

CITY OF OTO, 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	\$7.94169	\$12,779	\$0	\$12,779	
2026-27	\$4.72575	\$13,034	\$107	\$13,141	2.8%
2027-28	\$4.76454	\$13,211	\$108	\$13,319	1.4%
2028-29	\$4.61725	\$13,585	\$105	\$13,690	2.8%
2029-30	\$4.65278	\$13,772	\$105	\$13,877	1.4%
2030-31	\$4.50668	\$14,155	\$102	\$14,257	2.7%
2031-32	\$4.53917	\$14,337	\$103	\$14,439	1.3%
2032-33	\$4.39896	\$14,728	\$100	\$14,828	2.7%
2033-34	\$4.42871	\$14,906	\$100	\$15,006	1.2%
2034-35	\$4.29401	\$15,306	\$97	\$15,403	2.6%
2035-36	\$4.32154	\$15,480	\$98	\$15,578	1.1%

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	\$3,825,030	\$1,609,093	\$0	\$1,609,093
2026-27	\$3,258,816	\$2,780,825	\$0	\$2,780,825
2027-28	\$3,273,425	\$2,795,434	\$0	\$2,795,434
2028-29	\$3,442,930	\$2,964,939	\$0	\$2,964,939
2029-30	\$3,460,539	\$2,982,548	\$0	\$2,982,548
2030-31	\$3,641,455	\$3,163,464	\$0	\$3,163,464
2031-32	\$3,659,064	\$3,181,073	\$0	\$3,181,073
2032-33	\$3,848,748	\$3,370,757	\$0	\$3,370,757
2033-34	\$3,866,357	\$3,388,366	\$0	\$3,388,366
2034-35	\$4,065,180	\$3,587,189	\$0	\$3,587,189
2035-36	\$4,082,789	\$3,604,798	\$0	\$3,604,798

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	76.20%	-1.55%	74.65%	21.25%	0.00%	4.10%
2026-27	102.14%	-33.83%	68.31%	29.04%	0.00%	2.37%
2027-28	102.42%	-33.94%	68.48%	28.89%	0.00%	2.36%
2028-29	101.19%	-32.26%	68.93%	28.60%	0.00%	2.22%
2029-30	101.35%	-32.23%	69.12%	28.43%	0.00%	2.21%
2030-31	100.09%	-30.54%	69.55%	28.14%	0.00%	2.09%
2031-32	100.25%	-30.53%	69.72%	27.99%	0.00%	2.07%
2032-33	99.06%	-28.95%	70.12%	27.73%	0.00%	1.96%
2033-34	99.22%	-28.95%	70.27%	27.59%	0.00%	1.95%
2034-35	98.10%	-27.47%	70.63%	27.36%	0.00%	1.84%
2035-36	98.25%	-27.48%	70.77%	27.23%	0.00%	1.83%

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 OTO, 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	\$1,609,093	\$7.94169	\$12,779
2026-27	\$2,780,825	\$4.72575	\$13,141
2027-28	\$2,795,434	\$4.76454	\$13,319
2028-29	\$2,964,939	\$4.61725	\$13,690
2029-30	\$2,982,548	\$4.65278	\$13,877
2030-31	\$3,163,464	\$4.50668	\$14,257
2031-32	\$3,181,073	\$4.53917	\$14,439
2032-33	\$3,370,757	\$4.39896	\$14,828
2033-34	\$3,388,366	\$4.42871	\$15,006
2034-35	\$3,587,189	\$4.29401	\$15,403
2035-36	\$3,604,798	\$4.32154	\$15,578

CITY OF OTO, 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	\$1,609,093	\$7.94169	\$12,779
2026-27	\$1,657,118	\$7.86306	\$13,030
2027-28	\$1,693,811	\$7.86306	\$13,319
2028-29	\$1,761,001	\$7.86306	\$13,847
2029-30	\$1,799,644	\$7.86306	\$14,151
2030-31	\$1,870,510	\$7.86306	\$14,708
2031-32	\$1,911,203	\$7.86306	\$15,028
2032-33	\$1,985,936	\$7.86306	\$15,616
2033-34	\$2,028,791	\$7.86306	\$15,953
2034-35	\$2,107,596	\$7.86306	\$16,572
2035-36	\$2,152,721	\$7.86306	\$16,927

