

CITY OF OTHO, 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	\$8.36995	\$73,115	\$0	\$73,115	
2026-27	\$5.61316	\$74,578	\$330	\$74,908	2.5%
2027-28	\$5.65609	\$75,283	\$333	\$75,615	0.9%
2028-29	\$5.45129	\$77,128	\$321	\$77,449	2.4%
2029-30	\$5.48359	\$77,836	\$323	\$78,159	0.9%
2030-31	\$5.28222	\$79,722	\$311	\$80,033	2.4%
2031-32	\$5.31322	\$80,433	\$313	\$80,745	0.9%
2032-33	\$5.12335	\$82,360	\$302	\$82,662	2.4%
2033-34	\$5.15314	\$83,075	\$303	\$83,378	0.9%
2034-35	\$4.97368	\$85,046	\$293	\$85,339	2.4%
2035-36	\$5.00236	\$85,765	\$294	\$86,060	0.8%

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	\$19,511,101	\$8,735,476	\$0	\$8,735,476
2026-27	\$14,459,364	\$13,345,090	\$0	\$13,345,090
2027-28	\$14,483,136	\$13,368,862	\$0	\$13,368,862
2028-29	\$15,321,676	\$14,207,402	\$0	\$14,207,402
2029-30	\$15,367,448	\$14,253,174	\$0	\$14,253,174
2030-31	\$16,265,586	\$15,151,312	\$0	\$15,151,312
2031-32	\$16,311,358	\$15,197,084	\$0	\$15,197,084
2032-33	\$17,248,611	\$16,134,337	\$0	\$16,134,337
2033-34	\$17,294,384	\$16,180,110	\$0	\$16,180,110
2034-35	\$18,272,334	\$17,158,060	\$0	\$17,158,060
2035-36	\$18,318,106	\$17,203,832	\$0	\$17,203,832

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	97.16%	-3.98%	93.18%	3.19%	0.00%	3.63%
2026-27	146.60%	-53.69%	92.91%	4.48%	0.00%	2.38%
2027-28	146.78%	-53.86%	92.92%	4.47%	0.00%	2.37%
2028-29	144.05%	-50.91%	93.14%	4.42%	0.00%	2.23%
2029-30	144.00%	-50.84%	93.16%	4.40%	0.00%	2.23%
2030-31	141.27%	-47.90%	93.37%	4.35%	0.00%	2.09%
2031-32	141.23%	-47.84%	93.39%	4.34%	0.00%	2.09%
2032-33	138.72%	-45.13%	93.58%	4.29%	0.00%	1.97%
2033-34	138.69%	-45.09%	93.60%	4.28%	0.00%	1.96%
2034-35	136.36%	-42.59%	93.77%	4.23%	0.00%	1.85%
2035-36	136.34%	-42.55%	93.79%	4.22%	0.00%	1.84%

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 OTHO, 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	\$8,735,476	\$8.36995	\$73,115
2026-27	\$13,345,090	\$5.61316	\$74,908
2027-28	\$13,368,862	\$5.65609	\$75,615
2028-29	\$14,207,402	\$5.45129	\$77,449
2029-30	\$14,253,174	\$5.48359	\$78,159
2030-31	\$15,151,312	\$5.28222	\$80,033
2031-32	\$15,197,084	\$5.31322	\$80,745
2032-33	\$16,134,337	\$5.12335	\$82,662
2033-34	\$16,180,110	\$5.15314	\$83,378
2034-35	\$17,158,060	\$4.97368	\$85,339
2035-36	\$17,203,832	\$5.00236	\$86,060

CITY OF OTHO, 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	\$8,735,476	\$8.36995	\$73,115
2026-27	\$8,774,836	\$8.36995	\$73,445
2027-28	\$8,984,501	\$8.36995	\$75,200
2028-29	\$9,287,050	\$8.10000	\$75,225
2029-30	\$9,507,763	\$8.10000	\$77,013
2030-31	\$9,826,632	\$8.10000	\$79,596
2031-32	\$10,058,944	\$8.10000	\$81,477
2032-33	\$10,394,982	\$8.10000	\$84,199
2033-34	\$10,639,538	\$8.10000	\$86,180
2034-35	\$10,993,660	\$8.10000	\$89,049
2035-36	\$11,251,070	\$8.10000	\$91,134

