

CITY OF ROCK RAPIDS, 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	\$7.88953	\$970,442	\$0	\$970,442	
2026-27	\$4.38620	\$989,851	\$9,849	\$999,700	3.0%
2027-28	\$4.42984	\$1,006,513	\$9,947	\$1,016,460	1.7%
2028-29	\$4.32283	\$1,036,789	\$9,706	\$1,046,496	3.0%
2029-30	\$4.36330	\$1,053,591	\$9,797	\$1,063,388	1.6%
2030-31	\$4.25665	\$1,084,657	\$9,558	\$1,094,215	2.9%
2031-32	\$4.29416	\$1,101,199	\$9,642	\$1,110,841	1.5%
2032-33	\$4.18957	\$1,133,057	\$9,407	\$1,142,464	2.8%
2033-34	\$4.22435	\$1,149,332	\$9,485	\$1,158,818	1.4%
2034-35	\$4.12184	\$1,181,994	\$9,255	\$1,191,249	2.8%
2035-36	\$4.15411	\$1,198,003	\$9,328	\$1,207,331	1.3%

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	\$250,448,895	\$123,003,752	\$7,661,916	\$130,665,668
2026-27	\$240,068,568	\$227,919,321	\$10,058,966	\$237,978,287
2027-28	\$242,345,577	\$229,457,520	\$10,797,776	\$240,255,296
2028-29	\$256,215,580	\$242,085,765	\$12,039,534	\$254,125,299
2029-30	\$258,580,589	\$243,711,964	\$12,778,344	\$256,490,308
2030-31	\$273,269,608	\$257,060,197	\$14,119,131	\$271,179,327
2031-32	\$275,634,617	\$258,686,395	\$14,857,941	\$273,544,336
2032-33	\$291,085,363	\$272,692,375	\$16,302,707	\$288,995,082
2033-34	\$293,450,372	\$274,318,574	\$17,041,517	\$291,360,091
2034-35	\$309,694,857	\$289,009,113	\$18,595,463	\$307,604,576
2035-36	\$312,059,866	\$290,635,312	\$19,334,273	\$309,969,585

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.04%	-1.29%	71.74%	26.18%	2.07%	0.00%
2026-27	93.33%	-16.44%	76.89%	21.46%	1.44%	0.00%
2027-28	93.60%	-16.58%	77.03%	21.34%	1.43%	0.00%
2028-29	93.13%	-15.94%	77.19%	21.26%	1.36%	0.00%
2029-30	93.36%	-16.04%	77.32%	21.14%	1.35%	0.00%
2030-31	92.86%	-15.39%	77.47%	21.07%	1.29%	0.00%
2031-32	93.07%	-15.48%	77.59%	20.96%	1.28%	0.00%
2032-33	92.59%	-14.86%	77.72%	20.90%	1.22%	0.00%
2033-34	92.79%	-14.96%	77.83%	20.80%	1.21%	0.00%
2034-35	92.31%	-14.36%	77.95%	20.75%	1.16%	0.00%
2035-36	92.51%	-14.45%	78.05%	20.65%	1.15%	0.00%

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 RAPIDS, 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	\$123,003,752	\$7.88953	\$970,442
2026-27	\$227,919,321	\$4.38620	\$999,700
2027-28	\$229,457,520	\$4.42984	\$1,016,460
2028-29	\$242,085,765	\$4.32283	\$1,046,496
2029-30	\$243,711,964	\$4.36330	\$1,063,388
2030-31	\$257,060,197	\$4.25665	\$1,094,215
2031-32	\$258,686,395	\$4.29416	\$1,110,841
2032-33	\$272,692,375	\$4.18957	\$1,142,464
2033-34	\$274,318,574	\$4.22435	\$1,158,818
2034-35	\$289,009,113	\$4.12184	\$1,191,249
2035-36	\$290,635,312	\$4.15411	\$1,207,331

CITY OF ROCK RAPIDS, 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	\$123,003,752	\$7.88953	\$970,442
2026-27	\$126,642,126	\$7.81142	\$989,255
2027-28	\$128,633,284	\$7.81142	\$1,004,809
2028-29	\$133,714,928	\$7.81142	\$1,044,503
2029-30	\$136,622,427	\$7.81142	\$1,067,215
2030-31	\$141,962,662	\$7.81142	\$1,108,930
2031-32	\$145,056,693	\$7.81142	\$1,133,099
2032-33	\$150,669,181	\$7.81142	\$1,176,940
2033-34	\$153,959,974	\$7.81142	\$1,202,646
2034-35	\$159,859,383	\$7.81142	\$1,248,729
2035-36	\$163,356,904	\$7.81142	\$1,276,049

