,000,000	\$1,178,944	\$3,850	\$5,305	\$3,824	\$5,305	\$3,868	\$5,540
\$2,000,000	\$2,469,600	\$14,159	\$11,606	\$2,000,000	\$2,060,602	\$14,159	\$9,684	\$2,000,000	\$2,357,888	\$7,718	\$10,846	\$7,693	\$10,846	\$7,737	\$11,081
\$3,000,000	\$3,704,400	\$21,499	\$17,409	\$3,000,000	\$3,090,903	\$21,499	\$14,525	\$3,000,000	\$3,536,832	\$11,586	\$16,386	\$11,561	\$16,386	\$11,605	\$16,621
\$4,000,000	\$4,939,200	\$28,839	\$23,211	\$4,000,000	\$4,121,204	\$28,839	\$19,367	\$4,000,000	\$4,715,776	\$15,455	\$21,926	\$15,429	\$21,926	\$15,473	\$22,161
\$5,000,000	\$6,174,000	\$36,179	\$29,014	\$5,000,000	\$5,151,505	\$36,179	\$24,209	\$5,000,000	\$5,894,720	\$19,323	\$27,467	\$19,298	\$27,467	\$19,342	\$27,702
\$6,000,000	\$7,408,800	\$43,520	\$34,817	\$6,000,000	\$6,181,806	\$43,520	\$29,051	\$6,000,000	\$7,073,664	\$23,191	\$33,007	\$23,166	\$33,007	\$23,210	\$33,242
\$7,000,000	\$8,643,600	\$50,860	\$40,620	\$7,000,000	\$7,212,107	\$50,860	\$33,893	\$7,000,000	\$8,252,608	\$27,060	\$38,548	\$27,034	\$38,548	\$27,078	\$38,782
\$8,000,000	\$9,878,400	\$58,200	\$46,423	\$8,000,000	\$8,242,408	\$58,200	\$38,735	\$8,000,000	\$9,431,552	\$30,928	\$44,088	\$30,903	\$44,088	\$30,947	\$44,323
\$9,000,000	\$11,113,200	\$65,540	\$52,226	\$9,000,000	\$9,272,709	\$65,540	\$43,576	\$9,000,000	\$10,610,496	\$34,796	\$49,628	\$34,771	\$49,628	\$34,815	\$49,863
\$10,000,000	\$12,348,000	\$72,880	\$58,028	\$10,000,000	\$10,303,010	\$72,880	\$48,418	\$10,000,000	\$11,789,440	\$38,665	\$55,169	\$38,639	\$55,169	\$38,683	\$55,404
\$15,000,000	\$18,522,000	\$109,580	\$87,043	\$15,000,000	\$15,454,515	\$109,580	\$72,627	\$15,000,000	\$17,684,160	\$58,006	\$82,870	\$57,981	\$82,870	\$58,025	\$83,105
\$20,000,000	\$24,696,000	\$146,280	\$116,057	\$20,000,000	\$20,606,020	\$146,280	\$96,836	\$20,000,000	\$23,578,880	\$77,348	\$110,572	\$77,323	\$110,572	\$77,367	\$110,807
\$25,000,000	\$30,870,000	\$182,980	\$145,071	\$25,000,000	\$25,757,525	\$182,980	\$121,045	\$25,000,000	\$29,473,600	\$96,690	\$138,274	\$96,665	\$138,274	\$96,708	\$138,509
\$30,000,000	\$37,044,000	\$219,681	\$174,085	\$30,000,000	\$30,909,030	\$219,681	\$145,255	\$30,000,000	\$35,368,320	\$116,031	\$165,976	\$116,006	\$165,976	\$116,050	\$166,211
\$35,000,000	\$43,218,000	\$256,381	\$203,100	\$35,000,000	\$36,060,535	\$256,381	\$169,464	\$35,000,000	\$41,263,040	\$135,373	\$193,677	\$135,348	\$193,677	\$135,392	\$193,912
\$40,000,000	\$49,392,000	\$293,081	\$232,114	\$40,000,000	\$41,212,040	\$293,081	\$193,673	\$40,000,000	\$47,157,760	\$154,715	\$221,379	\$154,690	\$221,379	\$154,733	\$221,614
\$45,000,000	\$55,566,000	\$329,781	\$261,128	\$45,000,000	\$46,363,545	\$329,781	\$217,882	\$45,000,000	\$53,052,480	\$174,056	\$249,081	\$174,031	\$249,081	\$174,075	\$249,316
\$50,000,000	\$61,740,000	\$366,482	\$290,142	\$50,000,000	\$51,515,050	\$366,482	\$242,091	\$50,000,000	\$58,947,200	\$193,398	\$276,783	\$193,373	\$276,783	\$193,417	\$277,018

