

CITY OF NODAWAY, 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	\$8.10000	\$21,568	\$0	\$21,568	
2026-27	\$5.69185	\$21,999	\$0	\$21,999	2.0%
2027-28	\$5.72623	\$22,109	\$0	\$22,109	0.5%
2028-29	\$5.56245	\$22,551	\$0	\$22,551	2.0%
2029-30	\$5.59026	\$22,664	\$0	\$22,664	0.5%
2030-31	\$5.42675	\$23,117	\$0	\$23,117	2.0%
2031-32	\$5.45388	\$23,233	\$0	\$23,233	0.5%
2032-33	\$5.29621	\$23,698	\$0	\$23,698	2.0%
2033-34	\$5.32269	\$23,816	\$0	\$23,816	0.5%
2034-35	\$5.17051	\$24,292	\$0	\$24,292	2.0%
2035-36	\$5.19636	\$24,414	\$0	\$24,414	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	\$4,988,216	\$2,662,689	\$0	\$2,662,689
2026-27	\$4,246,074	\$3,865,026	\$0	\$3,865,026
2027-28	\$4,242,074	\$3,861,026	\$0	\$3,861,026
2028-29	\$4,435,249	\$4,054,201	\$0	\$4,054,201
2029-30	\$4,435,249	\$4,054,201	\$0	\$4,054,201
2030-31	\$4,640,928	\$4,259,880	\$0	\$4,259,880
2031-32	\$4,640,928	\$4,259,880	\$0	\$4,259,880
2032-33	\$4,855,480	\$4,474,432	\$0	\$4,474,432
2033-34	\$4,855,480	\$4,474,432	\$0	\$4,474,432
2034-35	\$5,079,294	\$4,698,246	\$0	\$4,698,246
2035-36	\$5,079,294	\$4,698,246	\$0	\$4,698,246

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	55.39%	-3.04%	52.35%	31.31%	0.00%	1.95%
2026-27	87.69%	-31.95%	55.74%	31.88%	0.00%	1.34%
2027-28	87.78%	-32.09%	55.69%	31.91%	0.00%	1.34%
2028-29	86.94%	-30.66%	56.28%	31.91%	0.00%	1.28%
2029-30	86.94%	-30.66%	56.28%	31.91%	0.00%	1.28%
2030-31	86.05%	-29.18%	56.88%	31.89%	0.00%	1.22%
2031-32	86.05%	-29.18%	56.88%	31.89%	0.00%	1.22%
2032-33	85.21%	-27.78%	57.42%	31.88%	0.00%	1.16%
2033-34	85.21%	-27.78%	57.42%	31.88%	0.00%	1.16%
2034-35	84.39%	-26.46%	57.94%	31.88%	0.00%	1.10%
2035-36	84.39%	-26.46%	57.94%	31.88%	0.00%	1.10%

**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 NODAWAY, 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	\$2,662,689	\$8.10000	\$21,568
2026-27	\$3,865,026	\$5.69185	\$21,999
2027-28	\$3,861,026	\$5.72623	\$22,109
2028-29	\$4,054,201	\$5.56245	\$22,551
2029-30	\$4,054,201	\$5.59026	\$22,664
2030-31	\$4,259,880	\$5.42675	\$23,117
2031-32	\$4,259,880	\$5.45388	\$23,233
2032-33	\$4,474,432	\$5.29621	\$23,698
2033-34	\$4,474,432	\$5.32269	\$23,816
2034-35	\$4,698,246	\$5.17051	\$24,292
2035-36	\$4,698,246	\$5.19636	\$24,414

CITY OF NODAWAY, 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	\$2,662,689	\$8.10000	\$21,568
2026-27	\$2,760,246	\$8.01980	\$22,137
2027-28	\$2,792,047	\$8.01980	\$22,392
2028-29	\$2,883,835	\$8.01980	\$23,128
2029-30	\$2,917,299	\$8.01980	\$23,396
2030-31	\$3,013,779	\$8.01980	\$24,170
2031-32	\$3,048,989	\$8.01980	\$24,452
2032-33	\$3,150,400	\$8.01980	\$25,266
2033-34	\$3,187,453	\$8.01980	\$25,563
2034-35	\$3,294,048	\$8.01980	\$26,418
2035-36	\$3,333,036	\$8.01980	\$26,730

