

CITY OF OYENS, 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	\$7.86415	\$20,046	\$0	\$20,046	
2026-27	\$3.06836	\$20,446	\$6	\$20,452	2.0%
2027-28	\$3.08618	\$20,554	\$6	\$20,560	0.5%
2028-29	\$3.01913	\$20,971	\$6	\$20,977	2.0%
2029-30	\$3.03482	\$21,082	\$6	\$21,087	0.5%
2030-31	\$2.96789	\$21,509	\$5	\$21,515	2.0%
2031-32	\$2.98329	\$21,622	\$5	\$21,628	0.5%
2032-33	\$2.91824	\$22,060	\$5	\$22,066	2.0%
2033-34	\$2.93336	\$22,176	\$5	\$22,181	0.5%
2034-35	\$2.87009	\$22,625	\$5	\$22,630	2.0%
2035-36	\$2.88493	\$22,743	\$5	\$22,749	0.5%

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	\$13,487,049	\$2,548,976	\$5,610,010	\$8,158,986
2026-27	\$13,093,267	\$6,665,489	\$6,291,685	\$12,957,174
2027-28	\$13,093,996	\$6,661,981	\$6,295,922	\$12,957,903
2028-29	\$13,698,817	\$6,947,980	\$6,614,743	\$13,562,724
2029-30	\$13,703,546	\$6,948,472	\$6,618,980	\$13,567,453
2030-31	\$14,339,166	\$7,249,118	\$6,953,955	\$14,203,073
2031-32	\$14,343,894	\$7,249,610	\$6,958,192	\$14,207,801
2032-33	\$15,007,504	\$7,561,284	\$7,310,126	\$14,871,411
2033-34	\$15,012,232	\$7,561,776	\$7,314,363	\$14,876,139
2034-35	\$15,705,074	\$7,884,875	\$7,684,107	\$15,568,981
2035-36	\$15,709,803	\$7,885,367	\$7,688,344	\$15,573,710

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	47.13%	-0.67%	46.45%	42.78%	9.43%	0.51%
2026-27	68.24%	-13.21%	55.04%	37.25%	6.80%	0.32%
2027-28	68.29%	-13.25%	55.04%	37.25%	6.80%	0.32%
2028-29	67.90%	-12.70%	55.20%	37.37%	6.56%	0.31%
2029-30	67.92%	-12.70%	55.22%	37.36%	6.56%	0.31%
2030-31	67.51%	-12.14%	55.37%	37.47%	6.33%	0.29%
2031-32	67.54%	-12.15%	55.39%	37.46%	6.33%	0.29%
2032-33	67.14%	-11.61%	55.53%	37.57%	6.10%	0.28%
2033-34	67.16%	-11.62%	55.54%	37.56%	6.10%	0.28%
2034-35	66.78%	-11.11%	55.67%	37.68%	5.89%	0.27%
2035-36	66.80%	-11.12%	55.68%	37.67%	5.89%	0.27%

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 OYENS, 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	\$2,548,976	\$7.86415	\$20,046
2026-27	\$6,665,489	\$3.06836	\$20,452
2027-28	\$6,661,981	\$3.08618	\$20,560
2028-29	\$6,947,980	\$3.01913	\$20,977
2029-30	\$6,948,472	\$3.03482	\$21,087
2030-31	\$7,249,118	\$2.96789	\$21,515
2031-32	\$7,249,610	\$2.98329	\$21,628
2032-33	\$7,561,284	\$2.91824	\$22,066
2033-34	\$7,561,776	\$2.93336	\$22,181
2034-35	\$7,884,875	\$2.87009	\$22,630
2035-36	\$7,885,367	\$2.88493	\$22,749

CITY OF OYENS, 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	\$2,548,976	\$7.86415	\$20,046
2026-27	\$2,292,298	\$7.86415	\$18,027
2027-28	\$2,369,488	\$7.78629	\$18,450
2028-29	\$2,374,314	\$7.78629	\$18,487
2029-30	\$2,460,230	\$7.78629	\$19,156
2030-31	\$2,465,105	\$7.78629	\$19,194
2031-32	\$2,555,732	\$7.78629	\$19,900
2032-33	\$2,560,666	\$7.78629	\$19,938
2033-34	\$2,656,268	\$7.78629	\$20,682
2034-35	\$2,661,284	\$7.78629	\$20,722
2035-36	\$2,762,106	\$7.78629	\$21,507

