

CITY OF POCAHONTAS, 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	\$8.64000	\$482,163	\$0	\$482,163	
2026-27	\$5.12407	\$491,806	\$9,038	\$500,844	3.9%
2027-28	\$5.21824	\$509,223	\$9,204	\$518,428	3.5%
2028-29	\$5.05639	\$528,796	\$8,919	\$537,715	3.7%
2029-30	\$5.14167	\$546,505	\$9,069	\$555,575	3.3%
2030-31	\$4.98019	\$566,686	\$8,784	\$575,470	3.6%
2031-32	\$5.05739	\$584,117	\$8,921	\$593,037	3.1%
2032-33	\$4.90136	\$604,898	\$8,645	\$613,544	3.5%
2033-34	\$4.97141	\$622,043	\$8,769	\$630,812	2.8%
2034-35	\$4.82048	\$643,428	\$8,503	\$651,931	3.3%
2035-36	\$4.88418	\$660,281	\$8,615	\$668,896	2.6%

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	\$119,890,618	\$55,805,882	\$5,722,909	\$61,528,791
2026-27	\$105,382,605	\$97,743,397	\$6,409,658	\$104,153,055
2027-28	\$106,988,333	\$99,349,125	\$6,409,658	\$105,758,783
2028-29	\$114,303,294	\$106,343,603	\$6,730,141	\$113,073,744
2029-30	\$116,013,023	\$108,053,332	\$6,730,141	\$114,783,473
2030-31	\$123,848,029	\$115,551,831	\$7,066,648	\$122,618,479
2031-32	\$125,557,757	\$117,261,559	\$7,066,648	\$124,328,207
2032-33	\$133,827,792	\$125,178,261	\$7,419,980	\$132,598,242
2033-34	\$135,537,520	\$126,887,990	\$7,419,980	\$134,307,970
2034-35	\$144,262,445	\$135,241,916	\$7,790,979	\$143,032,895
2035-36	\$145,972,173	\$136,951,644	\$7,790,979	\$144,742,623

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	71.19%	-3.14%	68.05%	30.14%	1.34%	0.41%
2026-27	96.87%	-29.04%	67.83%	30.26%	1.14%	0.24%
2027-28	95.63%	-28.75%	66.89%	31.24%	1.12%	0.24%
2028-29	93.24%	-27.00%	66.24%	32.02%	1.06%	0.22%
2029-30	92.06%	-26.64%	65.42%	32.87%	1.04%	0.22%
2030-31	89.83%	-24.96%	64.87%	33.55%	0.99%	0.21%
2031-32	88.79%	-24.65%	64.13%	34.31%	0.97%	0.20%
2032-33	86.76%	-23.14%	63.63%	34.92%	0.92%	0.19%
2033-34	85.84%	-22.88%	62.96%	35.61%	0.91%	0.19%
2034-35	84.00%	-21.51%	62.49%	36.17%	0.86%	0.18%
2035-36	83.18%	-21.29%	61.89%	36.79%	0.85%	0.17%

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 POCAHONTAS, 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	\$55,805,882	\$8.64000	\$482,163
2026-27	\$97,743,397	\$5.12407	\$500,844
2027-28	\$99,349,125	\$5.21824	\$518,428
2028-29	\$106,343,603	\$5.05639	\$537,715
2029-30	\$108,053,332	\$5.14167	\$555,575
2030-31	\$115,551,831	\$4.98019	\$575,470
2031-32	\$117,261,559	\$5.05739	\$593,037
2032-33	\$125,178,261	\$4.90136	\$613,544
2033-34	\$126,887,990	\$4.97141	\$630,812
2034-35	\$135,241,916	\$4.82048	\$651,931
2035-36	\$136,951,644	\$4.88418	\$668,896

CITY OF POCAHONTAS, 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	\$55,805,882	\$8.64000	\$482,163
2026-27	\$58,409,717	\$8.47059	\$494,765
2027-28	\$60,517,159	\$8.38672	\$507,541
2028-29	\$63,854,097	\$8.10000	\$517,218
2029-30	\$66,017,050	\$8.10000	\$534,738
2030-31	\$69,578,680	\$8.10000	\$563,587
2031-32	\$71,799,907	\$8.10000	\$581,579
2032-33	\$75,597,613	\$8.10000	\$612,341
2033-34	\$77,880,354	\$8.10000	\$630,831
2034-35	\$81,926,224	\$8.10000	\$663,602
2035-36	\$84,273,540	\$8.10000	\$682,616

