

CITY OF REMBRANDT, 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	\$8.20588	\$29,692	\$0	\$29,692	
2026-27	\$5.32671	\$30,286	\$170	\$30,455	2.6%
2027-28	\$5.36656	\$30,608	\$171	\$30,779	1.1%
2028-29	\$5.17511	\$31,394	\$165	\$31,560	2.5%
2029-30	\$5.20704	\$31,717	\$166	\$31,883	1.0%
2030-31	\$5.02006	\$32,521	\$160	\$32,681	2.5%
2031-32	\$5.05066	\$32,845	\$161	\$33,006	1.0%
2032-33	\$4.87367	\$33,666	\$155	\$33,821	2.5%
2033-34	\$4.90305	\$33,991	\$156	\$34,147	1.0%
2034-35	\$4.73514	\$34,830	\$151	\$34,981	2.4%
2035-36	\$4.76339	\$35,156	\$152	\$35,308	0.9%

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	\$8,091,746	\$3,618,345	\$0	\$3,618,345
2026-27	\$6,321,658	\$5,717,506	\$0	\$5,717,506
2027-28	\$6,339,469	\$5,735,317	\$0	\$5,735,317
2028-29	\$6,702,489	\$6,098,337	\$0	\$6,098,337
2029-30	\$6,727,300	\$6,123,148	\$0	\$6,123,148
2030-31	\$7,114,288	\$6,510,136	\$0	\$6,510,136
2031-32	\$7,139,100	\$6,534,948	\$0	\$6,534,948
2032-33	\$7,543,765	\$6,939,613	\$0	\$6,939,613
2033-34	\$7,568,577	\$6,964,425	\$0	\$6,964,425
2034-35	\$7,991,659	\$7,387,507	\$0	\$7,387,507
2035-36	\$8,016,470	\$7,412,318	\$0	\$7,412,318

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	84.74%	-4.29%	80.46%	16.99%	0.00%	2.55%
2026-27	123.80%	-46.95%	76.86%	21.27%	0.00%	1.61%
2027-28	123.97%	-47.05%	76.93%	21.20%	0.00%	1.61%
2028-29	121.78%	-44.46%	77.32%	20.94%	0.00%	1.51%
2029-30	121.81%	-44.40%	77.41%	20.85%	0.00%	1.51%
2030-31	119.64%	-41.86%	77.79%	20.59%	0.00%	1.42%
2031-32	119.68%	-41.81%	77.87%	20.51%	0.00%	1.41%
2032-33	117.66%	-39.46%	78.21%	20.28%	0.00%	1.33%
2033-34	117.70%	-39.42%	78.28%	20.21%	0.00%	1.33%
2034-35	115.83%	-37.25%	78.58%	20.01%	0.00%	1.25%
2035-36	115.87%	-37.22%	78.66%	19.94%	0.00%	1.25%

**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 REMBRANDT, 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	\$3,618,345	\$8.20588	\$29,692
2026-27	\$5,717,506	\$5.32671	\$30,455
2027-28	\$5,735,317	\$5.36656	\$30,779
2028-29	\$6,098,337	\$5.17511	\$31,560
2029-30	\$6,123,148	\$5.20704	\$31,883
2030-31	\$6,510,136	\$5.02006	\$32,681
2031-32	\$6,534,948	\$5.05066	\$33,006
2032-33	\$6,939,613	\$4.87367	\$33,821
2033-34	\$6,964,425	\$4.90305	\$34,147
2034-35	\$7,387,507	\$4.73514	\$34,981
2035-36	\$7,412,318	\$4.76339	\$35,308

CITY OF REMBRANDT, 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	\$3,618,345	\$8.20588	\$29,692
2026-27	\$3,698,867	\$8.20588	\$30,352
2027-28	\$3,779,432	\$8.20588	\$31,014
2028-29	\$3,922,479	\$8.10000	\$31,772
2029-30	\$4,007,303	\$8.10000	\$32,459
2030-31	\$4,158,042	\$8.10000	\$33,680
2031-32	\$4,247,338	\$8.10000	\$34,403
2032-33	\$4,406,167	\$8.10000	\$35,690
2033-34	\$4,500,181	\$8.10000	\$36,451
2034-35	\$4,667,528	\$8.10000	\$37,807
2035-36	\$4,766,497	\$8.10000	\$38,609

