

CITY OF PRIMGHAR, 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	\$8.64038	\$248,626	\$0	\$248,626	
2026-27	\$4.84844	\$253,598	\$3,810	\$257,408	3.5%
2027-28	\$4.92128	\$260,721	\$3,867	\$264,588	2.8%
2028-29	\$4.78205	\$269,880	\$3,758	\$273,637	3.4%
2029-30	\$4.84863	\$277,056	\$3,810	\$280,866	2.6%
2030-31	\$4.71046	\$286,483	\$3,701	\$290,185	3.3%
2031-32	\$4.77132	\$293,549	\$3,749	\$297,298	2.5%
2032-33	\$4.63698	\$303,244	\$3,644	\$306,888	3.2%
2033-34	\$4.69270	\$310,197	\$3,687	\$313,885	2.3%
2034-35	\$4.56203	\$320,163	\$3,585	\$323,747	3.1%
2035-36	\$4.61311	\$327,000	\$3,625	\$330,625	2.1%

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	\$66,100,623	\$28,774,868	\$5,529,237	\$34,304,105
2026-27	\$62,005,918	\$53,090,942	\$8,069,645	\$61,160,587
2027-28	\$63,617,466	\$53,764,039	\$9,008,095	\$62,772,135
2028-29	\$68,417,146	\$57,221,787	\$10,350,028	\$67,571,815
2029-30	\$70,060,694	\$57,926,885	\$11,288,478	\$69,215,363
2030-31	\$75,194,089	\$61,604,329	\$12,744,429	\$74,348,758
2031-32	\$76,837,637	\$62,309,427	\$13,682,879	\$75,992,306
2032-33	\$82,286,638	\$66,182,756	\$15,258,551	\$81,441,307
2033-34	\$83,930,185	\$66,887,854	\$16,197,001	\$83,084,854
2034-35	\$89,709,329	\$70,965,620	\$17,898,378	\$88,863,998
2035-36	\$91,352,877	\$71,670,718	\$18,836,828	\$90,507,546

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	70.55%	-2.10%	68.45%	29.52%	1.87%	0.12%
2026-27	91.53%	-21.59%	69.94%	28.07%	1.29%	0.07%
2027-28	89.76%	-21.20%	68.55%	29.52%	1.26%	0.06%
2028-29	87.26%	-19.83%	67.43%	30.81%	1.18%	0.06%
2029-30	85.71%	-19.47%	66.24%	32.04%	1.15%	0.06%
2030-31	83.47%	-18.20%	65.27%	33.15%	1.08%	0.05%
2031-32	82.14%	-17.91%	64.24%	34.23%	1.06%	0.05%
2032-33	80.16%	-16.78%	63.37%	35.21%	1.00%	0.05%
2033-34	79.01%	-16.54%	62.47%	36.15%	0.98%	0.05%
2034-35	77.24%	-15.54%	61.69%	37.02%	0.92%	0.05%
2035-36	76.23%	-15.34%	60.89%	37.85%	0.91%	0.04%

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 PRIMGHAR, 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	\$28,774,868	\$8.64038	\$248,626
2026-27	\$53,090,942	\$4.84844	\$257,408
2027-28	\$53,764,039	\$4.92128	\$264,588
2028-29	\$57,221,787	\$4.78205	\$273,637
2029-30	\$57,926,885	\$4.84863	\$280,866
2030-31	\$61,604,329	\$4.71046	\$290,185
2031-32	\$62,309,427	\$4.77132	\$297,298
2032-33	\$66,182,756	\$4.63698	\$306,888
2033-34	\$66,887,854	\$4.69270	\$313,885
2034-35	\$70,965,620	\$4.56203	\$323,747
2035-36	\$71,670,718	\$4.61311	\$330,625

CITY OF PRIMGHAR, 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	\$28,774,868	\$8.64038	\$248,626
2026-27	\$29,472,970	\$8.64038	\$254,658
2027-28	\$29,259,099	\$8.64038	\$252,810
2028-29	\$30,474,358	\$8.10000	\$246,842
2029-30	\$31,235,340	\$8.10000	\$253,006
2030-31	\$32,518,412	\$8.10000	\$263,399
2031-32	\$33,317,625	\$8.10000	\$269,873
2032-33	\$34,672,025	\$8.10000	\$280,843
2033-34	\$35,511,582	\$8.10000	\$287,644
2034-35	\$36,941,076	\$8.10000	\$299,223
2035-36	\$37,823,001	\$8.10000	\$306,366

