

CITY OF ROLAND, 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	\$8.01980	\$405,415	\$0	\$405,415	
2026-27	\$4.22867	\$413,524	\$1,448	\$414,972	2.4%
2027-28	\$4.25225	\$417,047	\$1,456	\$418,503	0.9%
2028-29	\$4.14473	\$426,873	\$1,419	\$428,293	2.3%
2029-30	\$4.16562	\$430,434	\$1,427	\$431,861	0.8%
2030-31	\$4.05923	\$440,497	\$1,390	\$441,887	2.3%
2031-32	\$4.07968	\$444,097	\$1,397	\$445,494	0.8%
2032-33	\$3.97649	\$454,403	\$1,362	\$455,765	2.3%
2033-34	\$3.99652	\$458,044	\$1,369	\$459,413	0.8%
2034-35	\$3.89635	\$468,601	\$1,334	\$469,935	2.3%
2035-36	\$3.91597	\$472,285	\$1,341	\$473,626	0.8%

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	\$116,782,498	\$50,551,781	\$2,327,046	\$52,878,827
2026-27	\$109,598,947	\$98,132,945	\$3,247,774	\$101,380,719
2027-28	\$110,205,947	\$98,419,204	\$3,568,515	\$101,987,719
2028-29	\$115,604,194	\$103,334,322	\$4,051,644	\$107,385,966
2029-30	\$116,263,194	\$103,672,581	\$4,372,385	\$108,044,966
2030-31	\$121,973,857	\$108,859,920	\$4,895,708	\$113,755,629
2031-32	\$122,632,857	\$109,198,179	\$5,216,449	\$114,414,629
2032-33	\$128,615,155	\$114,614,951	\$5,781,976	\$120,396,927
2033-34	\$129,274,155	\$114,953,210	\$6,102,717	\$121,055,927
2034-35	\$135,539,796	\$120,609,012	\$6,712,557	\$127,321,568
2035-36	\$136,198,796	\$120,947,271	\$7,033,298	\$127,980,568

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	91.57%	-1.62%	89.95%	5.47%	2.12%	2.45%
2026-27	109.78%	-18.33%	91.45%	5.77%	1.38%	1.28%
2027-28	109.15%	-18.28%	90.87%	6.36%	1.38%	1.27%
2028-29	107.82%	-17.41%	90.42%	6.95%	1.32%	1.21%
2029-30	107.18%	-17.30%	89.88%	7.50%	1.31%	1.20%
2030-31	105.89%	-16.43%	89.46%	8.05%	1.26%	1.14%
2031-32	105.30%	-16.34%	88.96%	8.56%	1.25%	1.13%
2032-33	104.09%	-15.53%	88.56%	9.08%	1.20%	1.08%
2033-34	103.53%	-15.45%	88.09%	9.56%	1.19%	1.07%
2034-35	102.39%	-14.69%	87.71%	10.05%	1.15%	1.02%
2035-36	101.88%	-14.61%	87.27%	10.50%	1.14%	1.01%

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 ROLAND, 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	\$50,551,781	\$8.01980	\$405,415
2026-27	\$98,132,945	\$4.22867	\$414,972
2027-28	\$98,419,204	\$4.25225	\$418,503
2028-29	\$103,334,322	\$4.14473	\$428,293
2029-30	\$103,672,581	\$4.16562	\$431,861
2030-31	\$108,859,920	\$4.05923	\$441,887
2031-32	\$109,198,179	\$4.07968	\$445,494
2032-33	\$114,614,951	\$3.97649	\$455,765
2033-34	\$114,953,210	\$3.99652	\$459,413
2034-35	\$120,609,012	\$3.89635	\$469,935
2035-36	\$120,947,271	\$3.91597	\$473,626

CITY OF ROLAND, 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	\$50,551,781	\$8.01980	\$405,415
2026-27	\$50,607,735	\$8.01980	\$405,864
2027-28	\$51,420,326	\$8.01980	\$412,381
2028-29	\$53,041,525	\$8.01980	\$425,383
2029-30	\$54,229,942	\$8.01980	\$434,913
2030-31	\$55,939,354	\$8.01980	\$448,623
2031-32	\$57,185,580	\$8.01980	\$458,617
2032-33	\$58,987,736	\$8.01980	\$473,070
2033-34	\$60,295,000	\$8.01980	\$483,554
2034-35	\$62,194,802	\$8.01980	\$498,790
2035-36	\$63,566,122	\$8.01980	\$509,788