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	\$1,123,707	(\$3.13731)	\$111
2027-28	\$1,101,623	(\$3.09852)	\$0
2028-29	\$1,203,938	(\$3.24581)	-\$157
2029-30	\$1,182,904	(\$3.21028)	-\$274
2030-31	\$1,292,954	(\$3.35638)	-\$451
2031-32	\$1,269,870	(\$3.32389)	-\$588
2032-33	\$1,384,821	(\$3.46410)	-\$788
2033-34	\$1,359,575	(\$3.43435)	-\$946
2034-35	\$1,479,593	(\$3.56905)	-\$1,169
2035-36	\$1,452,076	(\$3.54152)	-\$1,349

CITY OF OTO, 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	\$188	\$278	\$50,000	\$51,515	\$188	\$232	\$50,000	\$58,947	\$170	\$40	\$146	\$40	\$188	\$266
\$100,000	\$123,480	\$377	\$556	\$100,000	\$103,030	\$377	\$464	\$100,000	\$117,894	\$358	\$306	\$334	\$306	\$377	\$531
\$150,000	\$185,220	\$565	\$835	\$150,000	\$154,545	\$565	\$696	\$150,000	\$176,842	\$547	\$572	\$522	\$572	\$565	\$797
\$200,000	\$246,960	\$922	\$1,113	\$200,000	\$206,060	\$922	\$929	\$200,000	\$235,789	\$735	\$837	\$711	\$837	\$753	\$1,063
\$250,000	\$308,700	\$1,280	\$1,391	\$250,000	\$257,575	\$1,280	\$1,161	\$250,000	\$294,736	\$923	\$1,103	\$899	\$1,103	\$942	\$1,328
\$300,000	\$370,440	\$1,637	\$1,669	\$300,000	\$309,090	\$1,637	\$1,393	\$300,000	\$353,683	\$1,112	\$1,369	\$1,087	\$1,369	\$1,130	\$1,594
\$400,000	\$493,920	\$2,352	\$2,226	\$400,000	\$412,120	\$2,352	\$1,857	\$400,000	\$471,578	\$1,488	\$1,900	\$1,464	\$1,900	\$1,507	\$2,125
\$500,000	\$617,400	\$3,067	\$2,782	\$500,000	\$515,151	\$3,067	\$2,322	\$500,000	\$589,472	\$1,865	\$2,431	\$1,841	\$2,431	\$1,883	\$2,657
\$600,000	\$740,880	\$3,781	\$3,339	\$600,000	\$618,181	\$3,781	\$2,786	\$600,000	\$707,366	\$2,242	\$2,963	\$2,217	\$2,963	\$2,260	\$3,188
\$700,000	\$864,360	\$4,496	\$3,895	\$700,000	\$721,211	\$4,496	\$3,250	\$700,000	\$825,261	\$2,619	\$3,494	\$2,594	\$3,494	\$2,637	\$3,719
\$800,000	\$987,840	\$5,211	\$4,452	\$800,000	\$824,241	\$5,211	\$3,715	\$800,000	\$943,155	\$2,995	\$4,025	\$2,971	\$4,025	\$3,013	\$4,250
\$900,000	\$1,111,320	\$5,926	\$5,008	\$900,000	\$927,271	\$5,926	\$4,179	\$900,000	\$1,061,050	\$3,372	\$4,556	\$3,347	\$4,556	\$3,390	\$4,782
\$1,000,000	\$1,234,800	\$6,640	\$5,565	\$1,000,000	\$1,030,301	\$6,640	\$4,643	\$1,000,000	\$1,178,944	\$3,749	\$5,088	\$3,724	\$5,088	\$3,767	\$5,313
\$2,000,000	\$2,469,600	\$13,788	\$11,130	\$2,000,000	\$2,060,602	\$13,788	\$9,286	\$2,000,000	\$2,357,888	\$7,515	\$10,401	\$7,491	\$10,401	\$7,534	\$10,626
\$3,000,000	\$3,704,400	\$20,935	\$16,695	\$3,000,000	\$3,090,903	\$20,935	\$13,930	\$3,000,000	\$3,536,832	\$11,282	\$15,714	\$11,258	\$15,714	\$11,301	\$15,939
