

CITY OF OCHEYEDAN, 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	\$8.25737	\$149,056	\$0	\$149,056	
2026-27	\$6.56590	\$152,037	\$17,930	\$169,967	14.0%
2027-28	\$6.70933	\$173,366	\$18,321	\$191,687	12.8%
2028-29	\$6.56180	\$195,521	\$17,919	\$213,440	11.3%
2029-30	\$6.69690	\$217,709	\$18,287	\$235,996	10.6%
2030-31	\$6.62729	\$240,716	\$18,097	\$258,813	9.7%
2031-32	\$6.76308	\$263,989	\$18,468	\$282,457	9.1%
2032-33	\$6.75346	\$288,107	\$18,442	\$306,548	8.5%
2033-34	\$6.89138	\$312,680	\$18,818	\$331,498	8.1%
2034-35	\$6.92911	\$338,128	\$18,922	\$357,050	7.7%
2035-36	\$7.07027	\$364,191	\$19,307	\$383,498	7.4%

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	\$38,760,501	\$18,051,258	\$4,600,107	\$22,651,365
2026-27	\$40,998,946	\$25,886,294	\$12,194,580	\$38,080,874
2027-28	\$47,204,152	\$28,570,270	\$15,715,810	\$44,286,080
2028-29	\$55,292,447	\$32,527,606	\$19,846,769	\$52,374,375
2029-30	\$61,525,654	\$35,239,583	\$23,367,999	\$58,607,582
2030-31	\$69,852,263	\$39,052,624	\$27,881,567	\$66,934,191
2031-32	\$76,085,470	\$41,764,601	\$31,402,797	\$73,167,398
2032-33	\$84,627,503	\$45,391,325	\$36,318,106	\$81,709,431
2033-34	\$90,860,709	\$48,103,302	\$39,839,336	\$87,942,637
2034-35	\$99,623,463	\$51,528,920	\$45,176,471	\$96,705,391
2035-36	\$105,856,670	\$54,240,897	\$48,697,701	\$102,938,598

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	42.29%	-2.50%	39.78%	57.62%	1.02%	1.58%
2026-27	58.02%	-25.96%	32.06%	45.65%	17.09%	0.94%
2027-28	50.08%	-21.85%	28.23%	39.25%	28.62%	0.81%
2028-29	44.20%	-18.12%	26.08%	34.85%	36.22%	0.68%
2029-30	39.65%	-16.00%	23.65%	31.14%	42.89%	0.61%
2030-31	36.23%	-13.83%	22.40%	28.63%	47.15%	0.54%
2031-32	33.26%	-12.57%	20.68%	26.19%	51.56%	0.49%
2032-33	31.08%	-11.17%	19.90%	24.63%	54.18%	0.44%
2033-34	28.97%	-10.35%	18.62%	22.88%	57.35%	0.41%
2034-35	27.49%	-9.36%	18.12%	21.85%	59.05%	0.37%
2035-36	25.90%	-8.78%	17.12%	20.53%	61.47%	0.35%

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 OCHEYEDAN, 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	\$18,051,258	\$8.25737	\$149,056
2026-27	\$25,886,294	\$6.56590	\$169,967
2027-28	\$28,570,270	\$6.70933	\$191,687
2028-29	\$32,527,606	\$6.56180	\$213,440
2029-30	\$35,239,583	\$6.69690	\$235,996
2030-31	\$39,052,624	\$6.62729	\$258,813
2031-32	\$41,764,601	\$6.76308	\$282,457
2032-33	\$45,391,325	\$6.75346	\$306,548
2033-34	\$48,103,302	\$6.89138	\$331,498
2034-35	\$51,528,920	\$6.92911	\$357,050
2035-36	\$54,240,897	\$7.07027	\$383,498

CITY OF OCHEYEDAN, 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	\$18,051,258	\$8.25737	\$149,056
2026-27	\$19,787,154	\$8.01686	\$158,631
2027-28	\$17,215,701	\$8.01686	\$138,016
2028-29	\$18,460,884	\$8.01686	\$147,998
2029-30	\$19,423,581	\$8.01686	\$155,716
2030-31	\$20,426,230	\$8.01686	\$163,754
2031-32	\$21,402,491	\$8.01686	\$171,581
2032-33	\$22,147,103	\$8.01686	\$177,550
2033-34	\$23,137,681	\$8.01686	\$185,492
2034-35	\$23,607,973	\$8.01686	\$189,262
2035-36	\$24,613,583	\$8.01686	\$197,324

