

CITY OF OTTOSEN, 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	\$8.12649	\$48,706	\$0	\$48,706	
2026-27	\$6.60304	\$49,680	\$0	\$49,680	2.0%
2027-28	\$6.63770	\$49,928	\$0	\$49,928	0.5%
2028-29	\$6.47826	\$50,927	\$0	\$50,927	2.0%
2029-30	\$6.51065	\$51,181	\$0	\$51,181	0.5%
2030-31	\$6.35169	\$52,205	\$0	\$52,205	2.0%
2031-32	\$6.38345	\$52,466	\$0	\$52,466	0.5%
2032-33	\$6.22665	\$53,516	\$0	\$53,516	2.0%
2033-34	\$6.25778	\$53,783	\$0	\$53,783	0.5%
2034-35	\$6.10318	\$54,859	\$0	\$54,859	2.0%
2035-36	\$6.13370	\$55,133	\$0	\$55,133	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	\$7,983,482	\$5,993,466	\$0	\$5,993,466
2026-27	\$8,260,356	\$7,523,802	\$0	\$7,523,802
2027-28	\$8,258,487	\$7,521,933	\$0	\$7,521,933
2028-29	\$8,597,750	\$7,861,196	\$0	\$7,861,196
2029-30	\$8,597,750	\$7,861,196	\$0	\$7,861,196
2030-31	\$8,955,651	\$8,219,097	\$0	\$8,219,097
2031-32	\$8,955,651	\$8,219,097	\$0	\$8,219,097
2032-33	\$9,331,150	\$8,594,596	\$0	\$8,594,596
2033-34	\$9,331,150	\$8,594,596	\$0	\$8,594,596
2034-35	\$9,725,113	\$8,988,559	\$0	\$8,988,559
2035-36	\$9,725,113	\$8,988,559	\$0	\$8,988,559

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	5.20%	-0.23%	4.97%	79.49%	0.00%	1.85%
2026-27	9.52%	-6.19%	3.33%	83.06%	0.00%	1.47%
2027-28	9.52%	-6.22%	3.31%	83.08%	0.00%	1.47%
2028-29	9.48%	-5.97%	3.50%	83.47%	0.00%	1.41%
2029-30	9.48%	-5.97%	3.50%	83.47%	0.00%	1.41%
2030-31	9.43%	-5.71%	3.71%	83.83%	0.00%	1.35%
2031-32	9.43%	-5.71%	3.71%	83.83%	0.00%	1.35%
2032-33	9.38%	-5.46%	3.91%	84.18%	0.00%	1.29%
2033-34	9.38%	-5.46%	3.91%	84.18%	0.00%	1.29%
2034-35	9.32%	-5.22%	4.10%	84.51%	0.00%	1.23%
2035-36	9.32%	-5.22%	4.10%	84.51%	0.00%	1.23%

**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 OTTOSEN, 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	\$5,993,466	\$8.12649	\$48,706
2026-27	\$7,523,802	\$6.60304	\$49,680
2027-28	\$7,521,933	\$6.63770	\$49,928
2028-29	\$7,861,196	\$6.47826	\$50,927
2029-30	\$7,861,196	\$6.51065	\$51,181
2030-31	\$8,219,097	\$6.35169	\$52,205
2031-32	\$8,219,097	\$6.38345	\$52,466
2032-33	\$8,594,596	\$6.22665	\$53,516
2033-34	\$8,594,596	\$6.25778	\$53,783
2034-35	\$8,988,559	\$6.10318	\$54,859
2035-36	\$8,988,559	\$6.13370	\$55,133

CITY OF OTTOSEN, 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	\$5,993,466	\$8.12649	\$48,706
2026-27	\$6,565,505	\$7.88980	\$51,800
2027-28	\$6,572,226	\$7.88980	\$51,854
2028-29	\$6,848,559	\$7.88980	\$54,034
2029-30	\$6,855,631	\$7.88980	\$54,090
2030-31	\$7,145,803	\$7.88980	\$56,379
2031-32	\$7,153,244	\$7.88980	\$56,438
2032-33	\$7,457,947	\$7.88980	\$58,842
2033-34	\$7,465,778	\$7.88980	\$58,903
2034-35	\$7,785,740	\$7.88980	\$61,428
2035-36	\$7,793,980	\$7.88980	\$61,493

