

CITY OF PETERSON, 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	\$8.10000	\$72,665	\$0	\$72,665	
2026-27	\$5.71275	\$74,118	\$978	\$75,096	3.3%
2027-28	\$5.78815	\$75,765	\$991	\$76,756	2.2%
2028-29	\$5.58233	\$78,291	\$956	\$79,247	3.2%
2029-30	\$5.65048	\$80,058	\$968	\$81,026	2.2%
2030-31	\$5.44406	\$82,646	\$932	\$83,579	3.2%
2031-32	\$5.50546	\$84,369	\$943	\$85,312	2.1%
2032-33	\$5.30961	\$87,018	\$909	\$87,927	3.1%
2033-34	\$5.36508	\$88,697	\$919	\$89,616	1.9%
2034-35	\$5.17885	\$91,408	\$887	\$92,295	3.0%
2035-36	\$5.22909	\$93,046	\$895	\$93,941	1.8%

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	\$19,155,817	\$8,970,962	\$0	\$8,970,962
2026-27	\$14,948,568	\$13,145,377	\$0	\$13,145,377
2027-28	\$15,064,127	\$13,260,936	\$0	\$13,260,936
2028-29	\$15,999,285	\$14,196,094	\$0	\$14,196,094
2029-30	\$16,142,844	\$14,339,653	\$0	\$14,339,653
2030-31	\$17,155,445	\$15,352,254	\$0	\$15,352,254
2031-32	\$17,299,004	\$15,495,813	\$0	\$15,495,813
2032-33	\$18,363,173	\$16,559,982	\$0	\$16,559,982
2033-34	\$18,506,732	\$16,703,541	\$0	\$16,703,541
2034-35	\$19,624,687	\$17,821,496	\$0	\$17,821,496
2035-36	\$19,768,246	\$17,965,055	\$0	\$17,965,055

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.62%	-4.51%	69.11%	27.55%	0.00%	3.34%
2026-27	116.40%	-49.79%	66.61%	30.47%	0.00%	2.28%
2027-28	116.32%	-49.78%	66.54%	30.55%	0.00%	2.26%
2028-29	113.88%	-46.86%	67.03%	30.30%	0.00%	2.11%
2029-30	113.61%	-46.58%	67.04%	30.32%	0.00%	2.09%
2030-31	111.17%	-43.65%	67.52%	30.04%	0.00%	1.95%
2031-32	110.95%	-43.42%	67.52%	30.06%	0.00%	1.93%
2032-33	108.72%	-40.77%	67.95%	29.82%	0.00%	1.81%
2033-34	108.53%	-40.59%	67.95%	29.84%	0.00%	1.79%
2034-35	106.49%	-38.17%	68.32%	29.63%	0.00%	1.68%
2035-36	106.34%	-38.02%	68.32%	29.65%	0.00%	1.67%

**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 PETERSON, 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	\$8,970,962	\$8.10000	\$72,665
2026-27	\$13,145,377	\$5.71275	\$75,096
2027-28	\$13,260,936	\$5.78815	\$76,756
2028-29	\$14,196,094	\$5.58233	\$79,247
2029-30	\$14,339,653	\$5.65048	\$81,026
2030-31	\$15,352,254	\$5.44406	\$83,579
2031-32	\$15,495,813	\$5.50546	\$85,312
2032-33	\$16,559,982	\$5.30961	\$87,927
2033-34	\$16,703,541	\$5.36508	\$89,616
2034-35	\$17,821,496	\$5.17885	\$92,295
2035-36	\$17,965,055	\$5.22909	\$93,941

CITY OF PETERSON, 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	\$8,970,962	\$8.10000	\$72,665
2026-27	\$9,339,034	\$7.94118	\$74,163
2027-28	\$9,570,500	\$7.94118	\$76,001
2028-29	\$10,004,794	\$7.94118	\$79,450
2029-30	\$10,246,832	\$7.94118	\$81,372
2030-31	\$10,706,206	\$7.94118	\$85,020
2031-32	\$10,959,348	\$7.94118	\$87,030
2032-33	\$11,445,094	\$7.94118	\$90,888
2033-34	\$11,709,953	\$7.94118	\$92,991
2034-35	\$12,223,452	\$7.94118	\$97,069
2035-36	\$12,500,617	\$7.94118	\$99,270

