

CITY OF MCCLELLAND, 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	\$8.01980	\$58,622	\$0	\$58,622	
2026-27	\$4.42355	\$59,794	\$1,073	\$60,867	3.8%
2027-28	\$4.50291	\$61,928	\$1,092	\$63,020	3.5%
2028-29	\$4.38673	\$64,280	\$1,064	\$65,344	3.7%
2029-30	\$4.45933	\$66,412	\$1,081	\$67,494	3.3%
2030-31	\$4.34365	\$68,844	\$1,053	\$69,897	3.6%
2031-32	\$4.41011	\$70,953	\$1,069	\$72,023	3.0%
2032-33	\$4.29625	\$73,463	\$1,042	\$74,505	3.4%
2033-34	\$4.35718	\$75,549	\$1,057	\$76,606	2.8%
2034-35	\$4.24516	\$78,138	\$1,029	\$79,167	3.3%
2035-36	\$4.30109	\$80,198	\$1,043	\$81,241	2.6%

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	\$14,607,187	\$7,309,658	\$0	\$7,309,658
2026-27	\$14,021,422	\$13,759,794	\$0	\$13,759,794
2027-28	\$14,256,988	\$13,995,360	\$0	\$13,995,360
2028-29	\$15,157,456	\$14,895,828	\$0	\$14,895,828
2029-30	\$15,397,022	\$15,135,394	\$0	\$15,135,394
2030-31	\$16,353,373	\$16,091,745	\$0	\$16,091,745
2031-32	\$16,592,939	\$16,331,311	\$0	\$16,331,311
2032-33	\$17,603,547	\$17,341,919	\$0	\$17,341,919
2033-34	\$17,843,113	\$17,581,485	\$0	\$17,581,485
2034-35	\$18,910,461	\$18,648,833	\$0	\$18,648,833
2035-36	\$19,150,027	\$18,888,399	\$0	\$18,888,399

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	77.48%	-0.84%	76.64%	19.52%	3.12%	0.71%
2026-27	94.69%	-16.41%	78.28%	18.67%	2.38%	0.38%
2027-28	93.19%	-16.18%	77.01%	20.00%	2.34%	0.37%
2028-29	91.15%	-15.23%	75.91%	21.27%	2.22%	0.35%
2029-30	89.79%	-15.01%	74.78%	22.45%	2.19%	0.34%
2030-31	87.91%	-14.12%	73.79%	23.59%	2.08%	0.32%
2031-32	86.70%	-13.93%	72.78%	24.65%	2.05%	0.32%
2032-33	84.99%	-13.12%	71.87%	25.70%	1.95%	0.30%
2033-34	83.91%	-12.96%	70.95%	26.65%	1.92%	0.30%
2034-35	82.34%	-12.22%	70.12%	27.61%	1.83%	0.28%
2035-36	81.37%	-12.08%	69.29%	28.48%	1.81%	0.28%

**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 MCCLELLAND, 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	\$7,309,658	\$8.01980	\$58,622
2026-27	\$13,759,794	\$4.42355	\$60,867
2027-28	\$13,995,360	\$4.50291	\$63,020
2028-29	\$14,895,828	\$4.38673	\$65,344
2029-30	\$15,135,394	\$4.45933	\$67,494
2030-31	\$16,091,745	\$4.34365	\$69,897
2031-32	\$16,331,311	\$4.41011	\$72,023
2032-33	\$17,341,919	\$4.29625	\$74,505
2033-34	\$17,581,485	\$4.35718	\$76,606
2034-35	\$18,648,833	\$4.24516	\$79,167
2035-36	\$18,888,399	\$4.30109	\$81,241

## CITY OF MCCLELLAND, 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	\$7,309,658	\$8.01980	\$58,622
2026-27	\$7,632,423	\$7.86255	\$60,010
2027-28	\$7,917,132	\$7.78470	\$61,633
2028-29	\$8,350,949	\$7.78470	\$65,010
2029-30	\$8,642,376	\$7.78470	\$67,278
2030-31	\$9,106,152	\$7.78470	\$70,889
2031-32	\$9,404,632	\$7.78470	\$73,212
2032-33	\$9,899,881	\$7.78470	\$77,068
2033-34	\$10,205,805	\$7.78470	\$79,449
2034-35	\$10,734,133	\$7.78470	\$83,562
2035-36	\$11,047,871	\$7.78470	\$86,004