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	\$958,297	(\$1.28676)	-\$2,121
2027-28	\$949,707	(\$1.25210)	-\$1,925
2028-29	\$1,012,637	(\$1.41154)	-\$3,107
2029-30	\$1,005,564	(\$1.37915)	-\$2,908
2030-31	\$1,073,294	(\$1.53811)	-\$4,174
2031-32	\$1,065,853	(\$1.50635)	-\$3,971
2032-33	\$1,136,649	(\$1.66315)	-\$5,326
2033-34	\$1,128,818	(\$1.63202)	-\$5,120
2034-35	\$1,202,820	(\$1.78662)	-\$6,569
2035-36	\$1,194,580	(\$1.75610)	-\$6,360

CITY OF OTTOSEN, 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	\$193	\$392	\$50,000	\$51,515	\$193	\$327	\$50,000	\$58,947	\$174	\$57	\$149	\$57	\$193	\$374
\$100,000	\$123,480	\$385	\$784	\$100,000	\$103,030	\$385	\$654	\$100,000	\$117,894	\$367	\$431	\$342	\$431	\$385	\$749
\$150,000	\$185,220	\$578	\$1,176	\$150,000	\$154,545	\$578	\$982	\$150,000	\$176,842	\$559	\$806	\$534	\$806	\$578	\$1,123
\$200,000	\$246,960	\$944	\$1,569	\$200,000	\$206,060	\$944	\$1,309	\$200,000	\$235,789	\$752	\$1,180	\$727	\$1,180	\$771	\$1,498
\$250,000	\$308,700	\$1,310	\$1,961	\$250,000	\$257,575	\$1,310	\$1,636	\$250,000	\$294,736	\$945	\$1,554	\$920	\$1,554	\$964	\$1,872
\$300,000	\$370,440	\$1,675	\$2,353	\$300,000	\$309,090	\$1,675	\$1,963	\$300,000	\$353,683	\$1,138	\$1,929	\$1,113	\$1,929	\$1,156	\$2,246
\$400,000	\$493,920	\$2,407	\$3,137	\$400,000	\$412,120	\$2,407	\$2,618	\$400,000	\$471,578	\$1,523	\$2,678	\$1,498	\$2,678	\$1,542	\$2,995
\$500,000	\$617,400	\$3,138	\$3,922	\$500,000	\$515,151	\$3,138	\$3,272	\$500,000	\$589,472	\$1,909	\$3,427	\$1,884	\$3,427	\$1,927	\$3,744
\$600,000	\$740,880	\$3,869	\$4,706	\$600,000	\$618,181	\$3,869	\$3,926	\$600,000	\$707,366	\$2,294	\$4,175	\$2,269	\$4,175	\$2,313	\$4,493
\$700,000	\$864,360	\$4,601	\$5,490	\$700,000	\$721,211	\$4,601	\$4,581	\$700,000	\$825,261	\$2,679	\$4,924	\$2,654	\$4,924	\$2,698	\$5,242
\$800,000	\$987,840	\$5,332	\$6,274	\$800,000	\$824,241	\$5,332	\$5,235	\$800,000	\$943,155	\$3,065	\$5,673	\$3,040	\$5,673	\$3,084	\$5,991
\$900,000	\$1,111,320	\$6,064	\$7,059	\$900,000	\$927,271	\$6,064	\$5,890	\$900,000	\$1,061,050	\$3,450	\$6,422	\$3,425	\$6,422	\$3,469	\$6,739
\$1,000,000	\$1,234,800	\$6,795	\$7,843	\$1,000,000	\$1,030,301	\$6,795	\$6,544	\$1,000,000	\$1,178,944	\$3,836	\$7,171	\$3,811	\$7,171	\$3,855	\$7,488
\$2,000,000	\$2,469,600	\$14,109	\$15,686	\$2,000,000	\$2,060,602	\$14,109	\$13,088	\$2,000,000	\$2,357,888	\$7,690	\$14,659	\$7,665	\$14,659	\$7,709	\$14,977
\$3,000,000	\$3,704,400	\$21,423	\$23,529	\$3,000,000	\$3,090,903	\$21,423	\$19,632	\$3,000,000	\$3,536,832	\$11,545	\$22,147	\$11,520	\$22,147	\$11,564	\$22,465
