

CITY OF MONTROSE, 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	\$7.86410	\$172,622	\$0	\$172,622	
2026-27	\$4.57181	\$176,074	\$532	\$176,606	2.3%
2027-28	\$4.60140	\$177,489	\$535	\$178,024	0.8%
2028-29	\$4.47750	\$181,585	\$521	\$182,106	2.3%
2029-30	\$4.50261	\$183,016	\$524	\$183,540	0.8%
2030-31	\$4.37939	\$187,211	\$509	\$187,720	2.3%
2031-32	\$4.40381	\$188,659	\$512	\$189,171	0.8%
2032-33	\$4.28481	\$192,955	\$498	\$193,453	2.3%
2033-34	\$4.30858	\$194,421	\$501	\$194,922	0.8%
2034-35	\$4.19355	\$198,820	\$488	\$199,308	2.3%
2035-36	\$4.21670	\$200,305	\$491	\$200,795	0.7%

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	\$48,457,796	\$21,950,614	\$0	\$21,950,614
2026-27	\$42,374,321	\$38,629,395	\$0	\$38,629,395
2027-28	\$42,434,081	\$38,689,155	\$0	\$38,689,155
2028-29	\$44,416,207	\$40,671,281	\$0	\$40,671,281
2029-30	\$44,507,967	\$40,763,041	\$0	\$40,763,041
2030-31	\$46,609,436	\$42,864,510	\$0	\$42,864,510
2031-32	\$46,701,196	\$42,956,270	\$0	\$42,956,270
2032-33	\$48,893,559	\$45,148,633	\$0	\$45,148,633
2033-34	\$48,985,318	\$45,240,392	\$0	\$45,240,392
2034-35	\$51,272,270	\$47,527,344	\$0	\$47,527,344
2035-36	\$51,364,030	\$47,619,104	\$0	\$47,619,104

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.75%	-2.48%	87.27%	4.62%	0.00%	3.19%
2026-27	117.48%	-27.78%	89.70%	5.30%	0.00%	1.81%
2027-28	117.59%	-27.89%	89.70%	5.31%	0.00%	1.81%
2028-29	116.60%	-26.66%	89.94%	5.31%	0.00%	1.72%
2029-30	116.61%	-26.66%	89.95%	5.32%	0.00%	1.72%
2030-31	115.59%	-25.41%	90.18%	5.32%	0.00%	1.63%
2031-32	115.60%	-25.41%	90.18%	5.32%	0.00%	1.63%
2032-33	114.63%	-24.23%	90.40%	5.33%	0.00%	1.55%
2033-34	114.64%	-24.24%	90.40%	5.33%	0.00%	1.55%
2034-35	113.72%	-23.12%	90.60%	5.34%	0.00%	1.47%
2035-36	113.74%	-23.13%	90.61%	5.34%	0.00%	1.47%

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 MONTROSE, 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	\$21,950,614	\$7.86410	\$172,622
2026-27	\$38,629,395	\$4.57181	\$176,606
2027-28	\$38,689,155	\$4.60140	\$178,024
2028-29	\$40,671,281	\$4.47750	\$182,106
2029-30	\$40,763,041	\$4.50261	\$183,540
2030-31	\$42,864,510	\$4.37939	\$187,720
2031-32	\$42,956,270	\$4.40381	\$189,171
2032-33	\$45,148,633	\$4.28481	\$193,453
2033-34	\$45,240,392	\$4.30858	\$194,922
2034-35	\$47,527,344	\$4.19355	\$199,308
2035-36	\$47,619,104	\$4.21670	\$200,795

CITY OF MONTROSE, 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	\$21,950,614	\$7.86410	\$172,622
2026-27	\$22,079,243	\$7.86410	\$173,633
2027-28	\$22,557,319	\$7.86410	\$177,393
2028-29	\$23,271,581	\$7.86410	\$183,010
2029-30	\$23,774,649	\$7.86410	\$186,966
2030-31	\$24,527,288	\$7.86410	\$192,885
2031-32	\$25,056,592	\$7.86410	\$197,048
2032-33	\$25,849,597	\$7.86410	\$203,284
2033-34	\$26,406,595	\$7.86410	\$207,664
2034-35	\$27,242,113	\$7.86410	\$214,235
2035-36	\$27,828,184	\$7.86410	\$218,844