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	\$23,617,971	(\$3.79194)	\$2,750
2027-28	\$24,504,941	(\$3.71910)	\$11,778
2028-29	\$26,747,429	(\$3.31795)	\$26,795
2029-30	\$26,691,545	(\$3.25137)	\$27,860
2030-31	\$29,085,917	(\$3.38954)	\$26,786
2031-32	\$28,991,801	(\$3.32868)	\$27,425
2032-33	\$31,510,731	(\$3.46302)	\$26,045
2033-34	\$31,376,272	(\$3.40730)	\$26,241
2034-35	\$34,024,544	(\$3.53797)	\$24,525
2035-36	\$33,847,717	(\$3.48689)	\$24,259

CITY OF PRIMGHAR, 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	\$291	\$50,000	\$51,515	\$205	\$243	\$50,000	\$58,947	\$185	\$42	\$158	\$42	\$205	\$278
\$100,000	\$123,480	\$410	\$582	\$100,000	\$103,030	\$410	\$485	\$100,000	\$117,894	\$390	\$320	\$363	\$320	\$410	\$555
\$150,000	\$185,220	\$615	\$872	\$150,000	\$154,545	\$615	\$728	\$150,000	\$176,842	\$595	\$597	\$568	\$597	\$615	\$833
\$200,000	\$246,960	\$1,004	\$1,163	\$200,000	\$206,060	\$1,004	\$971	\$200,000	\$235,789	\$800	\$875	\$773	\$875	\$820	\$1,111
\$250,000	\$308,700	\$1,392	\$1,454	\$250,000	\$257,575	\$1,392	\$1,213	\$250,000	\$294,736	\$1,005	\$1,153	\$978	\$1,153	\$1,025	\$1,388
\$300,000	\$370,440	\$1,781	\$1,745	\$300,000	\$309,090	\$1,781	\$1,456	\$300,000	\$353,683	\$1,210	\$1,430	\$1,183	\$1,430	\$1,229	\$1,666
\$400,000	\$493,920	\$2,559	\$2,327	\$400,000	\$412,120	\$2,559	\$1,941	\$400,000	\$471,578	\$1,619	\$1,986	\$1,593	\$1,986	\$1,639	\$2,221
\$500,000	\$617,400	\$3,336	\$2,908	\$500,000	\$515,151	\$3,336	\$2,427	\$500,000	\$589,472	\$2,029	\$2,541	\$2,003	\$2,541	\$2,049	\$2,777
\$600,000	\$740,880	\$4,114	\$3,490	\$600,000	\$618,181	\$4,114	\$2,912	\$600,000	\$707,366	\$2,439	\$3,096	\$2,412	\$3,096	\$2,459	\$3,332
\$700,000	\$864,360	\$4,892	\$4,072	\$700,000	\$721,211	\$4,892	\$3,397	\$700,000	\$825,261	\$2,849	\$3,652	\$2,822	\$3,652	\$2,869	\$3,887
\$800,000	\$987,840	\$5,669	\$4,653	\$800,000	\$824,241	\$5,669	\$3,883	\$800,000	\$943,155	\$3,259	\$4,207	\$3,232	\$4,207	\$3,279	\$4,443
\$900,000	\$1,111,320	\$6,447	\$5,235	\$900,000	\$927,271	\$6,447	\$4,368	\$900,000	\$1,061,050	\$3,669	\$4,763	\$3,642	\$4,763	\$3,688	\$4,998
\$1,000,000	\$1,234,800	\$7,225	\$5,816	\$1,000,000	\$1,030,301	\$7,225	\$4,853	\$1,000,000	\$1,178,944	\$4,078	\$5,318	\$4,052	\$5,318	\$4,098	\$5,553
\$2,000,000	\$2,469,600	\$15,001	\$11,633	\$2,000,000	\$2,060,602	\$15,001	\$9,706	\$2,000,000	\$2,357,888	\$8,177	\$10,871	\$8,150	\$10,871	\$8,197	\$11,107
\$3,000,000	\$3,704,400	\$22,777	\$17,449	\$3,000,000	\$3,090,903	\$22,777	\$14,560	\$3,000,000	\$3,536,832	\$12,275	\$16,425	\$12,248	\$16,425	\$12,295	\$16,660