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	\$1,104,780	(\$2.32795)	-\$137
2027-28	\$1,068,979	(\$2.29357)	-\$283
2028-29	\$1,170,367	(\$2.45735)	-\$576
2029-30	\$1,136,902	(\$2.42954)	-\$732
2030-31	\$1,246,101	(\$2.59305)	-\$1,053
2031-32	\$1,210,891	(\$2.56592)	-\$1,219
2032-33	\$1,324,033	(\$2.72359)	-\$1,568
2033-34	\$1,286,980	(\$2.69711)	-\$1,747
2034-35	\$1,404,198	(\$2.84929)	-\$2,125
2035-36	\$1,365,211	(\$2.82344)	-\$2,317

CITY OF NODAWAY, 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	\$192	\$335	\$50,000	\$51,515	\$192	\$280	\$50,000	\$58,947	\$173	\$49	\$148	\$49	\$192	\$320
\$100,000	\$123,480	\$384	\$670	\$100,000	\$103,030	\$384	\$559	\$100,000	\$117,894	\$366	\$368	\$341	\$368	\$384	\$640
\$150,000	\$185,220	\$576	\$1,005	\$150,000	\$154,545	\$576	\$839	\$150,000	\$176,842	\$558	\$688	\$533	\$688	\$576	\$960
\$200,000	\$246,960	\$941	\$1,340	\$200,000	\$206,060	\$941	\$1,118	\$200,000	\$235,789	\$750	\$1,008	\$725	\$1,008	\$768	\$1,280
\$250,000	\$308,700	\$1,305	\$1,675	\$250,000	\$257,575	\$1,305	\$1,398	\$250,000	\$294,736	\$942	\$1,328	\$917	\$1,328	\$960	\$1,599
\$300,000	\$370,440	\$1,670	\$2,010	\$300,000	\$309,090	\$1,670	\$1,677	\$300,000	\$353,683	\$1,134	\$1,648	\$1,109	\$1,648	\$1,153	\$1,919
\$400,000	\$493,920	\$2,399	\$2,680	\$400,000	\$412,120	\$2,399	\$2,236	\$400,000	\$471,578	\$1,518	\$2,288	\$1,493	\$2,288	\$1,537	\$2,559
\$500,000	\$617,400	\$3,128	\$3,350	\$500,000	\$515,151	\$3,128	\$2,796	\$500,000	\$589,472	\$1,902	\$2,928	\$1,877	\$2,928	\$1,921	\$3,199
\$600,000	\$740,880	\$3,857	\$4,021	\$600,000	\$618,181	\$3,857	\$3,355	\$600,000	\$707,366	\$2,287	\$3,567	\$2,262	\$3,567	\$2,305	\$3,839
\$700,000	\$864,360	\$4,586	\$4,691	\$700,000	\$721,211	\$4,586	\$3,914	\$700,000	\$825,261	\$2,671	\$4,207	\$2,646	\$4,207	\$2,689	\$4,478
\$800,000	\$987,840	\$5,315	\$5,361	\$800,000	\$824,241	\$5,315	\$4,473	\$800,000	\$943,155	\$3,055	\$4,847	\$3,030	\$4,847	\$3,074	\$5,118
\$900,000	\$1,111,320	\$6,044	\$6,031	\$900,000	\$927,271	\$6,044	\$5,032	\$900,000	\$1,061,050	\$3,439	\$5,487	\$3,414	\$5,487	\$3,458	\$5,758
\$1,000,000	\$1,234,800	\$6,773	\$6,701	\$1,000,000	\$1,030,301	\$6,773	\$5,591	\$1,000,000	\$1,178,944	\$3,823	\$6,126	\$3,798	\$6,126	\$3,842	\$6,398
\$2,000,000	\$2,469,600	\$14,063	\$13,402	\$2,000,000	\$2,060,602	\$14,063	\$11,182	\$2,000,000	\$2,357,888	\$7,665	\$12,524	\$7,640	\$12,524	\$7,684	\$12,796
\$3,000,000	\$3,704,400	\$21,353	\$20,103	\$3,000,000	\$3,090,903	\$21,353	\$16,774	\$3,000,000	\$3,536,832	\$11,507	\$18,922	\$11,482	\$18,922	\$11,526	\$19,194