\$4,000,000	\$4,939,200	\$28,736	\$31,372	\$4,000,000	\$4,121,204	\$28,736	\$26,177	\$4,000,000	\$4,715,776	\$15,399	\$29,636	\$15,374	\$29,636	\$15,418	\$29,953
\$5,000,000	\$6,174,000	\$36,050	\$39,215	\$5,000,000	\$5,151,505	\$36,050	\$32,721	\$5,000,000	\$5,894,720	\$19,254	\$37,124	\$19,229	\$37,124	\$19,273	\$37,441
\$6,000,000	\$7,408,800	\$43,364	\$47,058	\$6,000,000	\$6,181,806	\$43,364	\$39,265	\$6,000,000	\$7,073,664	\$23,108	\$44,612	\$23,083	\$44,612	\$23,127	\$44,930
\$7,000,000	\$8,643,600	\$50,678	\$54,901	\$7,000,000	\$7,212,107	\$50,678	\$45,809	\$7,000,000	\$8,252,608	\$26,963	\$52,100	\$26,938	\$52,100	\$26,982	\$52,418
\$8,000,000	\$9,878,400	\$57,992	\$62,745	\$8,000,000	\$8,242,408	\$57,992	\$52,353	\$8,000,000	\$9,431,552	\$30,817	\$59,589	\$30,792	\$59,589	\$30,836	\$59,906
\$9,000,000	\$11,113,200	\$65,306	\$70,588	\$9,000,000	\$9,272,709	\$65,306	\$58,897	\$9,000,000	\$10,610,496	\$34,672	\$67,077	\$34,647	\$67,077	\$34,691	\$67,395
\$10,000,000	\$12,348,000	\$72,620	\$78,431	\$10,000,000	\$10,303,010	\$72,620	\$65,442	\$10,000,000	\$11,789,440	\$38,527	\$74,565	\$38,501	\$74,565	\$38,545	\$74,883
\$15,000,000	\$18,522,000	\$109,189	\$117,646	\$15,000,000	\$15,454,515	\$109,189	\$98,162	\$15,000,000	\$17,684,160	\$57,799	\$112,007	\$57,774	\$112,007	\$57,818	\$112,324
\$20,000,000	\$24,696,000	\$145,758	\$156,861	\$20,000,000	\$20,606,020	\$145,758	\$130,883	\$20,000,000	\$23,578,880	\$77,072	\$149,448	\$77,047	\$149,448	\$77,090	\$149,766
\$25,000,000	\$30,870,000	\$182,327	\$196,077	\$25,000,000	\$25,757,525	\$182,327	\$163,604	\$25,000,000	\$29,473,600	\$96,344	\$186,890	\$96,319	\$186,890	\$96,363	\$187,207
\$30,000,000	\$37,044,000	\$218,896	\$235,292	\$30,000,000	\$30,909,030	\$218,896	\$196,325	\$30,000,000	\$35,368,320	\$115,617	\$224,331	\$115,592	\$224,331	\$115,636	\$224,649
\$35,000,000	\$43,218,000	\$255,466	\$274,507	\$35,000,000	\$36,060,535	\$255,466	\$229,045	\$35,000,000	\$41,263,040	\$134,890	\$261,772	\$134,865	\$261,772	\$134,908	\$262,090
\$40,000,000	\$49,392,000	\$292,035	\$313,723	\$40,000,000	\$41,212,040	\$292,035	\$261,766	\$40,000,000	\$47,157,760	\$154,162	\$299,214	\$154,137	\$299,214	\$154,181	\$299,531
\$45,000,000	\$55,566,000	\$328,604	\$352,938	\$45,000,000	\$46,363,545	\$328,604	\$294,487	\$45,000,000	\$53,052,480	\$173,435	\$336,655	\$173,410	\$336,655	\$173,454	\$336,973
\$50,000,000	\$61,740,000	\$365,173	\$392,153	\$50,000,000	\$51,515,050	\$365,173	\$327,208	\$50,000,000	\$58,947,200	\$192,708	\$374,097	\$192,682	\$374,097	\$192,726	\$374,414

