

CITY OF ROCK VALLEY, 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	\$7.96025	\$1,335,399	\$0	\$1,335,399	
2026-27	\$4.18308	\$1,362,106	\$25,688	\$1,387,794	3.9%
2027-28	\$4.26197	\$1,409,838	\$26,172	\$1,436,010	3.5%
2028-29	\$4.17577	\$1,464,732	\$25,643	\$1,490,374	3.8%
2029-30	\$4.24887	\$1,512,798	\$26,092	\$1,538,890	3.3%
2030-31	\$4.16190	\$1,569,666	\$25,558	\$1,595,224	3.7%
2031-32	\$4.22966	\$1,617,546	\$25,974	\$1,643,520	3.0%
2032-33	\$4.14334	\$1,676,391	\$25,444	\$1,701,834	3.5%
2033-34	\$4.20623	\$1,724,037	\$25,830	\$1,749,866	2.8%
2034-35	\$4.12061	\$1,784,863	\$25,304	\$1,810,167	3.4%
2035-36	\$4.17903	\$1,832,224	\$25,663	\$1,857,887	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	\$422,758,158	\$167,758,467	\$63,335,088	\$231,093,555
2026-27	\$417,860,861	\$331,763,695	\$76,619,259	\$408,382,953
2027-28	\$425,874,841	\$336,935,695	\$79,461,239	\$416,396,933
2028-29	\$452,522,146	\$356,910,057	\$86,134,181	\$443,044,238
2029-30	\$460,642,126	\$362,188,057	\$88,976,161	\$451,164,218
2030-31	\$488,895,010	\$383,292,252	\$96,124,851	\$479,417,102
2031-32	\$497,014,990	\$388,570,252	\$98,966,831	\$487,537,082
2032-33	\$526,832,718	\$410,739,757	\$106,615,053	\$517,354,810
2033-34	\$534,952,698	\$416,017,757	\$109,457,033	\$525,474,790
2034-35	\$566,403,444	\$439,295,770	\$117,629,766	\$556,925,536
2035-36	\$574,523,424	\$444,573,770	\$120,471,746	\$565,045,516

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	62.58%	-1.12%	61.46%	25.67%	11.45%	1.38%
2026-27	82.33%	-13.38%	68.94%	22.06%	7.91%	0.78%
2027-28	81.67%	-13.36%	68.31%	22.55%	8.06%	0.77%
2028-29	80.71%	-12.76%	67.95%	23.11%	7.95%	0.72%
2029-30	80.12%	-12.72%	67.39%	23.54%	8.09%	0.71%
2030-31	79.22%	-12.14%	67.08%	24.05%	7.96%	0.67%
2031-32	78.70%	-12.12%	66.58%	24.43%	8.09%	0.66%
2032-33	77.88%	-11.58%	66.30%	24.91%	7.95%	0.62%
2033-34	77.41%	-11.56%	65.85%	25.25%	8.07%	0.61%
2034-35	76.66%	-11.05%	65.61%	25.70%	7.92%	0.57%
2035-36	76.25%	-11.05%	65.20%	26.01%	8.04%	0.57%

**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 ROCK VALLEY, 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	\$167,758,467	\$7.96025	\$1,335,399
2026-27	\$331,763,695	\$4.18308	\$1,387,794
2027-28	\$336,935,695	\$4.26197	\$1,436,010
2028-29	\$356,910,057	\$4.17577	\$1,490,374
2029-30	\$362,188,057	\$4.24887	\$1,538,890
2030-31	\$383,292,252	\$4.16190	\$1,595,224
2031-32	\$388,570,252	\$4.22966	\$1,643,520
2032-33	\$410,739,757	\$4.14334	\$1,701,834
2033-34	\$416,017,757	\$4.20623	\$1,749,866
2034-35	\$439,295,770	\$4.12061	\$1,810,167
2035-36	\$444,573,770	\$4.17903	\$1,857,887

## CITY OF ROCK VALLEY, 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	\$167,758,467	\$7.96025	\$1,335,399
2026-27	\$170,098,644	\$7.96025	\$1,354,027
2027-28	\$173,338,784	\$7.96025	\$1,379,819
2028-29	\$180,849,201	\$7.96025	\$1,439,604
2029-30	\$187,191,820	\$7.96025	\$1,490,093
2030-31	\$195,087,119	\$7.96025	\$1,552,941
2031-32	\$201,703,428	\$7.96025	\$1,605,609
2032-33	\$210,002,913	\$7.96025	\$1,671,675
2033-34	\$216,907,936	\$7.96025	\$1,726,640
2034-35	\$225,632,348	\$7.96025	\$1,796,089
2035-36	\$232,840,690	\$7.96025	\$1,853,469

