

CITY OF OSCEOLA, 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	\$8.20588	\$1,665,507	\$0	\$1,665,507	
2026-27	\$4.99462	\$1,698,817	\$8,400	\$1,707,217	2.5%
2027-28	\$5.02321	\$1,715,754	\$8,448	\$1,724,202	1.0%
2028-29	\$4.90750	\$1,758,684	\$8,253	\$1,766,937	2.5%
2029-30	\$4.93341	\$1,775,773	\$8,297	\$1,784,070	1.0%
2030-31	\$4.81790	\$1,819,750	\$8,102	\$1,827,852	2.5%
2031-32	\$4.84326	\$1,836,990	\$8,145	\$1,845,135	0.9%
2032-33	\$4.73003	\$1,882,039	\$7,955	\$1,889,994	2.4%
2033-34	\$4.75487	\$1,899,445	\$7,996	\$1,907,441	0.9%
2034-35	\$4.64385	\$1,945,591	\$7,810	\$1,953,401	2.4%
2035-36	\$4.66818	\$1,963,169	\$7,851	\$1,971,019	0.9%

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	\$395,333,290	\$202,965,100	\$17,793,959	\$220,759,059
2026-27	\$386,773,861	\$341,811,129	\$19,929,234	\$361,740,363
2027-28	\$388,209,730	\$343,246,998	\$19,929,234	\$363,176,232
2028-29	\$406,007,515	\$360,048,321	\$20,925,696	\$380,974,017
2029-30	\$407,589,384	\$361,630,190	\$20,925,696	\$382,555,886
2030-31	\$426,393,281	\$379,387,802	\$21,971,981	\$401,359,783
2031-32	\$427,975,150	\$380,969,671	\$21,971,981	\$402,941,652
2032-33	\$447,677,471	\$399,573,394	\$23,070,580	\$422,643,973
2033-34	\$449,259,340	\$401,155,263	\$23,070,580	\$424,225,842
2034-35	\$469,900,131	\$420,642,524	\$24,224,109	\$444,866,633
2035-36	\$471,482,000	\$422,224,393	\$24,224,109	\$446,448,502

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	51.76%	-1.10%	50.66%	35.13%	11.51%	1.79%
2026-27	72.71%	-12.84%	59.87%	30.23%	8.14%	1.09%
2027-28	72.55%	-12.85%	59.69%	30.45%	8.11%	1.09%
2028-29	72.04%	-12.32%	59.73%	30.80%	7.81%	1.04%
2029-30	71.86%	-12.29%	59.57%	30.99%	7.78%	1.03%
2030-31	71.35%	-11.74%	59.61%	31.32%	7.49%	0.98%
2031-32	71.18%	-11.72%	59.46%	31.51%	7.46%	0.98%
2032-33	70.68%	-11.19%	59.49%	31.83%	7.18%	0.94%
2033-34	70.52%	-11.17%	59.35%	32.00%	7.15%	0.93%
2034-35	70.04%	-10.68%	59.37%	32.32%	6.89%	0.89%
2035-36	69.89%	-10.66%	59.23%	32.48%	6.87%	0.89%

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 OSCEOLA, 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	\$202,965,100	\$8.20588	\$1,665,507
2026-27	\$341,811,129	\$4.99462	\$1,707,217
2027-28	\$343,246,998	\$5.02321	\$1,724,202
2028-29	\$360,048,321	\$4.90750	\$1,766,937
2029-30	\$361,630,190	\$4.93341	\$1,784,070
2030-31	\$379,387,802	\$4.81790	\$1,827,852
2031-32	\$380,969,671	\$4.84326	\$1,845,135
2032-33	\$399,573,394	\$4.73003	\$1,889,994
2033-34	\$401,155,263	\$4.75487	\$1,907,441
2034-35	\$420,642,524	\$4.64385	\$1,953,401
2035-36	\$422,224,393	\$4.66818	\$1,971,019

CITY OF OSCEOLA, 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	\$202,965,100	\$8.20588	\$1,665,507
2026-27	\$211,314,200	\$8.04498	\$1,700,019
2027-28	\$214,971,534	\$8.04498	\$1,729,442
2028-29	\$223,366,535	\$8.04498	\$1,796,979
2029-30	\$227,164,004	\$8.04498	\$1,827,530
2030-31	\$236,030,561	\$8.04498	\$1,898,861
2031-32	\$239,975,125	\$8.04498	\$1,930,595
2032-33	\$249,337,082	\$8.04498	\$2,005,912
2033-34	\$253,436,929	\$8.04498	\$2,038,895
2034-35	\$263,319,666	\$8.04498	\$2,118,402
2035-36	\$267,582,511	\$8.04498	\$2,152,696

