

CITY OF OXFORD, 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	\$8.47059	\$233,034	\$0	\$233,034	
2026-27	\$4.36275	\$237,694	\$2,326	\$240,020	3.0%
2027-28	\$4.40544	\$241,592	\$2,349	\$243,941	1.6%
2028-29	\$4.29987	\$248,819	\$2,292	\$251,112	2.9%
2029-30	\$4.33948	\$252,790	\$2,314	\$255,103	1.6%
2030-31	\$4.23385	\$260,205	\$2,257	\$262,463	2.9%
2031-32	\$4.27058	\$264,114	\$2,277	\$266,391	1.5%
2032-33	\$4.16726	\$271,719	\$2,222	\$273,940	2.8%
2033-34	\$4.20133	\$275,565	\$2,240	\$277,805	1.4%
2034-35	\$4.10030	\$283,361	\$2,186	\$285,547	2.8%
2035-36	\$4.13193	\$287,145	\$2,203	\$289,348	1.3%

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	\$65,025,341	\$27,510,906	\$2,719,740	\$30,230,646
2026-27	\$60,568,926	\$55,015,801	\$3,297,051	\$58,312,852
2027-28	\$61,051,170	\$55,372,575	\$3,422,522	\$58,795,096
2028-29	\$64,368,798	\$58,399,878	\$3,712,845	\$62,112,724
2029-30	\$64,881,042	\$58,786,652	\$3,838,316	\$62,624,968
2030-31	\$68,396,966	\$61,991,462	\$4,149,430	\$66,140,892
2031-32	\$68,909,210	\$62,378,236	\$4,274,901	\$66,653,136
2032-33	\$72,600,272	\$65,736,355	\$4,607,843	\$70,344,198
2033-34	\$73,112,516	\$66,123,128	\$4,733,314	\$70,856,442
2034-35	\$76,985,837	\$69,640,585	\$5,089,177	\$74,729,763
2035-36	\$77,498,081	\$70,027,359	\$5,214,648	\$75,242,007

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	92.25%	-1.43%	90.82%	7.61%	0.00%	1.15%
2026-27	111.03%	-19.61%	91.41%	7.52%	0.00%	0.60%
2027-28	111.24%	-19.75%	91.48%	7.46%	0.00%	0.59%
2028-29	110.57%	-18.98%	91.59%	7.41%	0.00%	0.56%
2029-30	110.72%	-19.05%	91.66%	7.35%	0.00%	0.55%
2030-31	110.02%	-18.25%	91.76%	7.31%	0.00%	0.52%
2031-32	110.16%	-18.34%	91.83%	7.25%	0.00%	0.52%
2032-33	109.49%	-17.57%	91.92%	7.22%	0.00%	0.49%
2033-34	109.63%	-17.65%	91.98%	7.17%	0.00%	0.49%
2034-35	108.99%	-16.93%	92.06%	7.13%	0.00%	0.46%
2035-36	109.12%	-17.01%	92.11%	7.09%	0.00%	0.46%

**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 OXFORD, 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	\$27,510,906	\$8.47059	\$233,034
2026-27	\$55,015,801	\$4.36275	\$240,020
2027-28	\$55,372,575	\$4.40544	\$243,941
2028-29	\$58,399,878	\$4.29987	\$251,112
2029-30	\$58,786,652	\$4.33948	\$255,103
2030-31	\$61,991,462	\$4.23385	\$262,463
2031-32	\$62,378,236	\$4.27058	\$266,391
2032-33	\$65,736,355	\$4.16726	\$273,940
2033-34	\$66,123,128	\$4.20133	\$277,805
2034-35	\$69,640,585	\$4.10030	\$285,547
2035-36	\$70,027,359	\$4.13193	\$289,348

## CITY OF OXFORD, 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	\$27,510,906	\$8.47059	\$233,034
2026-27	\$27,557,570	\$8.47059	\$233,429
2027-28	\$28,206,223	\$8.47059	\$238,923
2028-29	\$29,204,197	\$8.10000	\$236,554
2029-30	\$30,026,294	\$8.10000	\$243,213
2030-31	\$31,076,560	\$8.10000	\$251,720
2031-32	\$31,949,054	\$8.10000	\$258,787
2032-33	\$33,054,416	\$8.10000	\$267,741
2033-34	\$33,980,078	\$8.10000	\$275,239
2034-35	\$35,143,571	\$8.10000	\$284,663
2035-36	\$36,125,086	\$8.10000	\$292,613

