

CITY OF POSTVILLE, 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	\$8.04578	\$511,074	\$0	\$511,074	
2026-27	\$5.05636	\$521,295	\$6,142	\$527,438	3.2%
2027-28	\$5.11594	\$533,221	\$6,215	\$539,436	2.3%
2028-29	\$5.00171	\$550,224	\$6,076	\$556,300	3.1%
2029-30	\$5.05694	\$562,219	\$6,143	\$568,362	2.2%
2030-31	\$4.94191	\$579,730	\$6,003	\$585,733	3.1%
2031-32	\$4.99308	\$591,577	\$6,065	\$597,642	2.0%
2032-33	\$4.87927	\$609,595	\$5,927	\$615,522	3.0%
2033-34	\$4.92671	\$621,288	\$5,985	\$627,273	1.9%
2034-35	\$4.81420	\$639,819	\$5,848	\$645,667	2.9%
2035-36	\$4.85820	\$651,353	\$5,901	\$657,255	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	\$116,120,551	\$63,520,718	\$0	\$63,520,718
2026-27	\$109,573,744	\$104,311,686	\$0	\$104,311,686
2027-28	\$110,704,234	\$105,442,176	\$0	\$105,442,176
2028-29	\$116,484,072	\$111,222,014	\$0	\$111,222,014
2029-30	\$117,654,562	\$112,392,504	\$0	\$112,392,504
2030-31	\$123,785,632	\$118,523,574	\$0	\$118,523,574
2031-32	\$124,956,121	\$119,694,063	\$0	\$119,694,063
2032-33	\$131,412,469	\$126,150,411	\$0	\$126,150,411
2033-34	\$132,582,959	\$127,320,901	\$0	\$127,320,901
2034-35	\$139,379,276	\$134,117,218	\$0	\$134,117,218
2035-36	\$140,549,766	\$135,287,708	\$0	\$135,287,708

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	55.01%	-1.16%	53.85%	22.36%	21.87%	1.07%
2026-27	77.17%	-17.24%	59.93%	23.19%	15.46%	0.65%
2027-28	76.53%	-17.13%	59.40%	23.90%	15.29%	0.64%
2028-29	75.64%	-16.31%	59.33%	24.71%	14.64%	0.61%
2029-30	75.03%	-16.18%	58.85%	25.35%	14.49%	0.60%
2030-31	74.16%	-15.37%	58.79%	26.10%	13.88%	0.57%
2031-32	73.60%	-15.26%	58.34%	26.70%	13.74%	0.57%
2032-33	72.78%	-14.50%	58.28%	27.40%	13.17%	0.54%
2033-34	72.27%	-14.40%	57.87%	27.95%	13.05%	0.53%
2034-35	71.50%	-13.70%	57.80%	28.61%	12.51%	0.51%
2035-36	71.03%	-13.61%	57.42%	29.12%	12.40%	0.50%

**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 POSTVILLE, 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	\$63,520,718	\$8.04578	\$511,074
2026-27	\$104,311,686	\$5.05636	\$527,438
2027-28	\$105,442,176	\$5.11594	\$539,436
2028-29	\$111,222,014	\$5.00171	\$556,300
2029-30	\$112,392,504	\$5.05694	\$568,362
2030-31	\$118,523,574	\$4.94191	\$585,733
2031-32	\$119,694,063	\$4.99308	\$597,642
2032-33	\$126,150,411	\$4.87927	\$615,522
2033-34	\$127,320,901	\$4.92671	\$627,273
2034-35	\$134,117,218	\$4.81420	\$645,667
2035-36	\$135,287,708	\$4.85820	\$657,255

CITY OF POSTVILLE, 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	\$63,520,718	\$8.04578	\$511,074
2026-27	\$66,068,832	\$7.88802	\$521,152
2027-28	\$67,609,518	\$7.88802	\$533,305
2028-29	\$70,473,037	\$7.88802	\$555,893
2029-30	\$72,058,125	\$7.88802	\$568,396
2030-31	\$75,098,533	\$7.88802	\$592,379
2031-32	\$76,730,236	\$7.88802	\$605,250
2032-33	\$79,956,445	\$7.88802	\$630,698
2033-34	\$81,637,351	\$7.88802	\$643,957
2034-35	\$85,058,825	\$7.88802	\$670,946
2035-36	\$86,791,385	\$7.88802	\$684,612

