

CITY OF MONTOUR, 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	\$8.50500	\$41,403	\$0	\$41,403	
2026-27	\$6.12958	\$42,231	\$0	\$42,231	2.0%
2027-28	\$6.17008	\$42,443	\$0	\$42,443	0.5%
2028-29	\$5.98138	\$43,291	\$0	\$43,291	2.0%
2029-30	\$6.01129	\$43,508	\$0	\$43,508	0.5%
2030-31	\$5.82179	\$44,378	\$0	\$44,378	2.0%
2031-32	\$5.85090	\$44,600	\$0	\$44,600	0.5%
2032-33	\$5.66980	\$45,492	\$0	\$45,492	2.0%
2033-34	\$5.69815	\$45,719	\$0	\$45,719	0.5%
2034-35	\$5.52483	\$46,634	\$0	\$46,634	2.0%
2035-36	\$5.55245	\$46,867	\$0	\$46,867	0.5%

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	\$10,464,283	\$4,868,113	\$0	\$4,868,113
2026-27	\$8,019,512	\$6,889,761	\$0	\$6,889,761
2027-28	\$8,008,512	\$6,878,761	\$0	\$6,878,761
2028-29	\$8,367,438	\$7,237,687	\$0	\$7,237,687
2029-30	\$8,367,438	\$7,237,687	\$0	\$7,237,687
2030-31	\$8,752,494	\$7,622,743	\$0	\$7,622,743
2031-32	\$8,752,494	\$7,622,743	\$0	\$7,622,743
2032-33	\$9,153,302	\$8,023,551	\$0	\$8,023,551
2033-34	\$9,153,302	\$8,023,551	\$0	\$8,023,551
2034-35	\$9,570,510	\$8,440,759	\$0	\$8,440,759
2035-36	\$9,570,510	\$8,440,759	\$0	\$8,440,759

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	75.22%	-3.44%	71.78%	6.01%	0.00%	3.10%
2026-27	122.14%	-49.04%	73.11%	9.67%	0.00%	2.19%
2027-28	122.34%	-49.27%	73.06%	9.69%	0.00%	2.20%
2028-29	120.92%	-46.98%	73.94%	9.67%	0.00%	2.09%
2029-30	120.92%	-46.98%	73.94%	9.67%	0.00%	2.09%
2030-31	119.41%	-44.61%	74.80%	9.64%	0.00%	1.98%
2031-32	119.41%	-44.61%	74.80%	9.64%	0.00%	1.98%
2032-33	117.98%	-42.38%	75.60%	9.61%	0.00%	1.88%
2033-34	117.98%	-42.38%	75.60%	9.61%	0.00%	1.88%
2034-35	116.63%	-40.29%	76.35%	9.59%	0.00%	1.79%
2035-36	116.63%	-40.29%	76.35%	9.59%	0.00%	1.79%

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 MONTOUR, 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	\$4,868,113	\$8.50500	\$41,403
2026-27	\$6,889,761	\$6.12958	\$42,231
2027-28	\$6,878,761	\$6.17008	\$42,443
2028-29	\$7,237,687	\$5.98138	\$43,291
2029-30	\$7,237,687	\$6.01129	\$43,508
2030-31	\$7,622,743	\$5.82179	\$44,378
2031-32	\$7,622,743	\$5.85090	\$44,600
2032-33	\$8,023,551	\$5.66980	\$45,492
2033-34	\$8,023,551	\$5.69815	\$45,719
2034-35	\$8,440,759	\$5.52483	\$46,634
2035-36	\$8,440,759	\$5.55245	\$46,867

CITY OF MONTOUR, 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	\$4,868,113	\$8.50500	\$41,403
2026-27	\$4,896,658	\$8.50500	\$41,646
2027-28	\$4,975,619	\$8.50500	\$42,318
2028-29	\$5,103,968	\$8.10000	\$41,342
2029-30	\$5,187,060	\$8.10000	\$42,015
2030-31	\$5,322,082	\$8.10000	\$43,109
2031-32	\$5,409,507	\$8.10000	\$43,817
2032-33	\$5,551,546	\$8.10000	\$44,968
2033-34	\$5,643,547	\$8.10000	\$45,713
2034-35	\$5,792,972	\$8.10000	\$46,923
2035-36	\$5,889,776	\$8.10000	\$47,707