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	\$27,458,231	(\$4.10784)	\$6,591
2027-28	\$27,166,352	(\$4.06515)	\$5,017
2028-29	\$29,195,681	(\$3.80013)	\$14,558
2029-30	\$28,760,358	(\$3.76052)	\$11,891
2030-31	\$30,914,902	(\$3.86615)	\$10,742
2031-32	\$30,429,182	(\$3.82942)	\$7,604
2032-33	\$32,681,939	(\$3.93274)	\$6,200
2033-34	\$32,143,051	(\$3.89867)	\$2,566
2034-35	\$34,497,014	(\$3.99970)	\$884
2035-36	\$33,902,273	(\$3.96807)	-\$3,265

CITY OF OXFORD, 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	\$201	\$261	\$50,000	\$51,515	\$201	\$218	\$50,000	\$58,947	\$181	\$38	\$155	\$38	\$201	\$250
\$100,000	\$123,480	\$402	\$523	\$100,000	\$103,030	\$402	\$436	\$100,000	\$117,894	\$382	\$287	\$356	\$287	\$402	\$499
\$150,000	\$185,220	\$603	\$784	\$150,000	\$154,545	\$603	\$654	\$150,000	\$176,842	\$583	\$537	\$557	\$537	\$603	\$749
\$200,000	\$246,960	\$984	\$1,046	\$200,000	\$206,060	\$984	\$872	\$200,000	\$235,789	\$784	\$787	\$758	\$787	\$804	\$998
\$250,000	\$308,700	\$1,365	\$1,307	\$250,000	\$257,575	\$1,365	\$1,091	\$250,000	\$294,736	\$985	\$1,036	\$959	\$1,036	\$1,004	\$1,248
\$300,000	\$370,440	\$1,746	\$1,568	\$300,000	\$309,090	\$1,746	\$1,309	\$300,000	\$353,683	\$1,186	\$1,286	\$1,160	\$1,286	\$1,205	\$1,497
\$400,000	\$493,920	\$2,509	\$2,091	\$400,000	\$412,120	\$2,509	\$1,745	\$400,000	\$471,578	\$1,588	\$1,785	\$1,561	\$1,785	\$1,607	\$1,997
\$500,000	\$617,400	\$3,271	\$2,614	\$500,000	\$515,151	\$3,271	\$2,181	\$500,000	\$589,472	\$1,989	\$2,284	\$1,963	\$2,284	\$2,009	\$2,496
\$600,000	\$740,880	\$4,033	\$3,137	\$600,000	\$618,181	\$4,033	\$2,617	\$600,000	\$707,366	\$2,391	\$2,783	\$2,365	\$2,783	\$2,411	\$2,995
\$700,000	\$864,360	\$4,796	\$3,660	\$700,000	\$721,211	\$4,796	\$3,053	\$700,000	\$825,261	\$2,793	\$3,282	\$2,767	\$3,282	\$2,812	\$3,494
\$800,000	\$987,840	\$5,558	\$4,182	\$800,000	\$824,241	\$5,558	\$3,490	\$800,000	\$943,155	\$3,195	\$3,781	\$3,169	\$3,781	\$3,214	\$3,993
\$900,000	\$1,111,320	\$6,320	\$4,705	\$900,000	\$927,271	\$6,320	\$3,926	\$900,000	\$1,061,050	\$3,596	\$4,281	\$3,570	\$4,281	\$3,616	\$4,492
\$1,000,000	\$1,234,800	\$7,083	\$5,228	\$1,000,000	\$1,030,301	\$7,083	\$4,362	\$1,000,000	\$1,178,944	\$3,998	\$4,780	\$3,972	\$4,780	\$4,018	\$4,991
\$2,000,000	\$2,469,600	\$14,706	\$10,456	\$2,000,000	\$2,060,602	\$14,706	\$8,724	\$2,000,000	\$2,357,888	\$8,016	\$9,771	\$7,990	\$9,771	\$8,035	\$9,983
\$3,000,000	\$3,704,400	\$22,330	\$15,684	\$3,000,000	\$3,090,903	\$22,330	\$13,086	\$3,000,000	\$3,536,832	\$12,034	\$14,763	\$12,008	\$14,763	\$12,053	\$14,974
