

CITY OF ORANGE CITY, 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	\$7.76227	\$2,545,008	\$0	\$2,545,008	
2026-27	\$4.36595	\$2,595,908	\$30,911	\$2,626,820	3.2%
2027-28	\$4.41794	\$2,651,851	\$31,280	\$2,683,131	2.1%
2028-29	\$4.32493	\$2,736,792	\$30,621	\$2,767,413	3.1%
2029-30	\$4.37332	\$2,792,875	\$30,964	\$2,823,839	2.0%
2030-31	\$4.28016	\$2,880,318	\$30,304	\$2,910,622	3.1%
2031-32	\$4.32519	\$2,935,803	\$30,623	\$2,966,425	1.9%
2032-33	\$4.23307	\$3,025,751	\$29,971	\$3,055,722	3.0%
2033-34	\$4.27500	\$3,080,612	\$30,268	\$3,110,880	1.8%
2034-35	\$4.18398	\$3,173,096	\$29,623	\$3,202,719	3.0%
2035-36	\$4.22304	\$3,227,306	\$29,900	\$3,257,205	1.7%

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	\$625,116,800	\$327,868,948	\$5,716,411	\$333,585,359
2026-27	\$610,558,272	\$601,660,941	\$6,971,200	\$608,632,141
2027-28	\$616,507,915	\$607,326,174	\$7,255,610	\$614,581,784
2028-29	\$649,689,355	\$639,874,644	\$7,888,580	\$647,763,224
2029-30	\$655,795,998	\$645,696,877	\$8,172,990	\$653,869,867
2030-31	\$690,804,326	\$680,026,365	\$8,851,829	\$688,878,195
2031-32	\$696,910,969	\$685,848,599	\$9,136,239	\$694,984,838
2032-33	\$733,658,258	\$721,868,886	\$9,863,241	\$731,732,127
2033-34	\$739,764,901	\$727,691,119	\$10,147,651	\$737,838,770
2034-35	\$778,323,130	\$765,471,776	\$10,925,223	\$776,396,999
2035-36	\$784,429,773	\$771,294,009	\$11,209,633	\$782,503,642

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	71.82%	-1.30%	70.52%	16.81%	12.42%	0.24%
2026-27	91.39%	-13.50%	77.89%	13.88%	7.93%	0.13%
2027-28	91.43%	-13.60%	77.83%	13.88%	7.99%	0.13%
2028-29	91.09%	-13.11%	77.97%	13.95%	7.79%	0.13%
2029-30	91.10%	-13.19%	77.92%	13.95%	7.86%	0.12%
2030-31	90.75%	-12.69%	78.06%	14.02%	7.66%	0.12%
2031-32	90.77%	-12.76%	78.01%	14.02%	7.72%	0.12%
2032-33	90.43%	-12.29%	78.14%	14.09%	7.53%	0.11%
2033-34	90.45%	-12.36%	78.09%	14.09%	7.58%	0.11%
2034-35	90.13%	-11.90%	78.22%	14.16%	7.39%	0.11%
2035-36	90.15%	-11.97%	78.18%	14.16%	7.45%	0.10%

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 ORANGE CITY, 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	\$327,868,948	\$7.76227	\$2,545,008
2026-27	\$601,660,941	\$4.36595	\$2,626,820
2027-28	\$607,326,174	\$4.41794	\$2,683,131
2028-29	\$639,874,644	\$4.32493	\$2,767,413
2029-30	\$645,696,877	\$4.37332	\$2,823,839
2030-31	\$680,026,365	\$4.28016	\$2,910,622
2031-32	\$685,848,599	\$4.32519	\$2,966,425
2032-33	\$721,868,886	\$4.23307	\$3,055,722
2033-34	\$727,691,119	\$4.27500	\$3,110,880
2034-35	\$765,471,776	\$4.18398	\$3,202,719
2035-36	\$771,294,009	\$4.22304	\$3,257,205

CITY OF ORANGE CITY, 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	\$327,868,948	\$7.76227	\$2,545,008
2026-27	\$337,341,421	\$7.68542	\$2,592,610
2027-28	\$345,898,652	\$7.68542	\$2,658,376
2028-29	\$360,260,765	\$7.68542	\$2,768,754
2029-30	\$369,514,610	\$7.68542	\$2,839,874
2030-31	\$384,645,225	\$7.68542	\$2,956,159
2031-32	\$394,332,107	\$7.68542	\$3,030,607
2032-33	\$410,270,479	\$7.68542	\$3,153,100
2033-34	\$420,414,203	\$7.68542	\$3,231,059
2034-35	\$437,202,331	\$7.68542	\$3,360,083
2035-36	\$447,825,966	\$7.68542	\$3,441,730

