

CITY OF NORTH BUENA VISTA, 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	\$2.01122	\$13,261	\$0	\$13,261	
2026-27	\$1.07752	\$13,526	\$92	\$13,618	2.7%
2027-28	\$1.08505	\$13,687	\$93	\$13,779	1.2%
2028-29	\$1.05956	\$14,055	\$90	\$14,145	2.7%
2029-30	\$1.06638	\$14,216	\$91	\$14,307	1.1%
2030-31	\$1.04094	\$14,593	\$89	\$14,682	2.6%
2031-32	\$1.04755	\$14,756	\$89	\$14,845	1.1%
2032-33	\$1.02267	\$15,142	\$87	\$15,229	2.6%
2033-34	\$1.02909	\$15,305	\$88	\$15,393	1.1%
2034-35	\$1.00474	\$15,701	\$86	\$15,787	2.6%
2035-36	\$1.01098	\$15,866	\$86	\$15,952	1.0%

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	\$13,987,405	\$6,593,615	\$0	\$6,593,615
2026-27	\$13,357,993	\$12,638,736	\$0	\$12,638,736
2027-28	\$13,418,402	\$12,699,145	\$0	\$12,699,145
2028-29	\$14,069,444	\$13,350,187	\$0	\$13,350,187
2029-30	\$14,135,853	\$13,416,596	\$0	\$13,416,596
2030-31	\$14,823,996	\$14,104,739	\$0	\$14,104,739
2031-32	\$14,890,405	\$14,171,148	\$0	\$14,171,148
2032-33	\$15,610,928	\$14,891,671	\$0	\$14,891,671
2033-34	\$15,677,337	\$14,958,080	\$0	\$14,958,080
2034-35	\$16,431,568	\$15,712,311	\$0	\$15,712,311
2035-36	\$16,497,977	\$15,778,720	\$0	\$15,778,720

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	85.66%	-2.43%	83.22%	11.73%	0.00%	0.55%
2026-27	103.37%	-16.61%	86.75%	10.23%	0.00%	0.29%
2027-28	103.55%	-16.73%	86.82%	10.18%	0.00%	0.29%
2028-29	103.08%	-16.10%	86.98%	10.17%	0.00%	0.27%
2029-30	103.20%	-16.16%	87.04%	10.12%	0.00%	0.27%
2030-31	102.70%	-15.50%	87.20%	10.11%	0.00%	0.26%
2031-32	102.82%	-15.56%	87.26%	10.06%	0.00%	0.26%
2032-33	102.33%	-14.93%	87.40%	10.05%	0.00%	0.25%
2033-34	102.45%	-15.00%	87.45%	10.01%	0.00%	0.24%
2034-35	101.98%	-14.39%	87.58%	10.00%	0.00%	0.23%
2035-36	102.09%	-14.45%	87.64%	9.96%	0.00%	0.23%

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 NORTH BUENA VISTA, 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	\$6,593,615	\$2.01122	\$13,261
2026-27	\$12,638,736	\$1.07752	\$13,618
2027-28	\$12,699,145	\$1.08505	\$13,779
2028-29	\$13,350,187	\$1.05956	\$14,145
2029-30	\$13,416,596	\$1.06638	\$14,307
2030-31	\$14,104,739	\$1.04094	\$14,682
2031-32	\$14,171,148	\$1.04755	\$14,845
2032-33	\$14,891,671	\$1.02267	\$15,229
2033-34	\$14,958,080	\$1.02909	\$15,393
2034-35	\$15,712,311	\$1.00474	\$15,787
2035-36	\$15,778,720	\$1.01098	\$15,952

CITY OF NORTH BUENA VISTA, 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	\$6,593,615	\$2.01122	\$13,261
2026-27	\$6,711,554	\$2.01122	\$13,498
2027-28	\$6,872,005	\$2.01122	\$13,821
2028-29	\$7,127,789	\$2.01122	\$14,336
2029-30	\$7,296,752	\$2.01122	\$14,675
2030-31	\$7,566,590	\$2.01122	\$15,218
2031-32	\$7,744,492	\$2.01122	\$15,576
2032-33	\$8,029,117	\$2.01122	\$16,148
2033-34	\$8,216,452	\$2.01122	\$16,525
2034-35	\$8,516,651	\$2.01122	\$17,129
2035-36	\$8,713,893	\$2.01122	\$17,526