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	\$47,525,210	(\$3.79113)	\$9,108
2027-28	\$46,998,878	(\$3.76755)	\$6,122
2028-29	\$50,292,797	(\$3.87507)	\$2,910
2029-30	\$49,442,638	(\$3.85418)	-\$3,053
2030-31	\$52,920,566	(\$3.96057)	-\$6,735
2031-32	\$52,012,599	(\$3.94012)	-\$13,123
2032-33	\$55,627,215	(\$4.04331)	-\$17,305
2033-34	\$54,658,210	(\$4.02328)	-\$24,141
2034-35	\$58,414,210	(\$4.12345)	-\$28,855
2035-36	\$57,381,148	(\$4.10383)	-\$36,162

CITY OF ROLAND, 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	\$190	\$251	\$50,000	\$51,515	\$190	\$209	\$50,000	\$58,947	\$172	\$36	\$147	\$36	\$190	\$239
\$100,000	\$123,480	\$380	\$501	\$100,000	\$103,030	\$380	\$418	\$100,000	\$117,894	\$362	\$276	\$337	\$276	\$380	\$479
\$150,000	\$185,220	\$571	\$752	\$150,000	\$154,545	\$571	\$627	\$150,000	\$176,842	\$552	\$515	\$527	\$515	\$571	\$718
\$200,000	\$246,960	\$931	\$1,002	\$200,000	\$206,060	\$931	\$836	\$200,000	\$235,789	\$742	\$754	\$718	\$754	\$761	\$957
\$250,000	\$308,700	\$1,292	\$1,253	\$250,000	\$257,575	\$1,292	\$1,046	\$250,000	\$294,736	\$933	\$993	\$908	\$993	\$951	\$1,196
\$300,000	\$370,440	\$1,653	\$1,504	\$300,000	\$309,090	\$1,653	\$1,255	\$300,000	\$353,683	\$1,123	\$1,233	\$1,098	\$1,233	\$1,141	\$1,436
\$400,000	\$493,920	\$2,375	\$2,005	\$400,000	\$412,120	\$2,375	\$1,673	\$400,000	\$471,578	\$1,503	\$1,711	\$1,478	\$1,711	\$1,522	\$1,914
\$500,000	\$617,400	\$3,097	\$2,506	\$500,000	\$515,151	\$3,097	\$2,091	\$500,000	\$589,472	\$1,884	\$2,190	\$1,859	\$2,190	\$1,902	\$2,393
\$600,000	\$740,880	\$3,819	\$3,007	\$600,000	\$618,181	\$3,819	\$2,509	\$600,000	\$707,366	\$2,264	\$2,668	\$2,239	\$2,668	\$2,282	\$2,871
\$700,000	\$864,360	\$4,540	\$3,509	\$700,000	\$721,211	\$4,540	\$2,928	\$700,000	\$825,261	\$2,644	\$3,147	\$2,620	\$3,147	\$2,663	\$3,350
\$800,000	\$987,840	\$5,262	\$4,010	\$800,000	\$824,241	\$5,262	\$3,346	\$800,000	\$943,155	\$3,025	\$3,626	\$3,000	\$3,626	\$3,043	\$3,828
\$900,000	\$1,111,320	\$5,984	\$4,511	\$900,000	\$927,271	\$5,984	\$3,764	\$900,000	\$1,061,050	\$3,405	\$4,104	\$3,380	\$4,104	\$3,424	\$4,307
\$1,000,000	\$1,234,800	\$6,706	\$5,012	\$1,000,000	\$1,030,301	\$6,706	\$4,182	\$1,000,000	\$1,178,944	\$3,785	\$4,583	\$3,761	\$4,583	\$3,804	\$4,786
\$2,000,000	\$2,469,600	\$13,924	\$10,025	\$2,000,000	\$2,060,602	\$13,924	\$8,364	\$2,000,000	\$2,357,888	\$7,589	\$9,368	\$7,565	\$9,368	\$7,608	\$9,571
\$3,000,000	\$3,704,400	\$21,141	\$15,037	\$3,000,000	\$3,090,903	\$21,141	\$12,547	\$3,000,000	\$3,536,832	\$11,393	\$14,154	\$11,369	\$14,154	\$11,412	\$14,357
