

CITY OF PERSIA, 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	\$7.86417	\$62,778	\$0	\$62,778	
2026-27	\$4.74025	\$64,034	\$851	\$64,885	3.4%
2027-28	\$4.80324	\$65,519	\$862	\$66,381	2.3%
2028-29	\$4.69534	\$67,709	\$843	\$68,552	3.3%
2029-30	\$4.75379	\$69,246	\$853	\$70,100	2.3%
2030-31	\$4.64242	\$71,502	\$833	\$72,335	3.2%
2031-32	\$4.69653	\$73,021	\$843	\$73,865	2.1%
2032-33	\$4.58665	\$75,342	\$823	\$76,165	3.1%
2033-34	\$4.63678	\$76,843	\$832	\$77,675	2.0%
2034-35	\$4.52846	\$79,229	\$813	\$80,042	3.0%
2035-36	\$4.57493	\$80,710	\$821	\$81,532	1.9%

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	\$16,423,139	\$7,982,793	\$0	\$7,982,793
2026-27	\$14,615,610	\$13,688,015	\$0	\$13,688,015
2027-28	\$14,747,714	\$13,820,119	\$0	\$13,820,119
2028-29	\$15,527,587	\$14,599,992	\$0	\$14,599,992
2029-30	\$15,673,691	\$14,746,096	\$0	\$14,746,096
2030-31	\$16,508,967	\$15,581,372	\$0	\$15,581,372
2031-32	\$16,655,071	\$15,727,476	\$0	\$15,727,476
2032-33	\$17,533,463	\$16,605,868	\$0	\$16,605,868
2033-34	\$17,679,568	\$16,751,973	\$0	\$16,751,973
2034-35	\$18,602,859	\$17,675,264	\$0	\$17,675,264
2035-36	\$18,748,964	\$17,821,369	\$0	\$17,821,369

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.17%	-1.60%	77.57%	6.84%	0.00%	2.31%
2026-27	107.21%	-25.35%	81.85%	7.79%	0.00%	1.34%
2027-28	107.27%	-25.46%	81.81%	7.93%	0.00%	1.33%
2028-29	106.63%	-24.41%	82.22%	8.08%	0.00%	1.26%
2029-30	106.59%	-24.39%	82.20%	8.20%	0.00%	1.25%
2030-31	105.88%	-23.29%	82.59%	8.33%	0.00%	1.18%
2031-32	105.85%	-23.28%	82.57%	8.44%	0.00%	1.17%
2032-33	105.17%	-22.24%	82.93%	8.57%	0.00%	1.11%
2033-34	105.15%	-22.25%	82.90%	8.67%	0.00%	1.10%
2034-35	104.49%	-21.26%	83.23%	8.79%	0.00%	1.04%
2035-36	104.48%	-21.28%	83.20%	8.88%	0.00%	1.03%

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 PERSIA, 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	\$7,982,793	\$7.86417	\$62,778
2026-27	\$13,688,015	\$4.74025	\$64,885
2027-28	\$13,820,119	\$4.80324	\$66,381
2028-29	\$14,599,992	\$4.69534	\$68,552
2029-30	\$14,746,096	\$4.75379	\$70,100
2030-31	\$15,581,372	\$4.64242	\$72,335
2031-32	\$15,727,476	\$4.69653	\$73,865
2032-33	\$16,605,868	\$4.58665	\$76,165
2033-34	\$16,751,973	\$4.63678	\$77,675
2034-35	\$17,675,264	\$4.52846	\$80,042
2035-36	\$17,821,369	\$4.57493	\$81,532

CITY OF PERSIA, 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	\$7,982,793	\$7.86417	\$62,778
2026-27	\$8,125,569	\$7.86417	\$63,901
2027-28	\$8,347,142	\$7.86417	\$65,643
2028-29	\$8,659,942	\$7.86417	\$68,103
2029-30	\$8,892,415	\$7.86417	\$69,931
2030-31	\$9,223,690	\$7.86417	\$72,537
2031-32	\$9,467,615	\$7.86417	\$74,455
2032-33	\$9,818,332	\$7.86417	\$77,213
2033-34	\$10,074,336	\$7.86417	\$79,226
2034-35	\$10,445,531	\$7.86417	\$82,145
2035-36	\$10,714,227	\$7.86417	\$84,259