CITY OF OTTOSEN, 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	\$199	103.48%	\$134	69.78%	(\$117)	(67.35%)	(\$92)	(61.85%)	\$182	94.27%
\$100,000	\$399	103.48%	\$269	69.78%	\$64	17.58%	\$90	26.20%	\$363	94.27%
\$150,000	\$598	103.48%	\$403	69.78%	\$246	44.00%	\$271	50.75%	\$545	94.27%
\$200,000	\$625	66.19%	\$365	38.67%	\$428	56.88%	\$453	62.29%	\$727	94.27%
\$250,000	\$651	49.73%	\$326	24.93%	\$610	64.51%	\$635	68.99%	\$908	94.27%
\$300,000	\$678	40.45%	\$288	17.19%	\$791	69.55%	\$816	73.37%	\$1,090	94.27%
\$400,000	\$731	30.36%	\$211	8.77%	\$1,155	75.81%	\$1,180	78.75%	\$1,454	94.27%
\$500,000	\$784	24.97%	\$134	4.27%	\$1,518	79.54%	\$1,543	81.92%	\$1,817	94.27%
\$600,000	\$836	21.62%	\$57	1.48%	\$1,881	82.01%	\$1,906	84.02%	\$2,180	94.27%
\$700,000	\$889	19.33%	(\$20)	(0.43%)	\$2,245	83.78%	\$2,270	85.51%	\$2,544	94.27%
\$800,000	\$942	17.67%	(\$97)	(1.82%)	\$2,608	85.10%	\$2,633	86.62%	\$2,907	94.27%
\$900,000	\$995	16.41%	(\$174)	(2.87%)	\$2,971	86.12%	\$2,997	87.48%	\$3,270	94.27%
\$1,000,000	\$1,048	15.43%	(\$251)	(3.69%)	\$3,335	86.94%	\$3,360	88.17%	\$3,634	94.27%
\$2,000,000	\$1,577	11.18%	(\$1,020)	(7.23%)	\$6,969	90.62%	\$6,994	91.24%	\$7,268	94.27%
\$3,000,000	\$2,107	9.83%	(\$1,790)	(8.36%)	\$10,602	91.84%	\$10,627	92.25%	\$10,901	94.27%
\$4,000,000	\$2,636	9.17%	(\$2,560)	(8.91%)	\$14,236	92.45%	\$14,261	92.76%	\$14,535	94.27%
\$5,000,000	\$3,165	8.78%	(\$3,330)	(9.24%)	\$17,870	92.81%	\$17,895	93.06%	\$18,169	94.27%
\$6,000,000	\$3,694	8.52%	(\$4,099)	(9.45%)	\$21,504	93.06%	\$21,529	93.27%	\$21,803	94.27%
\$7,000,000	\$4,223	8.33%	(\$4,869)	(9.61%)	\$25,137	93.23%	\$25,163	93.41%	\$25,436	94.27%
\$8,000,000	\$4,753	8.20%	(\$5,639)	(9.72%)	\$28,771	93.36%	\$28,796	93.52%	\$29,070	94.27%
\$9,000,000	\$5,282	8.09%	(\$6,408)	(9.81%)	\$32,405	93.46%	\$32,430	93.60%	\$32,704	94.27%
\$10,000,000	\$5,811	8.00%	(\$7,178)	(9.88%)	\$36,039	93.54%	\$36,064	93.67%	\$36,338	94.27%
\$15,000,000	\$8,457	7.75%	(\$11,026)	(10.10%)	\$54,208	93.79%	\$54,233	93.87%	\$54,506	94.27%
\$20,000,000	\$11,103	7.62%	(\$14,875)	(10.21%)	\$72,376	93.91%	\$72,401	93.97%	\$72,675	94.27%
\$25,000,000	\$13,750	7.54%	(\$18,723)	(10.27%)	\$90,545	93.98%	\$90,570	94.03%	\$90,844	94.27%
\$30,000,000	\$16,396	7.49%	(\$22,572)	(10.31%)	\$108,714	94.03%	\$108,739	94.07%	\$109,013	94.27%
\$35,000,000	\$19,042	7.45%	(\$26,420)	(10.34%)	\$126,883	94.06%	\$126,908	94.10%	\$127,182	94.27%
\$40,000,000	\$21,688	7.43%	(\$30,269)	(10.36%)	\$145,052	94.09%	\$145,077	94.12%	\$145,351	94.27%
\$45,000,000	\$24,334	7.41%	(\$34,117)	(10.38%)	\$163,220	94.11%	\$163,245	94.14%	\$163,519	94.27%
\$50,000,000	\$26,980	7.39%	(\$37,966)	(10.40%)	\$181,389	94.13%	\$181,414	94.15%	\$181,688	94.27%