

CITY OF POMEROY, 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	\$8.25738	\$235,949	\$0	\$235,949	
2026-27	\$6.19690	\$240,668	\$1,680	\$242,349	2.7%
2027-28	\$6.24016	\$243,886	\$1,692	\$245,578	1.3%
2028-29	\$6.04639	\$250,489	\$1,639	\$252,128	2.7%
2029-30	\$6.08596	\$253,749	\$1,650	\$255,399	1.3%
2030-31	\$5.89619	\$260,507	\$1,599	\$262,106	2.6%
2031-32	\$5.93237	\$263,685	\$1,609	\$265,294	1.2%
2032-33	\$5.74937	\$270,600	\$1,559	\$272,159	2.6%
2033-34	\$5.78249	\$273,698	\$1,568	\$275,266	1.1%
2034-35	\$5.60589	\$280,772	\$1,520	\$282,292	2.6%
2035-36	\$5.63624	\$283,793	\$1,528	\$285,321	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	\$44,224,519	\$28,574,376	\$0	\$28,574,376
2026-27	\$41,696,408	\$39,108,066	\$0	\$39,108,066
2027-28	\$41,942,706	\$39,354,364	\$0	\$39,354,364
2028-29	\$44,287,338	\$41,698,996	\$0	\$41,698,996
2029-30	\$44,553,636	\$41,965,294	\$0	\$41,965,294
2030-31	\$47,041,749	\$44,453,407	\$0	\$44,453,407
2031-32	\$47,308,047	\$44,719,705	\$0	\$44,719,705
2032-33	\$49,925,473	\$47,337,131	\$0	\$47,337,131
2033-34	\$50,191,771	\$47,603,429	\$0	\$47,603,429
2034-35	\$52,944,619	\$50,356,277	\$0	\$50,356,277
2035-36	\$53,210,917	\$50,622,575	\$0	\$50,622,575

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	30.83%	-1.62%	29.20%	67.55%	0.00%	1.27%
2026-27	51.82%	-19.67%	32.15%	65.18%	0.00%	0.93%
2027-28	51.55%	-19.61%	31.94%	65.40%	0.00%	0.92%
2028-29	50.65%	-18.56%	32.09%	65.41%	0.00%	0.87%
2029-30	50.38%	-18.45%	31.93%	65.59%	0.00%	0.87%
2030-31	49.51%	-17.42%	32.09%	65.57%	0.00%	0.82%
2031-32	49.26%	-17.33%	31.93%	65.74%	0.00%	0.81%
2032-33	48.45%	-16.38%	32.07%	65.74%	0.00%	0.77%
2033-34	48.22%	-16.29%	31.93%	65.89%	0.00%	0.76%
2034-35	47.45%	-15.41%	32.04%	65.90%	0.00%	0.72%
2035-36	47.25%	-15.34%	31.91%	66.05%	0.00%	0.72%

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 POMEROY, 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	\$28,574,376	\$8.25738	\$235,949
2026-27	\$39,108,066	\$6.19690	\$242,349
2027-28	\$39,354,364	\$6.24016	\$245,578
2028-29	\$41,698,996	\$6.04639	\$252,128
2029-30	\$41,965,294	\$6.08596	\$255,399
2030-31	\$44,453,407	\$5.89619	\$262,106
2031-32	\$44,719,705	\$5.93237	\$265,294
2032-33	\$47,337,131	\$5.74937	\$272,159
2033-34	\$47,603,429	\$5.78249	\$275,266
2034-35	\$50,356,277	\$5.60589	\$282,292
2035-36	\$50,622,575	\$5.63624	\$285,321

CITY OF POMEROY, 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	\$28,574,376	\$8.25738	\$235,949
2026-27	\$31,096,503	\$8.01687	\$249,297
2027-28	\$31,509,876	\$8.01687	\$252,611
2028-29	\$33,105,198	\$8.01687	\$265,400
2029-30	\$33,529,052	\$8.01687	\$268,798
2030-31	\$35,215,656	\$8.01687	\$282,319
2031-32	\$35,650,510	\$8.01687	\$285,806
2032-33	\$37,432,986	\$8.01687	\$300,096
2033-34	\$37,879,455	\$8.01687	\$303,675
2034-35	\$39,762,649	\$8.01687	\$318,772
2035-36	\$40,221,308	\$8.01687	\$322,449

