

CITY OF PATON, 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	\$8.20598	\$66,130	\$0	\$66,130	
2026-27	\$6.24363	\$67,453	\$0	\$67,453	2.0%
2027-28	\$6.27834	\$67,790	\$0	\$67,790	0.5%
2028-29	\$6.12440	\$69,146	\$0	\$69,146	2.0%
2029-30	\$6.15502	\$69,492	\$0	\$69,492	0.5%
2030-31	\$6.00189	\$70,882	\$0	\$70,882	2.0%
2031-32	\$6.03190	\$71,236	\$0	\$71,236	0.5%
2032-33	\$5.88286	\$72,661	\$0	\$72,661	2.0%
2033-34	\$5.91227	\$73,024	\$0	\$73,024	0.5%
2034-35	\$5.76713	\$74,485	\$0	\$74,485	2.0%
2035-36	\$5.79597	\$74,857	\$0	\$74,857	0.5%

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	\$13,712,418	\$8,058,817	\$0	\$8,058,817
2026-27	\$11,224,767	\$10,803,503	\$0	\$10,803,503
2027-28	\$11,218,767	\$10,797,503	\$0	\$10,797,503
2028-29	\$11,711,547	\$11,290,283	\$0	\$11,290,283
2029-30	\$11,711,547	\$11,290,283	\$0	\$11,290,283
2030-31	\$12,231,178	\$11,809,914	\$0	\$11,809,914
2031-32	\$12,231,178	\$11,809,914	\$0	\$11,809,914
2032-33	\$12,772,562	\$12,351,298	\$0	\$12,351,298
2033-34	\$12,772,562	\$12,351,298	\$0	\$12,351,298
2034-35	\$13,336,647	\$12,915,383	\$0	\$12,915,383
2035-36	\$13,336,647	\$12,915,383	\$0	\$12,915,383

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	43.41%	-1.35%	42.06%	23.23%	22.57%	0.13%
2026-27	74.41%	-33.46%	40.96%	28.76%	20.22%	0.10%
2027-28	74.46%	-33.53%	40.92%	28.78%	20.23%	0.10%
2028-29	74.05%	-32.12%	41.93%	28.90%	19.54%	0.09%
2029-30	74.05%	-32.12%	41.93%	28.90%	19.54%	0.09%
2030-31	73.63%	-30.71%	42.92%	29.01%	18.87%	0.09%
2031-32	73.63%	-30.71%	42.92%	29.01%	18.87%	0.09%
2032-33	73.22%	-29.36%	43.85%	29.12%	18.22%	0.09%
2033-34	73.22%	-29.36%	43.85%	29.12%	18.22%	0.09%
2034-35	72.82%	-28.08%	44.74%	29.24%	17.60%	0.08%
2035-36	72.82%	-28.08%	44.74%	29.24%	17.60%	0.08%

**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 PATON, 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	\$8,058,817	\$8.20598	\$66,130
2026-27	\$10,803,503	\$6.24363	\$67,453
2027-28	\$10,797,503	\$6.27834	\$67,790
2028-29	\$11,290,283	\$6.12440	\$69,146
2029-30	\$11,290,283	\$6.15502	\$69,492
2030-31	\$11,809,914	\$6.00189	\$70,882
2031-32	\$11,809,914	\$6.03190	\$71,236
2032-33	\$12,351,298	\$5.88286	\$72,661
2033-34	\$12,351,298	\$5.91227	\$73,024
2034-35	\$12,915,383	\$5.76713	\$74,485
2035-36	\$12,915,383	\$5.79597	\$74,857

CITY OF PATON, 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	\$8,058,817	\$8.20598	\$66,130
2026-27	\$8,294,938	\$8.12473	\$67,394
2027-28	\$8,370,371	\$8.12473	\$68,007
2028-29	\$8,600,550	\$8.10000	\$69,664
2029-30	\$8,679,928	\$8.10000	\$70,307
2030-31	\$8,921,127	\$8.10000	\$72,261
2031-32	\$9,004,645	\$8.10000	\$72,938
2032-33	\$9,257,414	\$8.10000	\$74,985
2033-34	\$9,345,304	\$8.10000	\$75,697
2034-35	\$9,610,235	\$8.10000	\$77,843
2035-36	\$9,702,713	\$8.10000	\$78,592