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	\$161,665,051	(\$3.77717)	\$33,767
2027-28	\$163,596,911	(\$3.69828)	\$56,191
2028-29	\$176,060,855	(\$3.78448)	\$50,770
2029-30	\$174,996,236	(\$3.71138)	\$48,797
2030-31	\$188,205,132	(\$3.79835)	\$42,283
2031-32	\$186,866,824	(\$3.73059)	\$37,911
2032-33	\$200,736,844	(\$3.81691)	\$30,160
2033-34	\$199,109,821	(\$3.75402)	\$23,226
2034-35	\$213,663,422	(\$3.83964)	\$14,078
2035-36	\$211,733,080	(\$3.78122)	\$4,418

CITY OF ROCK VALLEY, 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	\$189	\$257	\$50,000	\$51,515	\$189	\$214	\$50,000	\$58,947	\$170	\$37	\$146	\$37	\$189	\$245
\$100,000	\$123,480	\$378	\$514	\$100,000	\$103,030	\$378	\$429	\$100,000	\$117,894	\$359	\$283	\$335	\$283	\$378	\$491
\$150,000	\$185,220	\$566	\$771	\$150,000	\$154,545	\$566	\$643	\$150,000	\$176,842	\$548	\$528	\$523	\$528	\$566	\$736
\$200,000	\$246,960	\$925	\$1,028	\$200,000	\$206,060	\$925	\$858	\$200,000	\$235,789	\$737	\$773	\$712	\$773	\$755	\$981
\$250,000	\$308,700	\$1,283	\$1,285	\$250,000	\$257,575	\$1,283	\$1,072	\$250,000	\$294,736	\$926	\$1,019	\$901	\$1,019	\$944	\$1,227
\$300,000	\$370,440	\$1,641	\$1,542	\$300,000	\$309,090	\$1,641	\$1,286	\$300,000	\$353,683	\$1,114	\$1,264	\$1,090	\$1,264	\$1,133	\$1,472
\$400,000	\$493,920	\$2,357	\$2,056	\$400,000	\$412,120	\$2,357	\$1,715	\$400,000	\$471,578	\$1,492	\$1,755	\$1,467	\$1,755	\$1,510	\$1,963
\$500,000	\$617,400	\$3,074	\$2,570	\$500,000	\$515,151	\$3,074	\$2,144	\$500,000	\$589,472	\$1,870	\$2,245	\$1,845	\$2,245	\$1,888	\$2,453
\$600,000	\$740,880	\$3,790	\$3,083	\$600,000	\$618,181	\$3,790	\$2,573	\$600,000	\$707,366	\$2,247	\$2,736	\$2,223	\$2,736	\$2,265	\$2,944
\$700,000	\$864,360	\$4,507	\$3,597	\$700,000	\$721,211	\$4,507	\$3,002	\$700,000	\$825,261	\$2,625	\$3,227	\$2,600	\$3,227	\$2,643	\$3,435
\$800,000	\$987,840	\$5,223	\$4,111	\$800,000	\$824,241	\$5,223	\$3,430	\$800,000	\$943,155	\$3,002	\$3,717	\$2,978	\$3,717	\$3,021	\$3,925
\$900,000	\$1,111,320	\$5,940	\$4,625	\$900,000	\$927,271	\$5,940	\$3,859	\$900,000	\$1,061,050	\$3,380	\$4,208	\$3,355	\$4,208	\$3,398	\$4,416
\$1,000,000	\$1,234,800	\$6,656	\$5,139	\$1,000,000	\$1,030,301	\$6,656	\$4,288	\$1,000,000	\$1,178,944	\$3,757	\$4,699	\$3,733	\$4,699	\$3,776	\$4,907
\$2,000,000	\$2,469,600	\$13,820	\$10,278	\$2,000,000	\$2,060,602	\$13,820	\$8,576	\$2,000,000	\$2,357,888	\$7,533	\$9,605	\$7,508	\$9,605	\$7,551	\$9,813
\$3,000,000	\$3,704,400	\$20,984	\$15,417	\$3,000,000	\$3,090,903	\$20,984	\$12,864	\$3,000,000	\$3,536,832	\$11,309	\$14,512	\$11,284	\$14,512	\$11,327	\$14,720
