

CITY OF NASHUA, 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	\$8.77498	\$446,234	\$0	\$446,234	
2026-27	\$5.23907	\$455,159	\$4,512	\$459,671	3.0%
2027-28	\$5.29101	\$463,149	\$4,557	\$467,706	1.7%
2028-29	\$5.14545	\$477,061	\$4,432	\$481,492	2.9%
2029-30	\$5.19325	\$485,275	\$4,473	\$489,748	1.7%
2030-31	\$5.04821	\$499,542	\$4,348	\$503,890	2.9%
2031-32	\$5.09215	\$507,599	\$4,386	\$511,985	1.6%
2032-33	\$4.95165	\$522,224	\$4,265	\$526,489	2.8%
2033-34	\$4.99209	\$530,125	\$4,300	\$534,424	1.5%
2034-35	\$4.85592	\$545,113	\$4,182	\$549,295	2.8%
2035-36	\$4.89318	\$552,859	\$4,214	\$557,074	1.4%

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	\$105,142,712	\$50,853,037	\$0	\$50,853,037
2026-27	\$91,657,001	\$87,739,171	\$0	\$87,739,171
2027-28	\$92,314,279	\$88,396,449	\$0	\$88,396,449
2028-29	\$97,494,180	\$93,576,350	\$0	\$93,576,350
2029-30	\$98,222,458	\$94,304,628	\$0	\$94,304,628
2030-31	\$103,733,451	\$99,815,621	\$0	\$99,815,621
2031-32	\$104,461,729	\$100,543,899	\$0	\$100,543,899
2032-33	\$110,243,750	\$106,325,920	\$0	\$106,325,920
2033-34	\$110,972,028	\$107,054,198	\$0	\$107,054,198
2034-35	\$117,036,479	\$113,118,649	\$0	\$113,118,649
2035-36	\$117,764,757	\$113,846,927	\$0	\$113,846,927

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	83.63%	-2.13%	81.50%	12.93%	2.30%	2.02%
2026-27	112.07%	-28.36%	83.72%	12.23%	1.78%	1.17%
2027-28	111.92%	-28.38%	83.54%	12.44%	1.77%	1.16%
2028-29	110.59%	-27.01%	83.58%	12.62%	1.68%	1.10%
2029-30	110.37%	-26.95%	83.43%	12.80%	1.67%	1.09%
2030-31	109.05%	-25.58%	83.47%	12.96%	1.59%	1.03%
2031-32	108.86%	-25.53%	83.33%	13.13%	1.58%	1.02%
2032-33	107.62%	-24.25%	83.36%	13.28%	1.51%	0.96%
2033-34	107.44%	-24.21%	83.23%	13.44%	1.50%	0.96%
2034-35	106.28%	-23.02%	83.26%	13.58%	1.44%	0.91%
2035-36	106.13%	-22.99%	83.13%	13.73%	1.43%	0.90%

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 NASHUA, 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	\$50,853,037	\$8.77498	\$446,234
2026-27	\$87,739,171	\$5.23907	\$459,671
2027-28	\$88,396,449	\$5.29101	\$467,706
2028-29	\$93,576,350	\$5.14545	\$481,492
2029-30	\$94,304,628	\$5.19325	\$489,748
2030-31	\$99,815,621	\$5.04821	\$503,890
2031-32	\$100,543,899	\$5.09215	\$511,985
2032-33	\$106,325,920	\$4.95165	\$526,489
2033-34	\$107,054,198	\$4.99209	\$534,424
2034-35	\$113,118,649	\$4.85592	\$549,295
2035-36	\$113,846,927	\$4.89318	\$557,074

CITY OF NASHUA, 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	\$50,853,037	\$8.77498	\$446,234
2026-27	\$52,019,093	\$8.77498	\$456,467
2027-28	\$53,392,059	\$8.77498	\$468,514
2028-29	\$55,554,716	\$8.10000	\$449,993
2029-30	\$56,990,663	\$8.10000	\$461,624
2030-31	\$59,279,297	\$8.10000	\$480,162
2031-32	\$60,781,387	\$8.10000	\$492,329
2032-33	\$63,202,507	\$8.10000	\$511,940
2033-34	\$64,774,394	\$8.10000	\$524,673
2034-35	\$67,334,970	\$8.10000	\$545,413
2035-36	\$68,980,156	\$8.10000	\$558,739