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	\$38,242,854	(\$2.83166)	\$6,285
2027-28	\$37,832,658	(\$2.77208)	\$6,131
2028-29	\$40,748,977	(\$2.88631)	\$407
2029-30	\$40,334,378	(\$2.83108)	-\$34
2030-31	\$43,425,040	(\$2.94611)	-\$6,646
2031-32	\$42,963,828	(\$2.89494)	-\$7,608
2032-33	\$46,193,967	(\$3.00875)	-\$15,176
2033-34	\$45,683,550	(\$2.96131)	-\$16,684
2034-35	\$49,058,393	(\$3.07382)	-\$25,279
2035-36	\$48,496,323	(\$3.02982)	-\$27,358

CITY OF POSTVILLE, 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	\$191	\$305	\$50,000	\$51,515	\$191	\$255	\$50,000	\$58,947	\$172	\$44	\$147	\$44	\$191	\$291
\$100,000	\$123,480	\$382	\$610	\$100,000	\$103,030	\$382	\$509	\$100,000	\$117,894	\$363	\$336	\$338	\$336	\$382	\$583
\$150,000	\$185,220	\$572	\$915	\$150,000	\$154,545	\$572	\$764	\$150,000	\$176,842	\$554	\$627	\$529	\$627	\$572	\$874
\$200,000	\$246,960	\$934	\$1,220	\$200,000	\$206,060	\$934	\$1,018	\$200,000	\$235,789	\$745	\$918	\$720	\$918	\$763	\$1,165
\$250,000	\$308,700	\$1,297	\$1,526	\$250,000	\$257,575	\$1,297	\$1,273	\$250,000	\$294,736	\$936	\$1,209	\$911	\$1,209	\$954	\$1,457
\$300,000	\$370,440	\$1,659	\$1,831	\$300,000	\$309,090	\$1,659	\$1,527	\$300,000	\$353,683	\$1,126	\$1,501	\$1,102	\$1,501	\$1,145	\$1,748
\$400,000	\$493,920	\$2,383	\$2,441	\$400,000	\$412,120	\$2,383	\$2,037	\$400,000	\$471,578	\$1,508	\$2,083	\$1,483	\$2,083	\$1,526	\$2,330
\$500,000	\$617,400	\$3,107	\$3,051	\$500,000	\$515,151	\$3,107	\$2,546	\$500,000	\$589,472	\$1,890	\$2,666	\$1,865	\$2,666	\$1,908	\$2,913
\$600,000	\$740,880	\$3,831	\$3,661	\$600,000	\$618,181	\$3,831	\$3,055	\$600,000	\$707,366	\$2,271	\$3,249	\$2,246	\$3,249	\$2,290	\$3,496
\$700,000	\$864,360	\$4,555	\$4,272	\$700,000	\$721,211	\$4,555	\$3,564	\$700,000	\$825,261	\$2,653	\$3,831	\$2,628	\$3,831	\$2,671	\$4,078
\$800,000	\$987,840	\$5,279	\$4,882	\$800,000	\$824,241	\$5,279	\$4,073	\$800,000	\$943,155	\$3,034	\$4,414	\$3,010	\$4,414	\$3,053	\$4,661
\$900,000	\$1,111,320	\$6,003	\$5,492	\$900,000	\$927,271	\$6,003	\$4,582	\$900,000	\$1,061,050	\$3,416	\$4,997	\$3,391	\$4,997	\$3,435	\$5,244
\$1,000,000	\$1,234,800	\$6,727	\$6,102	\$1,000,000	\$1,030,301	\$6,727	\$5,092	\$1,000,000	\$1,178,944	\$3,798	\$5,579	\$3,773	\$5,579	\$3,816	\$5,826
\$2,000,000	\$2,469,600	\$13,969	\$12,205	\$2,000,000	\$2,060,602	\$13,969	\$10,183	\$2,000,000	\$2,357,888	\$7,614	\$11,405	\$7,589	\$11,405	\$7,632	\$11,652
\$3,000,000	\$3,704,400	\$21,210	\$18,307	\$3,000,000	\$3,090,903	\$21,210	\$15,275	\$3,000,000	\$3,536,832	\$11,430	\$17,232	\$11,405	\$17,232	\$11,449	\$17,479
