

CITY OF PATTERSON, 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	\$8.01719	\$20,199	\$0	\$20,199	
2026-27	\$4.23692	\$20,603	\$669	\$21,272	5.3%
2027-28	\$4.36283	\$21,697	\$688	\$22,386	5.2%
2028-29	\$4.26721	\$22,834	\$673	\$23,507	5.0%
2029-30	\$4.38549	\$23,977	\$692	\$24,669	4.9%
2030-31	\$4.28417	\$25,163	\$676	\$25,839	4.7%
2031-32	\$4.39927	\$26,351	\$694	\$27,045	4.7%
2032-33	\$4.29757	\$27,586	\$678	\$28,264	4.5%
2033-34	\$4.40322	\$28,777	\$695	\$29,471	4.3%
2034-35	\$4.30147	\$30,061	\$679	\$30,740	4.3%
2035-36	\$4.39860	\$31,252	\$694	\$31,946	3.9%

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	\$7,347,396	\$2,519,514	\$772,424	\$3,291,938
2026-27	\$6,402,430	\$5,020,628	\$921,915	\$5,942,543
2027-28	\$6,541,252	\$5,131,051	\$950,315	\$6,081,365
2028-29	\$6,993,446	\$5,508,749	\$1,024,811	\$6,533,559
2029-30	\$7,138,269	\$5,625,171	\$1,053,211	\$6,678,382
2030-31	\$7,623,905	\$6,031,167	\$1,132,851	\$7,164,018
2031-32	\$7,768,727	\$6,147,589	\$1,161,251	\$7,308,840
2032-33	\$8,282,905	\$6,576,724	\$1,246,294	\$7,823,018
2033-34	\$8,427,727	\$6,693,146	\$1,274,694	\$7,967,840
2034-35	\$8,971,588	\$7,146,292	\$1,365,408	\$8,511,701
2035-36	\$9,116,410	\$7,262,714	\$1,393,808	\$8,656,523

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	98.25%	-1.22%	97.03%	0.30%	0.00%	2.67%
2026-27	128.21%	-31.05%	97.15%	0.40%	0.00%	1.48%
2027-28	128.34%	-31.13%	97.21%	0.39%	0.00%	1.45%
2028-29	127.09%	-29.66%	97.43%	0.38%	0.00%	1.35%
2029-30	127.12%	-29.63%	97.49%	0.37%	0.00%	1.32%
2030-31	125.84%	-28.16%	97.68%	0.36%	0.00%	1.23%
2031-32	125.90%	-28.17%	97.72%	0.35%	0.00%	1.20%
2032-33	124.71%	-26.82%	97.89%	0.35%	0.00%	1.12%
2033-34	124.78%	-26.85%	97.93%	0.34%	0.00%	1.10%
2034-35	123.66%	-25.59%	98.07%	0.34%	0.00%	1.03%
2035-36	123.74%	-25.64%	98.10%	0.33%	0.00%	1.02%

**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 PATTERSON, 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	\$2,519,514	\$8.01719	\$20,199
2026-27	\$5,020,628	\$4.23692	\$21,272
2027-28	\$5,131,051	\$4.36283	\$22,386
2028-29	\$5,508,749	\$4.26721	\$23,507
2029-30	\$5,625,171	\$4.38549	\$24,669
2030-31	\$6,031,167	\$4.28417	\$25,839
2031-32	\$6,147,589	\$4.39927	\$27,045
2032-33	\$6,576,724	\$4.29757	\$28,264
2033-34	\$6,693,146	\$4.40322	\$29,471
2034-35	\$7,146,292	\$4.30147	\$30,740
2035-36	\$7,262,714	\$4.39860	\$31,946

CITY OF PATTERSON, 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	\$2,519,514	\$8.01719	\$20,199
2026-27	\$2,472,967	\$8.01719	\$19,826
2027-28	\$2,570,239	\$7.93782	\$20,402
2028-29	\$2,681,940	\$7.93782	\$21,289
2029-30	\$2,815,930	\$7.93782	\$22,352
2030-31	\$2,933,921	\$7.93782	\$23,289
2031-32	\$3,076,656	\$7.93782	\$24,422
2032-33	\$3,201,295	\$7.93782	\$25,411
2033-34	\$3,353,251	\$7.93782	\$26,617
2034-35	\$3,484,923	\$7.93782	\$27,663
2035-36	\$3,646,572	\$7.93782	\$28,946