\$4,000,000	\$4,939,200	\$28,149	\$20,556	\$4,000,000	\$4,121,204	\$28,149	\$17,152	\$4,000,000	\$4,715,776	\$15,084	\$19,418	\$15,060	\$19,418	\$15,103	\$19,627
\$5,000,000	\$6,174,000	\$35,313	\$25,696	\$5,000,000	\$5,151,505	\$35,313	\$21,440	\$5,000,000	\$5,894,720	\$18,860	\$24,325	\$18,836	\$24,325	\$18,878	\$24,533
\$6,000,000	\$7,408,800	\$42,477	\$30,835	\$6,000,000	\$6,181,806	\$42,477	\$25,728	\$6,000,000	\$7,073,664	\$22,636	\$29,232	\$22,611	\$29,232	\$22,654	\$29,440
\$7,000,000	\$8,643,600	\$49,641	\$35,974	\$7,000,000	\$7,212,107	\$49,641	\$30,016	\$7,000,000	\$8,252,608	\$26,411	\$34,138	\$26,387	\$34,138	\$26,430	\$34,347
\$8,000,000	\$9,878,400	\$56,805	\$41,113	\$8,000,000	\$8,242,408	\$56,805	\$34,304	\$8,000,000	\$9,431,552	\$30,187	\$39,045	\$30,163	\$39,045	\$30,205	\$39,253
\$9,000,000	\$11,113,200	\$63,970	\$46,252	\$9,000,000	\$9,272,709	\$63,970	\$38,592	\$9,000,000	\$10,610,496	\$33,963	\$43,952	\$33,938	\$43,952	\$33,981	\$44,160
\$10,000,000	\$12,348,000	\$71,134	\$51,391	\$10,000,000	\$10,303,010	\$71,134	\$42,880	\$10,000,000	\$11,789,440	\$37,738	\$48,858	\$37,714	\$48,858	\$37,757	\$49,066
\$15,000,000	\$18,522,000	\$106,955	\$77,087	\$15,000,000	\$15,454,515	\$106,955	\$64,320	\$15,000,000	\$17,684,160	\$56,617	\$73,392	\$56,592	\$73,392	\$56,635	\$73,600
\$20,000,000	\$24,696,000	\$142,776	\$102,782	\$20,000,000	\$20,606,020	\$142,776	\$85,760	\$20,000,000	\$23,578,880	\$75,495	\$97,925	\$75,471	\$97,925	\$75,513	\$98,133
\$25,000,000	\$30,870,000	\$178,597	\$128,478	\$25,000,000	\$25,757,525	\$178,597	\$107,200	\$25,000,000	\$29,473,600	\$94,373	\$122,458	\$94,349	\$122,458	\$94,392	\$122,666
\$30,000,000	\$37,044,000	\$214,418	\$154,173	\$30,000,000	\$30,909,030	\$214,418	\$128,640	\$30,000,000	\$35,368,320	\$113,252	\$146,991	\$113,227	\$146,991	\$113,270	\$147,199
\$35,000,000	\$43,218,000	\$250,239	\$179,869	\$35,000,000	\$36,060,535	\$250,239	\$150,080	\$35,000,000	\$41,263,040	\$132,130	\$171,525	\$132,106	\$171,525	\$132,149	\$171,733
\$40,000,000	\$49,392,000	\$286,061	\$205,565	\$40,000,000	\$41,212,040	\$286,061	\$171,520	\$40,000,000	\$47,157,760	\$151,009	\$196,058	\$150,984	\$196,058	\$151,027	\$196,266
\$45,000,000	\$55,566,000	\$321,882	\$231,260	\$45,000,000	\$46,363,545	\$321,882	\$192,960	\$45,000,000	\$53,052,480	\$169,887	\$220,591	\$169,862	\$220,591	\$169,905	\$220,799
\$50,000,000	\$61,740,000	\$357,703	\$256,956	\$50,000,000	\$51,515,050	\$357,703	\$214,400	\$50,000,000	\$58,947,200	\$188,765	\$245,124	\$188,741	\$245,124	\$188,784	\$245,332