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	\$4,373,191	(\$4.79579)	\$2,425
2027-28	\$4,292,493	(\$4.70011)	\$2,111
2028-29	\$4,573,667	(\$4.76716)	\$2,490
2029-30	\$4,488,242	(\$4.75147)	\$1,931
2030-31	\$4,784,013	(\$4.81840)	\$2,321
2031-32	\$4,693,878	(\$4.80300)	\$1,728
2032-33	\$5,000,618	(\$4.86805)	\$2,128
2033-34	\$4,905,508	(\$4.85293)	\$1,499
2034-35	\$5,223,591	(\$4.91620)	\$1,909
2035-36	\$5,123,260	(\$4.90136)	\$1,242

CITY OF OYENS, 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	\$187	\$183	\$50,000	\$51,515	\$187	\$153	\$50,000	\$58,947	\$168	\$27	\$144	\$27	\$187	\$175
\$100,000	\$123,480	\$373	\$366	\$100,000	\$103,030	\$373	\$306	\$100,000	\$117,894	\$355	\$202	\$331	\$202	\$373	\$350
\$150,000	\$185,220	\$560	\$550	\$150,000	\$154,545	\$560	\$459	\$150,000	\$176,842	\$541	\$376	\$517	\$376	\$560	\$525
\$200,000	\$246,960	\$913	\$733	\$200,000	\$206,060	\$913	\$612	\$200,000	\$235,789	\$728	\$551	\$704	\$551	\$746	\$700
\$250,000	\$308,700	\$1,267	\$916	\$250,000	\$257,575	\$1,267	\$764	\$250,000	\$294,736	\$914	\$726	\$890	\$726	\$933	\$875
\$300,000	\$370,440	\$1,621	\$1,099	\$300,000	\$309,090	\$1,621	\$917	\$300,000	\$353,683	\$1,101	\$901	\$1,077	\$901	\$1,119	\$1,050
\$400,000	\$493,920	\$2,329	\$1,466	\$400,000	\$412,120	\$2,329	\$1,223	\$400,000	\$471,578	\$1,474	\$1,251	\$1,450	\$1,251	\$1,492	\$1,400
\$500,000	\$617,400	\$3,037	\$1,832	\$500,000	\$515,151	\$3,037	\$1,529	\$500,000	\$589,472	\$1,847	\$1,601	\$1,823	\$1,601	\$1,865	\$1,749
\$600,000	\$740,880	\$3,744	\$2,199	\$600,000	\$618,181	\$3,744	\$1,835	\$600,000	\$707,366	\$2,220	\$1,951	\$2,196	\$1,951	\$2,238	\$2,099
\$700,000	\$864,360	\$4,452	\$2,565	\$700,000	\$721,211	\$4,452	\$2,140	\$700,000	\$825,261	\$2,593	\$2,301	\$2,569	\$2,301	\$2,611	\$2,449
\$800,000	\$987,840	\$5,160	\$2,932	\$800,000	\$824,241	\$5,160	\$2,446	\$800,000	\$943,155	\$2,966	\$2,651	\$2,942	\$2,651	\$2,984	\$2,799
\$900,000	\$1,111,320	\$5,868	\$3,298	\$900,000	\$927,271	\$5,868	\$2,752	\$900,000	\$1,061,050	\$3,339	\$3,001	\$3,315	\$3,001	\$3,357	\$3,149
\$1,000,000	\$1,234,800	\$6,576	\$3,665	\$1,000,000	\$1,030,301	\$6,576	\$3,058	\$1,000,000	\$1,178,944	\$3,712	\$3,351	\$3,688	\$3,351	\$3,730	\$3,499
\$2,000,000	\$2,469,600	\$13,653	\$7,330	\$2,000,000	\$2,060,602	\$13,653	\$6,116	\$2,000,000	\$2,357,888	\$7,442	\$6,850	\$7,418	\$6,850	\$7,460	\$6,998
\$3,000,000	\$3,704,400	\$20,731	\$10,994	\$3,000,000	\$3,090,903	\$20,731	\$9,173	\$3,000,000	\$3,536,832	\$11,172	\$10,349	\$11,148	\$10,349	\$11,190	\$10,497