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	\$2,547,661	(\$3.78027)	\$1,446
2027-28	\$2,560,812	(\$3.57499)	\$1,984
2028-29	\$2,826,809	(\$3.67061)	\$2,218
2029-30	\$2,809,241	(\$3.55233)	\$2,317
2030-31	\$3,097,246	(\$3.65365)	\$2,550
2031-32	\$3,070,933	(\$3.53855)	\$2,623
2032-33	\$3,375,429	(\$3.64025)	\$2,853
2033-34	\$3,339,895	(\$3.53460)	\$2,854
2034-35	\$3,661,370	(\$3.63635)	\$3,077
2035-36	\$3,616,143	(\$3.53922)	\$3,000

CITY OF PATTERSON, 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	\$190	\$265	\$50,000	\$51,515	\$190	\$221	\$50,000	\$58,947	\$172	\$38	\$147	\$38	\$190	\$253
\$100,000	\$123,480	\$380	\$529	\$100,000	\$103,030	\$380	\$441	\$100,000	\$117,894	\$362	\$291	\$337	\$291	\$380	\$505
\$150,000	\$185,220	\$570	\$794	\$150,000	\$154,545	\$570	\$662	\$150,000	\$176,842	\$552	\$543	\$527	\$543	\$570	\$758
\$200,000	\$246,960	\$931	\$1,058	\$200,000	\$206,060	\$931	\$883	\$200,000	\$235,789	\$742	\$796	\$717	\$796	\$761	\$1,010
\$250,000	\$308,700	\$1,292	\$1,323	\$250,000	\$257,575	\$1,292	\$1,103	\$250,000	\$294,736	\$932	\$1,048	\$908	\$1,048	\$951	\$1,263
\$300,000	\$370,440	\$1,653	\$1,587	\$300,000	\$309,090	\$1,653	\$1,324	\$300,000	\$353,683	\$1,122	\$1,301	\$1,098	\$1,301	\$1,141	\$1,515
\$400,000	\$493,920	\$2,374	\$2,116	\$400,000	\$412,120	\$2,374	\$1,766	\$400,000	\$471,578	\$1,503	\$1,806	\$1,478	\$1,806	\$1,521	\$2,020
\$500,000	\$617,400	\$3,096	\$2,645	\$500,000	\$515,151	\$3,096	\$2,207	\$500,000	\$589,472	\$1,883	\$2,311	\$1,858	\$2,311	\$1,901	\$2,525
\$600,000	\$740,880	\$3,817	\$3,174	\$600,000	\$618,181	\$3,817	\$2,648	\$600,000	\$707,366	\$2,263	\$2,816	\$2,238	\$2,816	\$2,282	\$3,030
\$700,000	\$864,360	\$4,539	\$3,703	\$700,000	\$721,211	\$4,539	\$3,090	\$700,000	\$825,261	\$2,643	\$3,321	\$2,619	\$3,321	\$2,662	\$3,536
\$800,000	\$987,840	\$5,260	\$4,232	\$800,000	\$824,241	\$5,260	\$3,531	\$800,000	\$943,155	\$3,024	\$3,826	\$2,999	\$3,826	\$3,042	\$4,041
\$900,000	\$1,111,320	\$5,982	\$4,761	\$900,000	\$927,271	\$5,982	\$3,973	\$900,000	\$1,061,050	\$3,404	\$4,332	\$3,379	\$4,332	\$3,422	\$4,546
\$1,000,000	\$1,234,800	\$6,704	\$5,290	\$1,000,000	\$1,030,301	\$6,704	\$4,414	\$1,000,000	\$1,178,944	\$3,784	\$4,837	\$3,760	\$4,837	\$3,803	\$5,051
\$2,000,000	\$2,469,600	\$13,919	\$10,580	\$2,000,000	\$2,060,602	\$13,919	\$8,828	\$2,000,000	\$2,357,888	\$7,587	\$9,887	\$7,562	\$9,887	\$7,605	\$10,102
\$3,000,000	\$3,704,400	\$21,135	\$15,870	\$3,000,000	\$3,090,903	\$21,135	\$13,242	\$3,000,000	\$3,536,832	\$11,390	\$14,938	\$11,365	\$14,938	\$11,408	\$15,152
