

CITY OF OSSIAN, 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	\$8.50500	\$245,439	\$0	\$245,439	
2026-27	\$4.81277	\$250,347	\$577	\$250,925	2.2%
2027-28	\$4.84228	\$252,179	\$581	\$252,760	0.7%
2028-29	\$4.70583	\$257,815	\$565	\$258,380	2.2%
2029-30	\$4.73166	\$259,672	\$568	\$260,240	0.7%
2030-31	\$4.59738	\$265,444	\$552	\$265,996	2.2%
2031-32	\$4.62250	\$267,326	\$555	\$267,881	0.7%
2032-33	\$4.49303	\$273,238	\$539	\$273,777	2.2%
2033-34	\$4.51747	\$275,146	\$542	\$275,688	0.7%
2034-35	\$4.39252	\$281,202	\$527	\$281,729	2.2%
2035-36	\$4.41632	\$283,138	\$530	\$283,667	0.7%

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	\$60,829,739	\$28,858,145	\$0	\$28,858,145
2026-27	\$54,160,592	\$52,137,277	\$0	\$52,137,277
2027-28	\$54,221,910	\$52,198,595	\$0	\$52,198,595
2028-29	\$56,929,625	\$54,906,310	\$0	\$54,906,310
2029-30	\$57,022,943	\$54,999,628	\$0	\$54,999,628
2030-31	\$59,881,495	\$57,858,180	\$0	\$57,858,180
2031-32	\$59,974,813	\$57,951,498	\$0	\$57,951,498
2032-33	\$62,957,125	\$60,933,810	\$0	\$60,933,810
2033-34	\$63,050,442	\$61,027,127	\$0	\$61,027,127
2034-35	\$66,161,642	\$64,138,327	\$0	\$64,138,327
2035-36	\$66,254,960	\$64,231,645	\$0	\$64,231,645

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	86.65%	-2.00%	84.65%	13.32%	0.00%	0.82%
2026-27	110.44%	-24.67%	85.77%	12.98%	0.00%	0.45%
2027-28	110.54%	-24.76%	85.79%	12.96%	0.00%	0.45%
2028-29	109.51%	-23.64%	85.87%	12.94%	0.00%	0.43%
2029-30	109.55%	-23.65%	85.90%	12.92%	0.00%	0.43%
2030-31	108.51%	-22.53%	85.98%	12.89%	0.00%	0.41%
2031-32	108.54%	-22.54%	86.00%	12.87%	0.00%	0.41%
2032-33	107.55%	-21.47%	86.08%	12.85%	0.00%	0.39%
2033-34	107.59%	-21.48%	86.10%	12.83%	0.00%	0.39%
2034-35	106.65%	-20.48%	86.17%	12.82%	0.00%	0.37%
2035-36	106.68%	-20.49%	86.19%	12.80%	0.00%	0.37%

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 OSSIAN, 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	\$28,858,145	\$8.50500	\$245,439
2026-27	\$52,137,277	\$4.81277	\$250,925
2027-28	\$52,198,595	\$4.84228	\$252,760
2028-29	\$54,906,310	\$4.70583	\$258,380
2029-30	\$54,999,628	\$4.73166	\$260,240
2030-31	\$57,858,180	\$4.59738	\$265,996
2031-32	\$57,951,498	\$4.62250	\$267,881
2032-33	\$60,933,810	\$4.49303	\$273,777
2033-34	\$61,027,127	\$4.51747	\$275,688
2034-35	\$64,138,327	\$4.39252	\$281,729
2035-36	\$64,231,645	\$4.41632	\$283,667

CITY OF OSSIAN, 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	\$28,858,145	\$8.50500	\$245,439
2026-27	\$29,316,071	\$8.50500	\$249,333
2027-28	\$29,909,583	\$8.50500	\$254,381
2028-29	\$30,945,314	\$8.10000	\$250,657
2029-30	\$31,570,035	\$8.10000	\$255,717
2030-31	\$32,660,524	\$8.10000	\$264,550
2031-32	\$33,318,007	\$8.10000	\$269,876
2032-33	\$34,466,075	\$8.10000	\$279,175
2033-34	\$35,158,143	\$8.10000	\$284,781
2034-35	\$36,366,830	\$8.10000	\$294,571
2035-36	\$37,095,202	\$8.10000	\$300,471