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	\$6,099,140	(\$1.45096)	\$11,336
2027-28	\$11,354,570	(\$1.30753)	\$53,671
2028-29	\$14,066,722	(\$1.45506)	\$65,441
2029-30	\$15,816,002	(\$1.31996)	\$80,280
2030-31	\$18,626,394	(\$1.38957)	\$95,059
2031-32	\$20,362,109	(\$1.25378)	\$110,876
2032-33	\$23,244,222	(\$1.26340)	\$128,998
2033-34	\$24,965,620	(\$1.12548)	\$146,006
2034-35	\$27,920,947	(\$1.08775)	\$167,788
2035-36	\$29,627,314	(\$0.94659)	\$186,174

CITY OF OCHEYEDAN, 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	\$196	\$409	\$50,000	\$51,515	\$196	\$341	\$50,000	\$58,947	\$177	\$59	\$151	\$59	\$196	\$391
\$100,000	\$123,480	\$392	\$818	\$100,000	\$103,030	\$392	\$683	\$100,000	\$117,894	\$373	\$450	\$347	\$450	\$392	\$781
\$150,000	\$185,220	\$587	\$1,228	\$150,000	\$154,545	\$587	\$1,024	\$150,000	\$176,842	\$568	\$841	\$543	\$841	\$587	\$1,172
\$200,000	\$246,960	\$959	\$1,637	\$200,000	\$206,060	\$959	\$1,366	\$200,000	\$235,789	\$764	\$1,231	\$739	\$1,231	\$783	\$1,563
\$250,000	\$308,700	\$1,331	\$2,046	\$250,000	\$257,575	\$1,331	\$1,707	\$250,000	\$294,736	\$960	\$1,622	\$935	\$1,622	\$979	\$1,953
\$300,000	\$370,440	\$1,702	\$2,455	\$300,000	\$309,090	\$1,702	\$2,048	\$300,000	\$353,683	\$1,156	\$2,013	\$1,131	\$2,013	\$1,175	\$2,344
\$400,000	\$493,920	\$2,445	\$3,273	\$400,000	\$412,120	\$2,445	\$2,731	\$400,000	\$471,578	\$1,548	\$2,794	\$1,522	\$2,794	\$1,567	\$3,125
\$500,000	\$617,400	\$3,189	\$4,092	\$500,000	\$515,151	\$3,189	\$3,414	\$500,000	\$589,472	\$1,939	\$3,575	\$1,914	\$3,575	\$1,958	\$3,907
\$600,000	\$740,880	\$3,932	\$4,910	\$600,000	\$618,181	\$3,932	\$4,097	\$600,000	\$707,366	\$2,331	\$4,357	\$2,306	\$4,357	\$2,350	\$4,688
\$700,000	\$864,360	\$4,675	\$5,728	\$700,000	\$721,211	\$4,675	\$4,780	\$700,000	\$825,261	\$2,723	\$5,138	\$2,697	\$5,138	\$2,742	\$5,469
\$800,000	\$987,840	\$5,418	\$6,547	\$800,000	\$824,241	\$5,418	\$5,462	\$800,000	\$943,155	\$3,114	\$5,919	\$3,089	\$5,919	\$3,133	\$6,251
\$900,000	\$1,111,320	\$6,161	\$7,365	\$900,000	\$927,271	\$6,161	\$6,145	\$900,000	\$1,061,050	\$3,506	\$6,701	\$3,480	\$6,701	\$3,525	\$7,032
\$1,000,000	\$1,234,800	\$6,904	\$8,183	\$1,000,000	\$1,030,301	\$6,904	\$6,828	\$1,000,000	\$1,178,944	\$3,898	\$7,482	\$3,872	\$7,482	\$3,917	\$7,813
\$2,000,000	\$2,469,600	\$14,336	\$16,367	\$2,000,000	\$2,060,602	\$14,336	\$13,656	\$2,000,000	\$2,357,888	\$7,814	\$15,295	\$7,789	\$15,295	\$7,833	\$15,626
\$3,000,000	\$3,704,400	\$21,768	\$24,550	\$3,000,000	\$3,090,903	\$21,768	\$20,484	\$3,000,000	\$3,536,832	\$11,731	\$23,108	\$11,705	\$23,108	\$11,750	\$23,440