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	\$5,927,182	(\$0.93370)	\$120
2027-28	\$5,827,140	(\$0.92617)	-\$42
2028-29	\$6,222,398	(\$0.95166)	-\$190
2029-30	\$6,119,844	(\$0.94484)	-\$368
2030-31	\$6,538,149	(\$0.97028)	-\$536
2031-32	\$6,426,656	(\$0.96367)	-\$731
2032-33	\$6,862,554	(\$0.98855)	-\$919
2033-34	\$6,741,628	(\$0.98213)	-\$1,132
2034-35	\$7,195,659	(\$1.00648)	-\$1,342
2035-36	\$7,064,827	(\$1.00024)	-\$1,574

CITY OF NORTH BUENA VISTA, 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	\$48	\$64	\$50,000	\$51,515	\$48	\$54	\$50,000	\$58,947	\$43	\$9	\$37	\$9	\$48	\$61
\$100,000	\$123,480	\$95	\$129	\$100,000	\$103,030	\$95	\$107	\$100,000	\$117,894	\$91	\$71	\$85	\$71	\$95	\$123
\$150,000	\$185,220	\$143	\$193	\$150,000	\$154,545	\$143	\$161	\$150,000	\$176,842	\$138	\$132	\$132	\$132	\$143	\$184
\$200,000	\$246,960	\$234	\$257	\$200,000	\$206,060	\$234	\$214	\$200,000	\$235,789	\$186	\$193	\$180	\$193	\$191	\$245
\$250,000	\$308,700	\$324	\$321	\$250,000	\$257,575	\$324	\$268	\$250,000	\$294,736	\$234	\$255	\$228	\$255	\$238	\$307
\$300,000	\$370,440	\$415	\$386	\$300,000	\$309,090	\$415	\$322	\$300,000	\$353,683	\$282	\$316	\$275	\$316	\$286	\$368
\$400,000	\$493,920	\$596	\$514	\$400,000	\$412,120	\$596	\$429	\$400,000	\$471,578	\$377	\$439	\$371	\$439	\$382	\$491
\$500,000	\$617,400	\$777	\$643	\$500,000	\$515,151	\$777	\$536	\$500,000	\$589,472	\$472	\$562	\$466	\$562	\$477	\$614
\$600,000	\$740,880	\$958	\$771	\$600,000	\$618,181	\$958	\$643	\$600,000	\$707,366	\$568	\$684	\$562	\$684	\$572	\$736
\$700,000	\$864,360	\$1,139	\$900	\$700,000	\$721,211	\$1,139	\$751	\$700,000	\$825,261	\$663	\$807	\$657	\$807	\$668	\$859
\$800,000	\$987,840	\$1,320	\$1,028	\$800,000	\$824,241	\$1,320	\$858	\$800,000	\$943,155	\$759	\$930	\$752	\$930	\$763	\$982
\$900,000	\$1,111,320	\$1,501	\$1,157	\$900,000	\$927,271	\$1,501	\$965	\$900,000	\$1,061,050	\$854	\$1,052	\$848	\$1,052	\$859	\$1,104
\$1,000,000	\$1,234,800	\$1,682	\$1,285	\$1,000,000	\$1,030,301	\$1,682	\$1,072	\$1,000,000	\$1,178,944	\$949	\$1,175	\$943	\$1,175	\$954	\$1,227
\$2,000,000	\$2,469,600	\$3,492	\$2,571	\$2,000,000	\$2,060,602	\$3,492	\$2,145	\$2,000,000	\$2,357,888	\$1,903	\$2,402	\$1,897	\$2,402	\$1,908	\$2,454
\$3,000,000	\$3,704,400	\$5,302	\$3,856	\$3,000,000	\$3,090,903	\$5,302	\$3,217	\$3,000,000	\$3,536,832	\$2,857	\$3,630	\$2,851	\$3,630	\$2,862	\$3,682