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	\$22,821,206	(\$3.69223)	\$1,592
2027-28	\$22,289,013	(\$3.66272)	-\$1,621
2028-29	\$23,960,996	(\$3.39417)	\$7,723
2029-30	\$23,429,593	(\$3.36834)	\$4,522
2030-31	\$25,197,656	(\$3.50262)	\$1,446
2031-32	\$24,633,490	(\$3.47750)	-\$1,995
2032-33	\$26,467,735	(\$3.60697)	-\$5,398
2033-34	\$25,868,984	(\$3.58253)	-\$9,093
2034-35	\$27,771,498	(\$3.70748)	-\$12,842
2035-36	\$27,136,443	(\$3.68368)	-\$16,804

CITY OF OSSIAN, 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	\$202	\$284	\$50,000	\$51,515	\$202	\$237	\$50,000	\$58,947	\$182	\$41	\$156	\$41	\$202	\$271
\$100,000	\$123,480	\$403	\$568	\$100,000	\$103,030	\$403	\$474	\$100,000	\$117,894	\$384	\$312	\$358	\$312	\$403	\$542
\$150,000	\$185,220	\$605	\$852	\$150,000	\$154,545	\$605	\$711	\$150,000	\$176,842	\$586	\$583	\$559	\$583	\$605	\$813
\$200,000	\$246,960	\$988	\$1,135	\$200,000	\$206,060	\$988	\$947	\$200,000	\$235,789	\$787	\$854	\$761	\$854	\$807	\$1,084
\$250,000	\$308,700	\$1,371	\$1,419	\$250,000	\$257,575	\$1,371	\$1,184	\$250,000	\$294,736	\$989	\$1,125	\$963	\$1,125	\$1,009	\$1,355
\$300,000	\$370,440	\$1,753	\$1,703	\$300,000	\$309,090	\$1,753	\$1,421	\$300,000	\$353,683	\$1,191	\$1,396	\$1,164	\$1,396	\$1,210	\$1,626
\$400,000	\$493,920	\$2,519	\$2,271	\$400,000	\$412,120	\$2,519	\$1,895	\$400,000	\$471,578	\$1,594	\$1,938	\$1,568	\$1,938	\$1,614	\$2,168
\$500,000	\$617,400	\$3,284	\$2,838	\$500,000	\$515,151	\$3,284	\$2,368	\$500,000	\$589,472	\$1,997	\$2,480	\$1,971	\$2,480	\$2,017	\$2,710
\$600,000	\$740,880	\$4,050	\$3,406	\$600,000	\$618,181	\$4,050	\$2,842	\$600,000	\$707,366	\$2,401	\$3,022	\$2,375	\$3,022	\$2,420	\$3,252
\$700,000	\$864,360	\$4,815	\$3,974	\$700,000	\$721,211	\$4,815	\$3,316	\$700,000	\$825,261	\$2,804	\$3,564	\$2,778	\$3,564	\$2,824	\$3,794
\$800,000	\$987,840	\$5,581	\$4,541	\$800,000	\$824,241	\$5,581	\$3,789	\$800,000	\$943,155	\$3,208	\$4,106	\$3,181	\$4,106	\$3,227	\$4,336
\$900,000	\$1,111,320	\$6,346	\$5,109	\$900,000	\$927,271	\$6,346	\$4,263	\$900,000	\$1,061,050	\$3,611	\$4,648	\$3,585	\$4,648	\$3,631	\$4,878
\$1,000,000	\$1,234,800	\$7,111	\$5,677	\$1,000,000	\$1,030,301	\$7,111	\$4,737	\$1,000,000	\$1,178,944	\$4,014	\$5,190	\$3,988	\$5,190	\$4,034	\$5,420
\$2,000,000	\$2,469,600	\$14,766	\$11,354	\$2,000,000	\$2,060,602	\$14,766	\$9,473	\$2,000,000	\$2,357,888	\$8,049	\$10,610	\$8,022	\$10,610	\$8,068	\$10,840
\$3,000,000	\$3,704,400	\$22,420	\$17,031	\$3,000,000	\$3,090,903	\$22,420	\$14,210	\$3,000,000	\$3,536,832	\$12,083	\$16,030	\$12,056	\$16,030	\$12,102	\$16,260