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	\$5,562,446	(\$3.12392)	\$984
2027-28	\$5,472,977	(\$3.06093)	\$738
2028-29	\$5,940,050	(\$3.16883)	\$449
2029-30	\$5,853,681	(\$3.11038)	\$168
2030-31	\$6,357,682	(\$3.22175)	-\$201
2031-32	\$6,259,862	(\$3.16764)	-\$590
2032-33	\$6,787,537	(\$3.27752)	-\$1,048
2033-34	\$6,677,636	(\$3.22739)	-\$1,551
2034-35	\$7,229,733	(\$3.33571)	-\$2,104
2035-36	\$7,107,142	(\$3.28924)	-\$2,727

CITY OF PERSIA, 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	\$187	\$287	\$50,000	\$51,515	\$187	\$239	\$50,000	\$58,947	\$168	\$42	\$144	\$42	\$187	\$274
\$100,000	\$123,480	\$373	\$573	\$100,000	\$103,030	\$373	\$478	\$100,000	\$117,894	\$355	\$315	\$331	\$315	\$373	\$547
\$150,000	\$185,220	\$560	\$860	\$150,000	\$154,545	\$560	\$717	\$150,000	\$176,842	\$541	\$589	\$517	\$589	\$560	\$821
\$200,000	\$246,960	\$913	\$1,146	\$200,000	\$206,060	\$913	\$957	\$200,000	\$235,789	\$728	\$863	\$704	\$863	\$746	\$1,095
\$250,000	\$308,700	\$1,267	\$1,433	\$250,000	\$257,575	\$1,267	\$1,196	\$250,000	\$294,736	\$914	\$1,136	\$890	\$1,136	\$933	\$1,368
\$300,000	\$370,440	\$1,621	\$1,720	\$300,000	\$309,090	\$1,621	\$1,435	\$300,000	\$353,683	\$1,101	\$1,410	\$1,077	\$1,410	\$1,119	\$1,642
\$400,000	\$493,920	\$2,329	\$2,293	\$400,000	\$412,120	\$2,329	\$1,913	\$400,000	\$471,578	\$1,474	\$1,957	\$1,450	\$1,957	\$1,492	\$2,189
\$500,000	\$617,400	\$3,037	\$2,866	\$500,000	\$515,151	\$3,037	\$2,392	\$500,000	\$589,472	\$1,847	\$2,504	\$1,823	\$2,504	\$1,865	\$2,737
\$600,000	\$740,880	\$3,745	\$3,439	\$600,000	\$618,181	\$3,745	\$2,870	\$600,000	\$707,366	\$2,220	\$3,052	\$2,196	\$3,052	\$2,238	\$3,284
\$700,000	\$864,360	\$4,452	\$4,013	\$700,000	\$721,211	\$4,452	\$3,348	\$700,000	\$825,261	\$2,593	\$3,599	\$2,569	\$3,599	\$2,611	\$3,831
\$800,000	\$987,840	\$5,160	\$4,586	\$800,000	\$824,241	\$5,160	\$3,826	\$800,000	\$943,155	\$2,966	\$4,146	\$2,942	\$4,146	\$2,984	\$4,379
\$900,000	\$1,111,320	\$5,868	\$5,159	\$900,000	\$927,271	\$5,868	\$4,305	\$900,000	\$1,061,050	\$3,339	\$4,694	\$3,315	\$4,694	\$3,357	\$4,926
\$1,000,000	\$1,234,800	\$6,576	\$5,732	\$1,000,000	\$1,030,301	\$6,576	\$4,783	\$1,000,000	\$1,178,944	\$3,712	\$5,241	\$3,688	\$5,241	\$3,730	\$5,473
\$2,000,000	\$2,469,600	\$13,653	\$11,465	\$2,000,000	\$2,060,602	\$13,653	\$9,566	\$2,000,000	\$2,357,888	\$7,442	\$10,714	\$7,418	\$10,714	\$7,460	\$10,946
\$3,000,000	\$3,704,400	\$20,731	\$17,197	\$3,000,000	\$3,090,903	\$20,731	\$14,349	\$3,000,000	\$3,536,832	\$11,172	\$16,187	\$11,148	\$16,187	\$11,190	\$16,419