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	\$4,570,254	(\$2.75679)	\$1,463
2027-28	\$4,384,361	(\$2.71386)	\$416
2028-29	\$4,920,352	(\$2.64871)	\$2,224
2029-30	\$4,745,411	(\$2.61641)	\$1,146
2030-31	\$5,324,680	(\$2.81778)	\$437
2031-32	\$5,138,139	(\$2.78678)	-\$732
2032-33	\$5,739,355	(\$2.97665)	-\$1,537
2033-34	\$5,540,572	(\$2.94686)	-\$2,802
2034-35	\$6,164,400	(\$3.12632)	-\$3,710
2035-36	\$5,952,763	(\$3.09764)	-\$5,074

CITY OF OTHO, 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	\$199	\$326	\$50,000	\$51,515	\$199	\$272	\$50,000	\$58,947	\$179	\$47	\$153	\$47	\$199	\$311
\$100,000	\$123,480	\$397	\$652	\$100,000	\$103,030	\$397	\$544	\$100,000	\$117,894	\$378	\$359	\$352	\$359	\$397	\$623
\$150,000	\$185,220	\$596	\$978	\$150,000	\$154,545	\$596	\$816	\$150,000	\$176,842	\$576	\$670	\$550	\$670	\$596	\$934
\$200,000	\$246,960	\$972	\$1,304	\$200,000	\$206,060	\$972	\$1,088	\$200,000	\$235,789	\$775	\$981	\$749	\$981	\$794	\$1,245
\$250,000	\$308,700	\$1,349	\$1,631	\$250,000	\$257,575	\$1,349	\$1,361	\$250,000	\$294,736	\$973	\$1,293	\$947	\$1,293	\$993	\$1,557
\$300,000	\$370,440	\$1,725	\$1,957	\$300,000	\$309,090	\$1,725	\$1,633	\$300,000	\$353,683	\$1,172	\$1,604	\$1,146	\$1,604	\$1,191	\$1,868
\$400,000	\$493,920	\$2,479	\$2,609	\$400,000	\$412,120	\$2,479	\$2,177	\$400,000	\$471,578	\$1,569	\$2,227	\$1,543	\$2,227	\$1,588	\$2,491
\$500,000	\$617,400	\$3,232	\$3,261	\$500,000	\$515,151	\$3,232	\$2,721	\$500,000	\$589,472	\$1,966	\$2,850	\$1,940	\$2,850	\$1,985	\$3,114
\$600,000	\$740,880	\$3,985	\$3,913	\$600,000	\$618,181	\$3,985	\$3,265	\$600,000	\$707,366	\$2,363	\$3,472	\$2,337	\$3,472	\$2,382	\$3,736
\$700,000	\$864,360	\$4,739	\$4,566	\$700,000	\$721,211	\$4,739	\$3,810	\$700,000	\$825,261	\$2,760	\$4,095	\$2,734	\$4,095	\$2,779	\$4,359
\$800,000	\$987,840	\$5,492	\$5,218	\$800,000	\$824,241	\$5,492	\$4,354	\$800,000	\$943,155	\$3,157	\$4,718	\$3,131	\$4,718	\$3,176	\$4,982
\$900,000	\$1,111,320	\$6,245	\$5,870	\$900,000	\$927,271	\$6,245	\$4,898	\$900,000	\$1,061,050	\$3,554	\$5,341	\$3,528	\$5,341	\$3,573	\$5,605
\$1,000,000	\$1,234,800	\$6,999	\$6,522	\$1,000,000	\$1,030,301	\$6,999	\$5,442	\$1,000,000	\$1,178,944	\$3,951	\$5,963	\$3,925	\$5,963	\$3,970	\$6,227
\$2,000,000	\$2,469,600	\$14,531	\$13,045	\$2,000,000	\$2,060,602	\$14,531	\$10,885	\$2,000,000	\$2,357,888	\$7,921	\$12,191	\$7,895	\$12,191	\$7,940	\$12,455
\$3,000,000	\$3,704,400	\$22,064	\$19,567	\$3,000,000	\$3,090,903	\$22,064	\$16,327	\$3,000,000	\$3,536,832	\$11,891	\$18,418	\$11,865	\$18,418	\$11,910	\$18,682