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	\$35,720,078	(\$3.53591)	\$3,205
2027-28	\$35,004,390	(\$3.48397)	-\$808
2028-29	\$38,021,634	(\$2.95455)	\$31,499
2029-30	\$37,313,965	(\$2.90675)	\$28,123
2030-31	\$40,536,324	(\$3.05179)	\$23,728
2031-32	\$39,762,512	(\$3.00785)	\$19,655
2032-33	\$43,123,413	(\$3.14835)	\$14,548
2033-34	\$42,279,804	(\$3.10791)	\$9,752
2034-35	\$45,783,680	(\$3.24408)	\$3,882
2035-36	\$44,866,771	(\$3.20682)	-\$1,666

CITY OF NASHUA, 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	\$208	\$312	\$50,000	\$51,515	\$208	\$260	\$50,000	\$58,947	\$188	\$45	\$161	\$45	\$208	\$298
\$100,000	\$123,480	\$416	\$623	\$100,000	\$103,030	\$416	\$520	\$100,000	\$117,894	\$396	\$343	\$369	\$343	\$416	\$595
\$150,000	\$185,220	\$624	\$935	\$150,000	\$154,545	\$624	\$780	\$150,000	\$176,842	\$604	\$640	\$577	\$640	\$624	\$893
\$200,000	\$246,960	\$1,019	\$1,247	\$200,000	\$206,060	\$1,019	\$1,040	\$200,000	\$235,789	\$812	\$938	\$785	\$938	\$832	\$1,190
\$250,000	\$308,700	\$1,414	\$1,558	\$250,000	\$257,575	\$1,414	\$1,300	\$250,000	\$294,736	\$1,020	\$1,235	\$993	\$1,235	\$1,041	\$1,488
\$300,000	\$370,440	\$1,809	\$1,870	\$300,000	\$309,090	\$1,809	\$1,560	\$300,000	\$353,683	\$1,228	\$1,533	\$1,201	\$1,533	\$1,249	\$1,785
\$400,000	\$493,920	\$2,599	\$2,493	\$400,000	\$412,120	\$2,599	\$2,080	\$400,000	\$471,578	\$1,645	\$2,128	\$1,618	\$2,128	\$1,665	\$2,381
\$500,000	\$617,400	\$3,388	\$3,117	\$500,000	\$515,151	\$3,388	\$2,601	\$500,000	\$589,472	\$2,061	\$2,723	\$2,034	\$2,723	\$2,081	\$2,976
\$600,000	\$740,880	\$4,178	\$3,740	\$600,000	\$618,181	\$4,178	\$3,121	\$600,000	\$707,366	\$2,477	\$3,319	\$2,450	\$3,319	\$2,497	\$3,571
\$700,000	\$864,360	\$4,968	\$4,363	\$700,000	\$721,211	\$4,968	\$3,641	\$700,000	\$825,261	\$2,893	\$3,914	\$2,866	\$3,914	\$2,913	\$4,166
\$800,000	\$987,840	\$5,758	\$4,987	\$800,000	\$824,241	\$5,758	\$4,161	\$800,000	\$943,155	\$3,310	\$4,509	\$3,282	\$4,509	\$3,330	\$4,761
\$900,000	\$1,111,320	\$6,547	\$5,610	\$900,000	\$927,271	\$6,547	\$4,681	\$900,000	\$1,061,050	\$3,726	\$5,104	\$3,699	\$5,104	\$3,746	\$5,356
\$1,000,000	\$1,234,800	\$7,337	\$6,234	\$1,000,000	\$1,030,301	\$7,337	\$5,201	\$1,000,000	\$1,178,944	\$4,142	\$5,699	\$4,115	\$5,699	\$4,162	\$5,952
\$2,000,000	\$2,469,600	\$15,235	\$12,467	\$2,000,000	\$2,060,602	\$15,235	\$10,402	\$2,000,000	\$2,357,888	\$8,304	\$11,651	\$8,277	\$11,651	\$8,324	\$11,903
\$3,000,000	\$3,704,400	\$23,132	\$18,701	\$3,000,000	\$3,090,903	\$23,132	\$15,604	\$3,000,000	\$3,536,832	\$12,466	\$17,602	\$12,439	\$17,602	\$12,486	\$17,855