\$4,000,000	\$4,939,200	\$27,809	\$22,930	\$4,000,000	\$4,121,204	\$27,809	\$19,132	\$4,000,000	\$4,715,776	\$14,902	\$21,660	\$14,878	\$21,660	\$14,920	\$21,893
\$5,000,000	\$6,174,000	\$34,887	\$28,662	\$5,000,000	\$5,151,505	\$34,887	\$23,915	\$5,000,000	\$5,894,720	\$18,632	\$27,134	\$18,608	\$27,134	\$18,651	\$27,366
\$6,000,000	\$7,408,800	\$41,964	\$34,395	\$6,000,000	\$6,181,806	\$41,964	\$28,699	\$6,000,000	\$7,073,664	\$22,363	\$32,607	\$22,338	\$32,607	\$22,381	\$32,839
\$7,000,000	\$8,643,600	\$49,042	\$40,127	\$7,000,000	\$7,212,107	\$49,042	\$33,482	\$7,000,000	\$8,252,608	\$26,093	\$38,080	\$26,068	\$38,080	\$26,111	\$38,312
\$8,000,000	\$9,878,400	\$56,120	\$45,860	\$8,000,000	\$8,242,408	\$56,120	\$38,265	\$8,000,000	\$9,431,552	\$29,823	\$43,553	\$29,798	\$43,553	\$29,841	\$43,785
\$9,000,000	\$11,113,200	\$63,198	\$51,592	\$9,000,000	\$9,272,709	\$63,198	\$43,048	\$9,000,000	\$10,610,496	\$33,553	\$49,026	\$33,529	\$49,026	\$33,571	\$49,258
\$10,000,000	\$12,348,000	\$70,275	\$57,325	\$10,000,000	\$10,303,010	\$70,275	\$47,831	\$10,000,000	\$11,789,440	\$37,283	\$54,499	\$37,259	\$54,499	\$37,301	\$54,732
\$15,000,000	\$18,522,000	\$105,664	\$85,987	\$15,000,000	\$15,454,515	\$105,664	\$71,746	\$15,000,000	\$17,684,160	\$55,933	\$81,865	\$55,909	\$81,865	\$55,952	\$82,097
\$20,000,000	\$24,696,000	\$141,053	\$114,649	\$20,000,000	\$20,606,020	\$141,053	\$95,662	\$20,000,000	\$23,578,880	\$74,584	\$109,231	\$74,560	\$109,231	\$74,602	\$109,463
\$25,000,000	\$30,870,000	\$176,442	\$143,312	\$25,000,000	\$25,757,525	\$176,442	\$119,577	\$25,000,000	\$29,473,600	\$93,234	\$136,597	\$93,210	\$136,597	\$93,253	\$136,829
\$30,000,000	\$37,044,000	\$211,830	\$171,974	\$30,000,000	\$30,909,030	\$211,830	\$143,493	\$30,000,000	\$35,368,320	\$111,885	\$163,962	\$111,861	\$163,962	\$111,903	\$164,195
\$35,000,000	\$43,218,000	\$247,219	\$200,636	\$35,000,000	\$36,060,535	\$247,219	\$167,408	\$35,000,000	\$41,263,040	\$130,535	\$191,328	\$130,511	\$191,328	\$130,554	\$191,560
\$40,000,000	\$49,392,000	\$282,608	\$229,298	\$40,000,000	\$41,212,040	\$282,608	\$191,324	\$40,000,000	\$47,157,760	\$149,186	\$218,694	\$149,162	\$218,694	\$149,204	\$218,926
\$45,000,000	\$55,566,000	\$317,997	\$257,961	\$45,000,000	\$46,363,545	\$317,997	\$215,239	\$45,000,000	\$53,052,480	\$167,836	\$246,060	\$167,812	\$246,060	\$167,855	\$246,292
\$50,000,000	\$61,740,000	\$353,386	\$286,623	\$50,000,000	\$51,515,050	\$353,386	\$239,154	\$50,000,000	\$58,947,200	\$186,487	\$273,426	\$186,463	\$273,426	\$186,505	\$273,658