\$4,000,000	\$4,939,200	\$7,112	\$5,141	\$4,000,000	\$4,121,204	\$7,112	\$4,290	\$4,000,000	\$4,715,776	\$3,811	\$4,857	\$3,805	\$4,857	\$3,816	\$4,909
\$5,000,000	\$6,174,000	\$8,922	\$6,427	\$5,000,000	\$5,151,505	\$8,922	\$5,362	\$5,000,000	\$5,894,720	\$4,765	\$6,084	\$4,759	\$6,084	\$4,770	\$6,136
\$6,000,000	\$7,408,800	\$10,732	\$7,712	\$6,000,000	\$6,181,806	\$10,732	\$6,435	\$6,000,000	\$7,073,664	\$5,719	\$7,311	\$5,713	\$7,311	\$5,724	\$7,363
\$7,000,000	\$8,643,600	\$12,542	\$8,997	\$7,000,000	\$7,212,107	\$12,542	\$7,507	\$7,000,000	\$8,252,608	\$6,673	\$8,538	\$6,667	\$8,538	\$6,678	\$8,590
\$8,000,000	\$9,878,400	\$14,352	\$10,283	\$8,000,000	\$8,242,408	\$14,352	\$8,580	\$8,000,000	\$9,431,552	\$7,627	\$9,766	\$7,621	\$9,766	\$7,632	\$9,818
\$9,000,000	\$11,113,200	\$16,162	\$11,568	\$9,000,000	\$9,272,709	\$16,162	\$9,652	\$9,000,000	\$10,610,496	\$8,581	\$10,993	\$8,575	\$10,993	\$8,586	\$11,045
\$10,000,000	\$12,348,000	\$17,973	\$12,854	\$10,000,000	\$10,303,010	\$17,973	\$10,725	\$10,000,000	\$11,789,440	\$9,535	\$12,220	\$9,529	\$12,220	\$9,540	\$12,272
\$15,000,000	\$18,522,000	\$27,023	\$19,280	\$15,000,000	\$15,454,515	\$27,023	\$16,087	\$15,000,000	\$17,684,160	\$14,305	\$18,356	\$14,298	\$18,356	\$14,309	\$18,408
\$20,000,000	\$24,696,000	\$36,074	\$25,707	\$20,000,000	\$20,606,020	\$36,074	\$21,450	\$20,000,000	\$23,578,880	\$19,074	\$24,492	\$19,068	\$24,492	\$19,079	\$24,544
\$25,000,000	\$30,870,000	\$45,124	\$32,134	\$25,000,000	\$25,757,525	\$45,124	\$26,812	\$25,000,000	\$29,473,600	\$23,844	\$30,628	\$23,838	\$30,628	\$23,849	\$30,680
\$30,000,000	\$37,044,000	\$54,175	\$38,561	\$30,000,000	\$30,909,030	\$54,175	\$32,174	\$30,000,000	\$35,368,320	\$28,614	\$36,764	\$28,608	\$36,764	\$28,619	\$36,816
\$35,000,000	\$43,218,000	\$63,225	\$44,987	\$35,000,000	\$36,060,535	\$63,225	\$37,537	\$35,000,000	\$41,263,040	\$33,384	\$42,900	\$33,378	\$42,900	\$33,388	\$42,952
\$40,000,000	\$49,392,000	\$72,275	\$51,414	\$40,000,000	\$41,212,040	\$72,275	\$42,899	\$40,000,000	\$47,157,760	\$38,154	\$49,036	\$38,147	\$49,036	\$38,158	\$49,088
\$45,000,000	\$55,566,000	\$81,326	\$57,841	\$45,000,000	\$46,363,545	\$81,326	\$48,262	\$45,000,000	\$53,052,480	\$42,923	\$55,172	\$42,917	\$55,172	\$42,928	\$55,224
\$50,000,000	\$61,740,000	\$90,376	\$64,268	\$50,000,000	\$51,515,050	\$90,376	\$53,624	\$50,000,000	\$58,947,200	\$47,693	\$61,308	\$47,687	\$61,308	\$47,698	\$61,360