\$4,000,000	\$4,939,200	\$31,030	\$24,934	\$4,000,000	\$4,121,204	\$31,030	\$20,805	\$4,000,000	\$4,715,776	\$16,628	\$23,554	\$16,601	\$23,554	\$16,648	\$23,806
\$5,000,000	\$6,174,000	\$38,927	\$31,168	\$5,000,000	\$5,151,505	\$38,927	\$26,006	\$5,000,000	\$5,894,720	\$20,790	\$29,505	\$20,763	\$29,505	\$20,811	\$29,758
\$6,000,000	\$7,408,800	\$46,825	\$37,401	\$6,000,000	\$6,181,806	\$46,825	\$31,207	\$6,000,000	\$7,073,664	\$24,952	\$35,457	\$24,925	\$35,457	\$24,973	\$35,709
\$7,000,000	\$8,643,600	\$54,722	\$43,635	\$7,000,000	\$7,212,107	\$54,722	\$36,408	\$7,000,000	\$8,252,608	\$29,115	\$41,408	\$29,088	\$41,408	\$29,135	\$41,661
\$8,000,000	\$9,878,400	\$62,620	\$49,868	\$8,000,000	\$8,242,408	\$62,620	\$41,609	\$8,000,000	\$9,431,552	\$33,277	\$47,360	\$33,250	\$47,360	\$33,297	\$47,612
\$9,000,000	\$11,113,200	\$70,517	\$56,102	\$9,000,000	\$9,272,709	\$70,517	\$46,811	\$9,000,000	\$10,610,496	\$37,439	\$53,312	\$37,412	\$53,312	\$37,459	\$53,564
\$10,000,000	\$12,348,000	\$78,415	\$62,335	\$10,000,000	\$10,303,010	\$78,415	\$52,012	\$10,000,000	\$11,789,440	\$41,601	\$59,263	\$41,574	\$59,263	\$41,621	\$59,516
\$15,000,000	\$18,522,000	\$117,902	\$93,503	\$15,000,000	\$15,454,515	\$117,902	\$78,018	\$15,000,000	\$17,684,160	\$62,412	\$89,021	\$62,384	\$89,021	\$62,432	\$89,273
\$20,000,000	\$24,696,000	\$157,389	\$124,671	\$20,000,000	\$20,606,020	\$157,389	\$104,024	\$20,000,000	\$23,578,880	\$83,222	\$118,779	\$83,195	\$118,779	\$83,242	\$119,031
\$25,000,000	\$30,870,000	\$196,877	\$155,838	\$25,000,000	\$25,757,525	\$196,877	\$130,029	\$25,000,000	\$29,473,600	\$104,033	\$148,537	\$104,006	\$148,537	\$104,053	\$148,789
\$30,000,000	\$37,044,000	\$236,364	\$187,006	\$30,000,000	\$30,909,030	\$236,364	\$156,035	\$30,000,000	\$35,368,320	\$124,843	\$178,294	\$124,816	\$178,294	\$124,863	\$178,547
\$35,000,000	\$43,218,000	\$275,852	\$218,174	\$35,000,000	\$36,060,535	\$275,852	\$182,041	\$35,000,000	\$41,263,040	\$145,654	\$208,052	\$145,627	\$208,052	\$145,674	\$208,304
\$40,000,000	\$49,392,000	\$315,339	\$249,341	\$40,000,000	\$41,212,040	\$315,339	\$208,047	\$40,000,000	\$47,157,760	\$166,464	\$237,810	\$166,437	\$237,810	\$166,485	\$238,062
\$45,000,000	\$55,566,000	\$354,826	\$280,509	\$45,000,000	\$46,363,545	\$354,826	\$234,053	\$45,000,000	\$53,052,480	\$187,275	\$267,568	\$187,248	\$267,568	\$187,295	\$267,820
\$50,000,000	\$61,740,000	\$394,314	\$311,676	\$50,000,000	\$51,515,050	\$394,314	\$260,059	\$50,000,000	\$58,947,200	\$208,085	\$297,325	\$208,058	\$297,325	\$208,106	\$297,578

