

CITY OF OAKLAND ACRES, 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	\$5.40230	\$51,536	\$0	\$51,536	
2026-27	\$2.82767	\$52,567	\$668	\$53,235	3.3%
2027-28	\$2.86361	\$53,739	\$677	\$54,415	2.2%
2028-29	\$2.80021	\$55,503	\$662	\$56,165	3.2%
2029-30	\$2.83359	\$56,686	\$670	\$57,355	2.1%
2030-31	\$2.76962	\$58,503	\$654	\$59,157	3.1%
2031-32	\$2.80060	\$59,672	\$662	\$60,333	2.0%
2032-33	\$2.73733	\$61,540	\$647	\$62,187	3.1%
2033-34	\$2.76610	\$62,695	\$654	\$63,349	1.9%
2034-35	\$2.70359	\$64,616	\$639	\$65,255	3.0%
2035-36	\$2.73032	\$65,756	\$645	\$66,402	1.8%

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	\$19,520,818	\$9,539,702	\$0	\$9,539,702
2026-27	\$19,128,681	\$18,826,520	\$0	\$18,826,520
2027-28	\$19,304,462	\$19,002,301	\$0	\$19,002,301
2028-29	\$20,359,641	\$20,057,480	\$0	\$20,057,480
2029-30	\$20,543,423	\$20,241,262	\$0	\$20,241,262
2030-31	\$21,661,423	\$21,359,262	\$0	\$21,359,262
2031-32	\$21,845,204	\$21,543,043	\$0	\$21,543,043
2032-33	\$23,020,254	\$22,718,093	\$0	\$22,718,093
2033-34	\$23,204,035	\$22,901,874	\$0	\$22,901,874
2034-35	\$24,438,457	\$24,136,296	\$0	\$24,136,296
2035-36	\$24,622,238	\$24,320,077	\$0	\$24,320,077

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.67%	-1.97%	87.70%	11.80%	0.00%	0.49%
2026-27	105.68%	-13.98%	91.70%	7.88%	0.00%	0.25%
2027-28	105.94%	-14.17%	91.77%	7.80%	0.00%	0.25%
2028-29	105.56%	-13.72%	91.84%	7.76%	0.00%	0.23%
2029-30	105.77%	-13.86%	91.91%	7.69%	0.00%	0.23%
2030-31	105.35%	-13.37%	91.98%	7.65%	0.00%	0.22%
2031-32	105.55%	-13.50%	92.05%	7.59%	0.00%	0.22%
2032-33	105.13%	-13.03%	92.10%	7.56%	0.00%	0.21%
2033-34	105.32%	-13.16%	92.16%	7.49%	0.00%	0.21%
2034-35	104.91%	-12.70%	92.21%	7.47%	0.00%	0.19%
2035-36	105.09%	-12.82%	92.27%	7.41%	0.00%	0.19%

**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 OAKLAND ACRES, 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	\$9,539,702	\$5.40230	\$51,536
2026-27	\$18,826,520	\$2.82767	\$53,235
2027-28	\$19,002,301	\$2.86361	\$54,415
2028-29	\$20,057,480	\$2.80021	\$56,165
2029-30	\$20,241,262	\$2.83359	\$57,355
2030-31	\$21,359,262	\$2.76962	\$59,157
2031-32	\$21,543,043	\$2.80060	\$60,333
2032-33	\$22,718,093	\$2.73733	\$62,187
2033-34	\$22,901,874	\$2.76610	\$63,349
2034-35	\$24,136,296	\$2.70359	\$65,255
2035-36	\$24,320,077	\$2.73032	\$66,402

CITY OF OAKLAND ACRES, 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	\$9,539,702	\$5.40230	\$51,536
2026-27	\$9,757,604	\$5.40230	\$52,714
2027-28	\$10,049,083	\$5.34881	\$53,751
2028-29	\$10,483,794	\$5.34881	\$56,076
2029-30	\$10,790,848	\$5.34881	\$57,718
2030-31	\$11,250,303	\$5.34881	\$60,176
2031-32	\$11,573,722	\$5.34881	\$61,906
2032-33	\$12,059,222	\$5.34881	\$64,503
2033-34	\$12,399,904	\$5.34881	\$66,325
2034-35	\$12,912,844	\$5.34881	\$69,068
2035-36	\$13,271,662	\$5.34881	\$70,988