\$4,000,000	\$4,939,200	\$28,350	\$21,160	\$4,000,000	\$4,121,204	\$28,350	\$17,656	\$4,000,000	\$4,715,776	\$15,192	\$19,989	\$15,168	\$19,989	\$15,211	\$20,203
\$5,000,000	\$6,174,000	\$35,565	\$26,450	\$5,000,000	\$5,151,505	\$35,565	\$22,070	\$5,000,000	\$5,894,720	\$18,995	\$25,040	\$18,970	\$25,040	\$19,013	\$25,254
\$6,000,000	\$7,408,800	\$42,781	\$31,741	\$6,000,000	\$6,181,806	\$42,781	\$26,484	\$6,000,000	\$7,073,664	\$22,798	\$30,091	\$22,773	\$30,091	\$22,816	\$30,305
\$7,000,000	\$8,643,600	\$49,996	\$37,031	\$7,000,000	\$7,212,107	\$49,996	\$30,898	\$7,000,000	\$8,252,608	\$26,600	\$35,141	\$26,576	\$35,141	\$26,619	\$35,356
\$8,000,000	\$9,878,400	\$57,212	\$42,321	\$8,000,000	\$8,242,408	\$57,212	\$35,312	\$8,000,000	\$9,431,552	\$30,403	\$40,192	\$30,378	\$40,192	\$30,421	\$40,406
\$9,000,000	\$11,113,200	\$64,427	\$47,611	\$9,000,000	\$9,272,709	\$64,427	\$39,726	\$9,000,000	\$10,610,496	\$34,206	\$45,243	\$34,181	\$45,243	\$34,224	\$45,457
\$10,000,000	\$12,348,000	\$71,643	\$52,901	\$10,000,000	\$10,303,010	\$71,643	\$44,140	\$10,000,000	\$11,789,440	\$38,008	\$50,294	\$37,984	\$50,294	\$38,027	\$50,508
\$15,000,000	\$18,522,000	\$107,720	\$79,351	\$15,000,000	\$15,454,515	\$107,720	\$66,210	\$15,000,000	\$17,684,160	\$57,022	\$75,548	\$56,997	\$75,548	\$57,040	\$75,762
\$20,000,000	\$24,696,000	\$143,798	\$105,802	\$20,000,000	\$20,606,020	\$143,798	\$88,280	\$20,000,000	\$23,578,880	\$76,035	\$100,802	\$76,011	\$100,802	\$76,054	\$101,016
\$25,000,000	\$30,870,000	\$179,875	\$132,252	\$25,000,000	\$25,757,525	\$179,875	\$110,350	\$25,000,000	\$29,473,600	\$95,049	\$126,056	\$95,024	\$126,056	\$95,067	\$126,270
\$30,000,000	\$37,044,000	\$215,952	\$158,703	\$30,000,000	\$30,909,030	\$215,952	\$132,420	\$30,000,000	\$35,368,320	\$114,062	\$151,310	\$114,037	\$151,310	\$114,081	\$151,524
\$35,000,000	\$43,218,000	\$252,030	\$185,153	\$35,000,000	\$36,060,535	\$252,030	\$154,489	\$35,000,000	\$41,263,040	\$133,075	\$176,564	\$133,051	\$176,564	\$133,094	\$176,778
\$40,000,000	\$49,392,000	\$288,107	\$211,604	\$40,000,000	\$41,212,040	\$288,107	\$176,559	\$40,000,000	\$47,157,760	\$152,089	\$201,818	\$152,064	\$201,818	\$152,107	\$202,032
\$45,000,000	\$55,566,000	\$324,184	\$238,054	\$45,000,000	\$46,363,545	\$324,184	\$198,629	\$45,000,000	\$53,052,480	\$171,102	\$227,072	\$171,078	\$227,072	\$171,121	\$227,286
\$50,000,000	\$61,740,000	\$360,262	\$264,505	\$50,000,000	\$51,515,050	\$360,262	\$220,699	\$50,000,000	\$58,947,200	\$190,116	\$252,326	\$190,091	\$252,326	\$190,134	\$252,540