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	\$6,127,371	(\$3.43900)	\$857
2027-28	\$6,078,229	(\$3.28179)	\$1,387
2028-29	\$6,544,879	(\$3.39797)	\$334
2029-30	\$6,493,018	(\$3.32537)	\$215
2030-31	\$6,985,593	(\$3.44105)	-\$992
2031-32	\$6,926,680	(\$3.37459)	-\$1,189
2032-33	\$7,442,038	(\$3.48845)	-\$2,562
2033-34	\$7,375,681	(\$3.42752)	-\$2,843
2034-35	\$7,914,700	(\$3.53954)	-\$4,395
2035-36	\$7,840,528	(\$3.48361)	-\$4,764

CITY OF MCCLELLAND, 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	\$190	\$268	\$50,000	\$51,515	\$190	\$224	\$50,000	\$58,947	\$172	\$39	\$147	\$39	\$190	\$256
\$100,000	\$123,480	\$380	\$536	\$100,000	\$103,030	\$380	\$448	\$100,000	\$117,894	\$362	\$295	\$337	\$295	\$380	\$512
\$150,000	\$185,220	\$571	\$805	\$150,000	\$154,545	\$571	\$671	\$150,000	\$176,842	\$552	\$551	\$527	\$551	\$571	\$768
\$200,000	\$246,960	\$931	\$1,073	\$200,000	\$206,060	\$931	\$895	\$200,000	\$235,789	\$742	\$807	\$718	\$807	\$761	\$1,024
\$250,000	\$308,700	\$1,292	\$1,341	\$250,000	\$257,575	\$1,292	\$1,119	\$250,000	\$294,736	\$933	\$1,063	\$908	\$1,063	\$951	\$1,280
\$300,000	\$370,440	\$1,653	\$1,609	\$300,000	\$309,090	\$1,653	\$1,343	\$300,000	\$353,683	\$1,123	\$1,319	\$1,098	\$1,319	\$1,141	\$1,536
\$400,000	\$493,920	\$2,375	\$2,145	\$400,000	\$412,120	\$2,375	\$1,790	\$400,000	\$471,578	\$1,503	\$1,831	\$1,478	\$1,831	\$1,522	\$2,048
\$500,000	\$617,400	\$3,097	\$2,682	\$500,000	\$515,151	\$3,097	\$2,238	\$500,000	\$589,472	\$1,884	\$2,343	\$1,859	\$2,343	\$1,902	\$2,560
\$600,000	\$740,880	\$3,819	\$3,218	\$600,000	\$618,181	\$3,819	\$2,685	\$600,000	\$707,366	\$2,264	\$2,855	\$2,239	\$2,855	\$2,282	\$3,073
\$700,000	\$864,360	\$4,540	\$3,754	\$700,000	\$721,211	\$4,540	\$3,133	\$700,000	\$825,261	\$2,644	\$3,367	\$2,620	\$3,367	\$2,663	\$3,585
\$800,000	\$987,840	\$5,262	\$4,291	\$800,000	\$824,241	\$5,262	\$3,580	\$800,000	\$943,155	\$3,025	\$3,880	\$3,000	\$3,880	\$3,043	\$4,097
\$900,000	\$1,111,320	\$5,984	\$4,827	\$900,000	\$927,271	\$5,984	\$4,028	\$900,000	\$1,061,050	\$3,405	\$4,392	\$3,380	\$4,392	\$3,424	\$4,609
\$1,000,000	\$1,234,800	\$6,706	\$5,364	\$1,000,000	\$1,030,301	\$6,706	\$4,475	\$1,000,000	\$1,178,944	\$3,785	\$4,904	\$3,761	\$4,904	\$3,804	\$5,121
\$2,000,000	\$2,469,600	\$13,924	\$10,727	\$2,000,000	\$2,060,602	\$13,924	\$8,951	\$2,000,000	\$2,357,888	\$7,589	\$10,025	\$7,565	\$10,025	\$7,608	\$10,242
\$3,000,000	\$3,704,400	\$21,141	\$16,091	\$3,000,000	\$3,090,903	\$21,141	\$13,426	\$3,000,000	\$3,536,832	\$11,393	\$15,146	\$11,369	\$15,146	\$11,412	\$15,363