\$4,000,000	\$4,939,200	\$28,643	\$26,804	\$4,000,000	\$4,121,204	\$28,643	\$22,365	\$4,000,000	\$4,715,776	\$15,349	\$25,320	\$15,324	\$25,320	\$15,368	\$25,591
\$5,000,000	\$6,174,000	\$35,933	\$33,505	\$5,000,000	\$5,151,505	\$35,933	\$27,956	\$5,000,000	\$5,894,720	\$19,191	\$31,718	\$19,166	\$31,718	\$19,210	\$31,989
\$6,000,000	\$7,408,800	\$43,223	\$40,206	\$6,000,000	\$6,181,806	\$43,223	\$33,547	\$6,000,000	\$7,073,664	\$23,033	\$38,116	\$23,008	\$38,116	\$23,052	\$38,387
\$7,000,000	\$8,643,600	\$50,513	\$46,907	\$7,000,000	\$7,212,107	\$50,513	\$39,138	\$7,000,000	\$8,252,608	\$26,875	\$44,514	\$26,850	\$44,514	\$26,894	\$44,785
\$8,000,000	\$9,878,400	\$57,803	\$53,608	\$8,000,000	\$8,242,408	\$57,803	\$44,729	\$8,000,000	\$9,431,552	\$30,717	\$50,911	\$30,692	\$50,911	\$30,736	\$51,183
\$9,000,000	\$11,113,200	\$65,093	\$60,309	\$9,000,000	\$9,272,709	\$65,093	\$50,321	\$9,000,000	\$10,610,496	\$34,559	\$57,309	\$34,534	\$57,309	\$34,578	\$57,581
\$10,000,000	\$12,348,000	\$72,383	\$67,010	\$10,000,000	\$10,303,010	\$72,383	\$55,912	\$10,000,000	\$11,789,440	\$38,401	\$63,707	\$38,376	\$63,707	\$38,420	\$63,978
\$15,000,000	\$18,522,000	\$108,833	\$100,514	\$15,000,000	\$15,454,515	\$108,833	\$83,868	\$15,000,000	\$17,684,160	\$57,611	\$95,696	\$57,586	\$95,696	\$57,629	\$95,968
\$20,000,000	\$24,696,000	\$145,283	\$134,019	\$20,000,000	\$20,606,020	\$145,283	\$111,824	\$20,000,000	\$23,578,880	\$76,821	\$127,685	\$76,796	\$127,685	\$76,839	\$127,957
\$25,000,000	\$30,870,000	\$181,733	\$167,524	\$25,000,000	\$25,757,525	\$181,733	\$139,780	\$25,000,000	\$29,473,600	\$96,030	\$159,675	\$96,005	\$159,675	\$96,049	\$159,946
\$30,000,000	\$37,044,000	\$218,183	\$201,029	\$30,000,000	\$30,909,030	\$218,183	\$167,736	\$30,000,000	\$35,368,320	\$115,240	\$191,664	\$115,215	\$191,664	\$115,259	\$191,935
\$35,000,000	\$43,218,000	\$254,633	\$234,533	\$35,000,000	\$36,060,535	\$254,633	\$195,692	\$35,000,000	\$41,263,040	\$134,450	\$223,653	\$134,425	\$223,653	\$134,469	\$223,924
\$40,000,000	\$49,392,000	\$291,083	\$268,038	\$40,000,000	\$41,212,040	\$291,083	\$223,647	\$40,000,000	\$47,157,760	\$153,660	\$255,642	\$153,635	\$255,642	\$153,678	\$255,913
\$45,000,000	\$55,566,000	\$327,533	\$301,543	\$45,000,000	\$46,363,545	\$327,533	\$251,603	\$45,000,000	\$53,052,480	\$172,870	\$287,631	\$172,845	\$287,631	\$172,888	\$287,903
\$50,000,000	\$61,740,000	\$363,983	\$335,048	\$50,000,000	\$51,515,050	\$363,983	\$279,559	\$50,000,000	\$58,947,200	\$192,079	\$319,620	\$192,054	\$319,620	\$192,098	\$319,892

