

CITY OF RATHBUN, 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	\$8.10543	\$19,088	\$0	\$19,088	
2026-27	\$4.82589	\$19,470	\$0	\$19,470	2.0%
2027-28	\$4.85385	\$19,567	\$0	\$19,567	0.5%
2028-29	\$4.71073	\$19,959	\$0	\$19,959	2.0%
2029-30	\$4.73428	\$20,059	\$0	\$20,059	0.5%
2030-31	\$4.59342	\$20,460	\$0	\$20,460	2.0%
2031-32	\$4.61639	\$20,562	\$0	\$20,562	0.5%
2032-33	\$4.48122	\$20,973	\$0	\$20,973	2.0%
2033-34	\$4.50363	\$21,078	\$0	\$21,078	0.5%
2034-35	\$4.37376	\$21,500	\$0	\$21,500	2.0%
2035-36	\$4.39563	\$21,607	\$0	\$21,607	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	\$4,978,495	\$2,355,006	\$0	\$2,355,006
2026-27	\$4,207,513	\$4,034,511	\$0	\$4,034,511
2027-28	\$4,204,325	\$4,031,323	\$0	\$4,031,323
2028-29	\$4,409,880	\$4,236,878	\$0	\$4,236,878
2029-30	\$4,409,880	\$4,236,878	\$0	\$4,236,878
2030-31	\$4,627,140	\$4,454,138	\$0	\$4,454,138
2031-32	\$4,627,140	\$4,454,138	\$0	\$4,454,138
2032-33	\$4,853,265	\$4,680,263	\$0	\$4,680,263
2033-34	\$4,853,265	\$4,680,263	\$0	\$4,680,263
2034-35	\$5,088,620	\$4,915,618	\$0	\$4,915,618
2035-36	\$5,088,620	\$4,915,618	\$0	\$4,915,618

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	88.71%	-2.47%	86.23%	7.55%	0.00%	1.16%
2026-27	118.99%	-31.27%	87.72%	8.29%	0.00%	0.68%
2027-28	119.09%	-31.37%	87.72%	8.29%	0.00%	0.68%
2028-29	117.84%	-29.92%	87.92%	8.28%	0.00%	0.65%
2029-30	117.84%	-29.92%	87.92%	8.28%	0.00%	0.65%
2030-31	116.58%	-28.46%	88.11%	8.27%	0.00%	0.61%
2031-32	116.58%	-28.46%	88.11%	8.27%	0.00%	0.61%
2032-33	115.38%	-27.09%	88.29%	8.27%	0.00%	0.58%
2033-34	115.38%	-27.09%	88.29%	8.27%	0.00%	0.58%
2034-35	114.25%	-25.79%	88.46%	8.27%	0.00%	0.56%
2035-36	114.25%	-25.79%	88.46%	8.27%	0.00%	0.56%

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 RATHBUN, 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	\$2,355,006	\$8.10543	\$19,088
2026-27	\$4,034,511	\$4.82589	\$19,470
2027-28	\$4,031,323	\$4.85385	\$19,567
2028-29	\$4,236,878	\$4.71073	\$19,959
2029-30	\$4,236,878	\$4.73428	\$20,059
2030-31	\$4,454,138	\$4.59342	\$20,460
2031-32	\$4,454,138	\$4.61639	\$20,562
2032-33	\$4,680,263	\$4.48122	\$20,973
2033-34	\$4,680,263	\$4.50363	\$21,078
2034-35	\$4,915,618	\$4.37376	\$21,500
2035-36	\$4,915,618	\$4.39563	\$21,607

CITY OF RATHBUN, 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	\$2,355,006	\$8.10543	\$19,088
2026-27	\$2,372,667	\$8.10543	\$19,231
2027-28	\$2,417,712	\$8.10543	\$19,597
2028-29	\$2,491,543	\$8.10000	\$20,182
2029-30	\$2,538,944	\$8.10000	\$20,565
2030-31	\$2,616,613	\$8.10000	\$21,195
2031-32	\$2,666,487	\$8.10000	\$21,599
2032-33	\$2,748,190	\$8.10000	\$22,260
2033-34	\$2,800,674	\$8.10000	\$22,685
2034-35	\$2,886,625	\$8.10000	\$23,382
2035-36	\$2,941,849	\$8.10000	\$23,829