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	\$16,550,152	(\$3.29229)	\$2,973
2027-28	\$16,131,836	(\$3.26270)	\$631
2028-29	\$17,399,701	(\$3.38660)	-\$904
2029-30	\$16,988,392	(\$3.36149)	-\$3,426
2030-31	\$18,337,222	(\$3.48471)	-\$5,165
2031-32	\$17,899,678	(\$3.46029)	-\$7,876
2032-33	\$19,299,036	(\$3.57929)	-\$9,830
2033-34	\$18,833,797	(\$3.55552)	-\$12,742
2034-35	\$20,285,231	(\$3.67055)	-\$14,926
2035-36	\$19,790,920	(\$3.64740)	-\$18,048

CITY OF MONTROSE, 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	\$187	\$270	\$50,000	\$51,515	\$187	\$226	\$50,000	\$58,947	\$168	\$39	\$144	\$39	\$187	\$258
\$100,000	\$123,480	\$373	\$541	\$100,000	\$103,030	\$373	\$451	\$100,000	\$117,894	\$355	\$297	\$331	\$297	\$373	\$516
\$150,000	\$185,220	\$560	\$811	\$150,000	\$154,545	\$560	\$677	\$150,000	\$176,842	\$541	\$555	\$517	\$555	\$560	\$774
\$200,000	\$246,960	\$913	\$1,082	\$200,000	\$206,060	\$913	\$902	\$200,000	\$235,789	\$728	\$814	\$704	\$814	\$746	\$1,033
\$250,000	\$308,700	\$1,267	\$1,352	\$250,000	\$257,575	\$1,267	\$1,128	\$250,000	\$294,736	\$914	\$1,072	\$890	\$1,072	\$933	\$1,291
\$300,000	\$370,440	\$1,621	\$1,622	\$300,000	\$309,090	\$1,621	\$1,354	\$300,000	\$353,683	\$1,101	\$1,330	\$1,077	\$1,330	\$1,119	\$1,549
\$400,000	\$493,920	\$2,329	\$2,163	\$400,000	\$412,120	\$2,329	\$1,805	\$400,000	\$471,578	\$1,474	\$1,846	\$1,450	\$1,846	\$1,492	\$2,065
\$500,000	\$617,400	\$3,037	\$2,704	\$500,000	\$515,151	\$3,037	\$2,256	\$500,000	\$589,472	\$1,847	\$2,363	\$1,823	\$2,363	\$1,865	\$2,582
\$600,000	\$740,880	\$3,744	\$3,245	\$600,000	\$618,181	\$3,744	\$2,707	\$600,000	\$707,366	\$2,220	\$2,879	\$2,196	\$2,879	\$2,238	\$3,098
\$700,000	\$864,360	\$4,452	\$3,785	\$700,000	\$721,211	\$4,452	\$3,158	\$700,000	\$825,261	\$2,593	\$3,395	\$2,569	\$3,395	\$2,611	\$3,614
\$800,000	\$987,840	\$5,160	\$4,326	\$800,000	\$824,241	\$5,160	\$3,610	\$800,000	\$943,155	\$2,966	\$3,911	\$2,942	\$3,911	\$2,984	\$4,130
\$900,000	\$1,111,320	\$5,868	\$4,867	\$900,000	\$927,271	\$5,868	\$4,061	\$900,000	\$1,061,050	\$3,339	\$4,428	\$3,315	\$4,428	\$3,357	\$4,647
\$1,000,000	\$1,234,800	\$6,576	\$5,408	\$1,000,000	\$1,030,301	\$6,576	\$4,512	\$1,000,000	\$1,178,944	\$3,712	\$4,944	\$3,688	\$4,944	\$3,730	\$5,163
\$2,000,000	\$2,469,600	\$13,653	\$10,815	\$2,000,000	\$2,060,602	\$13,653	\$9,024	\$2,000,000	\$2,357,888	\$7,442	\$10,107	\$7,418	\$10,107	\$7,460	\$10,326
\$3,000,000	\$3,704,400	\$20,731	\$16,223	\$3,000,000	\$3,090,903	\$20,731	\$13,536	\$3,000,000	\$3,536,832	\$11,172	\$15,270	\$11,148	\$15,270	\$11,190	\$15,489