\$4,000,000	\$4,939,200	\$27,809	\$14,659	\$4,000,000	\$4,121,204	\$27,809	\$12,231	\$4,000,000	\$4,715,776	\$14,902	\$13,848	\$14,878	\$13,848	\$14,920	\$13,996
\$5,000,000	\$6,174,000	\$34,887	\$18,324	\$5,000,000	\$5,151,505	\$34,887	\$15,289	\$5,000,000	\$5,894,720	\$18,632	\$17,346	\$18,608	\$17,346	\$18,650	\$17,495
\$6,000,000	\$7,408,800	\$41,964	\$21,989	\$6,000,000	\$6,181,806	\$41,964	\$18,347	\$6,000,000	\$7,073,664	\$22,362	\$20,845	\$22,338	\$20,845	\$22,381	\$20,994
\$7,000,000	\$8,643,600	\$49,042	\$25,653	\$7,000,000	\$7,212,107	\$49,042	\$21,405	\$7,000,000	\$8,252,608	\$26,093	\$24,344	\$26,068	\$24,344	\$26,111	\$24,493
\$8,000,000	\$9,878,400	\$56,120	\$29,318	\$8,000,000	\$8,242,408	\$56,120	\$24,463	\$8,000,000	\$9,431,552	\$29,823	\$27,843	\$29,798	\$27,843	\$29,841	\$27,992
\$9,000,000	\$11,113,200	\$63,197	\$32,983	\$9,000,000	\$9,272,709	\$63,197	\$27,520	\$9,000,000	\$10,610,496	\$33,553	\$31,342	\$33,528	\$31,342	\$33,571	\$31,491
\$10,000,000	\$12,348,000	\$70,275	\$36,648	\$10,000,000	\$10,303,010	\$70,275	\$30,578	\$10,000,000	\$11,789,440	\$37,283	\$34,841	\$37,259	\$34,841	\$37,301	\$34,990
\$15,000,000	\$18,522,000	\$105,664	\$54,971	\$15,000,000	\$15,454,515	\$105,664	\$45,867	\$15,000,000	\$17,684,160	\$55,933	\$52,336	\$55,909	\$52,336	\$55,951	\$52,485
\$20,000,000	\$24,696,000	\$141,053	\$73,295	\$20,000,000	\$20,606,020	\$141,053	\$61,156	\$20,000,000	\$23,578,880	\$74,584	\$69,831	\$74,560	\$69,831	\$74,602	\$69,980
\$25,000,000	\$30,870,000	\$176,441	\$91,619	\$25,000,000	\$25,757,525	\$176,441	\$76,446	\$25,000,000	\$29,473,600	\$93,234	\$87,326	\$93,210	\$87,326	\$93,252	\$87,474
\$30,000,000	\$37,044,000	\$211,830	\$109,943	\$30,000,000	\$30,909,030	\$211,830	\$91,735	\$30,000,000	\$35,368,320	\$111,885	\$104,821	\$111,860	\$104,821	\$111,903	\$104,969
\$35,000,000	\$43,218,000	\$247,219	\$128,266	\$35,000,000	\$36,060,535	\$247,219	\$107,024	\$35,000,000	\$41,263,040	\$130,535	\$122,316	\$130,511	\$122,316	\$130,553	\$122,464
\$40,000,000	\$49,392,000	\$282,607	\$146,590	\$40,000,000	\$41,212,040	\$282,607	\$122,313	\$40,000,000	\$47,157,760	\$149,186	\$139,811	\$149,161	\$139,811	\$149,204	\$139,959
\$45,000,000	\$55,566,000	\$317,996	\$164,914	\$45,000,000	\$46,363,545	\$317,996	\$137,602	\$45,000,000	\$53,052,480	\$167,836	\$157,306	\$167,812	\$157,306	\$167,854	\$157,454
\$50,000,000	\$61,740,000	\$353,385	\$183,238	\$50,000,000	\$51,515,050	\$353,385	\$152,891	\$50,000,000	\$58,947,200	\$186,487	\$174,800	\$186,462	\$174,800	\$186,505	\$174,949