\$4,000,000	\$4,939,200	\$28,451	\$24,409	\$4,000,000	\$4,121,204	\$28,451	\$20,367	\$4,000,000	\$4,715,776	\$15,246	\$23,058	\$15,222	\$23,058	\$15,265	\$23,305
\$5,000,000	\$6,174,000	\$35,692	\$30,511	\$5,000,000	\$5,151,505	\$35,692	\$25,458	\$5,000,000	\$5,894,720	\$19,063	\$28,884	\$19,038	\$28,884	\$19,081	\$29,131
\$6,000,000	\$7,408,800	\$42,933	\$36,614	\$6,000,000	\$6,181,806	\$42,933	\$30,550	\$6,000,000	\$7,073,664	\$22,879	\$34,710	\$22,854	\$34,710	\$22,897	\$34,957
\$7,000,000	\$8,643,600	\$50,175	\$42,716	\$7,000,000	\$7,212,107	\$50,175	\$35,642	\$7,000,000	\$8,252,608	\$26,695	\$40,537	\$26,670	\$40,537	\$26,714	\$40,784
\$8,000,000	\$9,878,400	\$57,416	\$48,818	\$8,000,000	\$8,242,408	\$57,416	\$40,733	\$8,000,000	\$9,431,552	\$30,511	\$46,363	\$30,487	\$46,363	\$30,530	\$46,610
\$9,000,000	\$11,113,200	\$64,657	\$54,920	\$9,000,000	\$9,272,709	\$64,657	\$45,825	\$9,000,000	\$10,610,496	\$34,328	\$52,189	\$34,303	\$52,189	\$34,346	\$52,436
\$10,000,000	\$12,348,000	\$71,898	\$61,023	\$10,000,000	\$10,303,010	\$71,898	\$50,917	\$10,000,000	\$11,789,440	\$38,144	\$58,015	\$38,119	\$58,015	\$38,162	\$58,262
\$15,000,000	\$18,522,000	\$108,104	\$91,534	\$15,000,000	\$15,454,515	\$108,104	\$76,375	\$15,000,000	\$17,684,160	\$57,225	\$87,146	\$57,200	\$87,146	\$57,244	\$87,394
\$20,000,000	\$24,696,000	\$144,310	\$122,045	\$20,000,000	\$20,606,020	\$144,310	\$101,833	\$20,000,000	\$23,578,880	\$76,306	\$116,278	\$76,282	\$116,278	\$76,325	\$116,525
\$25,000,000	\$30,870,000	\$180,516	\$152,557	\$25,000,000	\$25,757,525	\$180,516	\$127,291	\$25,000,000	\$29,473,600	\$95,388	\$145,409	\$95,363	\$145,409	\$95,406	\$145,656
\$30,000,000	\$37,044,000	\$216,722	\$183,068	\$30,000,000	\$30,909,030	\$216,722	\$152,750	\$30,000,000	\$35,368,320	\$114,469	\$174,540	\$114,444	\$174,540	\$114,487	\$174,787
\$35,000,000	\$43,218,000	\$252,928	\$213,579	\$35,000,000	\$36,060,535	\$252,928	\$178,208	\$35,000,000	\$41,263,040	\$133,550	\$203,671	\$133,525	\$203,671	\$133,569	\$203,918
\$40,000,000	\$49,392,000	\$289,134	\$244,091	\$40,000,000	\$41,212,040	\$289,134	\$203,666	\$40,000,000	\$47,157,760	\$152,631	\$232,802	\$152,606	\$232,802	\$152,650	\$233,049
\$45,000,000	\$55,566,000	\$325,340	\$274,602	\$45,000,000	\$46,363,545	\$325,340	\$229,124	\$45,000,000	\$53,052,480	\$171,712	\$261,933	\$171,688	\$261,933	\$171,731	\$262,181
\$50,000,000	\$61,740,000	\$361,546	\$305,114	\$50,000,000	\$51,515,050	\$361,546	\$254,583	\$50,000,000	\$58,947,200	\$190,794	\$291,065	\$190,769	\$291,065	\$190,812	\$291,312