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	\$9,068,916	(\$2.57463)	\$522
2027-28	\$8,953,218	(\$2.48520)	\$665
2028-29	\$9,573,687	(\$2.54860)	\$89
2029-30	\$9,450,414	(\$2.51522)	-\$363
2030-31	\$10,108,959	(\$2.57919)	-\$1,019
2031-32	\$9,969,321	(\$2.54821)	-\$1,572
2032-33	\$10,658,872	(\$2.61148)	-\$2,316
2033-34	\$10,501,971	(\$2.58271)	-\$2,976
2034-35	\$11,223,453	(\$2.64522)	-\$3,814
2035-36	\$11,048,415	(\$2.61849)	-\$4,586

CITY OF OAKLAND ACRES, 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	\$128	\$171	\$50,000	\$51,515	\$128	\$143	\$50,000	\$58,947	\$116	\$25	\$99	\$25	\$128	\$163
\$100,000	\$123,480	\$256	\$342	\$100,000	\$103,030	\$256	\$285	\$100,000	\$117,894	\$244	\$188	\$227	\$188	\$256	\$327
\$150,000	\$185,220	\$384	\$513	\$150,000	\$154,545	\$384	\$428	\$150,000	\$176,842	\$372	\$351	\$355	\$351	\$384	\$490
\$200,000	\$246,960	\$627	\$684	\$200,000	\$206,060	\$627	\$571	\$200,000	\$235,789	\$500	\$515	\$483	\$515	\$512	\$653
\$250,000	\$308,700	\$871	\$855	\$250,000	\$257,575	\$871	\$713	\$250,000	\$294,736	\$628	\$678	\$612	\$678	\$641	\$816
\$300,000	\$370,440	\$1,114	\$1,026	\$300,000	\$309,090	\$1,114	\$856	\$300,000	\$353,683	\$756	\$841	\$740	\$841	\$769	\$980
\$400,000	\$493,920	\$1,600	\$1,368	\$400,000	\$412,120	\$1,600	\$1,141	\$400,000	\$471,578	\$1,013	\$1,168	\$996	\$1,168	\$1,025	\$1,306
\$500,000	\$617,400	\$2,086	\$1,710	\$500,000	\$515,151	\$2,086	\$1,427	\$500,000	\$589,472	\$1,269	\$1,494	\$1,252	\$1,494	\$1,281	\$1,633
\$600,000	\$740,880	\$2,572	\$2,052	\$600,000	\$618,181	\$2,572	\$1,712	\$600,000	\$707,366	\$1,525	\$1,821	\$1,508	\$1,821	\$1,537	\$1,959
\$700,000	\$864,360	\$3,058	\$2,394	\$700,000	\$721,211	\$3,058	\$1,997	\$700,000	\$825,261	\$1,781	\$2,147	\$1,765	\$2,147	\$1,794	\$2,286
\$800,000	\$987,840	\$3,545	\$2,736	\$800,000	\$824,241	\$3,545	\$2,283	\$800,000	\$943,155	\$2,037	\$2,474	\$2,021	\$2,474	\$2,050	\$2,612
\$900,000	\$1,111,320	\$4,031	\$3,078	\$900,000	\$927,271	\$4,031	\$2,568	\$900,000	\$1,061,050	\$2,294	\$2,800	\$2,277	\$2,800	\$2,306	\$2,939
\$1,000,000	\$1,234,800	\$4,517	\$3,420	\$1,000,000	\$1,030,301	\$4,517	\$2,854	\$1,000,000	\$1,178,944	\$2,550	\$3,127	\$2,533	\$3,127	\$2,562	\$3,265
\$2,000,000	\$2,469,600	\$9,379	\$6,840	\$2,000,000	\$2,060,602	\$9,379	\$5,707	\$2,000,000	\$2,357,888	\$5,112	\$6,392	\$5,096	\$6,392	\$5,125	\$6,530
\$3,000,000	\$3,704,400	\$14,241	\$10,260	\$3,000,000	\$3,090,903	\$14,241	\$8,561	\$3,000,000	\$3,536,832	\$7,675	\$9,657	\$7,658	\$9,657	\$7,687	\$9,796