\$4,000,000	\$4,939,200	\$27,809	\$21,631	\$4,000,000	\$4,121,204	\$27,809	\$18,048	\$4,000,000	\$4,715,776	\$14,902	\$20,433	\$14,878	\$20,433	\$14,920	\$20,652
\$5,000,000	\$6,174,000	\$34,886	\$27,038	\$5,000,000	\$5,151,505	\$34,886	\$22,560	\$5,000,000	\$5,894,720	\$18,632	\$25,596	\$18,608	\$25,596	\$18,650	\$25,815
\$6,000,000	\$7,408,800	\$41,964	\$32,446	\$6,000,000	\$6,181,806	\$41,964	\$27,073	\$6,000,000	\$7,073,664	\$22,362	\$30,759	\$22,338	\$30,759	\$22,380	\$30,978
\$7,000,000	\$8,643,600	\$49,042	\$37,854	\$7,000,000	\$7,212,107	\$49,042	\$31,585	\$7,000,000	\$8,252,608	\$26,092	\$35,922	\$26,068	\$35,922	\$26,110	\$36,141
\$8,000,000	\$9,878,400	\$56,119	\$43,261	\$8,000,000	\$8,242,408	\$56,119	\$36,097	\$8,000,000	\$9,431,552	\$29,822	\$41,085	\$29,798	\$41,085	\$29,841	\$41,304
\$9,000,000	\$11,113,200	\$63,197	\$48,669	\$9,000,000	\$9,272,709	\$63,197	\$40,609	\$9,000,000	\$10,610,496	\$33,553	\$46,249	\$33,528	\$46,249	\$33,571	\$46,468
\$10,000,000	\$12,348,000	\$70,275	\$54,077	\$10,000,000	\$10,303,010	\$70,275	\$45,121	\$10,000,000	\$11,789,440	\$37,283	\$51,412	\$37,258	\$51,412	\$37,301	\$51,631
\$15,000,000	\$18,522,000	\$105,663	\$81,115	\$15,000,000	\$15,454,515	\$105,663	\$67,681	\$15,000,000	\$17,684,160	\$55,933	\$77,227	\$55,909	\$77,227	\$55,951	\$77,446
\$20,000,000	\$24,696,000	\$141,052	\$108,153	\$20,000,000	\$20,606,020	\$141,052	\$90,242	\$20,000,000	\$23,578,880	\$74,583	\$103,042	\$74,559	\$103,042	\$74,601	\$103,261
\$25,000,000	\$30,870,000	\$176,440	\$135,192	\$25,000,000	\$25,757,525	\$176,440	\$112,802	\$25,000,000	\$29,473,600	\$93,234	\$128,857	\$93,209	\$128,857	\$93,252	\$129,076
\$30,000,000	\$37,044,000	\$211,829	\$162,230	\$30,000,000	\$30,909,030	\$211,829	\$135,363	\$30,000,000	\$35,368,320	\$111,884	\$154,673	\$111,860	\$154,673	\$111,902	\$154,892
\$35,000,000	\$43,218,000	\$247,217	\$189,268	\$35,000,000	\$36,060,535	\$247,217	\$157,923	\$35,000,000	\$41,263,040	\$130,534	\$180,488	\$130,510	\$180,488	\$130,552	\$180,707
\$40,000,000	\$49,392,000	\$282,605	\$216,307	\$40,000,000	\$41,212,040	\$282,605	\$180,484	\$40,000,000	\$47,157,760	\$149,185	\$206,303	\$149,160	\$206,303	\$149,203	\$206,522
\$45,000,000	\$55,566,000	\$317,994	\$243,345	\$45,000,000	\$46,363,545	\$317,994	\$203,044	\$45,000,000	\$53,052,480	\$167,835	\$232,119	\$167,811	\$232,119	\$167,853	\$232,338
\$50,000,000	\$61,740,000	\$353,382	\$270,384	\$50,000,000	\$51,515,050	\$353,382	\$225,604	\$50,000,000	\$58,947,200	\$186,485	\$257,934	\$186,461	\$257,934	\$186,503	\$258,153