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	\$101,277,194	(\$3.42522)	\$10,445
2027-28	\$100,824,236	(\$3.38158)	\$11,652
2028-29	\$108,370,836	(\$3.48859)	\$1,992
2029-30	\$107,089,537	(\$3.44812)	-\$3,827
2030-31	\$115,097,535	(\$3.55477)	-\$14,715
2031-32	\$113,629,703	(\$3.51726)	-\$22,258
2032-33	\$122,023,194	(\$3.62185)	-\$34,476
2033-34	\$120,358,600	(\$3.58707)	-\$43,828
2034-35	\$129,149,729	(\$3.68958)	-\$57,479
2035-36	\$127,278,408	(\$3.65731)	-\$68,718

CITY OF ROCK RAPIDS, 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	\$187	\$263	\$50,000	\$51,515	\$187	\$219	\$50,000	\$58,947	\$169	\$38	\$145	\$38	\$187	\$251
\$100,000	\$123,480	\$374	\$526	\$100,000	\$103,030	\$374	\$439	\$100,000	\$117,894	\$356	\$289	\$332	\$289	\$374	\$502
\$150,000	\$185,220	\$561	\$788	\$150,000	\$154,545	\$561	\$658	\$150,000	\$176,842	\$543	\$540	\$519	\$540	\$561	\$753
\$200,000	\$246,960	\$916	\$1,051	\$200,000	\$206,060	\$916	\$877	\$200,000	\$235,789	\$730	\$791	\$706	\$791	\$748	\$1,004
\$250,000	\$308,700	\$1,271	\$1,314	\$250,000	\$257,575	\$1,271	\$1,096	\$250,000	\$294,736	\$917	\$1,042	\$893	\$1,042	\$936	\$1,255
\$300,000	\$370,440	\$1,626	\$1,577	\$300,000	\$309,090	\$1,626	\$1,316	\$300,000	\$353,683	\$1,104	\$1,293	\$1,080	\$1,293	\$1,123	\$1,506
\$400,000	\$493,920	\$2,336	\$2,102	\$400,000	\$412,120	\$2,336	\$1,754	\$400,000	\$471,578	\$1,479	\$1,795	\$1,454	\$1,795	\$1,497	\$2,007
\$500,000	\$617,400	\$3,047	\$2,628	\$500,000	\$515,151	\$3,047	\$2,193	\$500,000	\$589,472	\$1,853	\$2,296	\$1,829	\$2,296	\$1,871	\$2,509
\$600,000	\$740,880	\$3,757	\$3,154	\$600,000	\$618,181	\$3,757	\$2,631	\$600,000	\$707,366	\$2,227	\$2,798	\$2,203	\$2,798	\$2,245	\$3,011
\$700,000	\$864,360	\$4,467	\$3,679	\$700,000	\$721,211	\$4,467	\$3,070	\$700,000	\$825,261	\$2,601	\$3,300	\$2,577	\$3,300	\$2,619	\$3,513
\$800,000	\$987,840	\$5,177	\$4,205	\$800,000	\$824,241	\$5,177	\$3,509	\$800,000	\$943,155	\$2,976	\$3,802	\$2,951	\$3,802	\$2,994	\$4,015
\$900,000	\$1,111,320	\$5,887	\$4,731	\$900,000	\$927,271	\$5,887	\$3,947	\$900,000	\$1,061,050	\$3,350	\$4,304	\$3,325	\$4,304	\$3,368	\$4,517
\$1,000,000	\$1,234,800	\$6,597	\$5,256	\$1,000,000	\$1,030,301	\$6,597	\$4,386	\$1,000,000	\$1,178,944	\$3,724	\$4,806	\$3,700	\$4,806	\$3,742	\$5,018
\$2,000,000	\$2,469,600	\$13,697	\$10,512	\$2,000,000	\$2,060,602	\$13,697	\$8,771	\$2,000,000	\$2,357,888	\$7,466	\$9,824	\$7,442	\$9,824	\$7,484	\$10,037
\$3,000,000	\$3,704,400	\$20,798	\$15,768	\$3,000,000	\$3,090,903	\$20,798	\$13,157	\$3,000,000	\$3,536,832	\$11,208	\$14,842	\$11,184	\$14,842	\$11,226	\$15,055