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	\$2,508,565	(\$1.88110)	\$59
2027-28	\$2,427,132	(\$1.84639)	-\$217
2028-29	\$2,689,733	(\$1.97560)	-\$518
2029-30	\$2,610,355	(\$1.94498)	-\$816
2030-31	\$2,888,787	(\$2.09811)	-\$1,379
2031-32	\$2,805,268	(\$2.06810)	-\$1,701
2032-33	\$3,093,884	(\$2.21714)	-\$2,324
2033-34	\$3,005,994	(\$2.18773)	-\$2,673
2034-35	\$3,305,148	(\$2.33287)	-\$3,358
2035-36	\$3,212,670	(\$2.30403)	-\$3,735

CITY OF PATON, 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	\$195	\$371	\$50,000	\$51,515	\$195	\$309	\$50,000	\$58,947	\$176	\$54	\$150	\$54	\$195	\$354
\$100,000	\$123,480	\$389	\$741	\$100,000	\$103,030	\$389	\$618	\$100,000	\$117,894	\$370	\$407	\$345	\$407	\$389	\$708
\$150,000	\$185,220	\$584	\$1,112	\$150,000	\$154,545	\$584	\$928	\$150,000	\$176,842	\$565	\$761	\$540	\$761	\$584	\$1,061
\$200,000	\$246,960	\$953	\$1,482	\$200,000	\$206,060	\$953	\$1,237	\$200,000	\$235,789	\$760	\$1,115	\$734	\$1,115	\$778	\$1,415
\$250,000	\$308,700	\$1,322	\$1,853	\$250,000	\$257,575	\$1,322	\$1,546	\$250,000	\$294,736	\$954	\$1,469	\$929	\$1,469	\$973	\$1,769
\$300,000	\$370,440	\$1,692	\$2,223	\$300,000	\$309,090	\$1,692	\$1,855	\$300,000	\$353,683	\$1,149	\$1,823	\$1,123	\$1,823	\$1,168	\$2,123
\$400,000	\$493,920	\$2,430	\$2,964	\$400,000	\$412,120	\$2,430	\$2,474	\$400,000	\$471,578	\$1,538	\$2,530	\$1,513	\$2,530	\$1,557	\$2,830
\$500,000	\$617,400	\$3,169	\$3,706	\$500,000	\$515,151	\$3,169	\$3,092	\$500,000	\$589,472	\$1,927	\$3,238	\$1,902	\$3,238	\$1,946	\$3,538
\$600,000	\$740,880	\$3,907	\$4,447	\$600,000	\$618,181	\$3,907	\$3,710	\$600,000	\$707,366	\$2,316	\$3,945	\$2,291	\$3,945	\$2,335	\$4,246
\$700,000	\$864,360	\$4,646	\$5,188	\$700,000	\$721,211	\$4,646	\$4,329	\$700,000	\$825,261	\$2,706	\$4,653	\$2,680	\$4,653	\$2,725	\$4,953
\$800,000	\$987,840	\$5,384	\$5,929	\$800,000	\$824,241	\$5,384	\$4,947	\$800,000	\$943,155	\$3,095	\$5,361	\$3,070	\$5,361	\$3,114	\$5,661
\$900,000	\$1,111,320	\$6,123	\$6,670	\$900,000	\$927,271	\$6,123	\$5,565	\$900,000	\$1,061,050	\$3,484	\$6,068	\$3,459	\$6,068	\$3,503	\$6,368
\$1,000,000	\$1,234,800	\$6,861	\$7,411	\$1,000,000	\$1,030,301	\$6,861	\$6,184	\$1,000,000	\$1,178,944	\$3,873	\$6,776	\$3,848	\$6,776	\$3,892	\$7,076
\$2,000,000	\$2,469,600	\$14,247	\$14,822	\$2,000,000	\$2,060,602	\$14,247	\$12,368	\$2,000,000	\$2,357,888	\$7,766	\$13,852	\$7,740	\$13,852	\$7,784	\$14,152
\$3,000,000	\$3,704,400	\$21,632	\$22,233	\$3,000,000	\$3,090,903	\$21,632	\$18,551	\$3,000,000	\$3,536,832	\$11,658	\$20,928	\$11,633	\$20,928	\$11,677	\$21,228
