

CITY OF MOORHEAD, 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	\$8.36998	\$28,660	\$0	\$28,660	
2026-27	\$5.95035	\$29,233	\$15	\$29,248	2.1%
2027-28	\$6.00399	\$29,394	\$15	\$29,409	0.6%
2028-29	\$5.74748	\$29,998	\$14	\$30,012	2.0%
2029-30	\$5.77683	\$30,162	\$14	\$30,176	0.5%
2030-31	\$5.51805	\$30,780	\$14	\$30,794	2.0%
2031-32	\$5.54619	\$30,948	\$14	\$30,961	0.5%
2032-33	\$5.30606	\$31,581	\$13	\$31,594	2.0%
2033-34	\$5.33309	\$31,752	\$13	\$31,765	0.5%
2034-35	\$5.10951	\$32,400	\$13	\$32,413	2.0%
2035-36	\$5.13551	\$32,575	\$13	\$32,588	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	\$8,169,831	\$3,424,154	\$0	\$3,424,154
2026-27	\$5,709,710	\$4,915,362	\$0	\$4,915,362
2027-28	\$5,692,651	\$4,898,303	\$0	\$4,898,303
2028-29	\$6,016,096	\$5,221,748	\$0	\$5,221,748
2029-30	\$6,018,037	\$5,223,689	\$0	\$5,223,689
2030-31	\$6,374,875	\$5,580,527	\$0	\$5,580,527
2031-32	\$6,376,816	\$5,582,468	\$0	\$5,582,468
2032-33	\$6,748,653	\$5,954,305	\$0	\$5,954,305
2033-34	\$6,750,593	\$5,956,245	\$0	\$5,956,245
2034-35	\$7,138,058	\$6,343,710	\$0	\$6,343,710
2035-36	\$7,139,998	\$6,345,650	\$0	\$6,345,650

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.84%	-6.59%	83.25%	14.22%	0.06%	2.47%
2026-27	143.87%	-69.11%	74.76%	23.39%	0.09%	1.72%
2027-28	144.42%	-69.75%	74.68%	23.47%	0.09%	1.72%
2028-29	140.94%	-65.80%	75.14%	23.12%	0.09%	1.62%
2029-30	140.94%	-65.78%	75.15%	23.11%	0.09%	1.62%
2030-31	137.25%	-61.59%	75.66%	22.72%	0.08%	1.51%
2031-32	137.24%	-61.57%	75.67%	22.71%	0.08%	1.51%
2032-33	133.86%	-57.74%	76.13%	22.36%	0.08%	1.42%
2033-34	133.86%	-57.73%	76.13%	22.35%	0.08%	1.42%
2034-35	130.75%	-54.21%	76.54%	22.03%	0.07%	1.33%
2035-36	130.75%	-54.20%	76.55%	22.03%	0.07%	1.33%

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 MOORHEAD, 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	\$3,424,154	\$8.36998	\$28,660
2026-27	\$4,915,362	\$5.95035	\$29,248
2027-28	\$4,898,303	\$6.00399	\$29,409
2028-29	\$5,221,748	\$5.74748	\$30,012
2029-30	\$5,223,689	\$5.77683	\$30,176
2030-31	\$5,580,527	\$5.51805	\$30,794
2031-32	\$5,582,468	\$5.54619	\$30,961
2032-33	\$5,954,305	\$5.30606	\$31,594
2033-34	\$5,956,245	\$5.33309	\$31,765
2034-35	\$6,343,710	\$5.10951	\$32,413
2035-36	\$6,345,650	\$5.13551	\$32,588

CITY OF MOORHEAD, 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	\$3,424,154	\$8.36998	\$28,660
2026-27	\$3,476,573	\$8.36998	\$29,099
2027-28	\$3,544,033	\$8.36998	\$29,663
2028-29	\$3,666,546	\$8.10000	\$29,699
2029-30	\$3,737,538	\$8.10000	\$30,274
2030-31	\$3,866,416	\$8.10000	\$31,318
2031-32	\$3,941,114	\$8.10000	\$31,923
2032-33	\$4,076,684	\$8.10000	\$33,021
2033-34	\$4,155,296	\$8.10000	\$33,658
2034-35	\$4,297,909	\$8.10000	\$34,813
2035-36	\$4,380,628	\$8.10000	\$35,483