\$4,000,000	\$4,939,200	\$30,554	\$23,266	\$4,000,000	\$4,121,204	\$30,554	\$19,413	\$4,000,000	\$4,715,776	\$16,373	\$21,978	\$16,347	\$21,978	\$16,393	\$22,213
\$5,000,000	\$6,174,000	\$38,330	\$29,082	\$5,000,000	\$5,151,505	\$38,330	\$24,266	\$5,000,000	\$5,894,720	\$20,471	\$27,531	\$20,445	\$27,531	\$20,491	\$27,767
\$6,000,000	\$7,408,800	\$46,106	\$34,899	\$6,000,000	\$6,181,806	\$46,106	\$29,119	\$6,000,000	\$7,073,664	\$24,570	\$33,085	\$24,543	\$33,085	\$24,590	\$33,320
\$7,000,000	\$8,643,600	\$53,883	\$40,715	\$7,000,000	\$7,212,107	\$53,883	\$33,972	\$7,000,000	\$8,252,608	\$28,668	\$38,638	\$28,641	\$38,638	\$28,688	\$38,874
\$8,000,000	\$9,878,400	\$61,659	\$46,532	\$8,000,000	\$8,242,408	\$61,659	\$38,826	\$8,000,000	\$9,431,552	\$32,766	\$44,191	\$32,740	\$44,191	\$32,786	\$44,427
\$9,000,000	\$11,113,200	\$69,435	\$52,348	\$9,000,000	\$9,272,709	\$69,435	\$43,679	\$9,000,000	\$10,610,496	\$36,865	\$49,745	\$36,838	\$49,745	\$36,884	\$49,980
\$10,000,000	\$12,348,000	\$77,212	\$58,165	\$10,000,000	\$10,303,010	\$77,212	\$48,532	\$10,000,000	\$11,789,440	\$40,963	\$55,298	\$40,936	\$55,298	\$40,983	\$55,534
\$15,000,000	\$18,522,000	\$116,093	\$87,247	\$15,000,000	\$15,454,515	\$116,093	\$72,798	\$15,000,000	\$17,684,160	\$61,454	\$83,065	\$61,428	\$83,065	\$61,474	\$83,301
\$20,000,000	\$24,696,000	\$154,975	\$116,330	\$20,000,000	\$20,606,020	\$154,975	\$97,064	\$20,000,000	\$23,578,880	\$81,946	\$110,832	\$81,919	\$110,832	\$81,965	\$111,067
\$25,000,000	\$30,870,000	\$193,857	\$145,412	\$25,000,000	\$25,757,525	\$193,857	\$121,330	\$25,000,000	\$29,473,600	\$102,437	\$138,599	\$102,410	\$138,599	\$102,457	\$138,834
\$30,000,000	\$37,044,000	\$232,739	\$174,494	\$30,000,000	\$30,909,030	\$232,739	\$145,596	\$30,000,000	\$35,368,320	\$122,928	\$166,366	\$122,902	\$166,366	\$122,948	\$166,601
\$35,000,000	\$43,218,000	\$271,620	\$203,577	\$35,000,000	\$36,060,535	\$271,620	\$169,862	\$35,000,000	\$41,263,040	\$143,420	\$194,132	\$143,393	\$194,132	\$143,440	\$194,368
\$40,000,000	\$49,392,000	\$310,502	\$232,659	\$40,000,000	\$41,212,040	\$310,502	\$194,128	\$40,000,000	\$47,157,760	\$163,911	\$221,899	\$163,884	\$221,899	\$163,931	\$222,135
\$45,000,000	\$55,566,000	\$349,384	\$261,741	\$45,000,000	\$46,363,545	\$349,384	\$218,394	\$45,000,000	\$53,052,480	\$184,402	\$249,666	\$184,376	\$249,666	\$184,422	\$249,902
\$50,000,000	\$61,740,000	\$388,265	\$290,824	\$50,000,000	\$51,515,050	\$388,265	\$242,660	\$50,000,000	\$58,947,200	\$204,894	\$277,433	\$204,867	\$277,433	\$204,914	\$277,668