\$4,000,000	\$4,939,200	\$29,018	\$29,645	\$4,000,000	\$4,121,204	\$29,018	\$24,735	\$4,000,000	\$4,715,776	\$15,550	\$28,003	\$15,525	\$28,003	\$15,569	\$28,304
\$5,000,000	\$6,174,000	\$36,403	\$37,056	\$5,000,000	\$5,151,505	\$36,403	\$30,919	\$5,000,000	\$5,894,720	\$19,442	\$35,079	\$19,417	\$35,079	\$19,461	\$35,379
\$6,000,000	\$7,408,800	\$43,788	\$44,467	\$6,000,000	\$6,181,806	\$43,788	\$37,103	\$6,000,000	\$7,073,664	\$23,334	\$42,155	\$23,309	\$42,155	\$23,353	\$42,455
\$7,000,000	\$8,643,600	\$51,174	\$51,878	\$7,000,000	\$7,212,107	\$51,174	\$43,286	\$7,000,000	\$8,252,608	\$27,227	\$49,231	\$27,201	\$49,231	\$27,246	\$49,531
\$8,000,000	\$9,878,400	\$58,559	\$59,289	\$8,000,000	\$8,242,408	\$58,559	\$49,470	\$8,000,000	\$9,431,552	\$31,119	\$56,307	\$31,094	\$56,307	\$31,138	\$56,607
\$9,000,000	\$11,113,200	\$65,944	\$66,700	\$9,000,000	\$9,272,709	\$65,944	\$55,654	\$9,000,000	\$10,610,496	\$35,011	\$63,383	\$34,986	\$63,383	\$35,030	\$63,683
\$10,000,000	\$12,348,000	\$73,330	\$74,111	\$10,000,000	\$10,303,010	\$73,330	\$61,838	\$10,000,000	\$11,789,440	\$38,903	\$70,459	\$38,878	\$70,459	\$38,922	\$70,759
\$15,000,000	\$18,522,000	\$110,257	\$111,167	\$15,000,000	\$15,454,515	\$110,257	\$92,756	\$15,000,000	\$17,684,160	\$58,365	\$105,838	\$58,339	\$105,838	\$58,383	\$106,138
\$20,000,000	\$24,696,000	\$147,184	\$148,223	\$20,000,000	\$20,606,020	\$147,184	\$123,675	\$20,000,000	\$23,578,880	\$77,826	\$141,218	\$77,800	\$141,218	\$77,845	\$141,518
\$25,000,000	\$30,870,000	\$184,111	\$185,278	\$25,000,000	\$25,757,525	\$184,111	\$154,594	\$25,000,000	\$29,473,600	\$97,287	\$176,597	\$97,262	\$176,597	\$97,306	\$176,897
\$30,000,000	\$37,044,000	\$221,037	\$222,334	\$30,000,000	\$30,909,030	\$221,037	\$185,513	\$30,000,000	\$35,368,320	\$116,748	\$211,977	\$116,723	\$211,977	\$116,767	\$212,277
\$35,000,000	\$43,218,000	\$257,964	\$259,390	\$35,000,000	\$36,060,535	\$257,964	\$216,431	\$35,000,000	\$41,263,040	\$136,209	\$247,356	\$136,184	\$247,356	\$136,228	\$247,656
\$40,000,000	\$49,392,000	\$294,891	\$296,445	\$40,000,000	\$41,212,040	\$294,891	\$247,350	\$40,000,000	\$47,157,760	\$155,670	\$282,736	\$155,645	\$282,736	\$155,689	\$283,036
\$45,000,000	\$55,566,000	\$331,818	\$333,501	\$45,000,000	\$46,363,545	\$331,818	\$278,269	\$45,000,000	\$53,052,480	\$175,131	\$318,115	\$175,106	\$318,115	\$175,150	\$318,415
\$50,000,000	\$61,740,000	\$368,745	\$370,557	\$50,000,000	\$51,515,050	\$368,745	\$309,188	\$50,000,000	\$58,947,200	\$194,593	\$353,495	\$194,567	\$353,495	\$194,611	\$353,795