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	\$2,018,639	(\$2.87917)	\$103
2027-28	\$1,955,884	(\$2.83932)	-\$235
2028-29	\$2,175,858	(\$2.92489)	-\$213
2029-30	\$2,115,845	(\$2.89296)	-\$576
2030-31	\$2,352,094	(\$3.07994)	-\$999
2031-32	\$2,287,610	(\$3.04934)	-\$1,398
2032-33	\$2,533,447	(\$3.22633)	-\$1,869
2033-34	\$2,464,243	(\$3.19695)	-\$2,305
2034-35	\$2,719,979	(\$3.36486)	-\$2,826
2035-36	\$2,645,821	(\$3.33661)	-\$3,301

CITY OF REMBRANDT, 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	\$195	\$310	\$50,000	\$51,515	\$195	\$259	\$50,000	\$58,947	\$176	\$45	\$150	\$45	\$195	\$296
\$100,000	\$123,480	\$389	\$620	\$100,000	\$103,030	\$389	\$517	\$100,000	\$117,894	\$370	\$341	\$345	\$341	\$389	\$592
\$150,000	\$185,220	\$584	\$930	\$150,000	\$154,545	\$584	\$776	\$150,000	\$176,842	\$565	\$637	\$540	\$637	\$584	\$888
\$200,000	\$246,960	\$953	\$1,240	\$200,000	\$206,060	\$953	\$1,034	\$200,000	\$235,789	\$760	\$933	\$734	\$933	\$778	\$1,184
\$250,000	\$308,700	\$1,322	\$1,550	\$250,000	\$257,575	\$1,322	\$1,293	\$250,000	\$294,736	\$954	\$1,229	\$929	\$1,229	\$973	\$1,480
\$300,000	\$370,440	\$1,692	\$1,860	\$300,000	\$309,090	\$1,692	\$1,552	\$300,000	\$353,683	\$1,149	\$1,525	\$1,123	\$1,525	\$1,168	\$1,776
\$400,000	\$493,920	\$2,430	\$2,480	\$400,000	\$412,120	\$2,430	\$2,069	\$400,000	\$471,578	\$1,538	\$2,116	\$1,513	\$2,116	\$1,557	\$2,367
\$500,000	\$617,400	\$3,169	\$3,099	\$500,000	\$515,151	\$3,169	\$2,586	\$500,000	\$589,472	\$1,927	\$2,708	\$1,902	\$2,708	\$1,946	\$2,959
\$600,000	\$740,880	\$3,907	\$3,719	\$600,000	\$618,181	\$3,907	\$3,103	\$600,000	\$707,366	\$2,316	\$3,300	\$2,291	\$3,300	\$2,335	\$3,551
\$700,000	\$864,360	\$4,646	\$4,339	\$700,000	\$721,211	\$4,646	\$3,621	\$700,000	\$825,261	\$2,706	\$3,892	\$2,680	\$3,892	\$2,725	\$4,143
\$800,000	\$987,840	\$5,384	\$4,959	\$800,000	\$824,241	\$5,384	\$4,138	\$800,000	\$943,155	\$3,095	\$4,484	\$3,070	\$4,484	\$3,114	\$4,735
\$900,000	\$1,111,320	\$6,123	\$5,579	\$900,000	\$927,271	\$6,123	\$4,655	\$900,000	\$1,061,050	\$3,484	\$5,076	\$3,459	\$5,076	\$3,503	\$5,327
\$1,000,000	\$1,234,800	\$6,861	\$6,199	\$1,000,000	\$1,030,301	\$6,861	\$5,172	\$1,000,000	\$1,178,944	\$3,873	\$5,667	\$3,848	\$5,667	\$3,892	\$5,918
\$2,000,000	\$2,469,600	\$14,247	\$12,398	\$2,000,000	\$2,060,602	\$14,247	\$10,344	\$2,000,000	\$2,357,888	\$7,765	\$11,586	\$7,740	\$11,586	\$7,784	\$11,837
\$3,000,000	\$3,704,400	\$21,632	\$18,596	\$3,000,000	\$3,090,903	\$21,632	\$15,517	\$3,000,000	\$3,536,832	\$11,658	\$17,504	\$11,632	\$17,504	\$11,677	\$17,755