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	\$8,011,562	(\$1.81997)	-\$6,948
2027-28	\$7,844,488	(\$1.77671)	-\$7,033
2028-29	\$8,593,798	(\$1.97048)	-\$13,272
2029-30	\$8,436,243	(\$1.93091)	-\$13,399
2030-31	\$9,237,751	(\$2.12068)	-\$20,214
2031-32	\$9,069,195	(\$2.08450)	-\$20,512
2032-33	\$9,904,144	(\$2.26750)	-\$27,937
2033-34	\$9,723,974	(\$2.23438)	-\$28,408
2034-35	\$10,593,628	(\$2.41098)	-\$36,480
2035-36	\$10,401,267	(\$2.38063)	-\$37,128

CITY OF POMEROY, 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	\$196	\$364	\$50,000	\$51,515	\$196	\$304	\$50,000	\$58,947	\$177	\$53	\$151	\$53	\$196	\$348
\$100,000	\$123,480	\$392	\$728	\$100,000	\$103,030	\$392	\$607	\$100,000	\$117,894	\$373	\$400	\$347	\$400	\$392	\$695
\$150,000	\$185,220	\$587	\$1,092	\$150,000	\$154,545	\$587	\$911	\$150,000	\$176,842	\$568	\$748	\$543	\$748	\$587	\$1,043
\$200,000	\$246,960	\$959	\$1,456	\$200,000	\$206,060	\$959	\$1,215	\$200,000	\$235,789	\$764	\$1,095	\$739	\$1,095	\$783	\$1,390
\$250,000	\$308,700	\$1,331	\$1,820	\$250,000	\$257,575	\$1,331	\$1,519	\$250,000	\$294,736	\$960	\$1,443	\$935	\$1,443	\$979	\$1,738
\$300,000	\$370,440	\$1,702	\$2,184	\$300,000	\$309,090	\$1,702	\$1,822	\$300,000	\$353,683	\$1,156	\$1,791	\$1,131	\$1,791	\$1,175	\$2,085
\$400,000	\$493,920	\$2,445	\$2,912	\$400,000	\$412,120	\$2,445	\$2,430	\$400,000	\$471,578	\$1,548	\$2,486	\$1,522	\$2,486	\$1,567	\$2,781
\$500,000	\$617,400	\$3,189	\$3,640	\$500,000	\$515,151	\$3,189	\$3,037	\$500,000	\$589,472	\$1,939	\$3,181	\$1,914	\$3,181	\$1,958	\$3,476
\$600,000	\$740,880	\$3,932	\$4,368	\$600,000	\$618,181	\$3,932	\$3,645	\$600,000	\$707,366	\$2,331	\$3,876	\$2,306	\$3,876	\$2,350	\$4,171
\$700,000	\$864,360	\$4,675	\$5,096	\$700,000	\$721,211	\$4,675	\$4,252	\$700,000	\$825,261	\$2,723	\$4,571	\$2,697	\$4,571	\$2,742	\$4,866
\$800,000	\$987,840	\$5,418	\$5,824	\$800,000	\$824,241	\$5,418	\$4,860	\$800,000	\$943,155	\$3,114	\$5,266	\$3,089	\$5,266	\$3,133	\$5,561
\$900,000	\$1,111,320	\$6,161	\$6,553	\$900,000	\$927,271	\$6,161	\$5,467	\$900,000	\$1,061,050	\$3,506	\$5,961	\$3,480	\$5,961	\$3,525	\$6,256
\$1,000,000	\$1,234,800	\$6,904	\$7,281	\$1,000,000	\$1,030,301	\$6,904	\$6,075	\$1,000,000	\$1,178,944	\$3,898	\$6,656	\$3,872	\$6,656	\$3,917	\$6,951
\$2,000,000	\$2,469,600	\$14,336	\$14,561	\$2,000,000	\$2,060,602	\$14,336	\$12,150	\$2,000,000	\$2,357,888	\$7,814	\$13,608	\$7,789	\$13,608	\$7,833	\$13,903
\$3,000,000	\$3,704,400	\$21,768	\$21,842	\$3,000,000	\$3,090,903	\$21,768	\$18,225	\$3,000,000	\$3,536,832	\$11,731	\$20,559	\$11,705	\$20,559	\$11,750	\$20,854