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	\$1,661,844	(\$3.27954)	\$239
2027-28	\$1,613,611	(\$3.25158)	-\$29
2028-29	\$1,745,335	(\$3.38927)	-\$223
2029-30	\$1,697,934	(\$3.36572)	-\$507
2030-31	\$1,837,525	(\$3.50658)	-\$735
2031-32	\$1,787,651	(\$3.48361)	-\$1,037
2032-33	\$1,932,073	(\$3.61878)	-\$1,287
2033-34	\$1,879,589	(\$3.59637)	-\$1,607
2034-35	\$2,028,993	(\$3.72624)	-\$1,882
2035-36	\$1,973,769	(\$3.70437)	-\$2,222

CITY OF RATHBUN, 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	\$192	\$284	\$50,000	\$51,515	\$192	\$237	\$50,000	\$58,947	\$174	\$41	\$149	\$41	\$192	\$271
\$100,000	\$123,480	\$384	\$567	\$100,000	\$103,030	\$384	\$473	\$100,000	\$117,894	\$366	\$312	\$341	\$312	\$384	\$542
\$150,000	\$185,220	\$577	\$851	\$150,000	\$154,545	\$577	\$710	\$150,000	\$176,842	\$558	\$583	\$533	\$583	\$577	\$812
\$200,000	\$246,960	\$941	\$1,134	\$200,000	\$206,060	\$941	\$947	\$200,000	\$235,789	\$750	\$853	\$725	\$853	\$769	\$1,083
\$250,000	\$308,700	\$1,306	\$1,418	\$250,000	\$257,575	\$1,306	\$1,183	\$250,000	\$294,736	\$942	\$1,124	\$917	\$1,124	\$961	\$1,354
\$300,000	\$370,440	\$1,671	\$1,702	\$300,000	\$309,090	\$1,671	\$1,420	\$300,000	\$353,683	\$1,135	\$1,395	\$1,110	\$1,395	\$1,153	\$1,625
\$400,000	\$493,920	\$2,400	\$2,269	\$400,000	\$412,120	\$2,400	\$1,893	\$400,000	\$471,578	\$1,519	\$1,936	\$1,494	\$1,936	\$1,538	\$2,166
\$500,000	\$617,400	\$3,130	\$2,836	\$500,000	\$515,151	\$3,130	\$2,366	\$500,000	\$589,472	\$1,904	\$2,478	\$1,879	\$2,478	\$1,922	\$2,708
\$600,000	\$740,880	\$3,859	\$3,403	\$600,000	\$618,181	\$3,859	\$2,840	\$600,000	\$707,366	\$2,288	\$3,020	\$2,263	\$3,020	\$2,307	\$3,249
\$700,000	\$864,360	\$4,589	\$3,970	\$700,000	\$721,211	\$4,589	\$3,313	\$700,000	\$825,261	\$2,673	\$3,561	\$2,648	\$3,561	\$2,691	\$3,791
\$800,000	\$987,840	\$5,318	\$4,538	\$800,000	\$824,241	\$5,318	\$3,786	\$800,000	\$943,155	\$3,057	\$4,103	\$3,032	\$4,103	\$3,076	\$4,332
\$900,000	\$1,111,320	\$6,048	\$5,105	\$900,000	\$927,271	\$6,048	\$4,259	\$900,000	\$1,061,050	\$3,441	\$4,644	\$3,416	\$4,644	\$3,460	\$4,874
\$1,000,000	\$1,234,800	\$6,777	\$5,672	\$1,000,000	\$1,030,301	\$6,777	\$4,733	\$1,000,000	\$1,178,944	\$3,826	\$5,186	\$3,801	\$5,186	\$3,845	\$5,415
\$2,000,000	\$2,469,600	\$14,072	\$11,344	\$2,000,000	\$2,060,602	\$14,072	\$9,465	\$2,000,000	\$2,357,888	\$7,670	\$10,601	\$7,645	\$10,601	\$7,689	\$10,831
\$3,000,000	\$3,704,400	\$21,367	\$17,016	\$3,000,000	\$3,090,903	\$21,367	\$14,198	\$3,000,000	\$3,536,832	\$11,515	\$16,016	\$11,490	\$16,016	\$11,534	\$16,246