CITY OF NORTH BUENA VISTA, 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	\$17	34.74%	\$6	12.42%	(\$34)	(78.38%)	(\$28)	(74.74%)	\$14	28.64%
\$100,000	\$33	34.74%	\$12	12.42%	(\$20)	(22.14%)	(\$14)	(16.43%)	\$27	28.64%
\$150,000	\$50	34.74%	\$18	12.42%	(\$6)	(4.65%)	(\$0)	(0.17%)	\$41	28.64%
\$200,000	\$23	10.05%	(\$19)	(8.18%)	\$7	3.88%	\$13	7.46%	\$55	28.64%
\$250,000	(\$3)	(0.85%)	(\$56)	(17.27%)	\$21	8.93%	\$27	11.90%	\$68	28.64%
\$300,000	(\$29)	(7.00%)	(\$93)	(22.40%)	\$35	12.27%	\$41	14.80%	\$82	28.64%
\$400,000	(\$81)	(13.68%)	(\$167)	(27.98%)	\$62	16.42%	\$68	18.36%	\$109	28.64%
\$500,000	(\$134)	(17.25%)	(\$240)	(30.95%)	\$89	18.89%	\$95	20.47%	\$137	28.64%
\$600,000	(\$186)	(19.47%)	(\$314)	(32.80%)	\$117	20.53%	\$123	21.86%	\$164	28.64%
\$700,000	(\$239)	(20.98%)	(\$388)	(34.07%)	\$144	21.69%	\$150	22.84%	\$191	28.64%
\$800,000	(\$291)	(22.08%)	(\$462)	(34.98%)	\$171	22.57%	\$177	23.58%	\$219	28.64%
\$900,000	(\$344)	(22.91%)	(\$535)	(35.68%)	\$199	23.25%	\$205	24.15%	\$246	28.64%
\$1,000,000	(\$396)	(23.57%)	(\$609)	(36.23%)	\$226	23.79%	\$232	24.60%	\$273	28.64%
\$2,000,000	(\$921)	(26.38%)	(\$1,347)	(38.57%)	\$499	26.22%	\$505	26.64%	\$547	28.64%
\$3,000,000	(\$1,446)	(27.27%)	(\$2,084)	(39.31%)	\$772	27.03%	\$779	27.31%	\$820	28.64%
\$4,000,000	(\$1,971)	(27.71%)	(\$2,822)	(39.68%)	\$1,046	27.44%	\$1,052	27.64%	\$1,093	28.64%
\$5,000,000	(\$2,495)	(27.97%)	(\$3,560)	(39.90%)	\$1,319	27.68%	\$1,325	27.84%	\$1,366	28.64%
\$6,000,000	(\$3,020)	(28.14%)	(\$4,297)	(40.04%)	\$1,592	27.84%	\$1,598	27.98%	\$1,640	28.64%
\$7,000,000	(\$3,545)	(28.26%)	(\$5,035)	(40.14%)	\$1,865	27.95%	\$1,872	28.07%	\$1,913	28.64%
\$8,000,000	(\$4,070)	(28.35%)	(\$5,773)	(40.22%)	\$2,139	28.04%	\$2,145	28.14%	\$2,186	28.64%
\$9,000,000	(\$4,594)	(28.43%)	(\$6,510)	(40.28%)	\$2,412	28.11%	\$2,418	28.20%	\$2,459	28.64%
\$10,000,000	(\$5,119)	(28.48%)	(\$7,248)	(40.33%)	\$2,685	28.16%	\$2,691	28.24%	\$2,733	28.64%
\$15,000,000	(\$7,743)	(28.65%)	(\$10,936)	(40.47%)	\$4,051	28.32%	\$4,058	28.38%	\$4,099	28.64%
\$20,000,000	(\$10,366)	(28.74%)	(\$14,624)	(40.54%)	\$5,418	28.40%	\$5,424	28.44%	\$5,465	28.64%
\$25,000,000	(\$12,990)	(28.79%)	(\$18,312)	(40.58%)	\$6,784	28.45%	\$6,790	28.48%	\$6,831	28.64%
\$30,000,000	(\$15,614)	(28.82%)	(\$22,000)	(40.61%)	\$8,150	28.48%	\$8,156	28.51%	\$8,198	28.64%
\$35,000,000	(\$18,238)	(28.85%)	(\$25,688)	(40.63%)	\$9,517	28.51%	\$9,523	28.53%	\$9,564	28.64%
\$40,000,000	(\$20,861)	(28.86%)	(\$29,376)	(40.64%)	\$10,883	28.52%	\$10,889	28.54%	\$10,930	28.64%
\$45,000,000	(\$23,485)	(28.88%)	(\$33,064)	(40.66%)	\$12,249	28.54%	\$12,255	28.56%	\$12,297	28.64%
\$50,000,000	(\$26,109)	(28.89%)	(\$36,752)	(40.67%)	\$13,615	28.55%	\$13,622	28.56%	\$13,663	28.64%