CITY OF NODAWAY, 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	\$143	74.41%	\$87	45.53%	(\$125)	(72.01%)	(\$100)	(67.30%)	\$128	66.53%
\$100,000	\$286	74.41%	\$175	45.53%	\$3	0.79%	\$28	8.18%	\$256	66.53%
\$150,000	\$429	74.41%	\$262	45.53%	\$131	23.43%	\$156	29.22%	\$383	66.53%
\$200,000	\$399	42.45%	\$177	18.86%	\$258	34.47%	\$283	39.11%	\$511	66.53%
\$250,000	\$370	28.34%	\$93	7.09%	\$386	41.01%	\$411	44.85%	\$639	66.53%
\$300,000	\$340	20.39%	\$8	0.45%	\$514	45.33%	\$539	48.61%	\$767	66.53%
\$400,000	\$282	11.74%	(\$162)	(6.77%)	\$770	50.70%	\$795	53.22%	\$1,022	66.53%
\$500,000	\$223	7.12%	(\$332)	(10.62%)	\$1,025	53.89%	\$1,050	55.94%	\$1,278	66.53%
\$600,000	\$164	4.25%	(\$502)	(13.02%)	\$1,281	56.02%	\$1,306	57.74%	\$1,534	66.53%
\$700,000	\$105	2.29%	(\$672)	(14.65%)	\$1,536	57.53%	\$1,561	59.01%	\$1,789	66.53%
\$800,000	\$46	0.86%	(\$842)	(15.84%)	\$1,792	58.66%	\$1,817	59.97%	\$2,045	66.53%
\$900,000	(\$13)	(0.21%)	(\$1,012)	(16.74%)	\$2,048	59.54%	\$2,073	60.70%	\$2,300	66.53%
\$1,000,000	(\$72)	(1.06%)	(\$1,182)	(17.45%)	\$2,303	60.24%	\$2,328	61.29%	\$2,556	66.53%
\$2,000,000	(\$661)	(4.70%)	(\$2,880)	(20.48%)	\$4,859	63.39%	\$4,884	63.92%	\$5,112	66.53%
\$3,000,000	(\$1,250)	(5.85%)	(\$4,579)	(21.45%)	\$7,415	64.44%	\$7,440	64.79%	\$7,668	66.53%
\$4,000,000	(\$1,839)	(6.42%)	(\$6,278)	(21.92%)	\$9,971	64.96%	\$9,996	65.23%	\$10,223	66.53%
\$5,000,000	(\$2,428)	(6.76%)	(\$7,977)	(22.20%)	\$12,527	65.27%	\$12,552	65.49%	\$12,779	66.53%
\$6,000,000	(\$3,017)	(6.98%)	(\$9,676)	(22.39%)	\$15,083	65.48%	\$15,108	65.66%	\$15,335	66.53%
\$7,000,000	(\$3,606)	(7.14%)	(\$11,374)	(22.52%)	\$17,638	65.63%	\$17,663	65.79%	\$17,891	66.53%
\$8,000,000	(\$4,195)	(7.26%)	(\$13,073)	(22.62%)	\$20,194	65.74%	\$20,219	65.88%	\$20,447	66.53%
\$9,000,000	(\$4,784)	(7.35%)	(\$14,772)	(22.69%)	\$22,750	65.83%	\$22,775	65.95%	\$23,003	66.53%
\$10,000,000	(\$5,373)	(7.42%)	(\$16,471)	(22.76%)	\$25,306	65.90%	\$25,331	66.01%	\$25,559	66.53%
\$15,000,000	(\$8,319)	(7.64%)	(\$24,965)	(22.94%)	\$38,085	66.11%	\$38,110	66.18%	\$38,338	66.53%
\$20,000,000	(\$11,264)	(7.75%)	(\$33,459)	(23.03%)	\$50,865	66.21%	\$50,890	66.27%	\$51,117	66.53%
\$25,000,000	(\$14,209)	(7.82%)	(\$41,953)	(23.09%)	\$63,644	66.28%	\$63,669	66.32%	\$63,897	66.53%
\$30,000,000	(\$17,154)	(7.86%)	(\$50,447)	(23.12%)	\$76,424	66.32%	\$76,449	66.35%	\$76,676	66.53%
\$35,000,000	(\$20,100)	(7.89%)	(\$58,941)	(23.15%)	\$89,203	66.35%	\$89,228	66.38%	\$89,456	66.53%
\$40,000,000	(\$23,045)	(7.92%)	(\$67,435)	(23.17%)	\$101,982	66.37%	\$102,007	66.40%	\$102,235	66.53%
\$45,000,000	(\$25,990)	(7.94%)	(\$75,929)	(23.18%)	\$114,762	66.39%	\$114,787	66.41%	\$115,014	66.53%
\$50,000,000	(\$28,935)	(7.95%)	(\$84,423)	(23.19%)	\$127,541	66.40%	\$127,566	66.42%	\$127,794	66.53%