\$4,000,000	\$4,939,200	\$29,199	\$29,122	\$4,000,000	\$4,121,204	\$29,199	\$24,299	\$4,000,000	\$4,715,776	\$15,647	\$27,510	\$15,622	\$27,510	\$15,666	\$27,805
\$5,000,000	\$6,174,000	\$36,631	\$36,403	\$5,000,000	\$5,151,505	\$36,631	\$30,374	\$5,000,000	\$5,894,720	\$19,564	\$34,462	\$19,539	\$34,462	\$19,583	\$34,756
\$6,000,000	\$7,408,800	\$44,063	\$43,684	\$6,000,000	\$6,181,806	\$44,063	\$36,449	\$6,000,000	\$7,073,664	\$23,481	\$41,413	\$23,455	\$41,413	\$23,500	\$41,708
\$7,000,000	\$8,643,600	\$51,494	\$50,964	\$7,000,000	\$7,212,107	\$51,494	\$42,524	\$7,000,000	\$8,252,608	\$27,397	\$48,364	\$27,372	\$48,364	\$27,416	\$48,659
\$8,000,000	\$9,878,400	\$58,926	\$58,245	\$8,000,000	\$8,242,408	\$58,926	\$48,599	\$8,000,000	\$9,431,552	\$31,314	\$55,315	\$31,288	\$55,315	\$31,333	\$55,610
\$9,000,000	\$11,113,200	\$66,358	\$65,526	\$9,000,000	\$9,272,709	\$66,358	\$54,674	\$9,000,000	\$10,610,496	\$35,230	\$62,267	\$35,205	\$62,267	\$35,249	\$62,562
\$10,000,000	\$12,348,000	\$73,789	\$72,806	\$10,000,000	\$10,303,010	\$73,789	\$60,749	\$10,000,000	\$11,789,440	\$39,147	\$69,218	\$39,122	\$69,218	\$39,166	\$69,513
\$15,000,000	\$18,522,000	\$110,947	\$109,209	\$15,000,000	\$15,454,515	\$110,947	\$91,123	\$15,000,000	\$17,684,160	\$58,730	\$103,974	\$58,705	\$103,974	\$58,749	\$104,269
\$20,000,000	\$24,696,000	\$148,106	\$145,612	\$20,000,000	\$20,606,020	\$148,106	\$121,497	\$20,000,000	\$23,578,880	\$78,313	\$138,731	\$78,288	\$138,731	\$78,332	\$139,026
\$25,000,000	\$30,870,000	\$185,264	\$182,015	\$25,000,000	\$25,757,525	\$185,264	\$151,871	\$25,000,000	\$29,473,600	\$97,896	\$173,487	\$97,871	\$173,487	\$97,915	\$173,782
\$30,000,000	\$37,044,000	\$222,422	\$218,418	\$30,000,000	\$30,909,030	\$222,422	\$182,246	\$30,000,000	\$35,368,320	\$117,479	\$208,244	\$117,454	\$208,244	\$117,498	\$208,538
\$35,000,000	\$43,218,000	\$259,580	\$254,822	\$35,000,000	\$36,060,535	\$259,580	\$212,620	\$35,000,000	\$41,263,040	\$137,062	\$243,000	\$137,037	\$243,000	\$137,081	\$243,295
\$40,000,000	\$49,392,000	\$296,738	\$291,225	\$40,000,000	\$41,212,040	\$296,738	\$242,994	\$40,000,000	\$47,157,760	\$156,645	\$277,756	\$156,620	\$277,756	\$156,664	\$278,051
\$45,000,000	\$55,566,000	\$333,897	\$327,628	\$45,000,000	\$46,363,545	\$333,897	\$273,368	\$45,000,000	\$53,052,480	\$176,228	\$312,513	\$176,203	\$312,513	\$176,247	\$312,808
\$50,000,000	\$61,740,000	\$371,055	\$364,031	\$50,000,000	\$51,515,050	\$371,055	\$303,743	\$50,000,000	\$58,947,200	\$195,811	\$347,269	\$195,786	\$347,269	\$195,830	\$347,564