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	\$130,496,929	(\$3.05036)	\$7,198
2027-28	\$128,275,464	(\$3.02177)	-\$5,240
2028-29	\$136,681,786	(\$3.13748)	-\$30,042
2029-30	\$134,466,187	(\$3.11157)	-\$43,460
2030-31	\$143,357,241	(\$3.22708)	-\$71,009
2031-32	\$140,994,547	(\$3.20172)	-\$85,460
2032-33	\$150,236,312	(\$3.31495)	-\$115,918
2033-34	\$147,718,333	(\$3.29011)	-\$131,454
2034-35	\$157,322,859	(\$3.40113)	-\$165,001
2035-36	\$154,641,882	(\$3.37680)	-\$181,677

CITY OF OSCEOLA, 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	\$195	\$297	\$50,000	\$51,515	\$195	\$248	\$50,000	\$58,947	\$176	\$43	\$150	\$43	\$195	\$284
\$100,000	\$123,480	\$389	\$595	\$100,000	\$103,030	\$389	\$496	\$100,000	\$117,894	\$370	\$327	\$345	\$327	\$389	\$568
\$150,000	\$185,220	\$584	\$892	\$150,000	\$154,545	\$584	\$745	\$150,000	\$176,842	\$565	\$611	\$540	\$611	\$584	\$852
\$200,000	\$246,960	\$953	\$1,190	\$200,000	\$206,060	\$953	\$993	\$200,000	\$235,789	\$760	\$895	\$734	\$895	\$778	\$1,136
\$250,000	\$308,700	\$1,322	\$1,487	\$250,000	\$257,575	\$1,322	\$1,241	\$250,000	\$294,736	\$954	\$1,179	\$929	\$1,179	\$973	\$1,420
\$300,000	\$370,440	\$1,692	\$1,785	\$300,000	\$309,090	\$1,692	\$1,489	\$300,000	\$353,683	\$1,149	\$1,463	\$1,123	\$1,463	\$1,168	\$1,704
\$400,000	\$493,920	\$2,430	\$2,380	\$400,000	\$412,120	\$2,430	\$1,986	\$400,000	\$471,578	\$1,538	\$2,031	\$1,513	\$2,031	\$1,557	\$2,272
\$500,000	\$617,400	\$3,169	\$2,975	\$500,000	\$515,151	\$3,169	\$2,482	\$500,000	\$589,472	\$1,927	\$2,599	\$1,902	\$2,599	\$1,946	\$2,840
\$600,000	\$740,880	\$3,907	\$3,569	\$600,000	\$618,181	\$3,907	\$2,978	\$600,000	\$707,366	\$2,316	\$3,167	\$2,291	\$3,167	\$2,335	\$3,408
\$700,000	\$864,360	\$4,646	\$4,164	\$700,000	\$721,211	\$4,646	\$3,475	\$700,000	\$825,261	\$2,706	\$3,735	\$2,680	\$3,735	\$2,725	\$3,976
\$800,000	\$987,840	\$5,384	\$4,759	\$800,000	\$824,241	\$5,384	\$3,971	\$800,000	\$943,155	\$3,095	\$4,303	\$3,070	\$4,303	\$3,114	\$4,544
\$900,000	\$1,111,320	\$6,123	\$5,354	\$900,000	\$927,271	\$6,123	\$4,467	\$900,000	\$1,061,050	\$3,484	\$4,871	\$3,459	\$4,871	\$3,503	\$5,112
\$1,000,000	\$1,234,800	\$6,861	\$5,949	\$1,000,000	\$1,030,301	\$6,861	\$4,964	\$1,000,000	\$1,178,944	\$3,873	\$5,439	\$3,848	\$5,439	\$3,892	\$5,680
\$2,000,000	\$2,469,600	\$14,247	\$11,898	\$2,000,000	\$2,060,602	\$14,247	\$9,928	\$2,000,000	\$2,357,888	\$7,765	\$11,119	\$7,740	\$11,119	\$7,784	\$11,360
\$3,000,000	\$3,704,400	\$21,632	\$17,847	\$3,000,000	\$3,090,903	\$21,632	\$14,892	\$3,000,000	\$3,536,832	\$11,658	\$16,799	\$11,632	\$16,799	\$11,677	\$17,040