\$4,000,000	\$4,939,200	\$28,359	\$21,454	\$4,000,000	\$4,121,204	\$28,359	\$17,901	\$4,000,000	\$4,715,776	\$15,197	\$20,266	\$15,173	\$20,266	\$15,216	\$20,484
\$5,000,000	\$6,174,000	\$35,577	\$26,818	\$5,000,000	\$5,151,505	\$35,577	\$22,376	\$5,000,000	\$5,894,720	\$19,001	\$25,387	\$18,976	\$25,387	\$19,020	\$25,605
\$6,000,000	\$7,408,800	\$42,795	\$32,181	\$6,000,000	\$6,181,806	\$42,795	\$26,852	\$6,000,000	\$7,073,664	\$22,805	\$30,508	\$22,780	\$30,508	\$22,824	\$30,726
\$7,000,000	\$8,643,600	\$50,013	\$37,545	\$7,000,000	\$7,212,107	\$50,013	\$31,327	\$7,000,000	\$8,252,608	\$26,609	\$35,629	\$26,584	\$35,629	\$26,627	\$35,846
\$8,000,000	\$9,878,400	\$57,230	\$42,908	\$8,000,000	\$8,242,408	\$57,230	\$35,802	\$8,000,000	\$9,431,552	\$30,413	\$40,750	\$30,388	\$40,750	\$30,431	\$40,967
\$9,000,000	\$11,113,200	\$64,448	\$48,272	\$9,000,000	\$9,272,709	\$64,448	\$40,277	\$9,000,000	\$10,610,496	\$34,217	\$45,871	\$34,192	\$45,871	\$34,235	\$46,088
\$10,000,000	\$12,348,000	\$71,666	\$53,635	\$10,000,000	\$10,303,010	\$71,666	\$44,753	\$10,000,000	\$11,789,440	\$38,021	\$50,992	\$37,996	\$50,992	\$38,039	\$51,209
\$15,000,000	\$18,522,000	\$107,755	\$80,453	\$15,000,000	\$15,454,515	\$107,755	\$67,129	\$15,000,000	\$17,684,160	\$57,040	\$76,597	\$57,016	\$76,597	\$57,059	\$76,814
\$20,000,000	\$24,696,000	\$143,844	\$107,271	\$20,000,000	\$20,606,020	\$143,844	\$89,505	\$20,000,000	\$23,578,880	\$76,060	\$102,201	\$76,035	\$102,201	\$76,078	\$102,418
\$25,000,000	\$30,870,000	\$179,933	\$134,088	\$25,000,000	\$25,757,525	\$179,933	\$111,882	\$25,000,000	\$29,473,600	\$95,080	\$127,806	\$95,055	\$127,806	\$95,098	\$128,023
\$30,000,000	\$37,044,000	\$216,023	\$160,906	\$30,000,000	\$30,909,030	\$216,023	\$134,258	\$30,000,000	\$35,368,320	\$114,099	\$153,410	\$114,074	\$153,410	\$114,118	\$153,628
\$35,000,000	\$43,218,000	\$252,112	\$187,724	\$35,000,000	\$36,060,535	\$252,112	\$156,634	\$35,000,000	\$41,263,040	\$133,119	\$179,015	\$133,094	\$179,015	\$133,137	\$179,232
\$40,000,000	\$49,392,000	\$288,201	\$214,542	\$40,000,000	\$41,212,040	\$288,201	\$179,011	\$40,000,000	\$47,157,760	\$152,138	\$204,620	\$152,114	\$204,620	\$152,157	\$204,837
\$45,000,000	\$55,566,000	\$324,290	\$241,359	\$45,000,000	\$46,363,545	\$324,290	\$201,387	\$45,000,000	\$53,052,480	\$171,158	\$230,224	\$171,133	\$230,224	\$171,176	\$230,441
\$50,000,000	\$61,740,000	\$360,379	\$268,177	\$50,000,000	\$51,515,050	\$360,379	\$223,763	\$50,000,000	\$58,947,200	\$190,178	\$255,829	\$190,153	\$255,829	\$190,196	\$256,046

