

CITY OF NEMAHA, 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	\$8.12620	\$39,673	\$0	\$39,673	
2026-27	\$6.23051	\$40,467	\$0	\$40,467	2.0%
2027-28	\$6.26267	\$40,669	\$0	\$40,669	0.5%
2028-29	\$6.06850	\$41,483	\$0	\$41,483	2.0%
2029-30	\$6.09884	\$41,690	\$0	\$41,690	0.5%
2030-31	\$5.91016	\$42,524	\$0	\$42,524	2.0%
2031-32	\$5.93971	\$42,736	\$0	\$42,736	0.5%
2032-33	\$5.75721	\$43,591	\$0	\$43,591	2.0%
2033-34	\$5.78600	\$43,809	\$0	\$43,809	0.5%
2034-35	\$5.60937	\$44,685	\$0	\$44,685	2.0%
2035-36	\$5.63742	\$44,909	\$0	\$44,909	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	\$6,754,816	\$4,882,164	\$0	\$4,882,164
2026-27	\$6,732,956	\$6,494,963	\$0	\$6,494,963
2027-28	\$6,731,907	\$6,493,914	\$0	\$6,493,914
2028-29	\$7,073,724	\$6,835,731	\$0	\$6,835,731
2029-30	\$7,073,724	\$6,835,731	\$0	\$6,835,731
2030-31	\$7,433,032	\$7,195,039	\$0	\$7,195,039
2031-32	\$7,433,032	\$7,195,039	\$0	\$7,195,039
2032-33	\$7,809,574	\$7,571,581	\$0	\$7,571,581
2033-34	\$7,809,574	\$7,571,581	\$0	\$7,571,581
2034-35	\$8,204,184	\$7,966,191	\$0	\$7,966,191
2035-36	\$8,204,184	\$7,966,191	\$0	\$7,966,191

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	15.66%	-0.62%	15.04%	83.58%	0.00%	1.38%
2026-27	27.04%	-12.03%	15.01%	83.94%	0.00%	1.04%
2027-28	27.05%	-12.05%	15.00%	83.96%	0.00%	1.04%
2028-29	26.72%	-11.46%	15.26%	83.75%	0.00%	0.99%
2029-30	26.72%	-11.46%	15.26%	83.75%	0.00%	0.99%
2030-31	26.40%	-10.89%	15.52%	83.54%	0.00%	0.94%
2031-32	26.40%	-10.89%	15.52%	83.54%	0.00%	0.94%
2032-33	26.09%	-10.35%	15.75%	83.36%	0.00%	0.89%
2033-34	26.09%	-10.35%	15.75%	83.36%	0.00%	0.89%
2034-35	25.79%	-9.83%	15.96%	83.19%	0.00%	0.85%
2035-36	25.79%	-9.83%	15.96%	83.19%	0.00%	0.85%

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 NEMAHA, 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	\$4,882,164	\$8.12620	\$39,673
2026-27	\$6,494,963	\$6.23051	\$40,467
2027-28	\$6,493,914	\$6.26267	\$40,669
2028-29	\$6,835,731	\$6.06850	\$41,483
2029-30	\$6,835,731	\$6.09884	\$41,690
2030-31	\$7,195,039	\$5.91016	\$42,524
2031-32	\$7,195,039	\$5.93971	\$42,736
2032-33	\$7,571,581	\$5.75721	\$43,591
2033-34	\$7,571,581	\$5.78600	\$43,809
2034-35	\$7,966,191	\$5.60937	\$44,685
2035-36	\$7,966,191	\$5.63742	\$44,909

CITY OF NEMAHA, 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	\$4,882,164	\$8.12620	\$39,673
2026-27	\$5,370,056	\$7.88951	\$42,367
2027-28	\$5,386,536	\$7.88951	\$42,497
2028-29	\$5,638,413	\$7.88951	\$44,484
2029-30	\$5,655,756	\$7.88951	\$44,621
2030-31	\$5,920,279	\$7.88951	\$46,708
2031-32	\$5,938,527	\$7.88951	\$46,852
2032-33	\$6,216,332	\$7.88951	\$49,044
2033-34	\$6,235,534	\$7.88951	\$49,195
2034-35	\$6,527,289	\$7.88951	\$51,497
2035-36	\$6,547,494	\$7.88951	\$51,657