\$4,000,000	\$4,939,200	\$29,953	\$20,912	\$4,000,000	\$4,121,204	\$29,953	\$17,449	\$4,000,000	\$4,715,776	\$16,051	\$19,754	\$16,025	\$19,754	\$16,071	\$19,966
\$5,000,000	\$6,174,000	\$37,577	\$26,140	\$5,000,000	\$5,151,505	\$37,577	\$21,811	\$5,000,000	\$5,894,720	\$20,069	\$24,746	\$20,043	\$24,746	\$20,089	\$24,957
\$6,000,000	\$7,408,800	\$45,200	\$31,368	\$6,000,000	\$6,181,806	\$45,200	\$26,173	\$6,000,000	\$7,073,664	\$24,087	\$29,737	\$24,061	\$29,737	\$24,106	\$29,949
\$7,000,000	\$8,643,600	\$52,824	\$36,596	\$7,000,000	\$7,212,107	\$52,824	\$30,535	\$7,000,000	\$8,252,608	\$28,105	\$34,729	\$28,079	\$34,729	\$28,124	\$34,940
\$8,000,000	\$9,878,400	\$60,447	\$41,824	\$8,000,000	\$8,242,408	\$60,447	\$34,897	\$8,000,000	\$9,431,552	\$32,122	\$39,720	\$32,096	\$39,720	\$32,142	\$39,932
\$9,000,000	\$11,113,200	\$68,071	\$47,052	\$9,000,000	\$9,272,709	\$68,071	\$39,259	\$9,000,000	\$10,610,496	\$36,140	\$44,712	\$36,114	\$44,712	\$36,160	\$44,923
\$10,000,000	\$12,348,000	\$75,694	\$52,280	\$10,000,000	\$10,303,010	\$75,694	\$43,621	\$10,000,000	\$11,789,440	\$40,158	\$49,703	\$40,132	\$49,703	\$40,177	\$49,915
\$15,000,000	\$18,522,000	\$113,812	\$78,419	\$15,000,000	\$15,454,515	\$113,812	\$65,432	\$15,000,000	\$17,684,160	\$60,247	\$74,660	\$60,220	\$74,660	\$60,266	\$74,872
\$20,000,000	\$24,696,000	\$151,930	\$104,559	\$20,000,000	\$20,606,020	\$151,930	\$87,243	\$20,000,000	\$23,578,880	\$80,335	\$99,618	\$80,309	\$99,618	\$80,355	\$99,829
\$25,000,000	\$30,870,000	\$190,047	\$130,699	\$25,000,000	\$25,757,525	\$190,047	\$109,053	\$25,000,000	\$29,473,600	\$100,424	\$124,575	\$100,398	\$124,575	\$100,443	\$124,787
\$30,000,000	\$37,044,000	\$228,165	\$156,839	\$30,000,000	\$30,909,030	\$228,165	\$130,864	\$30,000,000	\$35,368,320	\$120,513	\$149,532	\$120,486	\$149,532	\$120,532	\$149,744
\$35,000,000	\$43,218,000	\$266,283	\$182,979	\$35,000,000	\$36,060,535	\$266,283	\$152,675	\$35,000,000	\$41,263,040	\$140,601	\$174,490	\$140,575	\$174,490	\$140,621	\$174,702
\$40,000,000	\$49,392,000	\$304,400	\$209,118	\$40,000,000	\$41,212,040	\$304,400	\$174,486	\$40,000,000	\$47,157,760	\$160,690	\$199,447	\$160,664	\$199,447	\$160,709	\$199,659
\$45,000,000	\$55,566,000	\$342,518	\$235,258	\$45,000,000	\$46,363,545	\$342,518	\$196,296	\$45,000,000	\$53,052,480	\$180,779	\$224,405	\$180,752	\$224,405	\$180,798	\$224,616
\$50,000,000	\$61,740,000	\$380,636	\$261,398	\$50,000,000	\$51,515,050	\$380,636	\$218,107	\$50,000,000	\$58,947,200	\$200,867	\$249,362	\$200,841	\$249,362	\$200,887	\$249,574