CITY OF MONTROSE, 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	\$84	44.98%	\$39	20.97%	(\$129)	(76.73%)	(\$105)	(72.82%)	\$72	38.42%
\$100,000	\$168	44.98%	\$78	20.97%	(\$58)	(16.22%)	(\$33)	(10.08%)	\$143	38.42%
\$150,000	\$252	44.98%	\$117	20.97%	\$14	2.60%	\$38	7.41%	\$215	38.42%
\$200,000	\$168	18.41%	(\$11)	(1.20%)	\$86	11.78%	\$110	15.63%	\$287	38.42%
\$250,000	\$85	6.68%	(\$139)	(10.99%)	\$157	17.21%	\$182	20.40%	\$358	38.42%
\$300,000	\$1	0.07%	(\$268)	(16.50%)	\$229	20.80%	\$253	23.52%	\$430	38.42%
\$400,000	(\$166)	(7.12%)	(\$524)	(22.50%)	\$372	25.26%	\$397	27.35%	\$573	38.42%
\$500,000	(\$333)	(10.96%)	(\$781)	(25.71%)	\$516	27.92%	\$540	29.62%	\$716	38.42%
\$600,000	(\$500)	(13.35%)	(\$1,037)	(27.70%)	\$659	29.68%	\$683	31.11%	\$860	38.42%
\$700,000	(\$667)	(14.98%)	(\$1,294)	(29.06%)	\$802	30.94%	\$826	32.17%	\$1,003	38.42%
\$800,000	(\$834)	(16.16%)	(\$1,550)	(30.05%)	\$946	31.88%	\$970	32.97%	\$1,146	38.42%
\$900,000	(\$1,001)	(17.06%)	(\$1,807)	(30.79%)	\$1,089	32.61%	\$1,113	33.58%	\$1,290	38.42%
\$1,000,000	(\$1,168)	(17.76%)	(\$2,063)	(31.38%)	\$1,232	33.19%	\$1,256	34.07%	\$1,433	38.42%
\$2,000,000	(\$2,838)	(20.79%)	(\$4,629)	(33.90%)	\$2,665	35.81%	\$2,689	36.26%	\$2,866	38.42%
\$3,000,000	(\$4,508)	(21.74%)	(\$7,195)	(34.70%)	\$4,098	36.68%	\$4,122	36.98%	\$4,299	38.42%
\$4,000,000	(\$6,178)	(22.22%)	(\$9,760)	(35.10%)	\$5,531	37.12%	\$5,555	37.34%	\$5,732	38.42%
\$5,000,000	(\$7,848)	(22.50%)	(\$12,326)	(35.33%)	\$6,964	37.38%	\$6,988	37.56%	\$7,165	38.42%
\$6,000,000	(\$9,518)	(22.68%)	(\$14,891)	(35.49%)	\$8,397	37.55%	\$8,421	37.70%	\$8,598	38.42%
\$7,000,000	(\$11,188)	(22.81%)	(\$17,457)	(35.60%)	\$9,830	37.67%	\$9,854	37.80%	\$10,031	38.42%
\$8,000,000	(\$12,858)	(22.91%)	(\$20,023)	(35.68%)	\$11,263	37.77%	\$11,287	37.88%	\$11,464	38.42%
\$9,000,000	(\$14,528)	(22.99%)	(\$22,588)	(35.74%)	\$12,696	37.84%	\$12,720	37.94%	\$12,897	38.42%
\$10,000,000	(\$16,198)	(23.05%)	(\$25,154)	(35.79%)	\$14,129	37.90%	\$14,153	37.99%	\$14,330	38.42%
\$15,000,000	(\$24,548)	(23.23%)	(\$37,982)	(35.95%)	\$21,294	38.07%	\$21,318	38.13%	\$21,495	38.42%
\$20,000,000	(\$32,898)	(23.32%)	(\$50,810)	(36.02%)	\$28,459	38.16%	\$28,483	38.20%	\$28,660	38.42%
\$25,000,000	(\$41,248)	(23.38%)	(\$63,638)	(36.07%)	\$35,624	38.21%	\$35,648	38.25%	\$35,825	38.42%
\$30,000,000	(\$49,598)	(23.41%)	(\$76,466)	(36.10%)	\$42,789	38.24%	\$42,813	38.27%	\$42,990	38.42%
\$35,000,000	(\$57,949)	(23.44%)	(\$89,294)	(36.12%)	\$49,954	38.27%	\$49,978	38.29%	\$50,155	38.42%
\$40,000,000	(\$66,299)	(23.46%)	(\$102,122)	(36.14%)	\$57,119	38.29%	\$57,143	38.31%	\$57,319	38.42%
\$45,000,000	(\$74,649)	(23.47%)	(\$114,950)	(36.15%)	\$64,284	38.30%	\$64,308	38.32%	\$64,484	38.42%
\$50,000,000	(\$82,999)	(23.49%)	(\$127,778)	(36.16%)	\$71,448	38.31%	\$71,473	38.33%	\$71,649	38.42%