CITY OF            ROCK VALLEY, 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	\$68	36.11%	\$26	13.57%	(\$133)	(78.16%)	(\$109)	(74.48%)	\$57	29.95%
\$100,000	\$136	36.11%	\$51	13.57%	(\$77)	(21.35%)	(\$52)	(15.58%)	\$113	29.95%
\$150,000	\$205	36.11%	\$77	13.57%	(\$20)	(3.67%)	\$4	0.84%	\$170	29.95%
\$200,000	\$103	11.17%	(\$67)	(7.24%)	\$36	4.94%	\$61	8.56%	\$226	29.95%
\$250,000	\$2	0.16%	(\$211)	(16.43%)	\$93	10.04%	\$118	13.04%	\$283	29.95%
\$300,000	(\$99)	(6.05%)	(\$355)	(21.61%)	\$150	13.42%	\$174	15.97%	\$339	29.95%
\$400,000	(\$302)	(12.80%)	(\$642)	(27.24%)	\$263	17.60%	\$287	19.57%	\$452	29.95%
\$500,000	(\$504)	(16.41%)	(\$930)	(30.25%)	\$376	20.10%	\$400	21.69%	\$565	29.95%
\$600,000	(\$707)	(18.65%)	(\$1,217)	(32.12%)	\$489	21.75%	\$513	23.10%	\$679	29.95%
\$700,000	(\$909)	(20.18%)	(\$1,505)	(33.40%)	\$602	22.93%	\$626	24.09%	\$792	29.95%
\$800,000	(\$1,112)	(21.29%)	(\$1,793)	(34.32%)	\$715	23.82%	\$740	24.84%	\$905	29.95%
\$900,000	(\$1,314)	(22.13%)	(\$2,080)	(35.02%)	\$828	24.50%	\$853	25.41%	\$1,018	29.95%
\$1,000,000	(\$1,517)	(22.79%)	(\$2,368)	(35.58%)	\$941	25.05%	\$966	25.87%	\$1,131	29.95%
\$2,000,000	(\$3,542)	(25.63%)	(\$5,244)	(37.95%)	\$2,072	27.51%	\$2,097	27.92%	\$2,262	29.95%
\$3,000,000	(\$5,567)	(26.53%)	(\$8,120)	(38.70%)	\$3,203	28.32%	\$3,228	28.60%	\$3,393	29.95%
\$4,000,000	(\$7,592)	(26.97%)	(\$10,997)	(39.07%)	\$4,334	28.73%	\$4,359	28.94%	\$4,524	29.95%
\$5,000,000	(\$9,617)	(27.23%)	(\$13,873)	(39.29%)	\$5,465	28.98%	\$5,490	29.15%	\$5,655	29.95%
\$6,000,000	(\$11,642)	(27.41%)	(\$16,749)	(39.43%)	\$6,596	29.14%	\$6,621	29.28%	\$6,786	29.95%
\$7,000,000	(\$13,667)	(27.53%)	(\$19,625)	(39.53%)	\$7,727	29.26%	\$7,752	29.38%	\$7,917	29.95%
\$8,000,000	(\$15,693)	(27.63%)	(\$22,501)	(39.61%)	\$8,858	29.34%	\$8,883	29.45%	\$9,048	29.95%
\$9,000,000	(\$17,718)	(27.70%)	(\$25,378)	(39.67%)	\$9,989	29.41%	\$10,014	29.51%	\$10,179	29.95%
\$10,000,000	(\$19,743)	(27.75%)	(\$28,254)	(39.72%)	\$11,120	29.47%	\$11,145	29.55%	\$11,310	29.95%
\$15,000,000	(\$29,868)	(27.93%)	(\$42,635)	(39.86%)	\$16,775	29.63%	\$16,799	29.68%	\$16,965	29.95%
\$20,000,000	(\$39,994)	(28.01%)	(\$57,016)	(39.93%)	\$22,430	29.71%	\$22,454	29.75%	\$22,620	29.95%
\$25,000,000	(\$50,119)	(28.06%)	(\$71,397)	(39.98%)	\$28,085	29.76%	\$28,109	29.79%	\$28,274	29.95%
\$30,000,000	(\$60,245)	(28.10%)	(\$85,778)	(40.00%)	\$33,739	29.79%	\$33,764	29.82%	\$33,929	29.95%
\$35,000,000	(\$70,370)	(28.12%)	(\$100,159)	(40.03%)	\$39,394	29.81%	\$39,419	29.84%	\$39,584	29.95%
\$40,000,000	(\$80,496)	(28.14%)	(\$114,540)	(40.04%)	\$45,049	29.83%	\$45,074	29.85%	\$45,239	29.95%
\$45,000,000	(\$90,622)	(28.15%)	(\$128,921)	(40.05%)	\$50,704	29.85%	\$50,729	29.86%	\$50,894	29.95%
\$50,000,000	(\$100,747)	(28.17%)	(\$143,302)	(40.06%)	\$56,359	29.86%	\$56,384	29.87%	\$56,549	29.95%