CITY OF POSTVILLE, 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	\$114	59.90%	\$64	33.42%	(\$128)	(74.34%)	(\$103)	(70.02%)	\$100	52.67%
\$100,000	\$229	59.90%	\$128	33.42%	(\$28)	(7.60%)	(\$3)	(0.82%)	\$201	52.67%
\$150,000	\$343	59.90%	\$191	33.42%	\$73	13.16%	\$98	18.47%	\$301	52.67%
\$200,000	\$286	30.60%	\$84	8.97%	\$173	23.28%	\$198	27.53%	\$402	52.67%
\$250,000	\$229	17.66%	(\$24)	(1.82%)	\$274	29.28%	\$299	32.80%	\$502	52.67%
\$300,000	\$172	10.37%	(\$131)	(7.91%)	\$374	33.24%	\$399	36.24%	\$603	52.67%
\$400,000	\$58	2.44%	(\$346)	(14.52%)	\$575	38.16%	\$600	40.47%	\$804	52.67%
\$500,000	(\$56)	(1.79%)	(\$561)	(18.06%)	\$776	41.09%	\$801	42.97%	\$1,005	52.67%
\$600,000	(\$170)	(4.43%)	(\$776)	(20.26%)	\$977	43.03%	\$1,002	44.61%	\$1,206	52.67%
\$700,000	(\$284)	(6.22%)	(\$991)	(21.75%)	\$1,178	44.42%	\$1,203	45.78%	\$1,407	52.67%
\$800,000	(\$397)	(7.53%)	(\$1,206)	(22.84%)	\$1,379	45.46%	\$1,404	46.66%	\$1,608	52.67%
\$900,000	(\$511)	(8.52%)	(\$1,421)	(23.67%)	\$1,580	46.26%	\$1,605	47.33%	\$1,809	52.67%
\$1,000,000	(\$625)	(9.29%)	(\$1,636)	(24.32%)	\$1,781	46.91%	\$1,806	47.87%	\$2,010	52.67%
\$2,000,000	(\$1,764)	(12.63%)	(\$3,785)	(27.10%)	\$3,791	49.80%	\$3,816	50.28%	\$4,020	52.67%
\$3,000,000	(\$2,903)	(13.69%)	(\$5,935)	(27.98%)	\$5,801	50.75%	\$5,826	51.08%	\$6,030	52.67%
\$4,000,000	(\$4,042)	(14.21%)	(\$8,084)	(28.42%)	\$7,811	51.23%	\$7,836	51.48%	\$8,040	52.67%
\$5,000,000	(\$5,181)	(14.52%)	(\$10,234)	(28.67%)	\$9,821	51.52%	\$9,846	51.72%	\$10,050	52.67%
\$6,000,000	(\$6,320)	(14.72%)	(\$12,384)	(28.84%)	\$11,831	51.71%	\$11,856	51.88%	\$12,060	52.67%
\$7,000,000	(\$7,459)	(14.87%)	(\$14,533)	(28.97%)	\$13,841	51.85%	\$13,866	51.99%	\$14,070	52.67%
\$8,000,000	(\$8,598)	(14.97%)	(\$16,683)	(29.06%)	\$15,851	51.95%	\$15,876	52.08%	\$16,080	52.67%
\$9,000,000	(\$9,737)	(15.06%)	(\$18,832)	(29.13%)	\$17,861	52.03%	\$17,886	52.14%	\$18,090	52.67%
\$10,000,000	(\$10,876)	(15.13%)	(\$20,982)	(29.18%)	\$19,871	52.10%	\$19,896	52.19%	\$20,100	52.67%
\$15,000,000	(\$16,570)	(15.33%)	(\$31,729)	(29.35%)	\$29,921	52.29%	\$29,946	52.35%	\$30,150	52.67%
\$20,000,000	(\$22,265)	(15.43%)	(\$42,477)	(29.43%)	\$39,971	52.38%	\$39,996	52.43%	\$40,200	52.67%
\$25,000,000	(\$27,960)	(15.49%)	(\$53,225)	(29.48%)	\$50,021	52.44%	\$50,046	52.48%	\$50,250	52.67%
\$30,000,000	(\$33,654)	(15.53%)	(\$63,973)	(29.52%)	\$60,071	52.48%	\$60,096	52.51%	\$60,300	52.67%
\$35,000,000	(\$39,349)	(15.56%)	(\$74,720)	(29.54%)	\$70,121	52.51%	\$70,146	52.53%	\$70,350	52.67%
\$40,000,000	(\$45,044)	(15.58%)	(\$85,468)	(29.56%)	\$80,171	52.53%	\$80,196	52.55%	\$80,400	52.67%
\$45,000,000	(\$50,738)	(15.60%)	(\$96,216)	(29.57%)	\$90,221	52.54%	\$90,246	52.56%	\$90,450	52.67%
\$50,000,000	(\$56,433)	(15.61%)	(\$106,964)	(29.59%)	\$100,271	52.55%	\$100,296	52.57%	\$100,500	52.67%