CITY OF PATON, 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	\$176	90.41%	\$115	58.87%	(\$122)	(69.44%)	(\$97)	(64.30%)	\$159	81.80%
\$100,000	\$352	90.41%	\$229	58.87%	\$37	10.03%	\$62	18.10%	\$318	81.80%
\$150,000	\$528	90.41%	\$344	58.87%	\$196	34.75%	\$222	41.07%	\$478	81.80%
\$200,000	\$529	55.52%	\$284	29.76%	\$356	46.80%	\$381	51.86%	\$637	81.80%
\$250,000	\$530	40.11%	\$224	16.91%	\$515	53.94%	\$540	58.13%	\$796	81.80%
\$300,000	\$532	31.43%	\$163	9.66%	\$674	58.66%	\$699	62.23%	\$955	81.80%
\$400,000	\$534	21.98%	\$43	1.78%	\$992	64.51%	\$1,018	67.27%	\$1,273	81.80%
\$500,000	\$537	16.94%	(\$77)	(2.42%)	\$1,311	68.00%	\$1,336	70.24%	\$1,592	81.80%
\$600,000	\$539	13.81%	(\$197)	(5.04%)	\$1,629	70.32%	\$1,654	72.20%	\$1,910	81.80%
\$700,000	\$542	11.67%	(\$317)	(6.83%)	\$1,947	71.97%	\$1,973	73.60%	\$2,229	81.80%
\$800,000	\$545	10.11%	(\$437)	(8.12%)	\$2,266	73.21%	\$2,291	74.64%	\$2,547	81.80%
\$900,000	\$547	8.94%	(\$557)	(9.11%)	\$2,584	74.17%	\$2,609	75.44%	\$2,865	81.80%
\$1,000,000	\$550	8.01%	(\$678)	(9.88%)	\$2,902	74.93%	\$2,928	76.08%	\$3,184	81.80%
\$2,000,000	\$575	4.04%	(\$1,879)	(13.19%)	\$6,086	78.37%	\$6,111	78.96%	\$6,367	81.80%
\$3,000,000	\$601	2.78%	(\$3,081)	(14.24%)	\$9,270	79.52%	\$9,295	79.91%	\$9,551	81.80%
\$4,000,000	\$627	2.16%	(\$4,283)	(14.76%)	\$12,453	80.09%	\$12,479	80.38%	\$12,735	81.80%
\$5,000,000	\$653	1.79%	(\$5,484)	(15.07%)	\$15,637	80.43%	\$15,662	80.66%	\$15,918	81.80%
\$6,000,000	\$678	1.55%	(\$6,686)	(15.27%)	\$18,821	80.66%	\$18,846	80.85%	\$19,102	81.80%
\$7,000,000	\$704	1.38%	(\$7,887)	(15.41%)	\$22,004	80.82%	\$22,030	80.99%	\$22,286	81.80%
\$8,000,000	\$730	1.25%	(\$9,089)	(15.52%)	\$25,188	80.94%	\$25,213	81.09%	\$25,469	81.80%
\$9,000,000	\$756	1.15%	(\$10,291)	(15.61%)	\$28,372	81.04%	\$28,397	81.17%	\$28,653	81.80%
\$10,000,000	\$781	1.07%	(\$11,492)	(15.67%)	\$31,555	81.11%	\$31,581	81.23%	\$31,837	81.80%
\$15,000,000	\$910	0.83%	(\$17,500)	(15.87%)	\$47,474	81.34%	\$47,499	81.42%	\$47,755	81.80%
\$20,000,000	\$1,039	0.71%	(\$23,509)	(15.97%)	\$63,392	81.45%	\$63,417	81.51%	\$63,673	81.80%
\$25,000,000	\$1,168	0.63%	(\$29,517)	(16.03%)	\$79,310	81.52%	\$79,336	81.57%	\$79,592	81.80%
\$30,000,000	\$1,297	0.59%	(\$35,525)	(16.07%)	\$95,229	81.57%	\$95,254	81.61%	\$95,510	81.80%
\$35,000,000	\$1,425	0.55%	(\$41,533)	(16.10%)	\$111,147	81.60%	\$111,172	81.63%	\$111,428	81.80%
\$40,000,000	\$1,554	0.53%	(\$47,541)	(16.12%)	\$127,065	81.62%	\$127,091	81.65%	\$127,347	81.80%
\$45,000,000	\$1,683	0.51%	(\$53,549)	(16.14%)	\$142,984	81.64%	\$143,009	81.67%	\$143,265	81.80%
\$50,000,000	\$1,812	0.49%	(\$59,557)	(16.15%)	\$158,902	81.66%	\$158,927	81.68%	\$159,183	81.80%