\$4,000,000	\$4,939,200	\$27,899	\$21,024	\$4,000,000	\$4,121,204	\$27,899	\$17,543	\$4,000,000	\$4,715,776	\$14,950	\$19,861	\$14,926	\$19,861	\$14,969	\$20,073
\$5,000,000	\$6,174,000	\$34,999	\$26,281	\$5,000,000	\$5,151,505	\$34,999	\$21,928	\$5,000,000	\$5,894,720	\$18,693	\$24,879	\$18,668	\$24,879	\$18,711	\$25,092
\$6,000,000	\$7,408,800	\$42,100	\$31,537	\$6,000,000	\$6,181,806	\$42,100	\$26,314	\$6,000,000	\$7,073,664	\$22,435	\$29,897	\$22,410	\$29,897	\$22,453	\$30,110
\$7,000,000	\$8,643,600	\$49,200	\$36,793	\$7,000,000	\$7,212,107	\$49,200	\$30,699	\$7,000,000	\$8,252,608	\$26,177	\$34,916	\$26,152	\$34,916	\$26,195	\$35,128
\$8,000,000	\$9,878,400	\$56,301	\$42,049	\$8,000,000	\$8,242,408	\$56,301	\$35,085	\$8,000,000	\$9,431,552	\$29,919	\$39,934	\$29,895	\$39,934	\$29,937	\$40,147
\$9,000,000	\$11,113,200	\$63,401	\$47,305	\$9,000,000	\$9,272,709	\$63,401	\$39,471	\$9,000,000	\$10,610,496	\$33,661	\$44,952	\$33,637	\$44,952	\$33,679	\$45,165
\$10,000,000	\$12,348,000	\$70,502	\$52,561	\$10,000,000	\$10,303,010	\$70,502	\$43,856	\$10,000,000	\$11,789,440	\$37,403	\$49,971	\$37,379	\$49,971	\$37,421	\$50,184
\$15,000,000	\$18,522,000	\$106,005	\$78,842	\$15,000,000	\$15,454,515	\$106,005	\$65,784	\$15,000,000	\$17,684,160	\$56,114	\$75,062	\$56,090	\$75,062	\$56,132	\$75,275
\$20,000,000	\$24,696,000	\$141,508	\$105,122	\$20,000,000	\$20,606,020	\$141,508	\$87,713	\$20,000,000	\$23,578,880	\$74,824	\$100,154	\$74,800	\$100,154	\$74,843	\$100,367
\$25,000,000	\$30,870,000	\$177,011	\$131,403	\$25,000,000	\$25,757,525	\$177,011	\$109,641	\$25,000,000	\$29,473,600	\$93,535	\$125,246	\$93,511	\$125,246	\$93,553	\$125,459
\$30,000,000	\$37,044,000	\$212,514	\$157,683	\$30,000,000	\$30,909,030	\$212,514	\$131,569	\$30,000,000	\$35,368,320	\$112,246	\$150,338	\$112,221	\$150,338	\$112,264	\$150,551
\$35,000,000	\$43,218,000	\$248,017	\$183,964	\$35,000,000	\$36,060,535	\$248,017	\$153,497	\$35,000,000	\$41,263,040	\$130,956	\$175,429	\$130,932	\$175,429	\$130,975	\$175,642
\$40,000,000	\$49,392,000	\$283,519	\$210,244	\$40,000,000	\$41,212,040	\$283,519	\$175,425	\$40,000,000	\$47,157,760	\$149,667	\$200,521	\$149,643	\$200,521	\$149,685	\$200,734
\$45,000,000	\$55,566,000	\$319,022	\$236,525	\$45,000,000	\$46,363,545	\$319,022	\$197,353	\$45,000,000	\$53,052,480	\$168,378	\$225,613	\$168,353	\$225,613	\$168,396	\$225,826
\$50,000,000	\$61,740,000	\$354,525	\$262,806	\$50,000,000	\$51,515,050	\$354,525	\$219,282	\$50,000,000	\$58,947,200	\$187,088	\$250,705	\$187,064	\$250,705	\$187,107	\$250,918