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	\$1,438,789	(\$2.41963)	\$149
2027-28	\$1,354,269	(\$2.36599)	-\$254
2028-29	\$1,555,202	(\$2.35252)	\$313
2029-30	\$1,486,150	(\$2.32317)	-\$98
2030-31	\$1,714,112	(\$2.58195)	-\$524
2031-32	\$1,641,353	(\$2.55381)	-\$962
2032-33	\$1,877,621	(\$2.79394)	-\$1,427
2033-34	\$1,800,949	(\$2.76691)	-\$1,893
2034-35	\$2,045,801	(\$2.99049)	-\$2,400
2035-36	\$1,965,022	(\$2.96449)	-\$2,895

CITY OF MOORHEAD, 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	\$199	\$341	\$50,000	\$51,515	\$199	\$284	\$50,000	\$58,947	\$179	\$49	\$153	\$49	\$199	\$325
\$100,000	\$123,480	\$397	\$681	\$100,000	\$103,030	\$397	\$569	\$100,000	\$117,894	\$378	\$375	\$352	\$375	\$397	\$651
\$150,000	\$185,220	\$596	\$1,022	\$150,000	\$154,545	\$596	\$853	\$150,000	\$176,842	\$576	\$700	\$550	\$700	\$596	\$976
\$200,000	\$246,960	\$972	\$1,363	\$200,000	\$206,060	\$972	\$1,137	\$200,000	\$235,789	\$775	\$1,025	\$749	\$1,025	\$794	\$1,301
\$250,000	\$308,700	\$1,349	\$1,703	\$250,000	\$257,575	\$1,349	\$1,421	\$250,000	\$294,736	\$973	\$1,350	\$947	\$1,350	\$993	\$1,626
\$300,000	\$370,440	\$1,725	\$2,044	\$300,000	\$309,090	\$1,725	\$1,706	\$300,000	\$353,683	\$1,172	\$1,676	\$1,146	\$1,676	\$1,191	\$1,952
\$400,000	\$493,920	\$2,479	\$2,725	\$400,000	\$412,120	\$2,479	\$2,274	\$400,000	\$471,578	\$1,569	\$2,326	\$1,543	\$2,326	\$1,588	\$2,602
\$500,000	\$617,400	\$3,232	\$3,407	\$500,000	\$515,151	\$3,232	\$2,843	\$500,000	\$589,472	\$1,966	\$2,977	\$1,940	\$2,977	\$1,985	\$3,253
\$600,000	\$740,880	\$3,985	\$4,088	\$600,000	\$618,181	\$3,985	\$3,411	\$600,000	\$707,366	\$2,363	\$3,627	\$2,337	\$3,627	\$2,382	\$3,903
\$700,000	\$864,360	\$4,739	\$4,770	\$700,000	\$721,211	\$4,739	\$3,980	\$700,000	\$825,261	\$2,760	\$4,278	\$2,734	\$4,278	\$2,779	\$4,554
\$800,000	\$987,840	\$5,492	\$5,451	\$800,000	\$824,241	\$5,492	\$4,548	\$800,000	\$943,155	\$3,157	\$4,928	\$3,131	\$4,928	\$3,176	\$5,204
\$900,000	\$1,111,320	\$6,245	\$6,132	\$900,000	\$927,271	\$6,245	\$5,117	\$900,000	\$1,061,050	\$3,554	\$5,579	\$3,528	\$5,579	\$3,573	\$5,855
\$1,000,000	\$1,234,800	\$6,999	\$6,814	\$1,000,000	\$1,030,301	\$6,999	\$5,685	\$1,000,000	\$1,178,944	\$3,951	\$6,230	\$3,925	\$6,230	\$3,970	\$6,505
\$2,000,000	\$2,469,600	\$14,532	\$13,627	\$2,000,000	\$2,060,602	\$14,532	\$11,371	\$2,000,000	\$2,357,888	\$7,921	\$12,735	\$7,895	\$12,735	\$7,940	\$13,011
\$3,000,000	\$3,704,400	\$22,065	\$20,441	\$3,000,000	\$3,090,903	\$22,065	\$17,056	\$3,000,000	\$3,536,832	\$11,891	\$19,241	\$11,865	\$19,241	\$11,910	\$19,516