\$4,000,000	\$4,939,200	\$28,083	\$22,259	\$4,000,000	\$4,121,204	\$28,083	\$18,573	\$4,000,000	\$4,715,776	\$15,049	\$21,027	\$15,025	\$21,027	\$15,067	\$21,252
\$5,000,000	\$6,174,000	\$35,231	\$27,824	\$5,000,000	\$5,151,505	\$35,231	\$23,216	\$5,000,000	\$5,894,720	\$18,816	\$26,340	\$18,792	\$26,340	\$18,834	\$26,566
\$6,000,000	\$7,408,800	\$42,378	\$33,389	\$6,000,000	\$6,181,806	\$42,378	\$27,859	\$6,000,000	\$7,073,664	\$22,583	\$31,653	\$22,558	\$31,653	\$22,601	\$31,879
\$7,000,000	\$8,643,600	\$49,526	\$38,954	\$7,000,000	\$7,212,107	\$49,526	\$32,503	\$7,000,000	\$8,252,608	\$26,350	\$36,967	\$26,325	\$36,967	\$26,368	\$37,192
\$8,000,000	\$9,878,400	\$56,673	\$44,519	\$8,000,000	\$8,242,408	\$56,673	\$37,146	\$8,000,000	\$9,431,552	\$30,117	\$42,280	\$30,092	\$42,280	\$30,135	\$42,505
\$9,000,000	\$11,113,200	\$63,821	\$50,084	\$9,000,000	\$9,272,709	\$63,821	\$41,789	\$9,000,000	\$10,610,496	\$33,884	\$47,593	\$33,859	\$47,593	\$33,902	\$47,818
\$10,000,000	\$12,348,000	\$70,968	\$55,648	\$10,000,000	\$10,303,010	\$70,968	\$46,432	\$10,000,000	\$11,789,440	\$37,650	\$52,906	\$37,626	\$52,906	\$37,669	\$53,131
\$15,000,000	\$18,522,000	\$106,706	\$83,473	\$15,000,000	\$15,454,515	\$106,706	\$69,649	\$15,000,000	\$17,684,160	\$56,485	\$79,472	\$56,460	\$79,472	\$56,503	\$79,697
\$20,000,000	\$24,696,000	\$142,443	\$111,297	\$20,000,000	\$20,606,020	\$142,443	\$92,865	\$20,000,000	\$23,578,880	\$75,319	\$106,037	\$75,295	\$106,037	\$75,337	\$106,262
\$25,000,000	\$30,870,000	\$178,181	\$139,121	\$25,000,000	\$25,757,525	\$178,181	\$116,081	\$25,000,000	\$29,473,600	\$94,153	\$132,603	\$94,129	\$132,603	\$94,172	\$132,828
\$30,000,000	\$37,044,000	\$213,919	\$166,945	\$30,000,000	\$30,909,030	\$213,919	\$139,297	\$30,000,000	\$35,368,320	\$112,988	\$159,168	\$112,963	\$159,168	\$113,006	\$159,394
\$35,000,000	\$43,218,000	\$249,656	\$194,770	\$35,000,000	\$36,060,535	\$249,656	\$162,513	\$35,000,000	\$41,263,040	\$131,822	\$185,734	\$131,798	\$185,734	\$131,840	\$185,959
\$40,000,000	\$49,392,000	\$285,394	\$222,594	\$40,000,000	\$41,212,040	\$285,394	\$185,729	\$40,000,000	\$47,157,760	\$150,657	\$212,300	\$150,632	\$212,300	\$150,675	\$212,525
\$45,000,000	\$55,566,000	\$321,131	\$250,418	\$45,000,000	\$46,363,545	\$321,131	\$208,946	\$45,000,000	\$53,052,480	\$169,491	\$238,865	\$169,466	\$238,865	\$169,509	\$239,091
\$50,000,000	\$61,740,000	\$356,869	\$278,242	\$50,000,000	\$51,515,050	\$356,869	\$232,162	\$50,000,000	\$58,947,200	\$188,325	\$265,431	\$188,301	\$265,431	\$188,344	\$265,656