CITY OF ROCK RAPIDS, 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	\$76	40.46%	\$32	17.20%	(\$131)	(77.46%)	(\$107)	(73.67%)	\$64	34.10%
\$100,000	\$151	40.46%	\$64	17.20%	(\$67)	(18.83%)	(\$43)	(12.88%)	\$128	34.10%
\$150,000	\$227	40.46%	\$97	17.20%	(\$3)	(0.60%)	\$21	4.06%	\$191	34.10%
\$200,000	\$135	14.72%	(\$39)	(4.28%)	\$61	8.29%	\$85	12.02%	\$255	34.10%
\$250,000	\$43	3.35%	(\$175)	(13.76%)	\$124	13.56%	\$149	16.65%	\$319	34.10%
\$300,000	(\$50)	(3.05%)	(\$311)	(19.10%)	\$188	17.04%	\$213	19.67%	\$383	34.10%
\$400,000	(\$234)	(10.02%)	(\$582)	(24.92%)	\$316	21.36%	\$340	23.39%	\$510	34.10%
\$500,000	(\$418)	(13.74%)	(\$854)	(28.02%)	\$443	23.93%	\$468	25.58%	\$638	34.10%
\$600,000	(\$603)	(16.05%)	(\$1,125)	(29.95%)	\$571	25.64%	\$595	27.03%	\$766	34.10%
\$700,000	(\$787)	(17.63%)	(\$1,397)	(31.27%)	\$699	26.86%	\$723	28.06%	\$893	34.10%
\$800,000	(\$972)	(18.77%)	(\$1,668)	(32.23%)	\$826	27.77%	\$851	28.82%	\$1,021	34.10%
\$900,000	(\$1,156)	(19.64%)	(\$1,940)	(32.95%)	\$954	28.48%	\$978	29.42%	\$1,149	34.10%
\$1,000,000	(\$1,341)	(20.32%)	(\$2,211)	(33.52%)	\$1,082	29.04%	\$1,106	29.89%	\$1,276	34.10%
\$2,000,000	(\$3,185)	(23.25%)	(\$4,926)	(35.96%)	\$2,358	31.58%	\$2,382	32.01%	\$2,552	34.10%
\$3,000,000	(\$5,030)	(24.18%)	(\$7,641)	(36.74%)	\$3,634	32.42%	\$3,658	32.71%	\$3,829	34.10%
\$4,000,000	(\$6,874)	(24.64%)	(\$10,356)	(37.12%)	\$4,910	32.84%	\$4,935	33.06%	\$5,105	34.10%
\$5,000,000	(\$8,719)	(24.91%)	(\$13,071)	(37.35%)	\$6,186	33.10%	\$6,211	33.27%	\$6,381	34.10%
\$6,000,000	(\$10,563)	(25.09%)	(\$15,786)	(37.50%)	\$7,463	33.26%	\$7,487	33.41%	\$7,657	34.10%
\$7,000,000	(\$12,408)	(25.22%)	(\$18,501)	(37.60%)	\$8,739	33.38%	\$8,763	33.51%	\$8,934	34.10%
\$8,000,000	(\$14,252)	(25.31%)	(\$21,216)	(37.68%)	\$10,015	33.47%	\$10,039	33.58%	\$10,210	34.10%
\$9,000,000	(\$16,096)	(25.39%)	(\$23,931)	(37.74%)	\$11,291	33.54%	\$11,316	33.64%	\$11,486	34.10%
\$10,000,000	(\$17,941)	(25.45%)	(\$26,646)	(37.79%)	\$12,568	33.60%	\$12,592	33.69%	\$12,762	34.10%
\$15,000,000	(\$27,163)	(25.62%)	(\$40,220)	(37.94%)	\$18,949	33.77%	\$18,973	33.83%	\$19,143	34.10%
\$20,000,000	(\$36,386)	(25.71%)	(\$53,795)	(38.02%)	\$25,330	33.85%	\$25,354	33.90%	\$25,524	34.10%
\$25,000,000	(\$45,608)	(25.77%)	(\$67,370)	(38.06%)	\$31,711	33.90%	\$31,735	33.94%	\$31,905	34.10%
\$30,000,000	(\$54,830)	(25.80%)	(\$80,945)	(38.09%)	\$38,092	33.94%	\$38,116	33.97%	\$38,287	34.10%
\$35,000,000	(\$64,053)	(25.83%)	(\$94,519)	(38.11%)	\$44,473	33.96%	\$44,497	33.99%	\$44,668	34.10%
\$40,000,000	(\$73,275)	(25.84%)	(\$108,094)	(38.13%)	\$50,854	33.98%	\$50,878	34.00%	\$51,049	34.10%
\$45,000,000	(\$82,497)	(25.86%)	(\$121,669)	(38.14%)	\$57,235	33.99%	\$57,260	34.01%	\$57,430	34.10%
\$50,000,000	(\$91,720)	(25.87%)	(\$135,244)	(38.15%)	\$63,616	34.00%	\$63,641	34.02%	\$63,811	34.10%