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	\$1,993,103	(\$2.37542)	\$585
2027-28	\$1,903,141	(\$2.33492)	\$125
2028-29	\$2,133,718	(\$2.11862)	\$1,949
2029-30	\$2,050,627	(\$2.08871)	\$1,493
2030-31	\$2,300,661	(\$2.27821)	\$1,269
2031-32	\$2,213,236	(\$2.24910)	\$783
2032-33	\$2,472,006	(\$2.43020)	\$524
2033-34	\$2,380,004	(\$2.40185)	\$7
2034-35	\$2,647,787	(\$2.57517)	-\$289
2035-36	\$2,550,983	(\$2.54755)	-\$840

CITY OF MONTOUR, 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	\$202	\$359	\$50,000	\$51,515	\$202	\$300	\$50,000	\$58,947	\$182	\$52	\$156	\$52	\$202	\$343
\$100,000	\$123,480	\$403	\$719	\$100,000	\$103,030	\$403	\$600	\$100,000	\$117,894	\$384	\$395	\$358	\$395	\$403	\$686
\$150,000	\$185,220	\$605	\$1,078	\$150,000	\$154,545	\$605	\$900	\$150,000	\$176,842	\$586	\$738	\$559	\$738	\$605	\$1,030
\$200,000	\$246,960	\$988	\$1,438	\$200,000	\$206,060	\$988	\$1,200	\$200,000	\$235,789	\$787	\$1,082	\$761	\$1,082	\$807	\$1,373
\$250,000	\$308,700	\$1,371	\$1,797	\$250,000	\$257,575	\$1,371	\$1,500	\$250,000	\$294,736	\$989	\$1,425	\$963	\$1,425	\$1,009	\$1,716
\$300,000	\$370,440	\$1,753	\$2,157	\$300,000	\$309,090	\$1,753	\$1,799	\$300,000	\$353,683	\$1,191	\$1,768	\$1,164	\$1,768	\$1,210	\$2,059
\$400,000	\$493,920	\$2,519	\$2,875	\$400,000	\$412,120	\$2,519	\$2,399	\$400,000	\$471,578	\$1,594	\$2,454	\$1,568	\$2,454	\$1,614	\$2,745
\$500,000	\$617,400	\$3,284	\$3,594	\$500,000	\$515,151	\$3,284	\$2,999	\$500,000	\$589,472	\$1,997	\$3,141	\$1,971	\$3,141	\$2,017	\$3,432
\$600,000	\$740,880	\$4,050	\$4,313	\$600,000	\$618,181	\$4,050	\$3,599	\$600,000	\$707,366	\$2,401	\$3,827	\$2,375	\$3,827	\$2,420	\$4,118
\$700,000	\$864,360	\$4,815	\$5,032	\$700,000	\$721,211	\$4,815	\$4,199	\$700,000	\$825,261	\$2,804	\$4,513	\$2,778	\$4,513	\$2,824	\$4,804
\$800,000	\$987,840	\$5,581	\$5,751	\$800,000	\$824,241	\$5,581	\$4,799	\$800,000	\$943,155	\$3,208	\$5,200	\$3,181	\$5,200	\$3,227	\$5,491
\$900,000	\$1,111,320	\$6,346	\$6,470	\$900,000	\$927,271	\$6,346	\$5,398	\$900,000	\$1,061,050	\$3,611	\$5,886	\$3,585	\$5,886	\$3,631	\$6,177
\$1,000,000	\$1,234,800	\$7,111	\$7,189	\$1,000,000	\$1,030,301	\$7,111	\$5,998	\$1,000,000	\$1,178,944	\$4,014	\$6,572	\$3,988	\$6,572	\$4,034	\$6,864
\$2,000,000	\$2,469,600	\$14,766	\$14,377	\$2,000,000	\$2,060,602	\$14,766	\$11,996	\$2,000,000	\$2,357,888	\$8,049	\$13,436	\$8,022	\$13,436	\$8,068	\$13,727
\$3,000,000	\$3,704,400	\$22,420	\$21,566	\$3,000,000	\$3,090,903	\$22,420	\$17,995	\$3,000,000	\$3,536,832	\$12,083	\$20,300	\$12,056	\$20,300	\$12,102	\$20,591