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	\$1,124,908	(\$1.65900)	-\$1,900
2027-28	\$1,107,377	(\$1.62684)	-\$1,828
2028-29	\$1,197,318	(\$1.82101)	-\$3,002
2029-30	\$1,179,975	(\$1.79067)	-\$2,931
2030-31	\$1,274,760	(\$1.97935)	-\$4,184
2031-32	\$1,256,512	(\$1.94980)	-\$4,116
2032-33	\$1,355,250	(\$2.13230)	-\$5,453
2033-34	\$1,336,047	(\$2.10351)	-\$5,386
2034-35	\$1,438,902	(\$2.28014)	-\$6,812
2035-36	\$1,418,697	(\$2.25209)	-\$6,748

CITY OF NEMAHA, 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	\$193	\$365	\$50,000	\$51,515	\$193	\$304	\$50,000	\$58,947	\$174	\$53	\$149	\$53	\$193	\$348
\$100,000	\$123,480	\$385	\$730	\$100,000	\$103,030	\$385	\$609	\$100,000	\$117,894	\$367	\$401	\$342	\$401	\$385	\$697
\$150,000	\$185,220	\$578	\$1,095	\$150,000	\$154,545	\$578	\$913	\$150,000	\$176,842	\$559	\$750	\$534	\$750	\$578	\$1,045
\$200,000	\$246,960	\$944	\$1,460	\$200,000	\$206,060	\$944	\$1,218	\$200,000	\$235,789	\$752	\$1,098	\$727	\$1,098	\$771	\$1,394
\$250,000	\$308,700	\$1,310	\$1,824	\$250,000	\$257,575	\$1,310	\$1,522	\$250,000	\$294,736	\$945	\$1,446	\$920	\$1,446	\$964	\$1,742
\$300,000	\$370,440	\$1,675	\$2,189	\$300,000	\$309,090	\$1,675	\$1,827	\$300,000	\$353,683	\$1,138	\$1,795	\$1,113	\$1,795	\$1,156	\$2,090
\$400,000	\$493,920	\$2,407	\$2,919	\$400,000	\$412,120	\$2,407	\$2,436	\$400,000	\$471,578	\$1,523	\$2,492	\$1,498	\$2,492	\$1,542	\$2,787
\$500,000	\$617,400	\$3,138	\$3,649	\$500,000	\$515,151	\$3,138	\$3,045	\$500,000	\$589,472	\$1,908	\$3,188	\$1,883	\$3,188	\$1,927	\$3,484
\$600,000	\$740,880	\$3,869	\$4,379	\$600,000	\$618,181	\$3,869	\$3,654	\$600,000	\$707,366	\$2,294	\$3,885	\$2,269	\$3,885	\$2,313	\$4,181
\$700,000	\$864,360	\$4,601	\$5,109	\$700,000	\$721,211	\$4,601	\$4,262	\$700,000	\$825,261	\$2,679	\$4,582	\$2,654	\$4,582	\$2,698	\$4,877
\$800,000	\$987,840	\$5,332	\$5,838	\$800,000	\$824,241	\$5,332	\$4,871	\$800,000	\$943,155	\$3,065	\$5,279	\$3,040	\$5,279	\$3,084	\$5,574
\$900,000	\$1,111,320	\$6,063	\$6,568	\$900,000	\$927,271	\$6,063	\$5,480	\$900,000	\$1,061,050	\$3,450	\$5,975	\$3,425	\$5,975	\$3,469	\$6,271
\$1,000,000	\$1,234,800	\$6,795	\$7,298	\$1,000,000	\$1,030,301	\$6,795	\$6,089	\$1,000,000	\$1,178,944	\$3,836	\$6,672	\$3,811	\$6,672	\$3,854	\$6,968
\$2,000,000	\$2,469,600	\$14,108	\$14,596	\$2,000,000	\$2,060,602	\$14,108	\$12,178	\$2,000,000	\$2,357,888	\$7,690	\$13,640	\$7,665	\$13,640	\$7,709	\$13,935
\$3,000,000	\$3,704,400	\$21,422	\$21,894	\$3,000,000	\$3,090,903	\$21,422	\$18,268	\$3,000,000	\$3,536,832	\$11,544	\$20,608	\$11,519	\$20,608	\$11,563	\$20,903