CITY OF POMEROY, 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	\$168	85.89%	\$108	55.10%	(\$124)	(70.17%)	(\$99)	(65.15%)	\$152	77.48%
\$100,000	\$336	85.89%	\$216	55.10%	\$28	7.42%	\$53	15.30%	\$303	77.48%
\$150,000	\$505	85.89%	\$324	55.10%	\$179	31.55%	\$205	37.72%	\$455	77.48%
\$200,000	\$497	51.83%	\$256	26.68%	\$331	43.32%	\$357	48.26%	\$607	77.48%
\$250,000	\$489	36.79%	\$188	14.13%	\$483	50.29%	\$508	54.38%	\$759	77.48%
\$300,000	\$482	28.31%	\$120	7.06%	\$635	54.90%	\$660	58.38%	\$910	77.48%
\$400,000	\$467	19.09%	(\$15)	(0.63%)	\$938	60.61%	\$964	63.30%	\$1,214	77.48%
\$500,000	\$452	14.17%	(\$151)	(4.74%)	\$1,242	64.02%	\$1,267	66.20%	\$1,517	77.48%
\$600,000	\$437	11.11%	(\$287)	(7.30%)	\$1,545	66.28%	\$1,570	68.12%	\$1,821	77.48%
\$700,000	\$422	9.02%	(\$422)	(9.04%)	\$1,848	67.89%	\$1,874	69.48%	\$2,124	77.48%
\$800,000	\$406	7.50%	(\$558)	(10.30%)	\$2,152	69.10%	\$2,177	70.49%	\$2,428	77.48%
\$900,000	\$391	6.35%	(\$694)	(11.26%)	\$2,455	70.03%	\$2,481	71.28%	\$2,731	77.48%
\$1,000,000	\$376	5.45%	(\$830)	(12.01%)	\$2,759	70.78%	\$2,784	71.91%	\$3,035	77.48%
\$2,000,000	\$225	1.57%	(\$2,186)	(15.25%)	\$5,794	74.14%	\$5,819	74.71%	\$6,069	77.48%
\$3,000,000	\$74	0.34%	(\$3,543)	(16.28%)	\$8,828	75.26%	\$8,854	75.64%	\$9,104	77.48%
\$4,000,000	(\$77)	(0.26%)	(\$4,900)	(16.78%)	\$11,863	75.81%	\$11,888	76.10%	\$12,139	77.48%
\$5,000,000	(\$228)	(0.62%)	(\$6,257)	(17.08%)	\$14,898	76.15%	\$14,923	76.38%	\$15,173	77.48%
\$6,000,000	(\$379)	(0.86%)	(\$7,613)	(17.28%)	\$17,932	76.37%	\$17,958	76.56%	\$18,208	77.48%
\$7,000,000	(\$530)	(1.03%)	(\$8,970)	(17.42%)	\$20,967	76.53%	\$20,992	76.69%	\$21,243	77.48%
\$8,000,000	(\$681)	(1.16%)	(\$10,327)	(17.53%)	\$24,002	76.65%	\$24,027	76.79%	\$24,277	77.48%
\$9,000,000	(\$832)	(1.25%)	(\$11,684)	(17.61%)	\$27,036	76.74%	\$27,062	76.87%	\$27,312	77.48%
\$10,000,000	(\$983)	(1.33%)	(\$13,041)	(17.67%)	\$30,071	76.82%	\$30,096	76.93%	\$30,347	77.48%
\$15,000,000	(\$1,738)	(1.57%)	(\$19,825)	(17.87%)	\$45,244	77.04%	\$45,270	77.11%	\$45,520	77.48%
\$20,000,000	(\$2,493)	(1.68%)	(\$26,609)	(17.97%)	\$60,418	77.15%	\$60,443	77.21%	\$60,693	77.48%
\$25,000,000	(\$3,248)	(1.75%)	(\$33,393)	(18.02%)	\$75,591	77.22%	\$75,616	77.26%	\$75,867	77.48%
\$30,000,000	(\$4,004)	(1.80%)	(\$40,176)	(18.06%)	\$90,764	77.26%	\$90,790	77.30%	\$91,040	77.48%
\$35,000,000	(\$4,759)	(1.83%)	(\$46,960)	(18.09%)	\$105,938	77.29%	\$105,963	77.32%	\$106,213	77.48%
\$40,000,000	(\$5,514)	(1.86%)	(\$53,744)	(18.11%)	\$121,111	77.32%	\$121,136	77.34%	\$121,387	77.48%
\$45,000,000	(\$6,269)	(1.88%)	(\$60,528)	(18.13%)	\$136,284	77.33%	\$136,310	77.36%	\$136,560	77.48%
\$50,000,000	(\$7,024)	(1.89%)	(\$67,312)	(18.14%)	\$151,458	77.35%	\$151,483	77.37%	\$151,734	77.48%