CITY OF NASHUA, 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	\$104	49.77%	\$52	24.96%	(\$143)	(75.96%)	(\$116)	(71.92%)	\$89	42.99%
\$100,000	\$207	49.77%	\$104	24.96%	(\$53)	(13.45%)	(\$26)	(7.11%)	\$179	42.99%
\$150,000	\$311	49.77%	\$156	24.96%	\$36	5.99%	\$63	10.96%	\$268	42.99%
\$200,000	\$228	22.32%	\$21	2.06%	\$126	15.47%	\$153	19.45%	\$358	42.99%
\$250,000	\$144	10.21%	(\$114)	(8.05%)	\$215	21.08%	\$242	24.38%	\$447	42.99%
\$300,000	\$61	3.38%	(\$249)	(13.74%)	\$305	24.80%	\$332	27.61%	\$537	42.99%
\$400,000	(\$105)	(4.05%)	(\$518)	(19.94%)	\$484	29.40%	\$511	31.57%	\$716	42.99%
\$500,000	(\$272)	(8.02%)	(\$788)	(23.25%)	\$662	32.15%	\$690	33.90%	\$895	42.99%
\$600,000	(\$438)	(10.48%)	(\$1,057)	(25.31%)	\$841	33.97%	\$868	35.45%	\$1,074	42.99%
\$700,000	(\$604)	(12.17%)	(\$1,327)	(26.71%)	\$1,020	35.27%	\$1,047	36.54%	\$1,253	42.99%
\$800,000	(\$771)	(13.39%)	(\$1,597)	(27.73%)	\$1,199	36.24%	\$1,226	37.36%	\$1,432	42.99%
\$900,000	(\$937)	(14.31%)	(\$1,866)	(28.51%)	\$1,378	36.99%	\$1,405	38.00%	\$1,610	42.99%
\$1,000,000	(\$1,104)	(15.04%)	(\$2,136)	(29.11%)	\$1,557	37.60%	\$1,584	38.50%	\$1,789	42.99%
\$2,000,000	(\$2,768)	(18.17%)	(\$4,832)	(31.72%)	\$3,347	40.30%	\$3,374	40.76%	\$3,579	42.99%
\$3,000,000	(\$4,432)	(19.16%)	(\$7,529)	(32.55%)	\$5,136	41.20%	\$5,163	41.51%	\$5,368	42.99%
\$4,000,000	(\$6,096)	(19.64%)	(\$10,225)	(32.95%)	\$6,926	41.65%	\$6,953	41.88%	\$7,158	42.99%
\$5,000,000	(\$7,759)	(19.93%)	(\$12,921)	(33.19%)	\$8,715	41.92%	\$8,742	42.10%	\$8,947	42.99%
\$6,000,000	(\$9,423)	(20.12%)	(\$15,618)	(33.35%)	\$10,504	42.10%	\$10,531	42.25%	\$10,737	42.99%
\$7,000,000	(\$11,087)	(20.26%)	(\$18,314)	(33.47%)	\$12,294	42.23%	\$12,321	42.36%	\$12,526	42.99%
\$8,000,000	(\$12,751)	(20.36%)	(\$21,010)	(33.55%)	\$14,083	42.32%	\$14,110	42.44%	\$14,316	42.99%
\$9,000,000	(\$14,415)	(20.44%)	(\$23,706)	(33.62%)	\$15,873	42.40%	\$15,900	42.50%	\$16,105	42.99%
\$10,000,000	(\$16,079)	(20.51%)	(\$26,403)	(33.67%)	\$17,662	42.46%	\$17,689	42.55%	\$17,894	42.99%
\$15,000,000	(\$24,399)	(20.69%)	(\$39,884)	(33.83%)	\$26,609	42.64%	\$26,636	42.70%	\$26,842	42.99%
\$20,000,000	(\$32,719)	(20.79%)	(\$53,366)	(33.91%)	\$35,557	42.73%	\$35,584	42.77%	\$35,789	42.99%
\$25,000,000	(\$41,039)	(20.84%)	(\$66,847)	(33.95%)	\$44,504	42.78%	\$44,531	42.82%	\$44,736	42.99%
\$30,000,000	(\$49,358)	(20.88%)	(\$80,329)	(33.99%)	\$53,451	42.81%	\$53,478	42.85%	\$53,683	42.99%
\$35,000,000	(\$57,678)	(20.91%)	(\$93,810)	(34.01%)	\$62,398	42.84%	\$62,425	42.87%	\$62,631	42.99%
\$40,000,000	(\$65,998)	(20.93%)	(\$107,292)	(34.02%)	\$71,346	42.86%	\$71,373	42.88%	\$71,578	42.99%
\$45,000,000	(\$74,318)	(20.94%)	(\$120,773)	(34.04%)	\$80,293	42.87%	\$80,320	42.89%	\$80,525	42.99%
\$50,000,000	(\$82,637)	(20.96%)	(\$134,255)	(34.05%)	\$89,240	42.89%	\$89,267	42.90%	\$89,472	42.99%