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	\$39,333,680	(\$3.34652)	\$6,080
2027-28	\$38,831,966	(\$3.16848)	\$10,887
2028-29	\$42,489,506	(\$3.04361)	\$20,497
2029-30	\$42,036,281	(\$2.95833)	\$20,836
2030-31	\$45,973,151	(\$3.11981)	\$11,883
2031-32	\$45,461,652	(\$3.04261)	\$11,458
2032-33	\$49,580,648	(\$3.19864)	\$1,203
2033-34	\$49,007,636	(\$3.12859)	-\$19
2034-35	\$53,315,691	(\$3.27952)	-\$11,671
2035-36	\$52,678,104	(\$3.21582)	-\$13,719

CITY OF POCAHONTAS, 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	\$205	\$307	\$50,000	\$51,515	\$205	\$257	\$50,000	\$58,947	\$185	\$45	\$158	\$45	\$205	\$294
\$100,000	\$123,480	\$410	\$615	\$100,000	\$103,030	\$410	\$513	\$100,000	\$117,894	\$390	\$338	\$363	\$338	\$410	\$587
\$150,000	\$185,220	\$615	\$922	\$150,000	\$154,545	\$615	\$770	\$150,000	\$176,842	\$595	\$632	\$568	\$632	\$615	\$881
\$200,000	\$246,960	\$1,004	\$1,230	\$200,000	\$206,060	\$1,004	\$1,026	\$200,000	\$235,789	\$800	\$925	\$773	\$925	\$820	\$1,174
\$250,000	\$308,700	\$1,392	\$1,537	\$250,000	\$257,575	\$1,392	\$1,283	\$250,000	\$294,736	\$1,005	\$1,219	\$978	\$1,219	\$1,025	\$1,468
\$300,000	\$370,440	\$1,781	\$1,845	\$300,000	\$309,090	\$1,781	\$1,539	\$300,000	\$353,683	\$1,210	\$1,512	\$1,183	\$1,512	\$1,229	\$1,761
\$400,000	\$493,920	\$2,559	\$2,460	\$400,000	\$412,120	\$2,559	\$2,052	\$400,000	\$471,578	\$1,619	\$2,100	\$1,593	\$2,100	\$1,639	\$2,349
\$500,000	\$617,400	\$3,336	\$3,075	\$500,000	\$515,151	\$3,336	\$2,566	\$500,000	\$589,472	\$2,029	\$2,687	\$2,003	\$2,687	\$2,049	\$2,936
\$600,000	\$740,880	\$4,114	\$3,690	\$600,000	\$618,181	\$4,114	\$3,079	\$600,000	\$707,366	\$2,439	\$3,274	\$2,412	\$3,274	\$2,459	\$3,523
\$700,000	\$864,360	\$4,892	\$4,305	\$700,000	\$721,211	\$4,892	\$3,592	\$700,000	\$825,261	\$2,849	\$3,861	\$2,822	\$3,861	\$2,869	\$4,110
\$800,000	\$987,840	\$5,669	\$4,920	\$800,000	\$824,241	\$5,669	\$4,105	\$800,000	\$943,155	\$3,259	\$4,448	\$3,232	\$4,448	\$3,278	\$4,697
\$900,000	\$1,111,320	\$6,447	\$5,535	\$900,000	\$927,271	\$6,447	\$4,618	\$900,000	\$1,061,050	\$3,668	\$5,035	\$3,642	\$5,035	\$3,688	\$5,284
\$1,000,000	\$1,234,800	\$7,224	\$6,150	\$1,000,000	\$1,030,301	\$7,224	\$5,131	\$1,000,000	\$1,178,944	\$4,078	\$5,622	\$4,052	\$5,622	\$4,098	\$5,871
\$2,000,000	\$2,469,600	\$15,000	\$12,299	\$2,000,000	\$2,060,602	\$15,000	\$10,262	\$2,000,000	\$2,357,888	\$8,176	\$11,494	\$8,150	\$11,494	\$8,196	\$11,743
\$3,000,000	\$3,704,400	\$22,776	\$18,449	\$3,000,000	\$3,090,903	\$22,776	\$15,393	\$3,000,000	\$3,536,832	\$12,274	\$17,365	\$12,248	\$17,365	\$12,294	\$17,614