\$4,000,000	\$4,939,200	\$30,075	\$22,707	\$4,000,000	\$4,121,204	\$30,075	\$18,947	\$4,000,000	\$4,715,776	\$16,117	\$21,450	\$16,090	\$21,450	\$16,136	\$21,680
\$5,000,000	\$6,174,000	\$37,729	\$28,384	\$5,000,000	\$5,151,505	\$37,729	\$23,683	\$5,000,000	\$5,894,720	\$20,151	\$26,870	\$20,125	\$26,870	\$20,170	\$27,100
\$6,000,000	\$7,408,800	\$45,384	\$34,061	\$6,000,000	\$6,181,806	\$45,384	\$28,420	\$6,000,000	\$7,073,664	\$24,185	\$32,290	\$24,159	\$32,290	\$24,204	\$32,520
\$7,000,000	\$8,643,600	\$53,038	\$39,738	\$7,000,000	\$7,212,107	\$53,038	\$33,157	\$7,000,000	\$8,252,608	\$28,219	\$37,711	\$28,193	\$37,711	\$28,238	\$37,940
\$8,000,000	\$9,878,400	\$60,693	\$45,415	\$8,000,000	\$8,242,408	\$60,693	\$37,893	\$8,000,000	\$9,431,552	\$32,253	\$43,131	\$32,227	\$43,131	\$32,272	\$43,360
\$9,000,000	\$11,113,200	\$68,347	\$51,092	\$9,000,000	\$9,272,709	\$68,347	\$42,630	\$9,000,000	\$10,610,496	\$36,287	\$48,551	\$36,261	\$48,551	\$36,307	\$48,780
\$10,000,000	\$12,348,000	\$76,002	\$56,768	\$10,000,000	\$10,303,010	\$76,002	\$47,367	\$10,000,000	\$11,789,440	\$40,321	\$53,971	\$40,295	\$53,971	\$40,341	\$54,201
\$15,000,000	\$18,522,000	\$114,274	\$85,153	\$15,000,000	\$15,454,515	\$114,274	\$71,050	\$15,000,000	\$17,684,160	\$60,491	\$81,071	\$60,465	\$81,071	\$60,511	\$81,301
\$20,000,000	\$24,696,000	\$152,547	\$113,537	\$20,000,000	\$20,606,020	\$152,547	\$94,734	\$20,000,000	\$23,578,880	\$80,662	\$108,171	\$80,635	\$108,171	\$80,681	\$108,401
\$25,000,000	\$30,870,000	\$190,819	\$141,921	\$25,000,000	\$25,757,525	\$190,819	\$118,417	\$25,000,000	\$29,473,600	\$100,832	\$135,271	\$100,806	\$135,271	\$100,851	\$135,501
\$30,000,000	\$37,044,000	\$229,092	\$170,305	\$30,000,000	\$30,909,030	\$229,092	\$142,101	\$30,000,000	\$35,368,320	\$121,002	\$162,372	\$120,976	\$162,372	\$121,022	\$162,602
\$35,000,000	\$43,218,000	\$267,364	\$198,690	\$35,000,000	\$36,060,535	\$267,364	\$165,784	\$35,000,000	\$41,263,040	\$141,172	\$189,472	\$141,146	\$189,472	\$141,192	\$189,702
\$40,000,000	\$49,392,000	\$305,637	\$227,074	\$40,000,000	\$41,212,040	\$305,637	\$189,467	\$40,000,000	\$47,157,760	\$161,343	\$216,572	\$161,317	\$216,572	\$161,362	\$216,802
\$45,000,000	\$55,566,000	\$343,909	\$255,458	\$45,000,000	\$46,363,545	\$343,909	\$213,151	\$45,000,000	\$53,052,480	\$181,513	\$243,673	\$181,487	\$243,673	\$181,533	\$243,902
\$50,000,000	\$61,740,000	\$382,182	\$283,842	\$50,000,000	\$51,515,050	\$382,182	\$236,834	\$50,000,000	\$58,947,200	\$201,683	\$270,773	\$201,657	\$270,773	\$201,703	\$271,003

