

CITY OF MOUNT AYR, 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	\$8.37000	\$426,666	\$0	\$426,666	
2026-27	\$4.87312	\$435,199	\$3,589	\$438,788	2.8%
2027-28	\$4.91331	\$441,490	\$3,618	\$445,109	1.4%
2028-29	\$4.77710	\$454,011	\$3,518	\$457,529	2.8%
2029-30	\$4.81411	\$460,527	\$3,545	\$464,072	1.4%
2030-31	\$4.67853	\$473,354	\$3,445	\$476,799	2.7%
2031-32	\$4.71258	\$479,735	\$3,470	\$483,205	1.3%
2032-33	\$4.58137	\$492,869	\$3,374	\$496,243	2.7%
2033-34	\$4.61273	\$499,116	\$3,397	\$502,513	1.3%
2034-35	\$4.48567	\$512,563	\$3,303	\$515,866	2.7%
2035-36	\$4.51458	\$518,679	\$3,325	\$522,003	1.2%

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	\$119,082,043	\$50,975,642	\$5,372,519	\$56,348,161
2026-27	\$108,489,663	\$90,042,460	\$6,271,347	\$96,313,807
2027-28	\$109,166,682	\$90,592,416	\$6,398,410	\$96,990,826
2028-29	\$114,790,339	\$95,775,443	\$6,839,041	\$102,614,483
2029-30	\$115,540,358	\$96,398,399	\$6,966,104	\$103,364,502
2030-31	\$121,523,117	\$101,912,142	\$7,435,119	\$109,347,261
2031-32	\$122,273,136	\$102,535,098	\$7,562,182	\$110,097,280
2032-33	\$128,554,420	\$108,317,563	\$8,061,001	\$116,378,564
2033-34	\$129,304,439	\$108,940,519	\$8,188,064	\$117,128,583
2034-35	\$135,897,218	\$115,003,186	\$8,718,177	\$123,721,362
2035-36	\$136,647,237	\$115,626,142	\$8,845,240	\$124,471,381

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	69.92%	-2.43%	67.49%	27.72%	2.30%	2.49%
2026-27	94.54%	-24.05%	70.48%	25.91%	1.93%	1.46%
2027-28	94.40%	-24.08%	70.33%	26.10%	1.91%	1.45%
2028-29	93.30%	-22.93%	70.37%	26.24%	1.83%	1.37%
2029-30	93.11%	-22.87%	70.24%	26.40%	1.81%	1.36%
2030-31	92.01%	-21.71%	70.29%	26.52%	1.73%	1.28%
2031-32	91.84%	-21.67%	70.17%	26.66%	1.72%	1.28%
2032-33	90.80%	-20.59%	70.21%	26.79%	1.64%	1.21%
2033-34	90.65%	-20.55%	70.10%	26.92%	1.63%	1.20%
2034-35	89.67%	-19.54%	70.13%	27.04%	1.56%	1.14%
2035-36	89.54%	-19.52%	70.02%	27.16%	1.55%	1.13%

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 MOUNT AYR, 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	\$50,975,642	\$8.37000	\$426,666
2026-27	\$90,042,460	\$4.87312	\$438,788
2027-28	\$90,592,416	\$4.91331	\$445,109
2028-29	\$95,775,443	\$4.77710	\$457,529
2029-30	\$96,398,399	\$4.81411	\$464,072
2030-31	\$101,912,142	\$4.67853	\$476,799
2031-32	\$102,535,098	\$4.71258	\$483,205
2032-33	\$108,317,563	\$4.58137	\$496,243
2033-34	\$108,940,519	\$4.61273	\$502,513
2034-35	\$115,003,186	\$4.48567	\$515,866
2035-36	\$115,626,142	\$4.51458	\$522,003

CITY OF MOUNT AYR, 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	\$50,975,642	\$8.37000	\$426,666
2026-27	\$52,472,887	\$8.28713	\$434,850
2027-28	\$53,550,489	\$8.28713	\$443,780
2028-29	\$55,716,322	\$8.10000	\$451,302
2029-30	\$56,978,228	\$8.10000	\$461,524
2030-31	\$59,265,985	\$8.10000	\$480,054
2031-32	\$60,588,002	\$8.10000	\$490,763
2032-33	\$63,003,966	\$8.10000	\$510,332
2033-34	\$64,389,418	\$8.10000	\$521,554
2034-35	\$66,940,309	\$8.10000	\$542,217
2035-36	\$68,392,375	\$8.10000	\$553,978