\$4,000,000	\$4,939,200	\$29,597	\$27,255	\$4,000,000	\$4,121,204	\$29,597	\$22,741	\$4,000,000	\$4,715,776	\$15,861	\$25,746	\$15,835	\$25,746	\$15,880	\$26,022
\$5,000,000	\$6,174,000	\$37,130	\$34,068	\$5,000,000	\$5,151,505	\$37,130	\$28,426	\$5,000,000	\$5,894,720	\$19,831	\$32,251	\$19,805	\$32,251	\$19,850	\$32,527
\$6,000,000	\$7,408,800	\$44,663	\$40,882	\$6,000,000	\$6,181,806	\$44,663	\$34,112	\$6,000,000	\$7,073,664	\$23,801	\$38,757	\$23,775	\$38,757	\$23,820	\$39,033
\$7,000,000	\$8,643,600	\$52,196	\$47,696	\$7,000,000	\$7,212,107	\$52,196	\$39,797	\$7,000,000	\$8,252,608	\$27,771	\$45,262	\$27,745	\$45,262	\$27,790	\$45,538
\$8,000,000	\$9,878,400	\$59,729	\$54,510	\$8,000,000	\$8,242,408	\$59,729	\$45,482	\$8,000,000	\$9,431,552	\$31,741	\$51,768	\$31,715	\$51,768	\$31,760	\$52,044
\$9,000,000	\$11,113,200	\$67,262	\$61,323	\$9,000,000	\$9,272,709	\$67,262	\$51,167	\$9,000,000	\$10,610,496	\$35,711	\$58,273	\$35,685	\$58,273	\$35,730	\$58,549
\$10,000,000	\$12,348,000	\$74,795	\$68,137	\$10,000,000	\$10,303,010	\$74,795	\$56,853	\$10,000,000	\$11,789,440	\$39,681	\$64,779	\$39,655	\$64,779	\$39,700	\$65,055
\$15,000,000	\$18,522,000	\$112,460	\$102,205	\$15,000,000	\$15,454,515	\$112,460	\$85,279	\$15,000,000	\$17,684,160	\$59,531	\$97,306	\$59,505	\$97,306	\$59,550	\$97,582
\$20,000,000	\$24,696,000	\$150,125	\$136,274	\$20,000,000	\$20,606,020	\$150,125	\$113,705	\$20,000,000	\$23,578,880	\$79,381	\$129,834	\$79,355	\$129,834	\$79,400	\$130,109
\$25,000,000	\$30,870,000	\$187,790	\$170,342	\$25,000,000	\$25,757,525	\$187,790	\$142,131	\$25,000,000	\$29,473,600	\$99,231	\$162,361	\$99,205	\$162,361	\$99,250	\$162,637
\$30,000,000	\$37,044,000	\$225,455	\$204,411	\$30,000,000	\$30,909,030	\$225,455	\$170,558	\$30,000,000	\$35,368,320	\$119,081	\$194,888	\$119,055	\$194,888	\$119,100	\$195,164
\$35,000,000	\$43,218,000	\$263,120	\$238,479	\$35,000,000	\$36,060,535	\$263,120	\$198,984	\$35,000,000	\$41,263,040	\$138,931	\$227,416	\$138,905	\$227,416	\$138,951	\$227,692
\$40,000,000	\$49,392,000	\$300,785	\$272,548	\$40,000,000	\$41,212,040	\$300,785	\$227,410	\$40,000,000	\$47,157,760	\$158,781	\$259,943	\$158,756	\$259,943	\$158,801	\$260,219
\$45,000,000	\$55,566,000	\$338,450	\$306,616	\$45,000,000	\$46,363,545	\$338,450	\$255,836	\$45,000,000	\$53,052,480	\$178,631	\$292,470	\$178,606	\$292,470	\$178,651	\$292,746
\$50,000,000	\$61,740,000	\$376,115	\$340,684	\$50,000,000	\$51,515,050	\$376,115	\$284,263	\$50,000,000	\$58,947,200	\$198,482	\$324,998	\$198,456	\$324,998	\$198,501	\$325,274