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	\$264,319,520	(\$3.31947)	\$34,210
2027-28	\$261,427,522	(\$3.26748)	\$24,755
2028-29	\$279,613,879	(\$3.36049)	-\$1,341
2029-30	\$276,182,267	(\$3.31210)	-\$16,035
2030-31	\$295,381,141	(\$3.40526)	-\$45,538
2031-32	\$291,516,491	(\$3.36023)	-\$64,181
2032-33	\$311,598,407	(\$3.45235)	-\$97,378
2033-34	\$307,276,916	(\$3.41042)	-\$120,179
2034-35	\$328,269,445	(\$3.50144)	-\$157,364
2035-36	\$323,468,044	(\$3.46238)	-\$184,524

CITY OF ORANGE CITY, 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	\$184	\$264	\$50,000	\$51,515	\$184	\$220	\$50,000	\$58,947	\$166	\$38	\$142	\$38	\$184	\$252
\$100,000	\$123,480	\$368	\$529	\$100,000	\$103,030	\$368	\$441	\$100,000	\$117,894	\$350	\$291	\$326	\$291	\$368	\$505
\$150,000	\$185,220	\$552	\$793	\$150,000	\$154,545	\$552	\$661	\$150,000	\$176,842	\$534	\$543	\$510	\$543	\$552	\$757
\$200,000	\$246,960	\$902	\$1,057	\$200,000	\$206,060	\$902	\$882	\$200,000	\$235,789	\$718	\$795	\$695	\$795	\$736	\$1,009
\$250,000	\$308,700	\$1,251	\$1,321	\$250,000	\$257,575	\$1,251	\$1,102	\$250,000	\$294,736	\$903	\$1,048	\$879	\$1,048	\$920	\$1,262
\$300,000	\$370,440	\$1,600	\$1,586	\$300,000	\$309,090	\$1,600	\$1,323	\$300,000	\$353,683	\$1,087	\$1,300	\$1,063	\$1,300	\$1,105	\$1,514
\$400,000	\$493,920	\$2,299	\$2,114	\$400,000	\$412,120	\$2,299	\$1,764	\$400,000	\$471,578	\$1,455	\$1,804	\$1,431	\$1,804	\$1,473	\$2,018
\$500,000	\$617,400	\$2,997	\$2,643	\$500,000	\$515,151	\$2,997	\$2,205	\$500,000	\$589,472	\$1,823	\$2,309	\$1,799	\$2,309	\$1,841	\$2,523
\$600,000	\$740,880	\$3,696	\$3,171	\$600,000	\$618,181	\$3,696	\$2,646	\$600,000	\$707,366	\$2,191	\$2,814	\$2,167	\$2,814	\$2,209	\$3,028
\$700,000	\$864,360	\$4,395	\$3,700	\$700,000	\$721,211	\$4,395	\$3,087	\$700,000	\$825,261	\$2,559	\$3,318	\$2,535	\$3,318	\$2,577	\$3,532
\$800,000	\$987,840	\$5,093	\$4,228	\$800,000	\$824,241	\$5,093	\$3,528	\$800,000	\$943,155	\$2,928	\$3,823	\$2,904	\$3,823	\$2,945	\$4,037
\$900,000	\$1,111,320	\$5,792	\$4,757	\$900,000	\$927,271	\$5,792	\$3,969	\$900,000	\$1,061,050	\$3,296	\$4,327	\$3,272	\$4,327	\$3,314	\$4,541
\$1,000,000	\$1,234,800	\$6,490	\$5,285	\$1,000,000	\$1,030,301	\$6,490	\$4,410	\$1,000,000	\$1,178,944	\$3,664	\$4,832	\$3,640	\$4,832	\$3,682	\$5,046
\$2,000,000	\$2,469,600	\$13,476	\$10,570	\$2,000,000	\$2,060,602	\$13,476	\$8,820	\$2,000,000	\$2,357,888	\$7,346	\$9,878	\$7,322	\$9,878	\$7,364	\$10,092
\$3,000,000	\$3,704,400	\$20,462	\$15,855	\$3,000,000	\$3,090,903	\$20,462	\$13,230	\$3,000,000	\$3,536,832	\$11,027	\$14,924	\$11,004	\$14,924	\$11,045	\$15,138