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	\$37,569,573	(\$3.41401)	\$3,938
2027-28	\$37,041,927	(\$3.37382)	\$1,329
2028-29	\$40,059,121	(\$3.32290)	\$6,227
2029-30	\$39,420,171	(\$3.28589)	\$2,549
2030-31	\$42,646,157	(\$3.42147)	-\$3,255
2031-32	\$41,947,096	(\$3.38742)	-\$7,558
2032-33	\$45,313,597	(\$3.51863)	-\$14,089
2033-34	\$44,551,101	(\$3.48727)	-\$19,041
2034-35	\$48,062,877	(\$3.61433)	-\$26,350
2035-36	\$47,233,767	(\$3.58542)	-\$31,975

CITY OF MOUNT AYR, 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	\$289	\$50,000	\$51,515	\$199	\$241	\$50,000	\$58,947	\$179	\$42	\$153	\$42	\$199	\$276
\$100,000	\$123,480	\$397	\$578	\$100,000	\$103,030	\$397	\$482	\$100,000	\$117,894	\$378	\$318	\$352	\$318	\$397	\$552
\$150,000	\$185,220	\$596	\$867	\$150,000	\$154,545	\$596	\$723	\$150,000	\$176,842	\$576	\$593	\$550	\$593	\$596	\$827
\$200,000	\$246,960	\$972	\$1,155	\$200,000	\$206,060	\$972	\$964	\$200,000	\$235,789	\$775	\$869	\$749	\$869	\$794	\$1,103
\$250,000	\$308,700	\$1,349	\$1,444	\$250,000	\$257,575	\$1,349	\$1,205	\$250,000	\$294,736	\$973	\$1,145	\$947	\$1,145	\$993	\$1,379
\$300,000	\$370,440	\$1,725	\$1,733	\$300,000	\$309,090	\$1,725	\$1,446	\$300,000	\$353,683	\$1,172	\$1,421	\$1,146	\$1,421	\$1,191	\$1,655
\$400,000	\$493,920	\$2,479	\$2,311	\$400,000	\$412,120	\$2,479	\$1,928	\$400,000	\$471,578	\$1,569	\$1,972	\$1,543	\$1,972	\$1,588	\$2,206
\$500,000	\$617,400	\$3,232	\$2,889	\$500,000	\$515,151	\$3,232	\$2,410	\$500,000	\$589,472	\$1,966	\$2,524	\$1,940	\$2,524	\$1,985	\$2,758
\$600,000	\$740,880	\$3,985	\$3,466	\$600,000	\$618,181	\$3,985	\$2,892	\$600,000	\$707,366	\$2,363	\$3,076	\$2,337	\$3,076	\$2,382	\$3,309
\$700,000	\$864,360	\$4,739	\$4,044	\$700,000	\$721,211	\$4,739	\$3,374	\$700,000	\$825,261	\$2,760	\$3,627	\$2,734	\$3,627	\$2,779	\$3,861
\$800,000	\$987,840	\$5,492	\$4,622	\$800,000	\$824,241	\$5,492	\$3,856	\$800,000	\$943,155	\$3,157	\$4,179	\$3,131	\$4,179	\$3,176	\$4,413
\$900,000	\$1,111,320	\$6,245	\$5,199	\$900,000	\$927,271	\$6,245	\$4,338	\$900,000	\$1,061,050	\$3,554	\$4,730	\$3,528	\$4,730	\$3,573	\$4,964
\$1,000,000	\$1,234,800	\$6,999	\$5,777	\$1,000,000	\$1,030,301	\$6,999	\$4,820	\$1,000,000	\$1,178,944	\$3,951	\$5,282	\$3,925	\$5,282	\$3,970	\$5,516
\$2,000,000	\$2,469,600	\$14,532	\$11,554	\$2,000,000	\$2,060,602	\$14,532	\$9,641	\$2,000,000	\$2,357,888	\$7,921	\$10,798	\$7,895	\$10,798	\$7,940	\$11,031
\$3,000,000	\$3,704,400	\$22,065	\$17,331	\$3,000,000	\$3,090,903	\$22,065	\$14,461	\$3,000,000	\$3,536,832	\$11,891	\$16,313	\$11,865	\$16,313	\$11,910	\$16,547