CITY OF PERSIA, 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	\$100	53.68%	\$53	28.23%	(\$127)	(75.34%)	(\$103)	(71.19%)	\$87	46.73%
\$100,000	\$200	53.68%	\$105	28.23%	(\$40)	(11.19%)	(\$15)	(4.68%)	\$174	46.73%
\$150,000	\$300	53.68%	\$158	28.23%	\$47	8.76%	\$72	13.86%	\$261	46.73%
\$200,000	\$233	25.52%	\$43	4.73%	\$135	18.49%	\$159	22.57%	\$349	46.73%
\$250,000	\$166	13.08%	(\$72)	(5.64%)	\$222	24.25%	\$246	27.63%	\$436	46.73%
\$300,000	\$99	6.08%	(\$186)	(11.49%)	\$309	28.06%	\$333	30.94%	\$523	46.73%
\$400,000	(\$36)	(1.54%)	(\$416)	(17.85%)	\$483	32.78%	\$507	35.00%	\$697	46.73%
\$500,000	(\$170)	(5.61%)	(\$645)	(21.25%)	\$657	35.60%	\$682	37.40%	\$872	46.73%
\$600,000	(\$305)	(8.15%)	(\$875)	(23.36%)	\$832	37.47%	\$856	38.99%	\$1,046	46.73%
\$700,000	(\$440)	(9.87%)	(\$1,104)	(24.80%)	\$1,006	38.80%	\$1,030	40.11%	\$1,220	46.73%
\$800,000	(\$574)	(11.13%)	(\$1,334)	(25.84%)	\$1,180	39.80%	\$1,205	40.95%	\$1,394	46.73%
\$900,000	(\$709)	(12.08%)	(\$1,563)	(26.64%)	\$1,355	40.57%	\$1,379	41.60%	\$1,569	46.73%
\$1,000,000	(\$843)	(12.82%)	(\$1,793)	(27.26%)	\$1,529	41.19%	\$1,553	42.12%	\$1,743	46.73%
\$2,000,000	(\$2,188)	(16.03%)	(\$4,087)	(29.94%)	\$3,272	43.97%	\$3,296	44.44%	\$3,486	46.73%
\$3,000,000	(\$3,534)	(17.05%)	(\$6,382)	(30.78%)	\$5,015	44.89%	\$5,039	45.20%	\$5,229	46.73%
\$4,000,000	(\$4,879)	(17.54%)	(\$8,677)	(31.20%)	\$6,758	45.35%	\$6,782	45.59%	\$6,972	46.73%
\$5,000,000	(\$6,224)	(17.84%)	(\$10,971)	(31.45%)	\$8,501	45.63%	\$8,525	45.82%	\$8,715	46.73%
\$6,000,000	(\$7,570)	(18.04%)	(\$13,266)	(31.61%)	\$10,244	45.81%	\$10,269	45.97%	\$10,458	46.73%
\$7,000,000	(\$8,915)	(18.18%)	(\$15,560)	(31.73%)	\$11,987	45.94%	\$12,012	46.08%	\$12,201	46.73%
\$8,000,000	(\$10,260)	(18.28%)	(\$17,855)	(31.82%)	\$13,730	46.04%	\$13,755	46.16%	\$13,944	46.73%
\$9,000,000	(\$11,605)	(18.36%)	(\$20,150)	(31.88%)	\$15,473	46.12%	\$15,498	46.22%	\$15,687	46.73%
\$10,000,000	(\$12,951)	(18.43%)	(\$22,444)	(31.94%)	\$17,216	46.18%	\$17,241	46.27%	\$17,431	46.73%
\$15,000,000	(\$19,677)	(18.62%)	(\$33,918)	(32.10%)	\$25,932	46.36%	\$25,956	46.43%	\$26,146	46.73%
\$20,000,000	(\$26,404)	(18.72%)	(\$45,391)	(32.18%)	\$34,647	46.45%	\$34,671	46.50%	\$34,861	46.73%
\$25,000,000	(\$33,130)	(18.78%)	(\$56,864)	(32.23%)	\$43,362	46.51%	\$43,387	46.55%	\$43,576	46.73%
\$30,000,000	(\$39,857)	(18.82%)	(\$68,338)	(32.26%)	\$52,078	46.55%	\$52,102	46.58%	\$52,292	46.73%
\$35,000,000	(\$46,583)	(18.84%)	(\$79,811)	(32.28%)	\$60,793	46.57%	\$60,817	46.60%	\$61,007	46.73%
\$40,000,000	(\$53,310)	(18.86%)	(\$91,284)	(32.30%)	\$69,508	46.59%	\$69,532	46.62%	\$69,722	46.73%
\$45,000,000	(\$60,036)	(18.88%)	(\$102,758)	(32.31%)	\$78,223	46.61%	\$78,248	46.63%	\$78,437	46.73%
\$50,000,000	(\$66,762)	(18.89%)	(\$114,231)	(32.32%)	\$86,939	46.62%	\$86,963	46.64%	\$87,153	46.73%