\$4,000,000	\$4,939,200	\$29,199	\$32,734	\$4,000,000	\$4,121,204	\$29,199	\$27,312	\$4,000,000	\$4,715,776	\$15,647	\$30,921	\$15,622	\$30,921	\$15,666	\$31,253
\$5,000,000	\$6,174,000	\$36,631	\$40,917	\$5,000,000	\$5,151,505	\$36,631	\$34,141	\$5,000,000	\$5,894,720	\$19,564	\$38,735	\$19,539	\$38,735	\$19,583	\$39,066
\$6,000,000	\$7,408,800	\$44,063	\$49,100	\$6,000,000	\$6,181,806	\$44,063	\$40,969	\$6,000,000	\$7,073,664	\$23,481	\$46,548	\$23,455	\$46,548	\$23,500	\$46,879
\$7,000,000	\$8,643,600	\$51,494	\$57,284	\$7,000,000	\$7,212,107	\$51,494	\$47,797	\$7,000,000	\$8,252,608	\$27,397	\$54,361	\$27,372	\$54,361	\$27,416	\$54,692
\$8,000,000	\$9,878,400	\$58,926	\$65,467	\$8,000,000	\$8,242,408	\$58,926	\$54,625	\$8,000,000	\$9,431,552	\$31,314	\$62,174	\$31,288	\$62,174	\$31,333	\$62,506
\$9,000,000	\$11,113,200	\$66,357	\$73,650	\$9,000,000	\$9,272,709	\$66,357	\$61,453	\$9,000,000	\$10,610,496	\$35,230	\$69,987	\$35,205	\$69,987	\$35,249	\$70,319
\$10,000,000	\$12,348,000	\$73,789	\$81,834	\$10,000,000	\$10,303,010	\$73,789	\$68,281	\$10,000,000	\$11,789,440	\$39,147	\$77,801	\$39,122	\$77,801	\$39,166	\$78,132
\$15,000,000	\$18,522,000	\$110,947	\$122,751	\$15,000,000	\$15,454,515	\$110,947	\$102,422	\$15,000,000	\$17,684,160	\$58,730	\$116,867	\$58,705	\$116,867	\$58,749	\$117,198
\$20,000,000	\$24,696,000	\$148,105	\$163,668	\$20,000,000	\$20,606,020	\$148,105	\$136,562	\$20,000,000	\$23,578,880	\$78,313	\$155,933	\$78,288	\$155,933	\$78,332	\$156,264
\$25,000,000	\$30,870,000	\$185,264	\$204,584	\$25,000,000	\$25,757,525	\$185,264	\$170,703	\$25,000,000	\$29,473,600	\$97,896	\$194,999	\$97,871	\$194,999	\$97,915	\$195,330
\$30,000,000	\$37,044,000	\$222,422	\$245,501	\$30,000,000	\$30,909,030	\$222,422	\$204,843	\$30,000,000	\$35,368,320	\$117,479	\$234,065	\$117,454	\$234,065	\$117,498	\$234,396
\$35,000,000	\$43,218,000	\$259,580	\$286,418	\$35,000,000	\$36,060,535	\$259,580	\$238,984	\$35,000,000	\$41,263,040	\$137,062	\$273,131	\$137,037	\$273,131	\$137,081	\$273,462
\$40,000,000	\$49,392,000	\$296,738	\$327,335	\$40,000,000	\$41,212,040	\$296,738	\$273,124	\$40,000,000	\$47,157,760	\$156,645	\$312,197	\$156,620	\$312,197	\$156,664	\$312,528
\$45,000,000	\$55,566,000	\$333,896	\$368,252	\$45,000,000	\$46,363,545	\$333,896	\$307,265	\$45,000,000	\$53,052,480	\$176,228	\$351,263	\$176,203	\$351,263	\$176,247	\$351,594
\$50,000,000	\$61,740,000	\$371,054	\$409,169	\$50,000,000	\$51,515,050	\$371,054	\$341,405	\$50,000,000	\$58,947,200	\$195,811	\$390,329	\$195,786	\$390,329	\$195,830	\$390,660