CITY OF PRIMGHAR, 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	\$86	41.93%	\$38	18.42%	(\$143)	(77.22%)	(\$116)	(73.39%)	\$73	35.51%
\$100,000	\$172	41.93%	\$75	18.42%	(\$70)	(17.99%)	(\$43)	(11.97%)	\$146	35.51%
\$150,000	\$258	41.93%	\$113	18.42%	\$3	0.44%	\$29	5.15%	\$218	35.51%
\$200,000	\$160	15.92%	(\$33)	(3.28%)	\$75	9.42%	\$102	13.19%	\$291	35.51%
\$250,000	\$62	4.43%	(\$179)	(12.86%)	\$148	14.74%	\$175	17.87%	\$364	35.51%
\$300,000	(\$36)	(2.04%)	(\$325)	(18.26%)	\$221	18.26%	\$248	20.92%	\$437	35.51%
\$400,000	(\$232)	(9.08%)	(\$618)	(24.13%)	\$366	22.62%	\$393	24.68%	\$582	35.51%
\$500,000	(\$428)	(12.83%)	(\$910)	(27.27%)	\$512	25.23%	\$539	26.89%	\$728	35.51%
\$600,000	(\$624)	(15.17%)	(\$1,202)	(29.22%)	\$657	26.95%	\$684	28.36%	\$873	35.51%
\$700,000	(\$820)	(16.77%)	(\$1,494)	(30.55%)	\$803	28.18%	\$830	29.39%	\$1,019	35.51%
\$800,000	(\$1,016)	(17.92%)	(\$1,787)	(31.52%)	\$948	29.10%	\$975	30.17%	\$1,164	35.51%
\$900,000	(\$1,212)	(18.80%)	(\$2,079)	(32.25%)	\$1,094	29.82%	\$1,121	30.77%	\$1,310	35.51%
\$1,000,000	(\$1,408)	(19.49%)	(\$2,371)	(32.82%)	\$1,239	30.39%	\$1,266	31.25%	\$1,455	35.51%
\$2,000,000	(\$3,368)	(22.45%)	(\$5,295)	(35.29%)	\$2,695	32.95%	\$2,721	33.39%	\$2,910	35.51%
\$3,000,000	(\$5,328)	(23.39%)	(\$8,218)	(36.08%)	\$4,150	33.81%	\$4,176	34.10%	\$4,365	35.51%
\$4,000,000	(\$7,288)	(23.85%)	(\$11,141)	(36.46%)	\$5,605	34.23%	\$5,631	34.45%	\$5,820	35.51%
\$5,000,000	(\$9,248)	(24.13%)	(\$14,064)	(36.69%)	\$7,060	34.49%	\$7,086	34.66%	\$7,275	35.51%
\$6,000,000	(\$11,207)	(24.31%)	(\$16,987)	(36.84%)	\$8,515	34.66%	\$8,542	34.80%	\$8,731	35.51%
\$7,000,000	(\$13,167)	(24.44%)	(\$19,910)	(36.95%)	\$9,970	34.78%	\$9,997	34.90%	\$10,186	35.51%
\$8,000,000	(\$15,127)	(24.53%)	(\$22,834)	(37.03%)	\$11,425	34.87%	\$11,452	34.98%	\$11,641	35.51%
\$9,000,000	(\$17,087)	(24.61%)	(\$25,757)	(37.09%)	\$12,880	34.94%	\$12,907	35.04%	\$13,096	35.51%
\$10,000,000	(\$19,047)	(24.67%)	(\$28,680)	(37.14%)	\$14,335	35.00%	\$14,362	35.08%	\$14,551	35.51%
\$15,000,000	(\$28,846)	(24.85%)	(\$43,296)	(37.29%)	\$21,611	35.17%	\$21,637	35.22%	\$21,826	35.51%
\$20,000,000	(\$38,646)	(24.94%)	(\$57,911)	(37.37%)	\$28,886	35.25%	\$28,913	35.29%	\$29,102	35.51%
\$25,000,000	(\$48,445)	(24.99%)	(\$72,527)	(37.41%)	\$36,162	35.30%	\$36,188	35.34%	\$36,377	35.51%
\$30,000,000	(\$58,244)	(25.03%)	(\$87,143)	(37.44%)	\$43,437	35.34%	\$43,464	35.36%	\$43,653	35.51%
\$35,000,000	(\$68,044)	(25.05%)	(\$101,759)	(37.46%)	\$50,713	35.36%	\$50,739	35.38%	\$50,928	35.51%
\$40,000,000	(\$77,843)	(25.07%)	(\$116,374)	(37.48%)	\$57,988	35.38%	\$58,015	35.40%	\$58,204	35.51%
\$45,000,000	(\$87,642)	(25.08%)	(\$130,990)	(37.49%)	\$65,264	35.39%	\$65,290	35.41%	\$65,479	35.51%
\$50,000,000	(\$97,442)	(25.10%)	(\$145,606)	(37.50%)	\$72,539	35.40%	\$72,566	35.42%	\$72,755	35.51%