\$4,000,000	\$4,939,200	\$30,552	\$24,598	\$4,000,000	\$4,121,204	\$30,552	\$20,524	\$4,000,000	\$4,715,776	\$16,372	\$23,236	\$16,346	\$23,236	\$16,392	\$23,485
\$5,000,000	\$6,174,000	\$38,328	\$30,748	\$5,000,000	\$5,151,505	\$38,328	\$25,655	\$5,000,000	\$5,894,720	\$20,471	\$29,108	\$20,444	\$29,108	\$20,490	\$29,357
\$6,000,000	\$7,408,800	\$46,104	\$36,897	\$6,000,000	\$6,181,806	\$46,104	\$30,787	\$6,000,000	\$7,073,664	\$24,569	\$34,979	\$24,542	\$34,979	\$24,589	\$35,228
\$7,000,000	\$8,643,600	\$53,880	\$43,047	\$7,000,000	\$7,212,107	\$53,880	\$35,918	\$7,000,000	\$8,252,608	\$28,667	\$40,851	\$28,640	\$40,851	\$28,687	\$41,100
\$8,000,000	\$9,878,400	\$61,656	\$49,196	\$8,000,000	\$8,242,408	\$61,656	\$41,049	\$8,000,000	\$9,431,552	\$32,765	\$46,722	\$32,738	\$46,722	\$32,785	\$46,971
\$9,000,000	\$11,113,200	\$69,432	\$55,346	\$9,000,000	\$9,272,709	\$69,432	\$46,180	\$9,000,000	\$10,610,496	\$36,863	\$52,593	\$36,836	\$52,593	\$36,883	\$52,842
\$10,000,000	\$12,348,000	\$77,208	\$61,495	\$10,000,000	\$10,303,010	\$77,208	\$51,311	\$10,000,000	\$11,789,440	\$40,961	\$58,465	\$40,934	\$58,465	\$40,981	\$58,714
\$15,000,000	\$18,522,000	\$116,088	\$92,243	\$15,000,000	\$15,454,515	\$116,088	\$76,966	\$15,000,000	\$17,684,160	\$61,451	\$87,821	\$61,425	\$87,821	\$61,471	\$88,070
\$20,000,000	\$24,696,000	\$154,968	\$122,991	\$20,000,000	\$20,606,020	\$154,968	\$102,622	\$20,000,000	\$23,578,880	\$81,942	\$117,178	\$81,915	\$117,178	\$81,962	\$117,427
\$25,000,000	\$30,870,000	\$193,848	\$153,738	\$25,000,000	\$25,757,525	\$193,848	\$128,277	\$25,000,000	\$29,473,600	\$102,432	\$146,535	\$102,406	\$146,535	\$102,452	\$146,784
\$30,000,000	\$37,044,000	\$232,728	\$184,486	\$30,000,000	\$30,909,030	\$232,728	\$153,933	\$30,000,000	\$35,368,320	\$122,923	\$175,892	\$122,896	\$175,892	\$122,943	\$176,141
\$35,000,000	\$43,218,000	\$271,608	\$215,234	\$35,000,000	\$36,060,535	\$271,608	\$179,588	\$35,000,000	\$41,263,040	\$143,413	\$205,249	\$143,387	\$205,249	\$143,433	\$205,498
\$40,000,000	\$49,392,000	\$310,488	\$245,982	\$40,000,000	\$41,212,040	\$310,488	\$205,244	\$40,000,000	\$47,157,760	\$163,904	\$234,606	\$163,877	\$234,606	\$163,924	\$234,855
\$45,000,000	\$55,566,000	\$349,368	\$276,729	\$45,000,000	\$46,363,545	\$349,368	\$230,899	\$45,000,000	\$53,052,480	\$184,394	\$263,962	\$184,368	\$263,962	\$184,414	\$264,211
\$50,000,000	\$61,740,000	\$388,248	\$307,477	\$50,000,000	\$51,515,050	\$388,248	\$256,555	\$50,000,000	\$58,947,200	\$204,885	\$293,319	\$204,858	\$293,319	\$204,905	\$293,568