\$4,000,000	\$4,939,200	\$28,735	\$29,191	\$4,000,000	\$4,121,204	\$28,735	\$24,357	\$4,000,000	\$4,715,776	\$15,399	\$27,575	\$15,374	\$27,575	\$15,418	\$27,871
\$5,000,000	\$6,174,000	\$36,049	\$36,489	\$5,000,000	\$5,151,505	\$36,049	\$30,446	\$5,000,000	\$5,894,720	\$19,253	\$34,543	\$19,228	\$34,543	\$19,272	\$34,839
\$6,000,000	\$7,408,800	\$43,363	\$43,787	\$6,000,000	\$6,181,806	\$43,363	\$36,535	\$6,000,000	\$7,073,664	\$23,108	\$41,511	\$23,083	\$41,511	\$23,126	\$41,806
\$7,000,000	\$8,643,600	\$50,676	\$51,085	\$7,000,000	\$7,212,107	\$50,676	\$42,625	\$7,000,000	\$8,252,608	\$26,962	\$48,479	\$26,937	\$48,479	\$26,981	\$48,774
\$8,000,000	\$9,878,400	\$57,990	\$58,383	\$8,000,000	\$8,242,408	\$57,990	\$48,714	\$8,000,000	\$9,431,552	\$30,816	\$55,446	\$30,791	\$55,446	\$30,835	\$55,742
\$9,000,000	\$11,113,200	\$65,303	\$65,681	\$9,000,000	\$9,272,709	\$65,303	\$54,803	\$9,000,000	\$10,610,496	\$34,671	\$62,414	\$34,646	\$62,414	\$34,689	\$62,710
\$10,000,000	\$12,348,000	\$72,617	\$72,979	\$10,000,000	\$10,303,010	\$72,617	\$60,892	\$10,000,000	\$11,789,440	\$38,525	\$69,382	\$38,500	\$69,382	\$38,544	\$69,677
\$15,000,000	\$18,522,000	\$109,185	\$109,468	\$15,000,000	\$15,454,515	\$109,185	\$91,339	\$15,000,000	\$17,684,160	\$57,797	\$104,221	\$57,772	\$104,221	\$57,816	\$104,516
\$20,000,000	\$24,696,000	\$145,753	\$145,957	\$20,000,000	\$20,606,020	\$145,753	\$121,785	\$20,000,000	\$23,578,880	\$77,069	\$139,059	\$77,044	\$139,059	\$77,088	\$139,355
\$25,000,000	\$30,870,000	\$182,321	\$182,447	\$25,000,000	\$25,757,525	\$182,321	\$152,231	\$25,000,000	\$29,473,600	\$96,341	\$173,898	\$96,316	\$173,898	\$96,360	\$174,194
\$30,000,000	\$37,044,000	\$218,889	\$218,936	\$30,000,000	\$30,909,030	\$218,889	\$182,677	\$30,000,000	\$35,368,320	\$115,613	\$208,737	\$115,588	\$208,737	\$115,632	\$209,032
\$35,000,000	\$43,218,000	\$255,456	\$255,425	\$35,000,000	\$36,060,535	\$255,456	\$213,124	\$35,000,000	\$41,263,040	\$134,885	\$243,576	\$134,860	\$243,576	\$134,904	\$243,871
\$40,000,000	\$49,392,000	\$292,024	\$291,915	\$40,000,000	\$41,212,040	\$292,024	\$243,570	\$40,000,000	\$47,157,760	\$154,157	\$278,414	\$154,132	\$278,414	\$154,175	\$278,710
\$45,000,000	\$55,566,000	\$328,592	\$328,404	\$45,000,000	\$46,363,545	\$328,592	\$274,016	\$45,000,000	\$53,052,480	\$173,429	\$313,253	\$173,404	\$313,253	\$173,447	\$313,549
\$50,000,000	\$61,740,000	\$365,160	\$364,893	\$50,000,000	\$51,515,050	\$365,160	\$304,462	\$50,000,000	\$58,947,200	\$192,701	\$348,092	\$192,676	\$348,092	\$192,719	\$348,387