\$4,000,000	\$4,939,200	\$30,075	\$28,755	\$4,000,000	\$4,121,204	\$30,075	\$23,993	\$4,000,000	\$4,715,776	\$16,117	\$27,163	\$16,090	\$27,163	\$16,136	\$27,454
\$5,000,000	\$6,174,000	\$37,729	\$35,944	\$5,000,000	\$5,151,505	\$37,729	\$29,991	\$5,000,000	\$5,894,720	\$20,151	\$34,027	\$20,125	\$34,027	\$20,170	\$34,318
\$6,000,000	\$7,408,800	\$45,384	\$43,132	\$6,000,000	\$6,181,806	\$45,384	\$35,989	\$6,000,000	\$7,073,664	\$24,185	\$40,890	\$24,159	\$40,890	\$24,204	\$41,181
\$7,000,000	\$8,643,600	\$53,038	\$50,321	\$7,000,000	\$7,212,107	\$53,038	\$41,987	\$7,000,000	\$8,252,608	\$28,219	\$47,754	\$28,193	\$47,754	\$28,238	\$48,045
\$8,000,000	\$9,878,400	\$60,693	\$57,510	\$8,000,000	\$8,242,408	\$60,693	\$47,986	\$8,000,000	\$9,431,552	\$32,253	\$54,617	\$32,227	\$54,617	\$32,272	\$54,909
\$9,000,000	\$11,113,200	\$68,347	\$64,699	\$9,000,000	\$9,272,709	\$68,347	\$53,984	\$9,000,000	\$10,610,496	\$36,287	\$61,481	\$36,261	\$61,481	\$36,307	\$61,772
\$10,000,000	\$12,348,000	\$76,002	\$71,887	\$10,000,000	\$10,303,010	\$76,002	\$59,982	\$10,000,000	\$11,789,440	\$40,321	\$68,345	\$40,295	\$68,345	\$40,341	\$68,636
\$15,000,000	\$18,522,000	\$114,274	\$107,831	\$15,000,000	\$15,454,515	\$114,274	\$89,973	\$15,000,000	\$17,684,160	\$60,491	\$102,662	\$60,465	\$102,662	\$60,511	\$102,953
\$20,000,000	\$24,696,000	\$152,547	\$143,775	\$20,000,000	\$20,606,020	\$152,547	\$119,964	\$20,000,000	\$23,578,880	\$80,662	\$136,980	\$80,635	\$136,980	\$80,681	\$137,271
\$25,000,000	\$30,870,000	\$190,819	\$179,719	\$25,000,000	\$25,757,525	\$190,819	\$149,955	\$25,000,000	\$29,473,600	\$100,832	\$171,298	\$100,806	\$171,298	\$100,851	\$171,589
\$30,000,000	\$37,044,000	\$229,092	\$215,662	\$30,000,000	\$30,909,030	\$229,092	\$179,946	\$30,000,000	\$35,368,320	\$121,002	\$205,616	\$120,976	\$205,616	\$121,022	\$205,907
\$35,000,000	\$43,218,000	\$267,364	\$251,606	\$35,000,000	\$36,060,535	\$267,364	\$209,937	\$35,000,000	\$41,263,040	\$141,172	\$239,934	\$141,146	\$239,934	\$141,192	\$240,225
\$40,000,000	\$49,392,000	\$305,637	\$287,550	\$40,000,000	\$41,212,040	\$305,637	\$239,928	\$40,000,000	\$47,157,760	\$161,343	\$274,251	\$161,317	\$274,251	\$161,362	\$274,543
\$45,000,000	\$55,566,000	\$343,909	\$323,494	\$45,000,000	\$46,363,545	\$343,909	\$269,919	\$45,000,000	\$53,052,480	\$181,513	\$308,569	\$181,487	\$308,569	\$181,533	\$308,860
\$50,000,000	\$61,740,000	\$382,182	\$359,437	\$50,000,000	\$51,515,050	\$382,182	\$299,910	\$50,000,000	\$58,947,200	\$201,683	\$342,887	\$201,657	\$342,887	\$201,703	\$343,178