\$4,000,000	\$4,939,200	\$29,017	\$23,797	\$4,000,000	\$4,121,204	\$29,017	\$19,856	\$4,000,000	\$4,715,776	\$15,550	\$22,479	\$15,525	\$22,479	\$15,569	\$22,720
\$5,000,000	\$6,174,000	\$36,402	\$29,746	\$5,000,000	\$5,151,505	\$36,402	\$24,819	\$5,000,000	\$5,894,720	\$19,442	\$28,159	\$19,417	\$28,159	\$19,461	\$28,400
\$6,000,000	\$7,408,800	\$43,788	\$35,695	\$6,000,000	\$6,181,806	\$43,788	\$29,783	\$6,000,000	\$7,073,664	\$23,334	\$33,839	\$23,309	\$33,839	\$23,353	\$34,080
\$7,000,000	\$8,643,600	\$51,173	\$41,644	\$7,000,000	\$7,212,107	\$51,173	\$34,747	\$7,000,000	\$8,252,608	\$27,226	\$39,519	\$27,201	\$39,519	\$27,245	\$39,760
\$8,000,000	\$9,878,400	\$58,558	\$47,593	\$8,000,000	\$8,242,408	\$58,558	\$39,711	\$8,000,000	\$9,431,552	\$31,119	\$45,199	\$31,093	\$45,199	\$31,137	\$45,440
\$9,000,000	\$11,113,200	\$65,944	\$53,542	\$9,000,000	\$9,272,709	\$65,944	\$44,675	\$9,000,000	\$10,610,496	\$35,011	\$50,879	\$34,985	\$50,879	\$35,030	\$51,120
\$10,000,000	\$12,348,000	\$73,329	\$59,491	\$10,000,000	\$10,303,010	\$73,329	\$49,639	\$10,000,000	\$11,789,440	\$38,903	\$56,559	\$38,878	\$56,559	\$38,922	\$56,800
\$15,000,000	\$18,522,000	\$110,255	\$89,237	\$15,000,000	\$15,454,515	\$110,255	\$74,458	\$15,000,000	\$17,684,160	\$58,364	\$84,960	\$58,339	\$84,960	\$58,383	\$85,201
\$20,000,000	\$24,696,000	\$147,182	\$118,983	\$20,000,000	\$20,606,020	\$147,182	\$99,278	\$20,000,000	\$23,578,880	\$77,825	\$113,360	\$77,799	\$113,360	\$77,844	\$113,601
\$25,000,000	\$30,870,000	\$184,108	\$148,729	\$25,000,000	\$25,757,525	\$184,108	\$124,097	\$25,000,000	\$29,473,600	\$97,286	\$141,760	\$97,260	\$141,760	\$97,305	\$142,001
\$30,000,000	\$37,044,000	\$221,035	\$178,474	\$30,000,000	\$30,909,030	\$221,035	\$148,917	\$30,000,000	\$35,368,320	\$116,747	\$170,160	\$116,721	\$170,160	\$116,765	\$170,401
\$35,000,000	\$43,218,000	\$257,961	\$208,220	\$35,000,000	\$36,060,535	\$257,961	\$173,736	\$35,000,000	\$41,263,040	\$136,207	\$198,560	\$136,182	\$198,560	\$136,226	\$198,801
\$40,000,000	\$49,392,000	\$294,888	\$237,966	\$40,000,000	\$41,212,040	\$294,888	\$198,555	\$40,000,000	\$47,157,760	\$155,668	\$226,960	\$155,643	\$226,960	\$155,687	\$227,201
\$45,000,000	\$55,566,000	\$331,814	\$267,711	\$45,000,000	\$46,363,545	\$331,814	\$223,375	\$45,000,000	\$53,052,480	\$175,129	\$255,361	\$175,104	\$255,361	\$175,148	\$255,602
\$50,000,000	\$61,740,000	\$368,741	\$297,457	\$50,000,000	\$51,515,050	\$368,741	\$248,194	\$50,000,000	\$58,947,200	\$194,590	\$283,761	\$194,565	\$283,761	\$194,609	\$284,002