CITY OF MELCHER-DALLAS, 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	\$97	50.01%	\$49	25.17%	(\$133)	(75.93%)	(\$107)	(71.88%)	\$84	43.22%
\$100,000	\$193	50.01%	\$97	25.17%	(\$49)	(13.31%)	(\$24)	(6.96%)	\$167	43.22%
\$150,000	\$290	50.01%	\$146	25.17%	\$35	6.16%	\$60	11.14%	\$251	43.22%
\$200,000	\$213	22.52%	\$21	2.23%	\$118	15.66%	\$143	19.64%	\$334	43.22%
\$250,000	\$136	10.38%	(\$104)	(7.90%)	\$202	21.28%	\$227	24.58%	\$418	43.22%
\$300,000	\$60	3.54%	(\$229)	(13.60%)	\$285	25.00%	\$311	27.81%	\$502	43.22%
\$400,000	(\$94)	(3.90%)	(\$479)	(19.81%)	\$453	29.61%	\$478	31.78%	\$669	43.22%
\$500,000	(\$248)	(7.87%)	(\$728)	(23.13%)	\$620	32.36%	\$645	34.12%	\$836	43.22%
\$600,000	(\$402)	(10.34%)	(\$978)	(25.19%)	\$787	34.18%	\$812	35.67%	\$1,003	43.22%
\$700,000	(\$555)	(12.03%)	(\$1,228)	(26.60%)	\$954	35.48%	\$979	36.76%	\$1,170	43.22%
\$800,000	(\$709)	(13.25%)	(\$1,478)	(27.62%)	\$1,121	36.46%	\$1,147	37.58%	\$1,338	43.22%
\$900,000	(\$863)	(14.18%)	(\$1,728)	(28.39%)	\$1,289	37.21%	\$1,314	38.22%	\$1,505	43.22%
\$1,000,000	(\$1,016)	(14.91%)	(\$1,977)	(29.00%)	\$1,456	37.82%	\$1,481	38.72%	\$1,672	43.22%
\$2,000,000	(\$2,554)	(18.04%)	(\$4,476)	(31.61%)	\$3,128	40.53%	\$3,153	40.99%	\$3,344	43.22%
\$3,000,000	(\$4,091)	(19.03%)	(\$6,974)	(32.44%)	\$4,800	41.43%	\$4,825	41.73%	\$5,016	43.22%
\$4,000,000	(\$5,628)	(19.52%)	(\$9,472)	(32.84%)	\$6,472	41.88%	\$6,497	42.11%	\$6,688	43.22%
\$5,000,000	(\$7,165)	(19.80%)	(\$11,970)	(33.09%)	\$8,144	42.15%	\$8,169	42.33%	\$8,360	43.22%
\$6,000,000	(\$8,702)	(20.00%)	(\$14,469)	(33.25%)	\$9,816	42.33%	\$9,841	42.48%	\$10,032	43.22%
\$7,000,000	(\$10,240)	(20.13%)	(\$16,967)	(33.36%)	\$11,488	42.45%	\$11,513	42.59%	\$11,704	43.22%
\$8,000,000	(\$11,777)	(20.24%)	(\$19,465)	(33.45%)	\$13,160	42.55%	\$13,185	42.67%	\$13,376	43.22%
\$9,000,000	(\$13,314)	(20.31%)	(\$21,963)	(33.51%)	\$14,832	42.63%	\$14,857	42.73%	\$15,048	43.22%
\$10,000,000	(\$14,851)	(20.38%)	(\$24,462)	(33.56%)	\$16,504	42.68%	\$16,529	42.78%	\$16,720	43.22%
\$15,000,000	(\$22,537)	(20.57%)	(\$36,953)	(33.72%)	\$24,864	42.86%	\$24,889	42.93%	\$25,080	43.22%
\$20,000,000	(\$30,223)	(20.66%)	(\$49,444)	(33.80%)	\$33,224	42.95%	\$33,249	43.00%	\$33,440	43.22%
\$25,000,000	(\$37,909)	(20.72%)	(\$61,935)	(33.85%)	\$41,584	43.01%	\$41,609	43.05%	\$41,800	43.22%
\$30,000,000	(\$45,595)	(20.76%)	(\$74,426)	(33.88%)	\$49,944	43.04%	\$49,969	43.07%	\$50,161	43.22%
\$35,000,000	(\$53,281)	(20.78%)	(\$86,917)	(33.90%)	\$58,304	43.07%	\$58,330	43.10%	\$58,521	43.22%
\$40,000,000	(\$60,967)	(20.80%)	(\$99,409)	(33.92%)	\$66,664	43.09%	\$66,690	43.11%	\$66,881	43.22%
\$45,000,000	(\$68,653)	(20.82%)	(\$111,900)	(33.93%)	\$75,025	43.10%	\$75,050	43.12%	\$75,241	43.22%
\$50,000,000	(\$76,340)	(20.83%)	(\$124,391)	(33.94%)	\$83,385	43.12%	\$83,410	43.13%	\$83,601	43.22%