CITY OF MOORHEAD, 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	\$142	71.63%	\$86	43.20%	(\$130)	(72.46%)	(\$104)	(67.82%)	\$127	63.87%
\$100,000	\$284	71.63%	\$172	43.20%	(\$3)	(0.82%)	\$23	6.45%	\$254	63.87%
\$150,000	\$427	71.63%	\$257	43.20%	\$124	21.46%	\$149	27.16%	\$380	63.87%
\$200,000	\$391	40.18%	\$165	16.96%	\$250	32.33%	\$276	36.89%	\$507	63.87%
\$250,000	\$355	26.29%	\$73	5.38%	\$377	38.76%	\$403	42.54%	\$634	63.87%
\$300,000	\$319	18.47%	(\$20)	(1.15%)	\$504	43.01%	\$530	46.23%	\$761	63.87%
\$400,000	\$247	9.95%	(\$205)	(8.26%)	\$758	48.29%	\$783	50.77%	\$1,014	63.87%
\$500,000	\$175	5.41%	(\$389)	(12.05%)	\$1,011	51.43%	\$1,037	53.45%	\$1,268	63.87%
\$600,000	\$103	2.58%	(\$574)	(14.41%)	\$1,265	53.52%	\$1,290	55.22%	\$1,521	63.87%
\$700,000	\$31	0.65%	(\$759)	(16.02%)	\$1,518	55.01%	\$1,544	56.47%	\$1,775	63.87%
\$800,000	(\$41)	(0.75%)	(\$944)	(17.18%)	\$1,772	56.12%	\$1,798	57.41%	\$2,028	63.87%
\$900,000	(\$113)	(1.81%)	(\$1,129)	(18.07%)	\$2,025	56.99%	\$2,051	58.14%	\$2,282	63.87%
\$1,000,000	(\$185)	(2.64%)	(\$1,313)	(18.77%)	\$2,279	57.68%	\$2,305	58.72%	\$2,535	63.87%
\$2,000,000	(\$904)	(6.22%)	(\$3,161)	(21.75%)	\$4,814	60.78%	\$4,840	61.31%	\$5,071	63.87%
\$3,000,000	(\$1,623)	(7.36%)	(\$5,009)	(22.70%)	\$7,350	61.81%	\$7,376	62.16%	\$7,606	63.87%
\$4,000,000	(\$2,343)	(7.92%)	(\$6,856)	(23.17%)	\$9,885	62.32%	\$9,911	62.59%	\$10,142	63.87%
\$5,000,000	(\$3,062)	(8.25%)	(\$8,704)	(23.44%)	\$12,421	62.63%	\$12,446	62.84%	\$12,677	63.87%
\$6,000,000	(\$3,781)	(8.47%)	(\$10,552)	(23.63%)	\$14,956	62.84%	\$14,982	63.02%	\$15,213	63.87%
\$7,000,000	(\$4,501)	(8.62%)	(\$12,400)	(23.76%)	\$17,492	62.99%	\$17,517	63.14%	\$17,748	63.87%
\$8,000,000	(\$5,220)	(8.74%)	(\$14,247)	(23.85%)	\$20,027	63.10%	\$20,053	63.23%	\$20,284	63.87%
\$9,000,000	(\$5,939)	(8.83%)	(\$16,095)	(23.93%)	\$22,562	63.18%	\$22,588	63.30%	\$22,819	63.87%
\$10,000,000	(\$6,658)	(8.90%)	(\$17,943)	(23.99%)	\$25,098	63.25%	\$25,124	63.36%	\$25,355	63.87%
\$15,000,000	(\$10,255)	(9.12%)	(\$27,181)	(24.17%)	\$37,775	63.45%	\$37,801	63.53%	\$38,032	63.87%
\$20,000,000	(\$13,851)	(9.23%)	(\$36,420)	(24.26%)	\$50,452	63.56%	\$50,478	63.61%	\$50,709	63.87%
\$25,000,000	(\$17,448)	(9.29%)	(\$45,659)	(24.31%)	\$63,130	63.62%	\$63,156	63.66%	\$63,386	63.87%
\$30,000,000	(\$21,044)	(9.33%)	(\$54,897)	(24.35%)	\$75,807	63.66%	\$75,833	63.70%	\$76,064	63.87%
\$35,000,000	(\$24,641)	(9.36%)	(\$64,136)	(24.38%)	\$88,484	63.69%	\$88,510	63.72%	\$88,741	63.87%
\$40,000,000	(\$28,237)	(9.39%)	(\$73,375)	(24.39%)	\$101,162	63.71%	\$101,187	63.74%	\$101,418	63.87%
\$45,000,000	(\$31,834)	(9.41%)	(\$82,613)	(24.41%)	\$113,839	63.73%	\$113,865	63.75%	\$114,096	63.87%
\$50,000,000	(\$35,430)	(9.42%)	(\$91,852)	(24.42%)	\$126,516	63.74%	\$126,542	63.76%	\$126,773	63.87%