CITY OF OSCEOLA, 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	\$103	52.85%	\$54	27.53%	(\$133)	(75.47%)	(\$107)	(71.34%)	\$89	45.93%
\$100,000	\$206	52.85%	\$107	27.53%	(\$43)	(11.67%)	(\$18)	(5.20%)	\$179	45.93%
\$150,000	\$309	52.85%	\$161	27.53%	\$46	8.17%	\$71	13.24%	\$268	45.93%
\$200,000	\$237	24.84%	\$40	4.16%	\$136	17.85%	\$161	21.91%	\$358	45.93%
\$250,000	\$165	12.47%	(\$81)	(6.15%)	\$225	23.58%	\$250	26.94%	\$447	45.93%
\$300,000	\$93	5.50%	(\$202)	(11.97%)	\$314	27.36%	\$340	30.23%	\$536	45.93%
\$400,000	(\$50)	(2.08%)	(\$445)	(18.29%)	\$493	32.06%	\$518	34.27%	\$715	45.93%
\$500,000	(\$194)	(6.13%)	(\$687)	(21.67%)	\$672	34.86%	\$697	36.66%	\$894	45.93%
\$600,000	(\$338)	(8.64%)	(\$929)	(23.77%)	\$851	36.72%	\$876	38.23%	\$1,073	45.93%
\$700,000	(\$481)	(10.36%)	(\$1,171)	(25.21%)	\$1,029	38.05%	\$1,055	39.35%	\$1,251	45.93%
\$800,000	(\$625)	(11.61%)	(\$1,413)	(26.25%)	\$1,208	39.04%	\$1,234	40.19%	\$1,430	45.93%
\$900,000	(\$769)	(12.55%)	(\$1,655)	(27.03%)	\$1,387	39.81%	\$1,412	40.83%	\$1,609	45.93%
\$1,000,000	(\$912)	(13.29%)	(\$1,897)	(27.65%)	\$1,566	40.43%	\$1,591	41.35%	\$1,788	45.93%
\$2,000,000	(\$2,348)	(16.48%)	(\$4,319)	(30.31%)	\$3,354	43.19%	\$3,379	43.66%	\$3,576	45.93%
\$3,000,000	(\$3,784)	(17.49%)	(\$6,740)	(31.16%)	\$5,142	44.10%	\$5,167	44.42%	\$5,364	45.93%
\$4,000,000	(\$5,221)	(17.99%)	(\$9,162)	(31.57%)	\$6,929	44.56%	\$6,955	44.80%	\$7,151	45.93%
\$5,000,000	(\$6,657)	(18.29%)	(\$11,583)	(31.82%)	\$8,717	44.84%	\$8,743	45.03%	\$8,939	45.93%
\$6,000,000	(\$8,093)	(18.48%)	(\$14,004)	(31.98%)	\$10,505	45.02%	\$10,530	45.18%	\$10,727	45.93%
\$7,000,000	(\$9,529)	(18.62%)	(\$16,426)	(32.10%)	\$12,293	45.15%	\$12,318	45.29%	\$12,515	45.93%
\$8,000,000	(\$10,965)	(18.73%)	(\$18,847)	(32.19%)	\$14,081	45.25%	\$14,106	45.37%	\$14,303	45.93%
\$9,000,000	(\$12,401)	(18.81%)	(\$21,269)	(32.25%)	\$15,869	45.33%	\$15,894	45.43%	\$16,091	45.93%
\$10,000,000	(\$13,838)	(18.87%)	(\$23,690)	(32.31%)	\$17,657	45.39%	\$17,682	45.48%	\$17,879	45.93%
\$15,000,000	(\$21,018)	(19.06%)	(\$35,797)	(32.47%)	\$26,596	45.57%	\$26,621	45.63%	\$26,818	45.93%
\$20,000,000	(\$28,199)	(19.16%)	(\$47,904)	(32.55%)	\$35,535	45.66%	\$35,560	45.71%	\$35,757	45.93%
\$25,000,000	(\$35,380)	(19.22%)	(\$60,011)	(32.60%)	\$44,474	45.72%	\$44,500	45.75%	\$44,696	45.93%
\$30,000,000	(\$42,561)	(19.26%)	(\$72,118)	(32.63%)	\$53,414	45.75%	\$53,439	45.78%	\$53,636	45.93%
\$35,000,000	(\$49,741)	(19.28%)	(\$84,225)	(32.65%)	\$62,353	45.78%	\$62,378	45.80%	\$62,575	45.93%
\$40,000,000	(\$56,922)	(19.30%)	(\$96,332)	(32.67%)	\$71,292	45.80%	\$71,317	45.82%	\$71,514	45.93%
\$45,000,000	(\$64,103)	(19.32%)	(\$108,439)	(32.68%)	\$80,231	45.81%	\$80,257	45.83%	\$80,453	45.93%
\$50,000,000	(\$71,283)	(19.33%)	(\$120,546)	(32.69%)	\$89,171	45.82%	\$89,196	45.84%	\$89,393	45.93%