\$4,000,000	\$4,939,200	\$29,017	\$24,795	\$4,000,000	\$4,121,204	\$29,017	\$20,689	\$4,000,000	\$4,715,776	\$15,550	\$23,422	\$15,525	\$23,422	\$15,569	\$23,673
\$5,000,000	\$6,174,000	\$36,403	\$30,994	\$5,000,000	\$5,151,505	\$36,403	\$25,861	\$5,000,000	\$5,894,720	\$19,442	\$29,341	\$19,417	\$29,341	\$19,461	\$29,592
\$6,000,000	\$7,408,800	\$43,788	\$37,193	\$6,000,000	\$6,181,806	\$43,788	\$31,033	\$6,000,000	\$7,073,664	\$23,334	\$35,259	\$23,309	\$35,259	\$23,353	\$35,510
\$7,000,000	\$8,643,600	\$51,173	\$43,391	\$7,000,000	\$7,212,107	\$51,173	\$36,205	\$7,000,000	\$8,252,608	\$27,226	\$41,178	\$27,201	\$41,178	\$27,245	\$41,429
\$8,000,000	\$9,878,400	\$58,558	\$49,590	\$8,000,000	\$8,242,408	\$58,558	\$41,377	\$8,000,000	\$9,431,552	\$31,119	\$47,096	\$31,093	\$47,096	\$31,137	\$47,347
\$9,000,000	\$11,113,200	\$65,944	\$55,789	\$9,000,000	\$9,272,709	\$65,944	\$46,550	\$9,000,000	\$10,610,496	\$35,011	\$53,014	\$34,985	\$53,014	\$35,030	\$53,265
\$10,000,000	\$12,348,000	\$73,329	\$61,988	\$10,000,000	\$10,303,010	\$73,329	\$51,722	\$10,000,000	\$11,789,440	\$38,903	\$58,933	\$38,878	\$58,933	\$38,922	\$59,184
\$15,000,000	\$18,522,000	\$110,255	\$92,982	\$15,000,000	\$15,454,515	\$110,255	\$77,583	\$15,000,000	\$17,684,160	\$58,364	\$88,525	\$58,339	\$88,525	\$58,383	\$88,776
\$20,000,000	\$24,696,000	\$147,182	\$123,975	\$20,000,000	\$20,606,020	\$147,182	\$103,443	\$20,000,000	\$23,578,880	\$77,825	\$118,116	\$77,799	\$118,116	\$77,844	\$118,367
\$25,000,000	\$30,870,000	\$184,108	\$154,969	\$25,000,000	\$25,757,525	\$184,108	\$129,304	\$25,000,000	\$29,473,600	\$97,286	\$147,708	\$97,260	\$147,708	\$97,305	\$147,959
\$30,000,000	\$37,044,000	\$221,035	\$185,963	\$30,000,000	\$30,909,030	\$221,035	\$155,165	\$30,000,000	\$35,368,320	\$116,747	\$177,300	\$116,721	\$177,300	\$116,765	\$177,551
\$35,000,000	\$43,218,000	\$257,961	\$216,957	\$35,000,000	\$36,060,535	\$257,961	\$181,026	\$35,000,000	\$41,263,040	\$136,207	\$206,892	\$136,182	\$206,892	\$136,226	\$207,143
\$40,000,000	\$49,392,000	\$294,888	\$247,951	\$40,000,000	\$41,212,040	\$294,888	\$206,887	\$40,000,000	\$47,157,760	\$155,668	\$236,484	\$155,643	\$236,484	\$155,687	\$236,735
\$45,000,000	\$55,566,000	\$331,814	\$278,945	\$45,000,000	\$46,363,545	\$331,814	\$232,748	\$45,000,000	\$53,052,480	\$175,129	\$266,076	\$175,104	\$266,076	\$175,148	\$266,327
\$50,000,000	\$61,740,000	\$368,741	\$309,939	\$50,000,000	\$51,515,050	\$368,741	\$258,609	\$50,000,000	\$58,947,200	\$194,590	\$295,667	\$194,565	\$295,667	\$194,609	\$295,918