\$4,000,000	\$4,939,200	\$28,662	\$22,688	\$4,000,000	\$4,121,204	\$28,662	\$18,930	\$4,000,000	\$4,715,776	\$15,359	\$21,432	\$15,335	\$21,432	\$15,378	\$21,662
\$5,000,000	\$6,174,000	\$35,957	\$28,360	\$5,000,000	\$5,151,505	\$35,957	\$23,663	\$5,000,000	\$5,894,720	\$19,204	\$26,847	\$19,179	\$26,847	\$19,223	\$27,077
\$6,000,000	\$7,408,800	\$43,252	\$34,032	\$6,000,000	\$6,181,806	\$43,252	\$28,396	\$6,000,000	\$7,073,664	\$23,049	\$32,263	\$23,024	\$32,263	\$23,067	\$32,492
\$7,000,000	\$8,643,600	\$50,547	\$39,704	\$7,000,000	\$7,212,107	\$50,547	\$33,128	\$7,000,000	\$8,252,608	\$26,893	\$37,678	\$26,868	\$37,678	\$26,912	\$37,908
\$8,000,000	\$9,878,400	\$57,842	\$45,376	\$8,000,000	\$8,242,408	\$57,842	\$37,861	\$8,000,000	\$9,431,552	\$30,738	\$43,093	\$30,713	\$43,093	\$30,756	\$43,323
\$9,000,000	\$11,113,200	\$65,136	\$51,048	\$9,000,000	\$9,272,709	\$65,136	\$42,593	\$9,000,000	\$10,610,496	\$34,582	\$48,509	\$34,557	\$48,509	\$34,601	\$48,738
\$10,000,000	\$12,348,000	\$72,431	\$56,720	\$10,000,000	\$10,303,010	\$72,431	\$47,326	\$10,000,000	\$11,789,440	\$38,427	\$53,924	\$38,402	\$53,924	\$38,445	\$54,154
\$15,000,000	\$18,522,000	\$108,906	\$85,079	\$15,000,000	\$15,454,515	\$108,906	\$70,989	\$15,000,000	\$17,684,160	\$57,649	\$81,001	\$57,624	\$81,001	\$57,668	\$81,231
\$20,000,000	\$24,696,000	\$145,380	\$113,439	\$20,000,000	\$20,606,020	\$145,380	\$94,652	\$20,000,000	\$23,578,880	\$76,872	\$108,078	\$76,847	\$108,078	\$76,891	\$108,308
\$25,000,000	\$30,870,000	\$181,855	\$141,799	\$25,000,000	\$25,757,525	\$181,855	\$118,315	\$25,000,000	\$29,473,600	\$96,095	\$135,155	\$96,070	\$135,155	\$96,113	\$135,385
\$30,000,000	\$37,044,000	\$218,329	\$170,159	\$30,000,000	\$30,909,030	\$218,329	\$141,978	\$30,000,000	\$35,368,320	\$115,317	\$162,232	\$115,292	\$162,232	\$115,336	\$162,462
\$35,000,000	\$43,218,000	\$254,803	\$198,518	\$35,000,000	\$36,060,535	\$254,803	\$165,641	\$35,000,000	\$41,263,040	\$134,540	\$189,309	\$134,515	\$189,309	\$134,559	\$189,538
\$40,000,000	\$49,392,000	\$291,278	\$226,878	\$40,000,000	\$41,212,040	\$291,278	\$189,304	\$40,000,000	\$47,157,760	\$153,763	\$216,386	\$153,738	\$216,386	\$153,781	\$216,615
\$45,000,000	\$55,566,000	\$327,752	\$255,238	\$45,000,000	\$46,363,545	\$327,752	\$212,967	\$45,000,000	\$53,052,480	\$172,985	\$243,463	\$172,960	\$243,463	\$173,004	\$243,692
\$50,000,000	\$61,740,000	\$364,227	\$283,598	\$50,000,000	\$51,515,050	\$364,227	\$236,630	\$50,000,000	\$58,947,200	\$192,208	\$270,540	\$192,183	\$270,540	\$192,227	\$270,769