\$4,000,000	\$4,939,200	\$29,597	\$26,090	\$4,000,000	\$4,121,204	\$29,597	\$21,769	\$4,000,000	\$4,715,776	\$15,861	\$24,646	\$15,835	\$24,646	\$15,880	\$24,910
\$5,000,000	\$6,174,000	\$37,130	\$32,612	\$5,000,000	\$5,151,505	\$37,130	\$27,211	\$5,000,000	\$5,894,720	\$19,831	\$30,873	\$19,805	\$30,873	\$19,850	\$31,137
\$6,000,000	\$7,408,800	\$44,663	\$39,135	\$6,000,000	\$6,181,806	\$44,663	\$32,654	\$6,000,000	\$7,073,664	\$23,801	\$37,101	\$23,775	\$37,101	\$23,820	\$37,365
\$7,000,000	\$8,643,600	\$52,196	\$45,657	\$7,000,000	\$7,212,107	\$52,196	\$38,096	\$7,000,000	\$8,252,608	\$27,771	\$43,328	\$27,745	\$43,328	\$27,790	\$43,592
\$8,000,000	\$9,878,400	\$59,729	\$52,180	\$8,000,000	\$8,242,408	\$59,729	\$43,538	\$8,000,000	\$9,431,552	\$31,741	\$49,555	\$31,715	\$49,555	\$31,760	\$49,820
\$9,000,000	\$11,113,200	\$67,262	\$58,702	\$9,000,000	\$9,272,709	\$67,262	\$48,980	\$9,000,000	\$10,610,496	\$35,711	\$55,783	\$35,685	\$55,783	\$35,730	\$56,047
\$10,000,000	\$12,348,000	\$74,795	\$65,225	\$10,000,000	\$10,303,010	\$74,795	\$54,423	\$10,000,000	\$11,789,440	\$39,681	\$62,010	\$39,655	\$62,010	\$39,700	\$62,274
\$15,000,000	\$18,522,000	\$112,460	\$97,837	\$15,000,000	\$15,454,515	\$112,460	\$81,634	\$15,000,000	\$17,684,160	\$59,531	\$93,148	\$59,505	\$93,148	\$59,550	\$93,412
\$20,000,000	\$24,696,000	\$150,125	\$130,450	\$20,000,000	\$20,606,020	\$150,125	\$108,846	\$20,000,000	\$23,578,880	\$79,381	\$124,285	\$79,355	\$124,285	\$79,400	\$124,549
\$25,000,000	\$30,870,000	\$187,789	\$163,062	\$25,000,000	\$25,757,525	\$187,789	\$136,057	\$25,000,000	\$29,473,600	\$99,231	\$155,422	\$99,205	\$155,422	\$99,250	\$155,686
\$30,000,000	\$37,044,000	\$225,454	\$195,675	\$30,000,000	\$30,909,030	\$225,454	\$163,268	\$30,000,000	\$35,368,320	\$119,081	\$186,559	\$119,055	\$186,559	\$119,100	\$186,823
\$35,000,000	\$43,218,000	\$263,119	\$228,287	\$35,000,000	\$36,060,535	\$263,119	\$190,480	\$35,000,000	\$41,263,040	\$138,931	\$217,696	\$138,905	\$217,696	\$138,950	\$217,960
\$40,000,000	\$49,392,000	\$300,784	\$260,899	\$40,000,000	\$41,212,040	\$300,784	\$217,691	\$40,000,000	\$47,157,760	\$158,781	\$248,834	\$158,755	\$248,834	\$158,800	\$249,098
\$45,000,000	\$55,566,000	\$338,449	\$293,512	\$45,000,000	\$46,363,545	\$338,449	\$244,902	\$45,000,000	\$53,052,480	\$178,631	\$279,971	\$178,605	\$279,971	\$178,650	\$280,235
\$50,000,000	\$61,740,000	\$376,113	\$326,124	\$50,000,000	\$51,515,050	\$376,113	\$272,114	\$50,000,000	\$58,947,200	\$198,481	\$311,108	\$198,455	\$311,108	\$198,500	\$311,372