CITY OF NEMAHA, 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	\$172	89.34%	\$112	57.98%	(\$121)	(69.61%)	(\$96)	(64.50%)	\$156	80.77%
\$100,000	\$344	89.34%	\$223	57.98%	\$35	9.41%	\$60	17.44%	\$311	80.77%
\$150,000	\$517	89.34%	\$335	57.98%	\$190	34.00%	\$215	40.28%	\$467	80.77%
\$200,000	\$516	54.64%	\$274	29.03%	\$346	45.98%	\$371	51.01%	\$623	80.77%
\$250,000	\$515	39.32%	\$213	16.25%	\$502	53.08%	\$527	57.25%	\$778	80.77%
\$300,000	\$514	30.69%	\$152	9.05%	\$657	57.77%	\$682	61.32%	\$934	80.77%
\$400,000	\$513	21.30%	\$29	1.21%	\$969	63.59%	\$994	66.33%	\$1,245	80.77%
\$500,000	\$511	16.29%	(\$93)	(2.97%)	\$1,280	67.06%	\$1,305	69.28%	\$1,557	80.77%
\$600,000	\$509	13.17%	(\$216)	(5.58%)	\$1,591	69.37%	\$1,616	71.24%	\$1,868	80.77%
\$700,000	\$508	11.04%	(\$338)	(7.35%)	\$1,903	71.01%	\$1,928	72.62%	\$2,179	80.77%
\$800,000	\$506	9.50%	(\$461)	(8.64%)	\$2,214	72.24%	\$2,239	73.65%	\$2,491	80.77%
\$900,000	\$505	8.32%	(\$583)	(9.62%)	\$2,525	73.19%	\$2,550	74.46%	\$2,802	80.77%
\$1,000,000	\$503	7.41%	(\$705)	(10.38%)	\$2,837	73.95%	\$2,862	75.10%	\$3,113	80.77%
\$2,000,000	\$487	3.46%	(\$1,930)	(13.68%)	\$5,950	77.37%	\$5,975	77.95%	\$6,227	80.77%
\$3,000,000	\$472	2.20%	(\$3,154)	(14.72%)	\$9,063	78.51%	\$9,088	78.90%	\$9,340	80.77%
\$4,000,000	\$456	1.59%	(\$4,378)	(15.24%)	\$12,177	79.07%	\$12,202	79.37%	\$12,453	80.77%
\$5,000,000	\$440	1.22%	(\$5,603)	(15.54%)	\$15,290	79.42%	\$15,315	79.65%	\$15,567	80.77%
\$6,000,000	\$425	0.98%	(\$6,827)	(15.74%)	\$18,403	79.64%	\$18,428	79.84%	\$18,680	80.77%
\$7,000,000	\$409	0.81%	(\$8,051)	(15.89%)	\$21,517	79.80%	\$21,542	79.97%	\$21,794	80.77%
\$8,000,000	\$393	0.68%	(\$9,276)	(16.00%)	\$24,630	79.93%	\$24,655	80.07%	\$24,907	80.77%
\$9,000,000	\$377	0.58%	(\$10,500)	(16.08%)	\$27,743	80.02%	\$27,768	80.15%	\$28,020	80.77%
\$10,000,000	\$362	0.50%	(\$11,724)	(16.15%)	\$30,857	80.10%	\$30,882	80.21%	\$31,134	80.77%
\$15,000,000	\$283	0.26%	(\$17,846)	(16.34%)	\$46,424	80.32%	\$46,449	80.40%	\$46,700	80.77%
\$20,000,000	\$205	0.14%	(\$23,968)	(16.44%)	\$61,990	80.43%	\$62,015	80.49%	\$62,267	80.77%
\$25,000,000	\$126	0.07%	(\$30,090)	(16.50%)	\$77,557	80.50%	\$77,582	80.55%	\$77,834	80.77%
\$30,000,000	\$47	0.02%	(\$36,211)	(16.54%)	\$93,124	80.55%	\$93,149	80.59%	\$93,401	80.77%
\$35,000,000	(\$31)	(0.01%)	(\$42,333)	(16.57%)	\$108,691	80.58%	\$108,716	80.61%	\$108,968	80.77%
\$40,000,000	(\$110)	(0.04%)	(\$48,455)	(16.59%)	\$124,258	80.60%	\$124,283	80.63%	\$124,534	80.77%
\$45,000,000	(\$188)	(0.06%)	(\$54,576)	(16.61%)	\$139,824	80.62%	\$139,849	80.65%	\$140,101	80.77%
\$50,000,000	(\$267)	(0.07%)	(\$60,698)	(16.62%)	\$155,391	80.64%	\$155,416	80.66%	\$155,668	80.77%