CITY OF POCAHONTAS, 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	\$103	50.06%	\$52	25.21%	(\$140)	(75.92%)	(\$114)	(71.87%)	\$89	43.27%
\$100,000	\$205	50.06%	\$103	25.21%	(\$52)	(13.29%)	(\$25)	(6.93%)	\$177	43.27%
\$150,000	\$308	50.06%	\$155	25.21%	\$37	6.20%	\$63	11.17%	\$266	43.27%
\$200,000	\$226	22.56%	\$23	2.26%	\$126	15.70%	\$152	19.68%	\$355	43.27%
\$250,000	\$145	10.42%	(\$110)	(7.87%)	\$214	21.32%	\$241	24.62%	\$443	43.27%
\$300,000	\$64	3.58%	(\$242)	(13.57%)	\$303	25.04%	\$329	27.85%	\$532	43.27%
\$400,000	(\$99)	(3.87%)	(\$506)	(19.79%)	\$480	29.65%	\$507	31.82%	\$709	43.27%
\$500,000	(\$262)	(7.84%)	(\$771)	(23.10%)	\$658	32.40%	\$684	34.16%	\$887	43.27%
\$600,000	(\$424)	(10.31%)	(\$1,035)	(25.16%)	\$835	34.23%	\$861	35.71%	\$1,064	43.27%
\$700,000	(\$587)	(12.00%)	(\$1,300)	(26.57%)	\$1,012	35.53%	\$1,039	36.81%	\$1,241	43.27%
\$800,000	(\$749)	(13.22%)	(\$1,564)	(27.59%)	\$1,189	36.50%	\$1,216	37.63%	\$1,419	43.27%
\$900,000	(\$912)	(14.15%)	(\$1,829)	(28.37%)	\$1,367	37.26%	\$1,393	38.26%	\$1,596	43.27%
\$1,000,000	(\$1,075)	(14.88%)	(\$2,093)	(28.97%)	\$1,544	37.86%	\$1,571	38.77%	\$1,773	43.27%
\$2,000,000	(\$2,701)	(18.01%)	(\$4,738)	(31.59%)	\$3,317	40.57%	\$3,344	41.03%	\$3,547	43.27%
\$3,000,000	(\$4,328)	(19.00%)	(\$7,383)	(32.42%)	\$5,091	41.47%	\$5,117	41.78%	\$5,320	43.27%
\$4,000,000	(\$5,954)	(19.49%)	(\$10,028)	(32.82%)	\$6,864	41.92%	\$6,891	42.16%	\$7,093	43.27%
\$5,000,000	(\$7,581)	(19.78%)	(\$12,673)	(33.06%)	\$8,637	42.19%	\$8,664	42.38%	\$8,866	43.27%
\$6,000,000	(\$9,207)	(19.97%)	(\$15,318)	(33.22%)	\$10,411	42.37%	\$10,437	42.53%	\$10,640	43.27%
\$7,000,000	(\$10,834)	(20.11%)	(\$17,963)	(33.34%)	\$12,184	42.50%	\$12,210	42.63%	\$12,413	43.27%
\$8,000,000	(\$12,460)	(20.21%)	(\$20,608)	(33.42%)	\$13,957	42.60%	\$13,984	42.71%	\$14,186	43.27%
\$9,000,000	(\$14,086)	(20.29%)	(\$23,252)	(33.49%)	\$15,730	42.67%	\$15,757	42.78%	\$15,959	43.27%
\$10,000,000	(\$15,713)	(20.35%)	(\$25,897)	(33.54%)	\$17,504	42.73%	\$17,530	42.83%	\$17,733	43.27%
\$15,000,000	(\$23,845)	(20.54%)	(\$39,122)	(33.70%)	\$26,370	42.91%	\$26,397	42.97%	\$26,599	43.27%
\$20,000,000	(\$31,978)	(20.63%)	(\$52,346)	(33.78%)	\$35,236	43.00%	\$35,263	43.05%	\$35,465	43.27%
\$25,000,000	(\$40,110)	(20.69%)	(\$65,571)	(33.83%)	\$44,103	43.06%	\$44,129	43.09%	\$44,332	43.27%
\$30,000,000	(\$48,242)	(20.73%)	(\$78,795)	(33.86%)	\$52,969	43.09%	\$52,996	43.12%	\$53,198	43.27%
\$35,000,000	(\$56,374)	(20.76%)	(\$92,020)	(33.88%)	\$61,835	43.12%	\$61,862	43.14%	\$62,065	43.27%
\$40,000,000	(\$64,507)	(20.78%)	(\$105,245)	(33.90%)	\$70,702	43.14%	\$70,728	43.16%	\$70,931	43.27%
\$45,000,000	(\$72,639)	(20.79%)	(\$118,469)	(33.91%)	\$79,568	43.15%	\$79,595	43.17%	\$79,797	43.27%
\$50,000,000	(\$80,771)	(20.80%)	(\$131,694)	(33.92%)	\$88,435	43.16%	\$88,461	43.18%	\$88,664	43.27%