CITY OF OTO, 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	\$90	47.73%	\$44	23.27%	(\$130)	(76.29%)	(\$105)	(72.30%)	\$77	41.05%
\$100,000	\$180	47.73%	\$88	23.27%	(\$52)	(14.63%)	(\$28)	(8.37%)	\$155	41.05%
\$150,000	\$270	47.73%	\$131	23.27%	\$25	4.55%	\$49	9.45%	\$232	41.05%
\$200,000	\$191	20.66%	\$6	0.68%	\$102	13.90%	\$127	17.83%	\$309	41.05%
\$250,000	\$111	8.71%	(\$119)	(9.30%)	\$179	19.44%	\$204	22.69%	\$387	41.05%
\$300,000	\$32	1.97%	(\$244)	(14.92%)	\$257	23.10%	\$281	25.87%	\$464	41.05%
\$400,000	(\$126)	(5.36%)	(\$495)	(21.03%)	\$411	27.64%	\$436	29.78%	\$619	41.05%
\$500,000	(\$284)	(9.27%)	(\$745)	(24.29%)	\$566	30.35%	\$591	32.08%	\$773	41.05%
\$600,000	(\$443)	(11.70%)	(\$995)	(26.33%)	\$721	32.15%	\$745	33.61%	\$928	41.05%
\$700,000	(\$601)	(13.36%)	(\$1,246)	(27.71%)	\$875	33.43%	\$900	34.69%	\$1,082	41.05%
\$800,000	(\$759)	(14.57%)	(\$1,496)	(28.72%)	\$1,030	34.39%	\$1,054	35.49%	\$1,237	41.05%
\$900,000	(\$917)	(15.48%)	(\$1,747)	(29.48%)	\$1,185	35.13%	\$1,209	36.12%	\$1,392	41.05%
\$1,000,000	(\$1,076)	(16.20%)	(\$1,997)	(30.08%)	\$1,339	35.73%	\$1,364	36.62%	\$1,546	41.05%
\$2,000,000	(\$2,658)	(19.28%)	(\$4,501)	(32.65%)	\$2,885	38.39%	\$2,910	38.85%	\$3,093	41.05%
\$3,000,000	(\$4,241)	(20.26%)	(\$7,006)	(33.46%)	\$4,432	39.28%	\$4,456	39.58%	\$4,639	41.05%
\$4,000,000	(\$5,824)	(20.74%)	(\$9,510)	(33.86%)	\$5,978	39.72%	\$6,002	39.95%	\$6,185	41.05%
\$5,000,000	(\$7,406)	(21.02%)	(\$12,014)	(34.10%)	\$7,524	39.99%	\$7,549	40.17%	\$7,731	41.05%
\$6,000,000	(\$8,989)	(21.21%)	(\$14,519)	(34.26%)	\$9,070	40.17%	\$9,095	40.32%	\$9,278	41.05%
\$7,000,000	(\$10,572)	(21.35%)	(\$17,023)	(34.37%)	\$10,617	40.29%	\$10,641	40.42%	\$10,824	41.05%
\$8,000,000	(\$12,154)	(21.45%)	(\$19,527)	(34.46%)	\$12,163	40.39%	\$12,187	40.50%	\$12,370	41.05%
\$9,000,000	(\$13,737)	(21.52%)	(\$22,031)	(34.52%)	\$13,709	40.46%	\$13,734	40.56%	\$13,916	41.05%
\$10,000,000	(\$15,320)	(21.59%)	(\$24,536)	(34.57%)	\$15,255	40.52%	\$15,280	40.61%	\$15,463	41.05%
\$15,000,000	(\$23,233)	(21.77%)	(\$37,057)	(34.73%)	\$22,987	40.70%	\$23,011	40.76%	\$23,194	41.05%
\$20,000,000	(\$31,146)	(21.87%)	(\$49,579)	(34.81%)	\$30,718	40.78%	\$30,742	40.83%	\$30,925	41.05%
\$25,000,000	(\$39,060)	(21.92%)	(\$62,100)	(34.85%)	\$38,449	40.84%	\$38,474	40.87%	\$38,656	41.05%
\$30,000,000	(\$46,973)	(21.96%)	(\$74,621)	(34.88%)	\$46,181	40.87%	\$46,205	40.90%	\$46,388	41.05%
\$35,000,000	(\$54,886)	(21.98%)	(\$87,143)	(34.91%)	\$53,912	40.90%	\$53,936	40.92%	\$54,119	41.05%
\$40,000,000	(\$62,800)	(22.00%)	(\$99,664)	(34.92%)	\$61,643	40.92%	\$61,668	40.94%	\$61,850	41.05%
\$45,000,000	(\$70,713)	(22.02%)	(\$112,186)	(34.93%)	\$69,374	40.93%	\$69,399	40.95%	\$69,581	41.05%
\$50,000,000	(\$78,627)	(22.03%)	(\$124,707)	(34.94%)	\$77,106	40.94%	\$77,130	40.96%	\$77,313	41.05%