CITY OF            OXFORD, 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	\$61	30.12%	\$17	8.57%	(\$144)	(79.12%)	(\$117)	(75.61%)	\$49	24.24%
\$100,000	\$121	30.12%	\$34	8.57%	(\$95)	(24.81%)	(\$69)	(19.29%)	\$97	24.24%
\$150,000	\$182	30.12%	\$52	8.57%	(\$46)	(7.91%)	(\$20)	(3.60%)	\$146	24.24%
\$200,000	\$62	6.28%	(\$111)	(11.32%)	\$3	0.32%	\$29	3.78%	\$195	24.24%
\$250,000	(\$58)	(4.25%)	(\$274)	(20.11%)	\$51	5.20%	\$77	8.07%	\$243	24.24%
\$300,000	(\$178)	(10.18%)	(\$438)	(25.06%)	\$100	8.43%	\$126	10.87%	\$292	24.24%
\$400,000	(\$417)	(16.64%)	(\$764)	(30.44%)	\$197	12.43%	\$223	14.31%	\$389	24.24%
\$500,000	(\$657)	(20.08%)	(\$1,090)	(33.32%)	\$295	14.81%	\$321	16.34%	\$487	24.24%
\$600,000	(\$896)	(22.23%)	(\$1,416)	(35.11%)	\$392	16.40%	\$418	17.68%	\$584	24.24%
\$700,000	(\$1,136)	(23.69%)	(\$1,742)	(36.33%)	\$489	17.52%	\$516	18.63%	\$682	24.24%
\$800,000	(\$1,376)	(24.75%)	(\$2,068)	(37.21%)	\$587	18.37%	\$613	19.34%	\$779	24.24%
\$900,000	(\$1,615)	(25.55%)	(\$2,394)	(37.88%)	\$684	19.02%	\$710	19.89%	\$876	24.24%
\$1,000,000	(\$1,855)	(26.19%)	(\$2,721)	(38.41%)	\$782	19.55%	\$808	20.33%	\$974	24.24%
\$2,000,000	(\$4,250)	(28.90%)	(\$5,982)	(40.68%)	\$1,755	21.90%	\$1,781	22.30%	\$1,947	24.24%
\$3,000,000	(\$6,646)	(29.76%)	(\$9,243)	(41.39%)	\$2,729	22.68%	\$2,755	22.94%	\$2,921	24.24%
\$4,000,000	(\$9,041)	(30.19%)	(\$12,505)	(41.75%)	\$3,703	23.07%	\$3,729	23.27%	\$3,895	24.24%
\$5,000,000	(\$11,437)	(30.44%)	(\$15,766)	(41.96%)	\$4,676	23.30%	\$4,703	23.46%	\$4,869	24.24%
\$6,000,000	(\$13,833)	(30.60%)	(\$19,027)	(42.10%)	\$5,650	23.46%	\$5,676	23.59%	\$5,842	24.24%
\$7,000,000	(\$16,228)	(30.72%)	(\$22,289)	(42.19%)	\$6,624	23.57%	\$6,650	23.68%	\$6,816	24.24%
\$8,000,000	(\$18,624)	(30.81%)	(\$25,550)	(42.27%)	\$7,598	23.65%	\$7,624	23.75%	\$7,790	24.24%
\$9,000,000	(\$21,019)	(30.88%)	(\$28,812)	(42.33%)	\$8,571	23.72%	\$8,598	23.81%	\$8,764	24.24%
\$10,000,000	(\$23,415)	(30.93%)	(\$32,073)	(42.37%)	\$9,545	23.77%	\$9,571	23.85%	\$9,737	24.24%
\$15,000,000	(\$35,393)	(31.10%)	(\$48,380)	(42.51%)	\$14,414	23.92%	\$14,440	23.98%	\$14,606	24.24%
\$20,000,000	(\$47,371)	(31.18%)	(\$64,687)	(42.58%)	\$19,283	24.00%	\$19,309	24.04%	\$19,475	24.24%
\$25,000,000	(\$59,348)	(31.23%)	(\$80,994)	(42.62%)	\$24,151	24.05%	\$24,177	24.08%	\$24,343	24.24%
\$30,000,000	(\$71,326)	(31.26%)	(\$97,301)	(42.64%)	\$29,020	24.08%	\$29,046	24.11%	\$29,212	24.24%
\$35,000,000	(\$83,304)	(31.28%)	(\$113,608)	(42.66%)	\$33,889	24.10%	\$33,915	24.13%	\$34,081	24.24%
\$40,000,000	(\$95,282)	(31.30%)	(\$129,915)	(42.68%)	\$38,757	24.12%	\$38,783	24.14%	\$38,949	24.24%
\$45,000,000	(\$107,260)	(31.32%)	(\$146,222)	(42.69%)	\$43,626	24.13%	\$43,652	24.15%	\$43,818	24.24%
\$50,000,000	(\$119,238)	(31.33%)	(\$162,529)	(42.70%)	\$48,495	24.14%	\$48,521	24.16%	\$48,687	24.24%