\$4,000,000	\$4,939,200	\$27,449	\$21,141	\$4,000,000	\$4,121,204	\$27,449	\$17,639	\$4,000,000	\$4,715,776	\$14,709	\$19,970	\$14,685	\$19,970	\$14,727	\$20,184
\$5,000,000	\$6,174,000	\$34,435	\$26,426	\$5,000,000	\$5,151,505	\$34,435	\$22,049	\$5,000,000	\$5,894,720	\$18,391	\$25,016	\$18,367	\$25,016	\$18,409	\$25,230
\$6,000,000	\$7,408,800	\$41,421	\$31,711	\$6,000,000	\$6,181,806	\$41,421	\$26,459	\$6,000,000	\$7,073,664	\$22,073	\$30,062	\$22,049	\$30,062	\$22,091	\$30,276
\$7,000,000	\$8,643,600	\$48,407	\$36,996	\$7,000,000	\$7,212,107	\$48,407	\$30,869	\$7,000,000	\$8,252,608	\$25,755	\$35,108	\$25,731	\$35,108	\$25,772	\$35,322
\$8,000,000	\$9,878,400	\$55,393	\$42,281	\$8,000,000	\$8,242,408	\$55,393	\$35,279	\$8,000,000	\$9,431,552	\$29,436	\$40,155	\$29,412	\$40,155	\$29,454	\$40,369
\$9,000,000	\$11,113,200	\$62,379	\$47,566	\$9,000,000	\$9,272,709	\$62,379	\$39,689	\$9,000,000	\$10,610,496	\$33,118	\$45,201	\$33,094	\$45,201	\$33,136	\$45,415
\$10,000,000	\$12,348,000	\$69,365	\$52,851	\$10,000,000	\$10,303,010	\$69,365	\$44,099	\$10,000,000	\$11,789,440	\$36,800	\$50,247	\$36,776	\$50,247	\$36,818	\$50,461
\$15,000,000	\$18,522,000	\$104,295	\$79,277	\$15,000,000	\$15,454,515	\$104,295	\$66,148	\$15,000,000	\$17,684,160	\$55,209	\$75,477	\$55,185	\$75,477	\$55,227	\$75,691
\$20,000,000	\$24,696,000	\$139,225	\$105,703	\$20,000,000	\$20,606,020	\$139,225	\$88,197	\$20,000,000	\$23,578,880	\$73,618	\$100,707	\$73,594	\$100,707	\$73,635	\$100,921
\$25,000,000	\$30,870,000	\$174,155	\$132,129	\$25,000,000	\$25,757,525	\$174,155	\$110,246	\$25,000,000	\$29,473,600	\$92,026	\$125,938	\$92,002	\$125,938	\$92,044	\$126,152
\$30,000,000	\$37,044,000	\$209,086	\$158,554	\$30,000,000	\$30,909,030	\$209,086	\$132,296	\$30,000,000	\$35,368,320	\$110,435	\$151,168	\$110,411	\$151,168	\$110,453	\$151,382
\$35,000,000	\$43,218,000	\$244,016	\$184,980	\$35,000,000	\$36,060,535	\$244,016	\$154,345	\$35,000,000	\$41,263,040	\$128,844	\$176,398	\$128,820	\$176,398	\$128,862	\$176,612
\$40,000,000	\$49,392,000	\$278,946	\$211,406	\$40,000,000	\$41,212,040	\$278,946	\$176,394	\$40,000,000	\$47,157,760	\$147,253	\$201,629	\$147,229	\$201,629	\$147,271	\$201,843
\$45,000,000	\$55,566,000	\$313,876	\$237,831	\$45,000,000	\$46,363,545	\$313,876	\$198,443	\$45,000,000	\$53,052,480	\$165,662	\$226,859	\$165,638	\$226,859	\$165,680	\$227,073
\$50,000,000	\$61,740,000	\$348,807	\$264,257	\$50,000,000	\$51,515,050	\$348,807	\$220,493	\$50,000,000	\$58,947,200	\$184,071	\$252,089	\$184,047	\$252,089	\$184,088	\$252,303