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	\$3,806,343	(\$2.22843)	\$933
2027-28	\$3,690,436	(\$2.15303)	\$755
2028-29	\$4,191,300	(\$2.35885)	-\$203
2029-30	\$4,092,821	(\$2.29070)	-\$346
2030-31	\$4,646,048	(\$2.49712)	-\$1,441
2031-32	\$4,536,465	(\$2.43572)	-\$1,719
2032-33	\$5,114,887	(\$2.63157)	-\$2,960
2033-34	\$4,993,587	(\$2.57610)	-\$3,375
2034-35	\$5,598,044	(\$2.76233)	-\$4,774
2035-36	\$5,464,438	(\$2.71209)	-\$5,329

CITY OF PETERSON, 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	\$192	\$336	\$50,000	\$51,515	\$192	\$280	\$50,000	\$58,947	\$173	\$49	\$148	\$49	\$192	\$321
\$100,000	\$123,480	\$384	\$672	\$100,000	\$103,030	\$384	\$561	\$100,000	\$117,894	\$366	\$370	\$341	\$370	\$384	\$642
\$150,000	\$185,220	\$576	\$1,008	\$150,000	\$154,545	\$576	\$841	\$150,000	\$176,842	\$558	\$691	\$533	\$691	\$576	\$963
\$200,000	\$246,960	\$941	\$1,344	\$200,000	\$206,060	\$941	\$1,122	\$200,000	\$235,789	\$750	\$1,011	\$725	\$1,011	\$768	\$1,284
\$250,000	\$308,700	\$1,305	\$1,681	\$250,000	\$257,575	\$1,305	\$1,402	\$250,000	\$294,736	\$942	\$1,332	\$917	\$1,332	\$960	\$1,605
\$300,000	\$370,440	\$1,670	\$2,017	\$300,000	\$309,090	\$1,670	\$1,683	\$300,000	\$353,683	\$1,134	\$1,653	\$1,109	\$1,653	\$1,153	\$1,925
\$400,000	\$493,920	\$2,399	\$2,689	\$400,000	\$412,120	\$2,399	\$2,244	\$400,000	\$471,578	\$1,518	\$2,295	\$1,493	\$2,295	\$1,537	\$2,567
\$500,000	\$617,400	\$3,128	\$3,361	\$500,000	\$515,151	\$3,128	\$2,805	\$500,000	\$589,472	\$1,902	\$2,937	\$1,877	\$2,937	\$1,921	\$3,209
\$600,000	\$740,880	\$3,857	\$4,033	\$600,000	\$618,181	\$3,857	\$3,365	\$600,000	\$707,366	\$2,287	\$3,579	\$2,262	\$3,579	\$2,305	\$3,851
\$700,000	\$864,360	\$4,586	\$4,706	\$700,000	\$721,211	\$4,586	\$3,926	\$700,000	\$825,261	\$2,671	\$4,221	\$2,646	\$4,221	\$2,689	\$4,493
\$800,000	\$987,840	\$5,315	\$5,378	\$800,000	\$824,241	\$5,315	\$4,487	\$800,000	\$943,155	\$3,055	\$4,862	\$3,030	\$4,862	\$3,074	\$5,135
\$900,000	\$1,111,320	\$6,044	\$6,050	\$900,000	\$927,271	\$6,044	\$5,048	\$900,000	\$1,061,050	\$3,439	\$5,504	\$3,414	\$5,504	\$3,458	\$5,776
\$1,000,000	\$1,234,800	\$6,773	\$6,722	\$1,000,000	\$1,030,301	\$6,773	\$5,609	\$1,000,000	\$1,178,944	\$3,823	\$6,146	\$3,798	\$6,146	\$3,842	\$6,418
\$2,000,000	\$2,469,600	\$14,063	\$13,445	\$2,000,000	\$2,060,602	\$14,063	\$11,218	\$2,000,000	\$2,357,888	\$7,665	\$12,564	\$7,640	\$12,564	\$7,684	\$12,836
\$3,000,000	\$3,704,400	\$21,353	\$20,167	\$3,000,000	\$3,090,903	\$21,353	\$16,827	\$3,000,000	\$3,536,832	\$11,507	\$18,983	\$11,482	\$18,983	\$11,526	\$19,255