CITY OF MONTOUR, 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	\$158	78.20%	\$98	48.69%	(\$130)	(71.40%)	(\$104)	(66.59%)	\$141	70.14%
\$100,000	\$315	78.20%	\$196	48.69%	\$11	2.98%	\$38	10.53%	\$283	70.14%
\$150,000	\$473	78.20%	\$295	48.69%	\$153	26.11%	\$179	32.03%	\$424	70.14%
\$200,000	\$450	45.55%	\$212	21.44%	\$294	37.39%	\$321	42.13%	\$566	70.14%
\$250,000	\$427	31.13%	\$129	9.41%	\$436	44.07%	\$462	48.00%	\$707	70.14%
\$300,000	\$403	23.00%	\$46	2.63%	\$577	48.49%	\$604	51.83%	\$849	70.14%
\$400,000	\$357	14.16%	(\$119)	(4.74%)	\$860	53.97%	\$886	56.54%	\$1,132	70.14%
\$500,000	\$310	9.44%	(\$285)	(8.68%)	\$1,143	57.23%	\$1,169	59.33%	\$1,415	70.14%
\$600,000	\$264	6.51%	(\$451)	(11.13%)	\$1,426	59.40%	\$1,452	61.16%	\$1,698	70.14%
\$700,000	\$217	4.51%	(\$616)	(12.80%)	\$1,709	60.95%	\$1,735	62.47%	\$1,981	70.14%
\$800,000	\$170	3.05%	(\$782)	(14.01%)	\$1,992	62.10%	\$2,018	63.44%	\$2,264	70.14%
\$900,000	\$124	1.95%	(\$948)	(14.93%)	\$2,275	63.00%	\$2,301	64.19%	\$2,547	70.14%
\$1,000,000	\$77	1.09%	(\$1,113)	(15.65%)	\$2,558	63.72%	\$2,584	64.80%	\$2,830	70.14%
\$2,000,000	(\$388)	(2.63%)	(\$2,770)	(18.76%)	\$5,387	66.94%	\$5,414	67.48%	\$5,659	70.14%
\$3,000,000	(\$854)	(3.81%)	(\$4,426)	(19.74%)	\$8,217	68.01%	\$8,243	68.37%	\$8,489	70.14%
\$4,000,000	(\$1,320)	(4.39%)	(\$6,082)	(20.22%)	\$11,047	68.54%	\$11,073	68.82%	\$11,318	70.14%
\$5,000,000	(\$1,786)	(4.73%)	(\$7,738)	(20.51%)	\$13,876	68.86%	\$13,902	69.08%	\$14,148	70.14%
\$6,000,000	(\$2,251)	(4.96%)	(\$9,395)	(20.70%)	\$16,706	69.07%	\$16,732	69.26%	\$16,977	70.14%
\$7,000,000	(\$2,717)	(5.12%)	(\$11,051)	(20.84%)	\$19,535	69.23%	\$19,561	69.38%	\$19,807	70.14%
\$8,000,000	(\$3,183)	(5.24%)	(\$12,707)	(20.94%)	\$22,365	69.34%	\$22,391	69.48%	\$22,636	70.14%
\$9,000,000	(\$3,649)	(5.34%)	(\$14,364)	(21.02%)	\$25,194	69.43%	\$25,220	69.55%	\$25,466	70.14%
\$10,000,000	(\$4,114)	(5.41%)	(\$16,020)	(21.08%)	\$28,024	69.50%	\$28,050	69.61%	\$28,295	70.14%
\$15,000,000	(\$6,443)	(5.64%)	(\$24,301)	(21.27%)	\$42,171	69.71%	\$42,197	69.79%	\$42,443	70.14%
\$20,000,000	(\$8,772)	(5.75%)	(\$32,583)	(21.36%)	\$56,319	69.82%	\$56,345	69.88%	\$56,590	70.14%
\$25,000,000	(\$11,101)	(5.82%)	(\$40,865)	(21.42%)	\$70,466	69.88%	\$70,492	69.93%	\$70,738	70.14%
\$30,000,000	(\$13,430)	(5.86%)	(\$49,146)	(21.45%)	\$84,614	69.93%	\$84,640	69.96%	\$84,885	70.14%
\$35,000,000	(\$15,758)	(5.89%)	(\$57,428)	(21.48%)	\$98,761	69.96%	\$98,787	69.99%	\$99,033	70.14%
\$40,000,000	(\$18,087)	(5.92%)	(\$65,709)	(21.50%)	\$112,909	69.98%	\$112,935	70.01%	\$113,180	70.14%
\$45,000,000	(\$20,416)	(5.94%)	(\$73,991)	(21.51%)	\$127,056	70.00%	\$127,083	70.02%	\$127,328	70.14%
\$50,000,000	(\$22,745)	(5.95%)	(\$82,272)	(21.53%)	\$141,204	70.01%	\$141,230	70.03%	\$141,475	70.14%