CITY OF RATHBUN, 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	\$91	47.53%	\$44	23.10%	(\$132)	(76.32%)	(\$107)	(72.34%)	\$79	40.86%
\$100,000	\$183	47.53%	\$89	23.10%	(\$54)	(14.75%)	(\$29)	(8.49%)	\$157	40.86%
\$150,000	\$274	47.53%	\$133	23.10%	\$25	4.41%	\$50	9.30%	\$236	40.86%
\$200,000	\$193	20.50%	\$5	0.54%	\$103	13.75%	\$128	17.67%	\$314	40.86%
\$250,000	\$112	8.56%	(\$123)	(9.42%)	\$182	19.28%	\$207	22.53%	\$393	40.86%
\$300,000	\$31	1.84%	(\$251)	(15.03%)	\$260	22.93%	\$285	25.70%	\$471	40.86%
\$400,000	(\$132)	(5.48%)	(\$507)	(21.14%)	\$417	27.47%	\$442	29.60%	\$628	40.86%
\$500,000	(\$294)	(9.39%)	(\$764)	(24.40%)	\$574	30.17%	\$599	31.91%	\$785	40.86%
\$600,000	(\$456)	(11.82%)	(\$1,020)	(26.42%)	\$731	31.97%	\$756	33.43%	\$943	40.86%
\$700,000	(\$618)	(13.48%)	(\$1,276)	(27.81%)	\$889	33.25%	\$914	34.51%	\$1,100	40.86%
\$800,000	(\$781)	(14.68%)	(\$1,532)	(28.81%)	\$1,046	34.21%	\$1,071	35.31%	\$1,257	40.86%
\$900,000	(\$943)	(15.59%)	(\$1,789)	(29.57%)	\$1,203	34.95%	\$1,228	35.94%	\$1,414	40.86%
\$1,000,000	(\$1,105)	(16.31%)	(\$2,045)	(30.17%)	\$1,360	35.54%	\$1,385	36.43%	\$1,571	40.86%
\$2,000,000	(\$2,728)	(19.39%)	(\$4,607)	(32.74%)	\$2,931	38.21%	\$2,956	38.66%	\$3,142	40.86%
\$3,000,000	(\$4,351)	(20.36%)	(\$7,169)	(33.55%)	\$4,502	39.09%	\$4,527	39.40%	\$4,713	40.86%
\$4,000,000	(\$5,974)	(20.84%)	(\$9,732)	(33.95%)	\$6,072	39.53%	\$6,097	39.76%	\$6,283	40.86%
\$5,000,000	(\$7,597)	(21.13%)	(\$12,294)	(34.19%)	\$7,643	39.80%	\$7,668	39.98%	\$7,854	40.86%
\$6,000,000	(\$9,220)	(21.32%)	(\$14,856)	(34.35%)	\$9,214	39.98%	\$9,239	40.13%	\$9,425	40.86%
\$7,000,000	(\$10,843)	(21.45%)	(\$17,418)	(34.46%)	\$10,785	40.10%	\$10,810	40.23%	\$10,996	40.86%
\$8,000,000	(\$12,466)	(21.55%)	(\$19,981)	(34.54%)	\$12,356	40.20%	\$12,381	40.31%	\$12,567	40.86%
\$9,000,000	(\$14,089)	(21.63%)	(\$22,543)	(34.61%)	\$13,927	40.27%	\$13,952	40.37%	\$14,138	40.86%
\$10,000,000	(\$15,712)	(21.69%)	(\$25,105)	(34.66%)	\$15,497	40.33%	\$15,522	40.42%	\$15,708	40.86%
\$15,000,000	(\$23,826)	(21.88%)	(\$37,917)	(34.82%)	\$23,352	40.51%	\$23,377	40.57%	\$23,563	40.86%
\$20,000,000	(\$31,941)	(21.97%)	(\$50,728)	(34.89%)	\$31,206	40.59%	\$31,231	40.64%	\$31,417	40.86%
\$25,000,000	(\$40,056)	(22.03%)	(\$63,539)	(34.94%)	\$39,060	40.65%	\$39,085	40.68%	\$39,271	40.86%
\$30,000,000	(\$48,170)	(22.06%)	(\$76,351)	(34.97%)	\$46,914	40.68%	\$46,939	40.71%	\$47,125	40.86%
\$35,000,000	(\$56,285)	(22.09%)	(\$89,162)	(34.99%)	\$54,769	40.71%	\$54,794	40.73%	\$54,980	40.86%
\$40,000,000	(\$64,400)	(22.11%)	(\$101,974)	(35.01%)	\$62,623	40.73%	\$62,648	40.75%	\$62,834	40.86%
\$45,000,000	(\$72,514)	(22.12%)	(\$114,785)	(35.02%)	\$70,477	40.74%	\$70,502	40.76%	\$70,688	40.86%
\$50,000,000	(\$80,629)	(22.14%)	(\$127,597)	(35.03%)	\$78,331	40.75%	\$78,356	40.77%	\$78,542	40.86%