\$4,000,000	\$4,939,200	\$28,643	\$26,889	\$4,000,000	\$4,121,204	\$28,643	\$22,436	\$4,000,000	\$4,715,776	\$15,349	\$25,401	\$15,324	\$25,401	\$15,368	\$25,673
\$5,000,000	\$6,174,000	\$35,933	\$33,612	\$5,000,000	\$5,151,505	\$35,933	\$28,045	\$5,000,000	\$5,894,720	\$19,191	\$31,819	\$19,166	\$31,819	\$19,210	\$32,091
\$6,000,000	\$7,408,800	\$43,223	\$40,334	\$6,000,000	\$6,181,806	\$43,223	\$33,654	\$6,000,000	\$7,073,664	\$23,033	\$38,237	\$23,008	\$38,237	\$23,052	\$38,509
\$7,000,000	\$8,643,600	\$50,513	\$47,056	\$7,000,000	\$7,212,107	\$50,513	\$39,263	\$7,000,000	\$8,252,608	\$26,875	\$44,655	\$26,850	\$44,655	\$26,894	\$44,928
\$8,000,000	\$9,878,400	\$57,803	\$53,779	\$8,000,000	\$8,242,408	\$57,803	\$44,872	\$8,000,000	\$9,431,552	\$30,717	\$51,074	\$30,692	\$51,074	\$30,736	\$51,346
\$9,000,000	\$11,113,200	\$65,093	\$60,501	\$9,000,000	\$9,272,709	\$65,093	\$50,481	\$9,000,000	\$10,610,496	\$34,559	\$57,492	\$34,534	\$57,492	\$34,578	\$57,764
\$10,000,000	\$12,348,000	\$72,383	\$67,223	\$10,000,000	\$10,303,010	\$72,383	\$56,090	\$10,000,000	\$11,789,440	\$38,401	\$63,910	\$38,376	\$63,910	\$38,420	\$64,182
\$15,000,000	\$18,522,000	\$108,833	\$100,835	\$15,000,000	\$15,454,515	\$108,833	\$84,135	\$15,000,000	\$17,684,160	\$57,611	\$96,001	\$57,586	\$96,001	\$57,629	\$96,274
\$20,000,000	\$24,696,000	\$145,283	\$134,447	\$20,000,000	\$20,606,020	\$145,283	\$112,180	\$20,000,000	\$23,578,880	\$76,821	\$128,093	\$76,796	\$128,093	\$76,839	\$128,365
\$25,000,000	\$30,870,000	\$181,733	\$168,058	\$25,000,000	\$25,757,525	\$181,733	\$140,226	\$25,000,000	\$29,473,600	\$96,030	\$160,184	\$96,005	\$160,184	\$96,049	\$160,456
\$30,000,000	\$37,044,000	\$218,183	\$201,670	\$30,000,000	\$30,909,030	\$218,183	\$168,271	\$30,000,000	\$35,368,320	\$115,240	\$192,275	\$115,215	\$192,275	\$115,259	\$192,547
\$35,000,000	\$43,218,000	\$254,633	\$235,281	\$35,000,000	\$36,060,535	\$254,633	\$196,316	\$35,000,000	\$41,263,040	\$134,450	\$224,366	\$134,425	\$224,366	\$134,469	\$224,638
\$40,000,000	\$49,392,000	\$291,083	\$268,893	\$40,000,000	\$41,212,040	\$291,083	\$224,361	\$40,000,000	\$47,157,760	\$153,660	\$256,457	\$153,635	\$256,457	\$153,678	\$256,730
\$45,000,000	\$55,566,000	\$327,533	\$302,505	\$45,000,000	\$46,363,545	\$327,533	\$252,406	\$45,000,000	\$53,052,480	\$172,870	\$288,549	\$172,845	\$288,549	\$172,888	\$288,821
\$50,000,000	\$61,740,000	\$363,983	\$336,116	\$50,000,000	\$51,515,050	\$363,983	\$280,451	\$50,000,000	\$58,947,200	\$192,079	\$320,640	\$192,054	\$320,640	\$192,098	\$320,912