\$4,000,000	\$4,939,200	\$19,103	\$13,680	\$4,000,000	\$4,121,204	\$19,103	\$11,414	\$4,000,000	\$4,715,776	\$10,237	\$12,922	\$10,221	\$12,922	\$10,250	\$13,061
\$5,000,000	\$6,174,000	\$23,965	\$17,100	\$5,000,000	\$5,151,505	\$23,965	\$14,268	\$5,000,000	\$5,894,720	\$12,800	\$16,188	\$12,783	\$16,188	\$12,812	\$16,326
\$6,000,000	\$7,408,800	\$28,827	\$20,520	\$6,000,000	\$6,181,806	\$28,827	\$17,121	\$6,000,000	\$7,073,664	\$15,362	\$19,453	\$15,345	\$19,453	\$15,374	\$19,591
\$7,000,000	\$8,643,600	\$33,690	\$23,939	\$7,000,000	\$7,212,107	\$33,690	\$19,975	\$7,000,000	\$8,252,608	\$17,924	\$22,718	\$17,908	\$22,718	\$17,937	\$22,857
\$8,000,000	\$9,878,400	\$38,552	\$27,359	\$8,000,000	\$8,242,408	\$38,552	\$22,828	\$8,000,000	\$9,431,552	\$20,487	\$25,983	\$20,470	\$25,983	\$20,499	\$26,122
\$9,000,000	\$11,113,200	\$43,414	\$30,779	\$9,000,000	\$9,272,709	\$43,414	\$25,682	\$9,000,000	\$10,610,496	\$23,049	\$29,249	\$23,032	\$29,249	\$23,062	\$29,387
\$10,000,000	\$12,348,000	\$48,276	\$34,199	\$10,000,000	\$10,303,010	\$48,276	\$28,535	\$10,000,000	\$11,789,440	\$25,612	\$32,514	\$25,595	\$32,514	\$25,624	\$32,652
\$15,000,000	\$18,522,000	\$72,586	\$51,299	\$15,000,000	\$15,454,515	\$72,586	\$42,803	\$15,000,000	\$17,684,160	\$38,424	\$48,840	\$38,407	\$48,840	\$38,436	\$48,978
\$20,000,000	\$24,696,000	\$96,896	\$68,399	\$20,000,000	\$20,606,020	\$96,896	\$57,071	\$20,000,000	\$23,578,880	\$51,236	\$65,166	\$51,219	\$65,166	\$51,248	\$65,305
\$25,000,000	\$30,870,000	\$121,207	\$85,498	\$25,000,000	\$25,757,525	\$121,207	\$71,339	\$25,000,000	\$29,473,600	\$64,048	\$81,492	\$64,031	\$81,492	\$64,060	\$81,631
\$30,000,000	\$37,044,000	\$145,517	\$102,598	\$30,000,000	\$30,909,030	\$145,517	\$85,606	\$30,000,000	\$35,368,320	\$76,859	\$97,818	\$76,843	\$97,818	\$76,872	\$97,957
\$35,000,000	\$43,218,000	\$169,827	\$119,697	\$35,000,000	\$36,060,535	\$169,827	\$99,874	\$35,000,000	\$41,263,040	\$89,671	\$114,144	\$89,655	\$114,144	\$89,684	\$114,283
\$40,000,000	\$49,392,000	\$194,138	\$136,797	\$40,000,000	\$41,212,040	\$194,138	\$114,142	\$40,000,000	\$47,157,760	\$102,483	\$130,471	\$102,467	\$130,471	\$102,496	\$130,609
\$45,000,000	\$55,566,000	\$218,448	\$153,897	\$45,000,000	\$46,363,545	\$218,448	\$128,409	\$45,000,000	\$53,052,480	\$115,295	\$146,797	\$115,279	\$146,797	\$115,308	\$146,935
\$50,000,000	\$61,740,000	\$242,759	\$170,996	\$50,000,000	\$51,515,050	\$242,759	\$142,677	\$50,000,000	\$58,947,200	\$128,107	\$163,123	\$128,091	\$163,123	\$128,120	\$163,261