\$4,000,000	\$4,939,200	\$28,359	\$20,049	\$4,000,000	\$4,121,204	\$28,359	\$16,729	\$4,000,000	\$4,715,776	\$15,197	\$18,939	\$15,173	\$18,939	\$15,216	\$19,142
\$5,000,000	\$6,174,000	\$35,577	\$25,062	\$5,000,000	\$5,151,505	\$35,577	\$20,911	\$5,000,000	\$5,894,720	\$19,001	\$23,725	\$18,976	\$23,725	\$19,020	\$23,928
\$6,000,000	\$7,408,800	\$42,795	\$30,074	\$6,000,000	\$6,181,806	\$42,795	\$25,093	\$6,000,000	\$7,073,664	\$22,805	\$28,511	\$22,780	\$28,511	\$22,824	\$28,714
\$7,000,000	\$8,643,600	\$50,013	\$35,086	\$7,000,000	\$7,212,107	\$50,013	\$29,276	\$7,000,000	\$8,252,608	\$26,609	\$33,296	\$26,584	\$33,296	\$26,627	\$33,499
\$8,000,000	\$9,878,400	\$57,230	\$40,099	\$8,000,000	\$8,242,408	\$57,230	\$33,458	\$8,000,000	\$9,431,552	\$30,413	\$38,082	\$30,388	\$38,082	\$30,431	\$38,285
\$9,000,000	\$11,113,200	\$64,448	\$45,111	\$9,000,000	\$9,272,709	\$64,448	\$37,640	\$9,000,000	\$10,610,496	\$34,217	\$42,867	\$34,192	\$42,867	\$34,235	\$43,070
\$10,000,000	\$12,348,000	\$71,666	\$50,123	\$10,000,000	\$10,303,010	\$71,666	\$41,822	\$10,000,000	\$11,789,440	\$38,021	\$47,653	\$37,996	\$47,653	\$38,039	\$47,856
\$15,000,000	\$18,522,000	\$107,755	\$75,185	\$15,000,000	\$15,454,515	\$107,755	\$62,733	\$15,000,000	\$17,684,160	\$57,040	\$71,581	\$57,016	\$71,581	\$57,059	\$71,784
\$20,000,000	\$24,696,000	\$143,844	\$100,247	\$20,000,000	\$20,606,020	\$143,844	\$83,645	\$20,000,000	\$23,578,880	\$76,060	\$95,509	\$76,035	\$95,509	\$76,078	\$95,712
\$25,000,000	\$30,870,000	\$179,933	\$125,308	\$25,000,000	\$25,757,525	\$179,933	\$104,556	\$25,000,000	\$29,473,600	\$95,080	\$119,437	\$95,055	\$119,437	\$95,098	\$119,640
\$30,000,000	\$37,044,000	\$216,023	\$150,370	\$30,000,000	\$30,909,030	\$216,023	\$125,467	\$30,000,000	\$35,368,320	\$114,099	\$143,365	\$114,074	\$143,365	\$114,118	\$143,568
\$35,000,000	\$43,218,000	\$252,112	\$175,432	\$35,000,000	\$36,060,535	\$252,112	\$146,378	\$35,000,000	\$41,263,040	\$133,119	\$167,293	\$133,094	\$167,293	\$133,137	\$167,496
\$40,000,000	\$49,392,000	\$288,201	\$200,493	\$40,000,000	\$41,212,040	\$288,201	\$167,289	\$40,000,000	\$47,157,760	\$152,138	\$191,221	\$152,114	\$191,221	\$152,157	\$191,424
\$45,000,000	\$55,566,000	\$324,290	\$225,555	\$45,000,000	\$46,363,545	\$324,290	\$188,200	\$45,000,000	\$53,052,480	\$171,158	\$215,149	\$171,133	\$215,149	\$171,176	\$215,352
\$50,000,000	\$61,740,000	\$360,379	\$250,617	\$50,000,000	\$51,515,050	\$360,379	\$209,111	\$50,000,000	\$58,947,200	\$190,178	\$239,077	\$190,153	\$239,077	\$190,196	\$239,280