CITY OF OSSIAN, 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	\$82	40.72%	\$35	17.42%	(\$141)	(77.42%)	(\$115)	(73.62%)	\$69	34.36%
\$100,000	\$164	40.72%	\$70	17.42%	(\$72)	(18.68%)	(\$45)	(12.72%)	\$139	34.36%
\$150,000	\$246	40.72%	\$105	17.42%	(\$2)	(0.41%)	\$24	4.26%	\$208	34.36%
\$200,000	\$148	14.94%	(\$40)	(4.10%)	\$67	8.50%	\$93	12.24%	\$277	34.36%
\$250,000	\$49	3.55%	(\$186)	(13.60%)	\$136	13.77%	\$162	16.87%	\$346	34.36%
\$300,000	(\$50)	(2.86%)	(\$332)	(18.95%)	\$205	17.26%	\$232	19.90%	\$416	34.36%
\$400,000	(\$248)	(9.85%)	(\$624)	(24.78%)	\$344	21.59%	\$370	23.62%	\$554	34.36%
\$500,000	(\$446)	(13.57%)	(\$916)	(27.89%)	\$483	24.17%	\$509	25.82%	\$693	34.36%
\$600,000	(\$644)	(15.89%)	(\$1,208)	(29.82%)	\$621	25.88%	\$648	27.27%	\$832	34.36%
\$700,000	(\$841)	(17.47%)	(\$1,499)	(31.14%)	\$760	27.10%	\$786	28.30%	\$970	34.36%
\$800,000	(\$1,039)	(18.62%)	(\$1,791)	(32.10%)	\$898	28.01%	\$925	29.07%	\$1,109	34.36%
\$900,000	(\$1,237)	(19.49%)	(\$2,083)	(32.82%)	\$1,037	28.72%	\$1,063	29.66%	\$1,247	34.36%
\$1,000,000	(\$1,435)	(20.17%)	(\$2,375)	(33.39%)	\$1,176	29.29%	\$1,202	30.14%	\$1,386	34.36%
\$2,000,000	(\$3,412)	(23.11%)	(\$5,293)	(35.84%)	\$2,562	31.83%	\$2,588	32.26%	\$2,772	34.36%
\$3,000,000	(\$5,390)	(24.04%)	(\$8,210)	(36.62%)	\$3,948	32.67%	\$3,974	32.96%	\$4,158	34.36%
\$4,000,000	(\$7,368)	(24.50%)	(\$11,128)	(37.00%)	\$5,334	33.09%	\$5,360	33.31%	\$5,544	34.36%
\$5,000,000	(\$9,345)	(24.77%)	(\$14,046)	(37.23%)	\$6,720	33.35%	\$6,746	33.52%	\$6,930	34.36%
\$6,000,000	(\$11,323)	(24.95%)	(\$16,964)	(37.38%)	\$8,106	33.52%	\$8,132	33.66%	\$8,316	34.36%
\$7,000,000	(\$13,301)	(25.08%)	(\$19,882)	(37.49%)	\$9,492	33.64%	\$9,518	33.76%	\$9,702	34.36%
\$8,000,000	(\$15,278)	(25.17%)	(\$22,799)	(37.57%)	\$10,878	33.73%	\$10,904	33.83%	\$11,088	34.36%
\$9,000,000	(\$17,256)	(25.25%)	(\$25,717)	(37.63%)	\$12,264	33.80%	\$12,290	33.89%	\$12,474	34.36%
\$10,000,000	(\$19,233)	(25.31%)	(\$28,635)	(37.68%)	\$13,650	33.85%	\$13,676	33.94%	\$13,860	34.36%
\$15,000,000	(\$29,122)	(25.48%)	(\$43,224)	(37.82%)	\$20,580	34.02%	\$20,606	34.08%	\$20,790	34.36%
\$20,000,000	(\$39,010)	(25.57%)	(\$57,813)	(37.90%)	\$27,510	34.10%	\$27,536	34.15%	\$27,720	34.36%
\$25,000,000	(\$48,898)	(25.63%)	(\$72,402)	(37.94%)	\$34,440	34.16%	\$34,466	34.19%	\$34,650	34.36%
\$30,000,000	(\$58,787)	(25.66%)	(\$86,991)	(37.97%)	\$41,370	34.19%	\$41,396	34.22%	\$41,580	34.36%
\$35,000,000	(\$68,675)	(25.69%)	(\$101,580)	(37.99%)	\$48,300	34.21%	\$48,326	34.24%	\$48,510	34.36%
\$40,000,000	(\$78,563)	(25.70%)	(\$116,170)	(38.01%)	\$55,230	34.23%	\$55,256	34.25%	\$55,440	34.36%
\$45,000,000	(\$88,451)	(25.72%)	(\$130,759)	(38.02%)	\$62,160	34.25%	\$62,186	34.26%	\$62,370	34.36%
\$50,000,000	(\$98,340)	(25.73%)	(\$145,348)	(38.03%)	\$69,089	34.26%	\$69,116	34.27%	\$69,300	34.36%