\$4,000,000	\$4,939,200	\$29,598	\$23,108	\$4,000,000	\$4,121,204	\$29,598	\$19,281	\$4,000,000	\$4,715,776	\$15,861	\$21,829	\$15,835	\$21,829	\$15,880	\$22,063
\$5,000,000	\$6,174,000	\$37,131	\$28,885	\$5,000,000	\$5,151,505	\$37,131	\$24,101	\$5,000,000	\$5,894,720	\$19,831	\$27,345	\$19,805	\$27,345	\$19,850	\$27,579
\$6,000,000	\$7,408,800	\$44,664	\$34,662	\$6,000,000	\$6,181,806	\$44,664	\$28,922	\$6,000,000	\$7,073,664	\$23,801	\$32,860	\$23,775	\$32,860	\$23,820	\$33,094
\$7,000,000	\$8,643,600	\$52,197	\$40,439	\$7,000,000	\$7,212,107	\$52,197	\$33,742	\$7,000,000	\$8,252,608	\$27,771	\$38,376	\$27,745	\$38,376	\$27,790	\$38,610
\$8,000,000	\$9,878,400	\$59,730	\$46,216	\$8,000,000	\$8,242,408	\$59,730	\$38,562	\$8,000,000	\$9,431,552	\$31,741	\$43,892	\$31,715	\$43,892	\$31,760	\$44,126
\$9,000,000	\$11,113,200	\$67,263	\$51,993	\$9,000,000	\$9,272,709	\$67,263	\$43,383	\$9,000,000	\$10,610,496	\$35,711	\$49,408	\$35,685	\$49,408	\$35,730	\$49,642
\$10,000,000	\$12,348,000	\$74,796	\$57,770	\$10,000,000	\$10,303,010	\$74,796	\$48,203	\$10,000,000	\$11,789,440	\$39,681	\$54,923	\$39,655	\$54,923	\$39,700	\$55,157
\$15,000,000	\$18,522,000	\$112,461	\$86,656	\$15,000,000	\$15,454,515	\$112,461	\$72,304	\$15,000,000	\$17,684,160	\$59,531	\$82,502	\$59,505	\$82,502	\$59,550	\$82,736
\$20,000,000	\$24,696,000	\$150,126	\$115,541	\$20,000,000	\$20,606,020	\$150,126	\$96,406	\$20,000,000	\$23,578,880	\$79,381	\$110,081	\$79,355	\$110,081	\$79,400	\$110,314
\$25,000,000	\$30,870,000	\$187,791	\$144,426	\$25,000,000	\$25,757,525	\$187,791	\$120,507	\$25,000,000	\$29,473,600	\$99,231	\$137,659	\$99,206	\$137,659	\$99,251	\$137,893
\$30,000,000	\$37,044,000	\$225,456	\$173,311	\$30,000,000	\$30,909,030	\$225,456	\$144,609	\$30,000,000	\$35,368,320	\$119,081	\$165,238	\$119,056	\$165,238	\$119,101	\$165,472
\$35,000,000	\$43,218,000	\$263,121	\$202,197	\$35,000,000	\$36,060,535	\$263,121	\$168,710	\$35,000,000	\$41,263,040	\$138,932	\$192,816	\$138,906	\$192,816	\$138,951	\$193,050
\$40,000,000	\$49,392,000	\$300,786	\$231,082	\$40,000,000	\$41,212,040	\$300,786	\$192,812	\$40,000,000	\$47,157,760	\$158,782	\$220,395	\$158,756	\$220,395	\$158,801	\$220,629
\$45,000,000	\$55,566,000	\$338,451	\$259,967	\$45,000,000	\$46,363,545	\$338,451	\$216,913	\$45,000,000	\$53,052,480	\$178,632	\$247,974	\$178,606	\$247,974	\$178,651	\$248,208
\$50,000,000	\$61,740,000	\$376,116	\$288,852	\$50,000,000	\$51,515,050	\$376,116	\$241,015	\$50,000,000	\$58,947,200	\$198,482	\$275,552	\$198,456	\$275,552	\$198,501	\$275,786