CITY OF OAKLAND ACRES, 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	\$43	33.47%	\$15	11.36%	(\$91)	(78.58%)	(\$74)	(74.98%)	\$35	27.43%
\$100,000	\$86	33.47%	\$29	11.36%	(\$56)	(22.87%)	(\$39)	(17.22%)	\$70	27.43%
\$150,000	\$129	33.47%	\$44	11.36%	(\$21)	(5.55%)	(\$4)	(1.12%)	\$105	27.43%
\$200,000	\$57	9.01%	(\$57)	(9.05%)	\$15	2.90%	\$31	6.45%	\$141	27.43%
\$250,000	(\$16)	(1.79%)	(\$157)	(18.06%)	\$50	7.90%	\$66	10.84%	\$176	27.43%
\$300,000	(\$88)	(7.87%)	(\$258)	(23.13%)	\$85	11.21%	\$101	13.72%	\$211	27.43%
\$400,000	(\$232)	(14.50%)	(\$458)	(28.66%)	\$155	15.32%	\$172	17.24%	\$281	27.43%
\$500,000	(\$376)	(18.03%)	(\$659)	(31.61%)	\$225	17.76%	\$242	19.33%	\$351	27.43%
\$600,000	(\$520)	(20.23%)	(\$860)	(33.44%)	\$296	19.39%	\$312	20.70%	\$422	27.43%
\$700,000	(\$665)	(21.73%)	(\$1,061)	(34.69%)	\$366	20.54%	\$383	21.68%	\$492	27.43%
\$800,000	(\$809)	(22.82%)	(\$1,262)	(35.60%)	\$436	21.41%	\$453	22.41%	\$562	27.43%
\$900,000	(\$953)	(23.64%)	(\$1,463)	(36.29%)	\$506	22.08%	\$523	22.97%	\$633	27.43%
\$1,000,000	(\$1,097)	(24.29%)	(\$1,664)	(36.83%)	\$577	22.62%	\$593	23.43%	\$703	27.43%
\$2,000,000	(\$2,539)	(27.07%)	(\$3,672)	(39.15%)	\$1,280	25.03%	\$1,296	25.44%	\$1,406	27.43%
\$3,000,000	(\$3,981)	(27.96%)	(\$5,681)	(39.89%)	\$1,982	25.83%	\$1,999	26.10%	\$2,108	27.43%
\$4,000,000	(\$5,424)	(28.39%)	(\$7,689)	(40.25%)	\$2,685	26.23%	\$2,702	26.44%	\$2,811	27.43%
\$5,000,000	(\$6,866)	(28.65%)	(\$9,698)	(40.47%)	\$3,388	26.47%	\$3,405	26.64%	\$3,514	27.43%
\$6,000,000	(\$8,308)	(28.82%)	(\$11,706)	(40.61%)	\$4,091	26.63%	\$4,108	26.77%	\$4,217	27.43%
\$7,000,000	(\$9,750)	(28.94%)	(\$13,715)	(40.71%)	\$4,794	26.74%	\$4,810	26.86%	\$4,920	27.43%
\$8,000,000	(\$11,192)	(29.03%)	(\$15,723)	(40.78%)	\$5,497	26.83%	\$5,513	26.93%	\$5,623	27.43%
\$9,000,000	(\$12,634)	(29.10%)	(\$17,732)	(40.84%)	\$6,199	26.90%	\$6,216	26.99%	\$6,325	27.43%
\$10,000,000	(\$14,076)	(29.16%)	(\$19,740)	(40.89%)	\$6,902	26.95%	\$6,919	27.03%	\$7,028	27.43%
\$15,000,000	(\$21,287)	(29.33%)	(\$29,783)	(41.03%)	\$10,416	27.11%	\$10,433	27.16%	\$10,542	27.43%
\$20,000,000	(\$28,498)	(29.41%)	(\$39,826)	(41.10%)	\$13,931	27.19%	\$13,947	27.23%	\$14,057	27.43%
\$25,000,000	(\$35,709)	(29.46%)	(\$49,868)	(41.14%)	\$17,445	27.24%	\$17,461	27.27%	\$17,571	27.43%
\$30,000,000	(\$42,919)	(29.49%)	(\$59,911)	(41.17%)	\$20,959	27.27%	\$20,975	27.30%	\$21,085	27.43%
\$35,000,000	(\$50,130)	(29.52%)	(\$69,954)	(41.19%)	\$24,473	27.29%	\$24,490	27.32%	\$24,599	27.43%
\$40,000,000	(\$57,341)	(29.54%)	(\$79,996)	(41.21%)	\$27,987	27.31%	\$28,004	27.33%	\$28,113	27.43%
\$45,000,000	(\$64,551)	(29.55%)	(\$90,039)	(41.22%)	\$31,501	27.32%	\$31,518	27.34%	\$31,627	27.43%
\$50,000,000	(\$71,762)	(29.56%)	(\$100,081)	(41.23%)	\$35,015	27.33%	\$35,032	27.35%	\$35,141	27.43%