CITY OF OYENS, 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	(\$3)	(1.75%)	(\$34)	(18.02%)	(\$142)	(84.23%)	(\$118)	(81.58%)	(\$12)	(6.20%)
\$100,000	(\$7)	(1.75%)	(\$67)	(18.02%)	(\$153)	(43.23%)	(\$129)	(39.06%)	(\$23)	(6.20%)
\$150,000	(\$10)	(1.75%)	(\$101)	(18.02%)	(\$165)	(30.47%)	(\$141)	(27.21%)	(\$35)	(6.20%)
\$200,000	(\$180)	(19.76%)	(\$302)	(33.05%)	(\$177)	(24.25%)	(\$152)	(21.64%)	(\$46)	(6.20%)
\$250,000	(\$351)	(27.70%)	(\$503)	(39.68%)	(\$188)	(20.57%)	(\$164)	(18.40%)	(\$58)	(6.20%)
\$300,000	(\$522)	(32.18%)	(\$704)	(43.41%)	(\$200)	(18.13%)	(\$175)	(16.29%)	(\$69)	(6.20%)
\$400,000	(\$863)	(37.06%)	(\$1,106)	(47.48%)	(\$223)	(15.11%)	(\$199)	(13.69%)	(\$92)	(6.20%)
\$500,000	(\$1,204)	(39.66%)	(\$1,508)	(49.65%)	(\$246)	(13.31%)	(\$222)	(12.16%)	(\$116)	(6.20%)
\$600,000	(\$1,546)	(41.28%)	(\$1,910)	(51.00%)	(\$269)	(12.12%)	(\$245)	(11.15%)	(\$139)	(6.20%)
\$700,000	(\$1,887)	(42.38%)	(\$2,312)	(51.92%)	(\$292)	(11.26%)	(\$268)	(10.43%)	(\$162)	(6.20%)
\$800,000	(\$2,228)	(43.18%)	(\$2,714)	(52.59%)	(\$315)	(10.63%)	(\$291)	(9.89%)	(\$185)	(6.20%)
\$900,000	(\$2,570)	(43.79%)	(\$3,116)	(53.10%)	(\$338)	(10.13%)	(\$314)	(9.47%)	(\$208)	(6.20%)
\$1,000,000	(\$2,911)	(44.27%)	(\$3,518)	(53.50%)	(\$361)	(9.74%)	(\$337)	(9.14%)	(\$231)	(6.20%)
\$2,000,000	(\$6,324)	(46.32%)	(\$7,538)	(55.21%)	(\$593)	(7.96%)	(\$568)	(7.66%)	(\$462)	(6.20%)
\$3,000,000	(\$9,737)	(46.97%)	(\$11,558)	(55.75%)	(\$824)	(7.37%)	(\$799)	(7.17%)	(\$693)	(6.20%)
\$4,000,000	(\$13,150)	(47.29%)	(\$15,578)	(56.02%)	(\$1,055)	(7.08%)	(\$1,031)	(6.93%)	(\$924)	(6.20%)
\$5,000,000	(\$16,563)	(47.48%)	(\$19,597)	(56.17%)	(\$1,286)	(6.90%)	(\$1,262)	(6.78%)	(\$1,156)	(6.20%)
\$6,000,000	(\$19,976)	(47.60%)	(\$23,617)	(56.28%)	(\$1,517)	(6.78%)	(\$1,493)	(6.68%)	(\$1,387)	(6.20%)
\$7,000,000	(\$23,389)	(47.69%)	(\$27,637)	(56.35%)	(\$1,748)	(6.70%)	(\$1,724)	(6.61%)	(\$1,618)	(6.20%)
\$8,000,000	(\$26,802)	(47.76%)	(\$31,657)	(56.41%)	(\$1,979)	(6.64%)	(\$1,955)	(6.56%)	(\$1,849)	(6.20%)
\$9,000,000	(\$30,215)	(47.81%)	(\$35,677)	(56.45%)	(\$2,210)	(6.59%)	(\$2,186)	(6.52%)	(\$2,080)	(6.20%)
\$10,000,000	(\$33,628)	(47.85%)	(\$39,697)	(56.49%)	(\$2,441)	(6.55%)	(\$2,417)	(6.49%)	(\$2,311)	(6.20%)
\$15,000,000	(\$50,693)	(47.98%)	(\$59,797)	(56.59%)	(\$3,597)	(6.43%)	(\$3,573)	(6.39%)	(\$3,467)	(6.20%)
\$20,000,000	(\$67,758)	(48.04%)	(\$79,896)	(56.64%)	(\$4,753)	(6.37%)	(\$4,728)	(6.34%)	(\$4,622)	(6.20%)
\$25,000,000	(\$84,822)	(48.07%)	(\$99,996)	(56.67%)	(\$5,908)	(6.34%)	(\$5,884)	(6.31%)	(\$5,778)	(6.20%)
\$30,000,000	(\$101,887)	(48.10%)	(\$120,095)	(56.69%)	(\$7,064)	(6.31%)	(\$7,040)	(6.29%)	(\$6,933)	(6.20%)
\$35,000,000	(\$118,952)	(48.12%)	(\$140,195)	(56.71%)	(\$8,219)	(6.30%)	(\$8,195)	(6.28%)	(\$8,089)	(6.20%)
\$40,000,000	(\$136,017)	(48.13%)	(\$160,294)	(56.72%)	(\$9,375)	(6.28%)	(\$9,351)	(6.27%)	(\$9,245)	(6.20%)
\$45,000,000	(\$153,082)	(48.14%)	(\$180,394)	(56.73%)	(\$10,531)	(6.27%)	(\$10,506)	(6.26%)	(\$10,400)	(6.20%)
\$50,000,000	(\$170,147)	(48.15%)	(\$200,494)	(56.74%)	(\$11,686)	(6.27%)	(\$11,662)	(6.25%)	(\$11,556)	(6.20%)