CITY OF ROLAND, 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	\$60	31.77%	\$19	9.95%	(\$135)	(78.85%)	(\$111)	(75.30%)	\$49	25.81%
\$100,000	\$121	31.77%	\$38	9.95%	(\$86)	(23.86%)	(\$62)	(18.27%)	\$98	25.81%
\$150,000	\$181	31.77%	\$57	9.95%	(\$37)	(6.75%)	(\$13)	(2.38%)	\$147	25.81%
\$200,000	\$71	7.62%	(\$95)	(10.20%)	\$12	1.59%	\$37	5.09%	\$196	25.81%
\$250,000	(\$39)	(3.04%)	(\$247)	(19.10%)	\$61	6.53%	\$86	9.43%	\$245	25.81%
\$300,000	(\$150)	(9.05%)	(\$399)	(24.11%)	\$110	9.80%	\$135	12.27%	\$295	25.81%
\$400,000	(\$370)	(15.58%)	(\$702)	(29.56%)	\$208	13.85%	\$233	15.75%	\$393	25.81%
\$500,000	(\$591)	(19.07%)	(\$1,006)	(32.48%)	\$306	16.26%	\$331	17.81%	\$491	25.81%
\$600,000	(\$811)	(21.24%)	(\$1,309)	(34.29%)	\$404	17.87%	\$429	19.17%	\$589	25.81%
\$700,000	(\$1,032)	(22.72%)	(\$1,613)	(35.52%)	\$503	19.01%	\$527	20.13%	\$687	25.81%
\$800,000	(\$1,252)	(23.80%)	(\$1,916)	(36.42%)	\$601	19.86%	\$626	20.85%	\$785	25.81%
\$900,000	(\$1,473)	(24.61%)	(\$2,220)	(37.10%)	\$699	20.53%	\$724	21.41%	\$884	25.81%
\$1,000,000	(\$1,693)	(25.25%)	(\$2,524)	(37.63%)	\$797	21.06%	\$822	21.85%	\$982	25.81%
\$2,000,000	(\$3,899)	(28.00%)	(\$5,559)	(39.93%)	\$1,779	23.44%	\$1,804	23.84%	\$1,963	25.81%
\$3,000,000	(\$6,104)	(28.87%)	(\$8,595)	(40.65%)	\$2,761	24.23%	\$2,785	24.50%	\$2,945	25.81%
\$4,000,000	(\$8,310)	(29.30%)	(\$11,630)	(41.01%)	\$3,742	24.62%	\$3,767	24.83%	\$3,927	25.81%
\$5,000,000	(\$10,515)	(29.56%)	(\$14,666)	(41.22%)	\$4,724	24.86%	\$4,749	25.02%	\$4,908	25.81%
\$6,000,000	(\$12,721)	(29.73%)	(\$17,701)	(41.36%)	\$5,706	25.02%	\$5,730	25.15%	\$5,890	25.81%
\$7,000,000	(\$14,926)	(29.85%)	(\$20,737)	(41.46%)	\$6,687	25.13%	\$6,712	25.25%	\$6,872	25.81%
\$8,000,000	(\$17,132)	(29.93%)	(\$23,773)	(41.54%)	\$7,669	25.22%	\$7,694	25.32%	\$7,853	25.81%
\$9,000,000	(\$19,337)	(30.00%)	(\$26,808)	(41.60%)	\$8,651	25.28%	\$8,675	25.37%	\$8,835	25.81%
\$10,000,000	(\$21,543)	(30.06%)	(\$29,844)	(41.64%)	\$9,632	25.33%	\$9,657	25.42%	\$9,817	25.81%
\$15,000,000	(\$32,570)	(30.23%)	(\$45,022)	(41.78%)	\$14,541	25.49%	\$14,565	25.55%	\$14,725	25.81%
\$20,000,000	(\$43,598)	(30.31%)	(\$60,200)	(41.85%)	\$19,449	25.57%	\$19,474	25.61%	\$19,634	25.81%
\$25,000,000	(\$54,625)	(30.36%)	(\$75,378)	(41.89%)	\$24,358	25.62%	\$24,382	25.65%	\$24,542	25.81%
\$30,000,000	(\$65,652)	(30.39%)	(\$90,556)	(41.92%)	\$29,266	25.65%	\$29,291	25.68%	\$29,451	25.81%
\$35,000,000	(\$76,680)	(30.42%)	(\$105,734)	(41.94%)	\$34,174	25.67%	\$34,199	25.70%	\$34,359	25.81%
\$40,000,000	(\$87,707)	(30.43%)	(\$120,912)	(41.95%)	\$39,083	25.69%	\$39,108	25.71%	\$39,267	25.81%
\$45,000,000	(\$98,735)	(30.45%)	(\$136,090)	(41.97%)	\$43,991	25.70%	\$44,016	25.72%	\$44,176	25.81%
\$50,000,000	(\$109,762)	(30.46%)	(\$151,268)	(41.97%)	\$48,900	25.71%	\$48,924	25.73%	\$49,084	25.81%