CITY OF MOUNT AYR, 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	\$90	45.52%	\$43	21.42%	(\$137)	(76.65%)	(\$112)	(72.72%)	\$77	38.93%
\$100,000	\$181	45.52%	\$85	21.42%	(\$60)	(15.91%)	(\$34)	(9.74%)	\$155	38.93%
\$150,000	\$271	45.52%	\$128	21.42%	\$17	2.98%	\$43	7.81%	\$232	38.93%
\$200,000	\$183	18.85%	(\$8)	(0.83%)	\$94	12.19%	\$120	16.06%	\$309	38.93%
\$250,000	\$95	7.08%	(\$144)	(10.66%)	\$172	17.65%	\$198	20.85%	\$386	38.93%
\$300,000	\$8	0.44%	(\$279)	(16.19%)	\$249	21.25%	\$275	23.98%	\$464	38.93%
\$400,000	(\$168)	(6.77%)	(\$551)	(22.21%)	\$404	25.73%	\$429	27.83%	\$618	38.93%
\$500,000	(\$344)	(10.63%)	(\$822)	(25.43%)	\$558	28.40%	\$584	30.10%	\$773	38.93%
\$600,000	(\$519)	(13.03%)	(\$1,093)	(27.43%)	\$713	30.17%	\$739	31.60%	\$927	38.93%
\$700,000	(\$695)	(14.66%)	(\$1,364)	(28.79%)	\$867	31.43%	\$893	32.67%	\$1,082	38.93%
\$800,000	(\$870)	(15.85%)	(\$1,636)	(29.78%)	\$1,022	32.37%	\$1,048	33.46%	\$1,237	38.93%
\$900,000	(\$1,046)	(16.75%)	(\$1,907)	(30.54%)	\$1,176	33.10%	\$1,202	34.08%	\$1,391	38.93%
\$1,000,000	(\$1,222)	(17.45%)	(\$2,178)	(31.12%)	\$1,331	33.69%	\$1,357	34.57%	\$1,546	38.93%
\$2,000,000	(\$2,977)	(20.49%)	(\$4,891)	(33.66%)	\$2,877	36.32%	\$2,903	36.76%	\$3,091	38.93%
\$3,000,000	(\$4,733)	(21.45%)	(\$7,604)	(34.46%)	\$4,422	37.19%	\$4,448	37.49%	\$4,637	38.93%
\$4,000,000	(\$6,489)	(21.93%)	(\$10,316)	(34.86%)	\$5,968	37.63%	\$5,994	37.85%	\$6,183	38.93%
\$5,000,000	(\$8,245)	(22.21%)	(\$13,029)	(35.09%)	\$7,514	37.89%	\$7,540	38.07%	\$7,728	38.93%
\$6,000,000	(\$10,001)	(22.39%)	(\$15,742)	(35.25%)	\$9,060	38.06%	\$9,085	38.21%	\$9,274	38.93%
\$7,000,000	(\$11,757)	(22.52%)	(\$18,454)	(35.36%)	\$10,605	38.19%	\$10,631	38.32%	\$10,820	38.93%
\$8,000,000	(\$13,513)	(22.62%)	(\$21,167)	(35.44%)	\$12,151	38.28%	\$12,177	38.39%	\$12,366	38.93%
\$9,000,000	(\$15,269)	(22.70%)	(\$23,880)	(35.50%)	\$13,697	38.35%	\$13,722	38.45%	\$13,911	38.93%
\$10,000,000	(\$17,025)	(22.76%)	(\$26,593)	(35.55%)	\$15,242	38.41%	\$15,268	38.50%	\$15,457	38.93%
\$15,000,000	(\$25,805)	(22.95%)	(\$40,156)	(35.71%)	\$22,971	38.59%	\$22,997	38.65%	\$23,185	38.93%
\$20,000,000	(\$34,585)	(23.04%)	(\$53,720)	(35.78%)	\$30,699	38.67%	\$30,725	38.72%	\$30,914	38.93%
\$25,000,000	(\$43,364)	(23.09%)	(\$67,283)	(35.83%)	\$38,428	38.73%	\$38,454	38.76%	\$38,642	38.93%
\$30,000,000	(\$52,144)	(23.13%)	(\$80,847)	(35.86%)	\$46,156	38.76%	\$46,182	38.79%	\$46,371	38.93%
\$35,000,000	(\$60,924)	(23.15%)	(\$94,410)	(35.88%)	\$53,885	38.79%	\$53,911	38.81%	\$54,099	38.93%
\$40,000,000	(\$69,704)	(23.17%)	(\$107,974)	(35.90%)	\$61,613	38.80%	\$61,639	38.83%	\$61,828	38.93%
\$45,000,000	(\$78,483)	(23.19%)	(\$121,537)	(35.91%)	\$69,342	38.82%	\$69,368	38.84%	\$69,556	38.93%
\$50,000,000	(\$87,263)	(23.20%)	(\$135,101)	(35.92%)	\$77,070	38.83%	\$77,096	38.85%	\$77,285	38.93%