CITY OF OCHEYEDAN, 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	\$213	108.94%	\$146	74.34%	(\$118)	(66.47%)	(\$92)	(60.83%)	\$195	99.49%
\$100,000	\$427	108.94%	\$291	74.34%	\$77	20.74%	\$103	29.59%	\$390	99.49%
\$150,000	\$640	108.94%	\$437	74.34%	\$272	47.87%	\$298	54.80%	\$584	99.49%
\$200,000	\$678	70.65%	\$407	42.39%	\$467	61.09%	\$492	66.64%	\$779	99.49%
\$250,000	\$715	53.75%	\$376	28.28%	\$662	68.92%	\$687	73.53%	\$974	99.49%
\$300,000	\$753	44.22%	\$346	20.34%	\$857	74.10%	\$882	78.02%	\$1,169	99.49%
\$400,000	\$828	33.86%	\$286	11.69%	\$1,246	80.53%	\$1,272	83.55%	\$1,559	99.49%
\$500,000	\$903	28.32%	\$225	7.07%	\$1,636	84.36%	\$1,661	86.81%	\$1,948	99.49%
\$600,000	\$978	24.88%	\$165	4.20%	\$2,026	86.90%	\$2,051	88.96%	\$2,338	99.49%
\$700,000	\$1,053	22.53%	\$105	2.24%	\$2,415	88.71%	\$2,441	90.49%	\$2,728	99.49%
\$800,000	\$1,129	20.83%	\$44	0.82%	\$2,805	90.07%	\$2,830	91.63%	\$3,117	99.49%
\$900,000	\$1,204	19.54%	(\$16)	(0.26%)	\$3,195	91.12%	\$3,220	92.52%	\$3,507	99.49%
\$1,000,000	\$1,279	18.52%	(\$76)	(1.10%)	\$3,584	91.96%	\$3,610	93.22%	\$3,897	99.49%
\$2,000,000	\$2,031	14.17%	(\$680)	(4.74%)	\$7,481	95.73%	\$7,506	96.37%	\$7,793	99.49%
\$3,000,000	\$2,782	12.78%	(\$1,283)	(5.90%)	\$11,377	96.99%	\$11,403	97.42%	\$11,690	99.49%
\$4,000,000	\$3,534	12.10%	(\$1,887)	(6.46%)	\$15,274	97.61%	\$15,299	97.94%	\$15,586	99.49%
\$5,000,000	\$4,286	11.70%	(\$2,490)	(6.80%)	\$19,171	97.99%	\$19,196	98.25%	\$19,483	99.49%
\$6,000,000	\$5,038	11.43%	(\$3,094)	(7.02%)	\$23,067	98.24%	\$23,093	98.45%	\$23,380	99.49%
\$7,000,000	\$5,789	11.24%	(\$3,697)	(7.18%)	\$26,964	98.42%	\$26,989	98.60%	\$27,276	99.49%
\$8,000,000	\$6,541	11.10%	(\$4,301)	(7.30%)	\$30,860	98.55%	\$30,886	98.71%	\$31,173	99.49%
\$9,000,000	\$7,293	10.99%	(\$4,905)	(7.39%)	\$34,757	98.66%	\$34,782	98.80%	\$35,069	99.49%
\$10,000,000	\$8,045	10.90%	(\$5,508)	(7.46%)	\$38,654	98.74%	\$38,679	98.87%	\$38,966	99.49%
\$15,000,000	\$11,803	10.64%	(\$8,526)	(7.68%)	\$58,137	98.99%	\$58,162	99.08%	\$58,449	99.49%
\$20,000,000	\$15,562	10.51%	(\$11,543)	(7.79%)	\$77,620	99.11%	\$77,645	99.18%	\$77,932	99.49%
\$25,000,000	\$19,321	10.43%	(\$14,561)	(7.86%)	\$97,103	99.19%	\$97,128	99.24%	\$97,415	99.49%
\$30,000,000	\$23,080	10.38%	(\$17,579)	(7.90%)	\$116,586	99.24%	\$116,611	99.28%	\$116,898	99.49%
\$35,000,000	\$26,838	10.34%	(\$20,596)	(7.93%)	\$136,069	99.28%	\$136,094	99.31%	\$136,381	99.49%
\$40,000,000	\$30,597	10.31%	(\$23,614)	(7.96%)	\$155,552	99.30%	\$155,577	99.33%	\$155,864	99.49%
\$45,000,000	\$34,356	10.29%	(\$26,632)	(7.98%)	\$175,035	99.32%	\$175,060	99.35%	\$175,347	99.49%
\$50,000,000	\$38,114	10.27%	(\$29,649)	(7.99%)	\$194,518	99.34%	\$194,543	99.37%	\$194,830	99.49%