CITY OF            PATTERSON, 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	\$74	39.11%	\$31	16.08%	(\$133)	(77.67%)	(\$109)	(73.92%)	\$62	32.82%
\$100,000	\$149	39.11%	\$61	16.08%	(\$71)	(19.61%)	(\$46)	(13.72%)	\$125	32.82%
\$150,000	\$223	39.11%	\$92	16.08%	(\$9)	(1.55%)	\$16	3.07%	\$187	32.82%
\$200,000	\$127	13.62%	(\$48)	(5.20%)	\$54	7.26%	\$79	10.95%	\$250	32.82%
\$250,000	\$31	2.37%	(\$188)	(14.59%)	\$116	12.47%	\$141	15.53%	\$312	32.82%
\$300,000	(\$66)	(3.98%)	(\$329)	(19.88%)	\$179	15.92%	\$203	18.53%	\$374	32.82%
\$400,000	(\$258)	(10.88%)	(\$609)	(25.64%)	\$303	20.20%	\$328	22.21%	\$499	32.82%
\$500,000	(\$451)	(14.56%)	(\$889)	(28.71%)	\$428	22.75%	\$453	24.38%	\$624	32.82%
\$600,000	(\$643)	(16.85%)	(\$1,169)	(30.62%)	\$553	24.44%	\$578	25.81%	\$749	32.82%
\$700,000	(\$836)	(18.42%)	(\$1,449)	(31.93%)	\$678	25.65%	\$703	26.83%	\$874	32.82%
\$800,000	(\$1,028)	(19.55%)	(\$1,729)	(32.87%)	\$803	26.55%	\$827	27.59%	\$998	32.82%
\$900,000	(\$1,221)	(20.41%)	(\$2,009)	(33.59%)	\$928	27.25%	\$952	28.18%	\$1,123	32.82%
\$1,000,000	(\$1,413)	(21.09%)	(\$2,290)	(34.15%)	\$1,052	27.81%	\$1,077	28.65%	\$1,248	32.82%
\$2,000,000	(\$3,339)	(23.99%)	(\$5,091)	(36.58%)	\$2,300	30.32%	\$2,325	30.75%	\$2,496	32.82%
\$3,000,000	(\$5,264)	(24.91%)	(\$7,893)	(37.34%)	\$3,549	31.16%	\$3,573	31.44%	\$3,744	32.82%
\$4,000,000	(\$7,190)	(25.36%)	(\$10,694)	(37.72%)	\$4,797	31.57%	\$4,821	31.79%	\$4,992	32.82%
\$5,000,000	(\$9,115)	(25.63%)	(\$13,496)	(37.95%)	\$6,045	31.82%	\$6,070	31.99%	\$6,241	32.82%
\$6,000,000	(\$11,040)	(25.81%)	(\$16,297)	(38.09%)	\$7,293	31.99%	\$7,318	32.13%	\$7,489	32.82%
\$7,000,000	(\$12,966)	(25.93%)	(\$19,099)	(38.20%)	\$8,541	32.11%	\$8,566	32.23%	\$8,737	32.82%
\$8,000,000	(\$14,891)	(26.03%)	(\$21,900)	(38.28%)	\$9,789	32.20%	\$9,814	32.31%	\$9,985	32.82%
\$9,000,000	(\$16,817)	(26.10%)	(\$24,701)	(38.34%)	\$11,037	32.27%	\$11,062	32.36%	\$11,233	32.82%
\$10,000,000	(\$18,742)	(26.16%)	(\$27,503)	(38.39%)	\$12,285	32.32%	\$12,310	32.41%	\$12,481	32.82%
\$15,000,000	(\$28,369)	(26.34%)	(\$41,510)	(38.54%)	\$18,526	32.49%	\$18,551	32.55%	\$18,722	32.82%
\$20,000,000	(\$37,996)	(26.42%)	(\$55,518)	(38.61%)	\$24,766	32.57%	\$24,791	32.62%	\$24,962	32.82%
\$25,000,000	(\$47,623)	(26.48%)	(\$69,525)	(38.65%)	\$31,007	32.62%	\$31,032	32.66%	\$31,203	32.82%
\$30,000,000	(\$57,250)	(26.51%)	(\$83,533)	(38.68%)	\$37,248	32.66%	\$37,272	32.68%	\$37,443	32.82%
\$35,000,000	(\$66,876)	(26.54%)	(\$97,540)	(38.70%)	\$43,488	32.68%	\$43,513	32.70%	\$43,684	32.82%
\$40,000,000	(\$76,503)	(26.55%)	(\$111,548)	(38.72%)	\$49,729	32.70%	\$49,753	32.72%	\$49,925	32.82%
\$45,000,000	(\$86,130)	(26.57%)	(\$125,555)	(38.73%)	\$55,969	32.71%	\$55,994	32.73%	\$56,165	32.82%
\$50,000,000	(\$95,757)	(26.58%)	(\$139,563)	(38.74%)	\$62,210	32.72%	\$62,235	32.74%	\$62,406	32.82%