CITY OF OTHO, 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	\$128	64.29%	\$74	37.09%	(\$132)	(73.63%)	(\$106)	(69.20%)	\$113	56.86%
\$100,000	\$255	64.29%	\$147	37.09%	(\$19)	(5.06%)	\$7	1.90%	\$226	56.86%
\$150,000	\$383	64.29%	\$221	37.09%	\$94	16.27%	\$120	21.72%	\$339	56.86%
\$200,000	\$332	34.19%	\$116	11.96%	\$207	26.67%	\$232	31.04%	\$451	56.86%
\$250,000	\$282	20.89%	\$12	0.87%	\$320	32.83%	\$345	36.45%	\$564	56.86%
\$300,000	\$231	13.41%	(\$93)	(5.38%)	\$432	36.90%	\$458	39.98%	\$677	56.86%
\$400,000	\$130	5.25%	(\$302)	(12.18%)	\$658	41.95%	\$684	44.33%	\$903	56.86%
\$500,000	\$29	0.90%	(\$511)	(15.81%)	\$884	44.96%	\$910	46.89%	\$1,129	56.86%
\$600,000	(\$72)	(1.80%)	(\$720)	(18.07%)	\$1,110	46.96%	\$1,135	48.59%	\$1,354	56.86%
\$700,000	(\$173)	(3.65%)	(\$929)	(19.61%)	\$1,335	48.39%	\$1,361	49.79%	\$1,580	56.86%
\$800,000	(\$274)	(4.99%)	(\$1,138)	(20.72%)	\$1,561	49.45%	\$1,587	50.68%	\$1,806	56.86%
\$900,000	(\$375)	(6.00%)	(\$1,347)	(21.57%)	\$1,787	50.28%	\$1,813	51.38%	\$2,032	56.86%
\$1,000,000	(\$476)	(6.80%)	(\$1,556)	(22.24%)	\$2,013	50.94%	\$2,038	51.93%	\$2,257	56.86%
\$2,000,000	(\$1,486)	(10.23%)	(\$3,647)	(25.10%)	\$4,270	53.91%	\$4,296	54.41%	\$4,515	56.86%
\$3,000,000	(\$2,497)	(11.32%)	(\$5,738)	(26.00%)	\$6,527	54.90%	\$6,553	55.23%	\$6,772	56.86%
\$4,000,000	(\$3,507)	(11.85%)	(\$7,828)	(26.45%)	\$8,785	55.39%	\$8,811	55.64%	\$9,030	56.86%
\$5,000,000	(\$4,518)	(12.17%)	(\$9,919)	(26.71%)	\$11,042	55.68%	\$11,068	55.89%	\$11,287	56.86%
\$6,000,000	(\$5,528)	(12.38%)	(\$12,010)	(26.89%)	\$13,300	55.88%	\$13,326	56.05%	\$13,545	56.86%
\$7,000,000	(\$6,539)	(12.53%)	(\$14,100)	(27.01%)	\$15,557	56.02%	\$15,583	56.17%	\$15,802	56.86%
\$8,000,000	(\$7,549)	(12.64%)	(\$16,191)	(27.11%)	\$17,815	56.13%	\$17,840	56.25%	\$18,060	56.86%
\$9,000,000	(\$8,560)	(12.73%)	(\$18,282)	(27.18%)	\$20,072	56.21%	\$20,098	56.32%	\$20,317	56.86%
\$10,000,000	(\$9,570)	(12.80%)	(\$20,372)	(27.24%)	\$22,330	56.27%	\$22,355	56.37%	\$22,574	56.86%
\$15,000,000	(\$14,623)	(13.00%)	(\$30,826)	(27.41%)	\$33,617	56.47%	\$33,643	56.54%	\$33,862	56.86%
\$20,000,000	(\$19,675)	(13.11%)	(\$41,279)	(27.50%)	\$44,904	56.57%	\$44,930	56.62%	\$45,149	56.86%
\$25,000,000	(\$24,727)	(13.17%)	(\$51,733)	(27.55%)	\$56,191	56.63%	\$56,217	56.67%	\$56,436	56.86%
\$30,000,000	(\$29,780)	(13.21%)	(\$62,186)	(27.58%)	\$67,478	56.67%	\$67,504	56.70%	\$67,723	56.86%
\$35,000,000	(\$34,832)	(13.24%)	(\$72,639)	(27.61%)	\$78,766	56.69%	\$78,791	56.72%	\$79,010	56.86%
\$40,000,000	(\$39,884)	(13.26%)	(\$83,093)	(27.63%)	\$90,053	56.72%	\$90,079	56.74%	\$90,298	56.86%
\$45,000,000	(\$44,937)	(13.28%)	(\$93,546)	(27.64%)	\$101,340	56.73%	\$101,366	56.75%	\$101,585	56.86%
\$50,000,000	(\$49,989)	(13.29%)	(\$103,999)	(27.65%)	\$112,627	56.74%	\$112,653	56.76%	\$112,872	56.86%