CITY OF            REMBRANDT, 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	\$115	59.26%	\$64	32.89%	(\$131)	(74.44%)	(\$106)	(70.14%)	\$101	52.06%
\$100,000	\$231	59.26%	\$128	32.89%	(\$30)	(7.97%)	(\$4)	(1.22%)	\$203	52.06%
\$150,000	\$346	59.26%	\$192	32.89%	\$72	12.71%	\$97	17.99%	\$304	52.06%
\$200,000	\$287	30.08%	\$81	8.53%	\$173	22.79%	\$198	27.02%	\$405	52.06%
\$250,000	\$227	17.19%	(\$29)	(2.22%)	\$274	28.76%	\$300	32.27%	\$507	52.06%
\$300,000	\$168	9.93%	(\$140)	(8.27%)	\$376	32.71%	\$401	35.70%	\$608	52.06%
\$400,000	\$49	2.03%	(\$361)	(14.87%)	\$578	37.60%	\$604	39.91%	\$810	52.06%
\$500,000	(\$69)	(2.19%)	(\$583)	(18.39%)	\$781	40.52%	\$806	42.39%	\$1,013	52.06%
\$600,000	(\$188)	(4.81%)	(\$804)	(20.57%)	\$984	42.46%	\$1,009	44.03%	\$1,216	52.06%
\$700,000	(\$307)	(6.60%)	(\$1,025)	(22.07%)	\$1,186	43.84%	\$1,212	45.20%	\$1,418	52.06%
\$800,000	(\$425)	(7.90%)	(\$1,247)	(23.15%)	\$1,389	44.88%	\$1,414	46.07%	\$1,621	52.06%
\$900,000	(\$544)	(8.88%)	(\$1,468)	(23.97%)	\$1,591	45.68%	\$1,617	46.74%	\$1,824	52.06%
\$1,000,000	(\$663)	(9.66%)	(\$1,689)	(24.62%)	\$1,794	46.32%	\$1,819	47.28%	\$2,026	52.06%
\$2,000,000	(\$1,849)	(12.98%)	(\$3,902)	(27.39%)	\$3,820	49.20%	\$3,846	49.68%	\$4,052	52.06%
\$3,000,000	(\$3,036)	(14.03%)	(\$6,115)	(28.27%)	\$5,846	50.15%	\$5,872	50.48%	\$6,079	52.06%
\$4,000,000	(\$4,222)	(14.55%)	(\$8,329)	(28.70%)	\$7,873	50.63%	\$7,898	50.87%	\$8,105	52.06%
\$5,000,000	(\$5,409)	(14.86%)	(\$10,542)	(28.96%)	\$9,899	50.91%	\$9,924	51.11%	\$10,131	52.06%
\$6,000,000	(\$6,595)	(15.06%)	(\$12,755)	(29.13%)	\$11,925	51.11%	\$11,950	51.27%	\$12,157	52.06%
\$7,000,000	(\$7,782)	(15.21%)	(\$14,968)	(29.25%)	\$13,951	51.24%	\$13,976	51.38%	\$14,183	52.06%
\$8,000,000	(\$8,968)	(15.32%)	(\$17,181)	(29.34%)	\$15,977	51.34%	\$16,003	51.47%	\$16,210	52.06%
\$9,000,000	(\$10,155)	(15.40%)	(\$19,394)	(29.41%)	\$18,004	51.42%	\$18,029	51.53%	\$18,236	52.06%
\$10,000,000	(\$11,341)	(15.47%)	(\$21,607)	(29.47%)	\$20,030	51.49%	\$20,055	51.59%	\$20,262	52.06%
\$15,000,000	(\$17,274)	(15.67%)	(\$32,673)	(29.63%)	\$30,161	51.68%	\$30,186	51.74%	\$30,393	52.06%
\$20,000,000	(\$23,207)	(15.77%)	(\$43,738)	(29.72%)	\$40,292	51.77%	\$40,317	51.82%	\$40,524	52.06%
\$25,000,000	(\$29,139)	(15.83%)	(\$54,804)	(29.77%)	\$50,423	51.83%	\$50,448	51.87%	\$50,655	52.06%
\$30,000,000	(\$35,072)	(15.87%)	(\$65,870)	(29.80%)	\$60,554	51.87%	\$60,579	51.90%	\$60,786	52.06%
\$35,000,000	(\$41,004)	(15.90%)	(\$76,935)	(29.82%)	\$70,684	51.89%	\$70,710	51.92%	\$70,917	52.06%
\$40,000,000	(\$46,937)	(15.92%)	(\$88,001)	(29.84%)	\$80,815	51.92%	\$80,841	51.94%	\$81,048	52.06%
\$45,000,000	(\$52,870)	(15.93%)	(\$99,066)	(29.86%)	\$90,946	51.93%	\$90,972	51.95%	\$91,178	52.06%
\$50,000,000	(\$58,802)	(15.95%)	(\$110,132)	(29.87%)	\$101,077	51.94%	\$101,103	51.96%	\$101,309	52.06%