CITY OF            PETERSON, 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	\$144	74.97%	\$88	45.99%	(\$125)	(71.92%)	(\$100)	(67.20%)	\$129	67.06%
\$100,000	\$288	74.97%	\$177	45.99%	\$4	1.11%	\$29	8.52%	\$258	67.06%
\$150,000	\$432	74.97%	\$265	45.99%	\$133	23.83%	\$158	29.63%	\$386	67.06%
\$200,000	\$404	42.91%	\$181	19.24%	\$262	34.90%	\$287	39.55%	\$515	67.06%
\$250,000	\$375	28.75%	\$97	7.43%	\$391	41.46%	\$415	45.31%	\$644	67.06%
\$300,000	\$347	20.78%	\$13	0.77%	\$519	45.80%	\$544	49.08%	\$773	67.06%
\$400,000	\$290	12.10%	(\$155)	(6.47%)	\$777	51.18%	\$802	53.71%	\$1,031	67.06%
\$500,000	\$233	7.46%	(\$323)	(10.34%)	\$1,035	54.38%	\$1,060	56.44%	\$1,288	67.06%
\$600,000	\$177	4.58%	(\$491)	(12.74%)	\$1,292	56.51%	\$1,317	58.24%	\$1,546	67.06%
\$700,000	\$120	2.61%	(\$659)	(14.38%)	\$1,550	58.03%	\$1,575	59.52%	\$1,803	67.06%
\$800,000	\$63	1.19%	(\$828)	(15.57%)	\$1,807	59.17%	\$1,832	60.48%	\$2,061	67.06%
\$900,000	\$6	0.10%	(\$996)	(16.47%)	\$2,065	60.05%	\$2,090	61.22%	\$2,319	67.06%
\$1,000,000	(\$50)	(0.75%)	(\$1,164)	(17.18%)	\$2,323	60.75%	\$2,348	61.81%	\$2,576	67.06%
\$2,000,000	(\$618)	(4.40%)	(\$2,845)	(20.23%)	\$4,899	63.91%	\$4,924	64.45%	\$5,153	67.06%
\$3,000,000	(\$1,186)	(5.55%)	(\$4,526)	(21.20%)	\$7,475	64.96%	\$7,500	65.32%	\$7,729	67.06%
\$4,000,000	(\$1,753)	(6.12%)	(\$6,207)	(21.67%)	\$10,052	65.49%	\$10,077	65.76%	\$10,305	67.06%
\$5,000,000	(\$2,321)	(6.46%)	(\$7,888)	(21.95%)	\$12,628	65.80%	\$12,653	66.02%	\$12,881	67.06%
\$6,000,000	(\$2,889)	(6.68%)	(\$9,569)	(22.14%)	\$15,204	66.01%	\$15,229	66.19%	\$15,458	67.06%
\$7,000,000	(\$3,457)	(6.84%)	(\$11,250)	(22.27%)	\$17,780	66.16%	\$17,805	66.31%	\$18,034	67.06%
\$8,000,000	(\$4,024)	(6.96%)	(\$12,931)	(22.37%)	\$20,357	66.27%	\$20,382	66.41%	\$20,610	67.06%
\$9,000,000	(\$4,592)	(7.05%)	(\$14,612)	(22.45%)	\$22,933	66.36%	\$22,958	66.48%	\$23,187	67.06%
\$10,000,000	(\$5,160)	(7.13%)	(\$16,293)	(22.51%)	\$25,509	66.43%	\$25,534	66.54%	\$25,763	67.06%
\$15,000,000	(\$7,998)	(7.35%)	(\$24,697)	(22.69%)	\$38,391	66.64%	\$38,416	66.71%	\$38,644	67.06%
\$20,000,000	(\$10,836)	(7.46%)	(\$33,102)	(22.78%)	\$51,272	66.74%	\$51,297	66.80%	\$51,526	67.06%
\$25,000,000	(\$13,675)	(7.52%)	(\$41,507)	(22.84%)	\$64,153	66.81%	\$64,178	66.85%	\$64,407	67.06%
\$30,000,000	(\$16,513)	(7.57%)	(\$49,912)	(22.88%)	\$77,035	66.85%	\$77,060	66.88%	\$77,288	67.06%
\$35,000,000	(\$19,351)	(7.60%)	(\$58,317)	(22.90%)	\$89,916	66.88%	\$89,941	66.91%	\$90,170	67.06%
\$40,000,000	(\$22,190)	(7.62%)	(\$66,722)	(22.92%)	\$102,798	66.90%	\$102,823	66.93%	\$103,051	67.06%
\$45,000,000	(\$25,028)	(7.64%)	(\$75,127)	(22.94%)	\$115,679	66.92%	\$115,704	66.94%	\$115,933	67.06%
\$50,000,000	(\$27,867)	(7.66%)	(\$83,532)	(22.95%)	\$128,561	66.93%	\$128,586	66.95%	\$128,814	67.06%