CITY OF ORANGE CITY, 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	\$80	43.55%	\$36	19.78%	(\$128)	(76.96%)	(\$104)	(73.09%)	\$68	37.06%
\$100,000	\$160	43.55%	\$73	19.78%	(\$60)	(17.05%)	(\$36)	(10.97%)	\$136	37.06%
\$150,000	\$241	43.55%	\$109	19.78%	\$8	1.59%	\$32	6.35%	\$205	37.06%
\$200,000	\$155	17.24%	(\$20)	(2.17%)	\$77	10.68%	\$101	14.49%	\$273	37.06%
\$250,000	\$70	5.63%	(\$148)	(11.86%)	\$145	16.06%	\$169	19.22%	\$341	37.06%
\$300,000	(\$15)	(0.91%)	(\$277)	(17.32%)	\$213	19.61%	\$237	22.31%	\$409	37.06%
\$400,000	(\$185)	(8.04%)	(\$535)	(23.27%)	\$350	24.03%	\$373	26.10%	\$546	37.06%
\$500,000	(\$355)	(11.84%)	(\$792)	(26.44%)	\$486	26.66%	\$510	28.34%	\$682	37.06%
\$600,000	(\$525)	(14.20%)	(\$1,050)	(28.41%)	\$622	28.41%	\$646	29.82%	\$819	37.06%
\$700,000	(\$695)	(15.81%)	(\$1,308)	(29.76%)	\$759	29.65%	\$783	30.87%	\$955	37.06%
\$800,000	(\$865)	(16.99%)	(\$1,565)	(30.73%)	\$895	30.58%	\$919	31.66%	\$1,091	37.06%
\$900,000	(\$1,035)	(17.87%)	(\$1,823)	(31.47%)	\$1,032	31.30%	\$1,056	32.27%	\$1,228	37.06%
\$1,000,000	(\$1,205)	(18.57%)	(\$2,081)	(32.06%)	\$1,168	31.88%	\$1,192	32.75%	\$1,364	37.06%
\$2,000,000	(\$2,906)	(21.56%)	(\$4,657)	(34.55%)	\$2,532	34.48%	\$2,556	34.91%	\$2,729	37.06%
\$3,000,000	(\$4,607)	(22.51%)	(\$7,233)	(35.35%)	\$3,897	35.34%	\$3,921	35.63%	\$4,093	37.06%
\$4,000,000	(\$6,308)	(22.98%)	(\$9,809)	(35.74%)	\$5,261	35.77%	\$5,285	35.99%	\$5,457	37.06%
\$5,000,000	(\$8,009)	(23.26%)	(\$12,385)	(35.97%)	\$6,625	36.02%	\$6,649	36.20%	\$6,821	37.06%
\$6,000,000	(\$9,710)	(23.44%)	(\$14,962)	(36.12%)	\$7,990	36.20%	\$8,014	36.34%	\$8,186	37.06%
\$7,000,000	(\$11,411)	(23.57%)	(\$17,538)	(36.23%)	\$9,354	36.32%	\$9,378	36.45%	\$9,550	37.06%
\$8,000,000	(\$13,112)	(23.67%)	(\$20,114)	(36.31%)	\$10,718	36.41%	\$10,742	36.52%	\$10,914	37.06%
\$9,000,000	(\$14,812)	(23.75%)	(\$22,690)	(36.37%)	\$12,083	36.48%	\$12,106	36.58%	\$12,279	37.06%
\$10,000,000	(\$16,513)	(23.81%)	(\$25,266)	(36.43%)	\$13,447	36.54%	\$13,471	36.63%	\$13,643	37.06%
\$15,000,000	(\$25,018)	(23.99%)	(\$38,147)	(36.58%)	\$20,268	36.71%	\$20,292	36.77%	\$20,464	37.06%
\$20,000,000	(\$33,522)	(24.08%)	(\$51,028)	(36.65%)	\$27,090	36.80%	\$27,114	36.84%	\$27,286	37.06%
\$25,000,000	(\$42,027)	(24.13%)	(\$63,909)	(36.70%)	\$33,911	36.85%	\$33,935	36.89%	\$34,107	37.06%
\$30,000,000	(\$50,531)	(24.17%)	(\$76,790)	(36.73%)	\$40,733	36.88%	\$40,757	36.91%	\$40,929	37.06%
\$35,000,000	(\$59,036)	(24.19%)	(\$89,671)	(36.75%)	\$47,554	36.91%	\$47,578	36.93%	\$47,750	37.06%
\$40,000,000	(\$67,540)	(24.21%)	(\$102,552)	(36.76%)	\$54,376	36.93%	\$54,400	36.95%	\$54,572	37.06%
\$45,000,000	(\$76,045)	(24.23%)	(\$115,433)	(36.78%)	\$61,197	36.94%	\$61,221	36.96%	\$61,393	37.06%
\$50,000,000	(\$84,550)	(24.24%)	(\$128,314)	(36.79%)	\$68,019	36.95%	\$68,043	36.97%	\$68,215	37.06%