CITY OF MCCLELLAND, 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	\$78	41.00%	\$34	17.65%	(\$133)	(77.37%)	(\$108)	(73.57%)	\$66	34.62%
\$100,000	\$156	41.00%	\$67	17.65%	(\$67)	(18.52%)	(\$42)	(12.55%)	\$132	34.62%
\$150,000	\$234	41.00%	\$101	17.65%	(\$1)	(0.21%)	\$24	4.46%	\$198	34.62%
\$200,000	\$141	15.16%	(\$36)	(3.91%)	\$65	8.71%	\$89	12.46%	\$263	34.62%
\$250,000	\$49	3.75%	(\$174)	(13.43%)	\$131	14.00%	\$155	17.10%	\$329	34.62%
\$300,000	(\$44)	(2.67%)	(\$311)	(18.79%)	\$196	17.49%	\$221	20.14%	\$395	34.62%
\$400,000	(\$230)	(9.67%)	(\$585)	(24.63%)	\$328	21.83%	\$353	23.86%	\$527	34.62%
\$500,000	(\$415)	(13.40%)	(\$859)	(27.74%)	\$460	24.41%	\$484	26.06%	\$658	34.62%
\$600,000	(\$600)	(15.73%)	(\$1,133)	(29.68%)	\$591	26.13%	\$616	27.52%	\$790	34.62%
\$700,000	(\$786)	(17.31%)	(\$1,408)	(31.00%)	\$723	27.35%	\$748	28.55%	\$922	34.62%
\$800,000	(\$971)	(18.46%)	(\$1,682)	(31.96%)	\$855	28.26%	\$880	29.32%	\$1,054	34.62%
\$900,000	(\$1,157)	(19.33%)	(\$1,956)	(32.69%)	\$987	28.97%	\$1,011	29.92%	\$1,185	34.62%
\$1,000,000	(\$1,342)	(20.02%)	(\$2,230)	(33.26%)	\$1,118	29.54%	\$1,143	30.39%	\$1,317	34.62%
\$2,000,000	(\$3,196)	(22.96%)	(\$4,973)	(35.72%)	\$2,435	32.09%	\$2,460	32.52%	\$2,634	34.62%
\$3,000,000	(\$5,051)	(23.89%)	(\$7,716)	(36.50%)	\$3,752	32.93%	\$3,777	33.22%	\$3,951	34.62%
\$4,000,000	(\$6,905)	(24.35%)	(\$10,458)	(36.88%)	\$5,069	33.36%	\$5,094	33.57%	\$5,268	34.62%
\$5,000,000	(\$8,759)	(24.62%)	(\$13,201)	(37.10%)	\$6,386	33.61%	\$6,411	33.78%	\$6,585	34.62%
\$6,000,000	(\$10,614)	(24.80%)	(\$15,943)	(37.26%)	\$7,703	33.78%	\$7,728	33.92%	\$7,902	34.62%
\$7,000,000	(\$12,468)	(24.93%)	(\$18,686)	(37.36%)	\$9,020	33.90%	\$9,045	34.02%	\$9,219	34.62%
\$8,000,000	(\$14,322)	(25.03%)	(\$21,428)	(37.44%)	\$10,337	33.99%	\$10,362	34.10%	\$10,536	34.62%
\$9,000,000	(\$16,176)	(25.10%)	(\$24,171)	(37.50%)	\$11,654	34.06%	\$11,679	34.16%	\$11,853	34.62%
\$10,000,000	(\$18,031)	(25.16%)	(\$26,913)	(37.55%)	\$12,971	34.12%	\$12,996	34.20%	\$13,170	34.62%
\$15,000,000	(\$27,302)	(25.34%)	(\$40,626)	(37.70%)	\$19,556	34.28%	\$19,581	34.34%	\$19,755	34.62%
\$20,000,000	(\$36,574)	(25.43%)	(\$54,339)	(37.78%)	\$26,141	34.37%	\$26,166	34.41%	\$26,340	34.62%
\$25,000,000	(\$45,845)	(25.48%)	(\$68,052)	(37.82%)	\$32,726	34.42%	\$32,751	34.45%	\$32,925	34.62%
\$30,000,000	(\$55,116)	(25.51%)	(\$81,765)	(37.85%)	\$39,311	34.45%	\$39,336	34.48%	\$39,510	34.62%
\$35,000,000	(\$64,388)	(25.54%)	(\$95,477)	(37.87%)	\$45,896	34.48%	\$45,921	34.50%	\$46,095	34.62%
\$40,000,000	(\$73,659)	(25.56%)	(\$109,190)	(37.89%)	\$52,481	34.50%	\$52,506	34.52%	\$52,680	34.62%
\$45,000,000	(\$82,931)	(25.57%)	(\$122,903)	(37.90%)	\$59,066	34.51%	\$59,091	34.53%	\$59,265	34.62%
\$50,000,000	(\$92,202)	(25.58%)	(\$136,616)	(37.91%)	\$65,651	34.52%	\$65,676	34.54%	\$65,850	34.62%