

CITY OF ROCKWELL, 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	\$8.19824	\$294,359	\$0	\$294,359	
2026-27	\$4.65957	\$300,247	\$578	\$300,825	2.2%
2027-28	\$4.68668	\$302,329	\$581	\$302,910	0.7%
2028-29	\$4.56060	\$308,968	\$566	\$309,534	2.2%
2029-30	\$4.58378	\$311,082	\$569	\$311,651	0.7%
2030-31	\$4.45879	\$317,884	\$553	\$318,437	2.2%
2031-32	\$4.48143	\$320,029	\$556	\$320,585	0.7%
2032-33	\$4.36067	\$326,997	\$541	\$327,538	2.2%
2033-34	\$4.38280	\$329,175	\$544	\$329,719	0.7%
2034-35	\$4.26602	\$336,314	\$529	\$336,843	2.2%
2035-36	\$4.28765	\$338,527	\$532	\$339,059	0.7%

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	\$75,874,547	\$35,905,205	\$625,074	\$36,530,279
2026-27	\$68,717,124	\$64,560,644	\$707,023	\$65,267,667
2027-28	\$68,792,081	\$64,632,131	\$710,493	\$65,342,624
2028-29	\$72,070,137	\$67,871,366	\$749,314	\$68,620,680
2029-30	\$72,192,093	\$67,989,852	\$752,784	\$68,742,636
2030-31	\$75,660,925	\$71,417,749	\$793,720	\$72,211,468
2031-32	\$75,782,882	\$71,536,235	\$797,190	\$72,333,425
2032-33	\$79,401,545	\$75,111,742	\$840,346	\$75,952,088
2033-34	\$79,523,501	\$75,230,229	\$843,816	\$76,074,044
2034-35	\$83,298,306	\$78,959,546	\$889,303	\$79,848,849
2035-36	\$83,420,263	\$79,078,033	\$892,773	\$79,970,806

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.17%	-1.92%	80.25%	14.56%	0.67%	0.95%
2026-27	105.72%	-22.42%	83.30%	13.27%	0.65%	0.53%
2027-28	105.64%	-22.47%	83.16%	13.40%	0.66%	0.53%
2028-29	104.65%	-21.48%	83.18%	13.53%	0.65%	0.51%
2029-30	104.50%	-21.45%	83.06%	13.64%	0.67%	0.51%
2030-31	103.50%	-20.42%	83.08%	13.76%	0.66%	0.48%
2031-32	103.36%	-20.39%	82.96%	13.86%	0.67%	0.48%
2032-33	102.40%	-19.43%	82.98%	13.98%	0.66%	0.46%
2033-34	102.27%	-19.40%	82.87%	14.08%	0.67%	0.46%
2034-35	101.37%	-18.49%	82.87%	14.20%	0.66%	0.43%
2035-36	101.24%	-18.47%	82.77%	14.29%	0.67%	0.43%

**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 ROCKWELL, 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	\$35,905,205	\$8.19824	\$294,359
2026-27	\$64,560,644	\$4.65957	\$300,825
2027-28	\$64,632,131	\$4.68668	\$302,910
2028-29	\$67,871,366	\$4.56060	\$309,534
2029-30	\$67,989,852	\$4.58378	\$311,651
2030-31	\$71,417,749	\$4.45879	\$318,437
2031-32	\$71,536,235	\$4.48143	\$320,585
2032-33	\$75,111,742	\$4.36067	\$327,538
2033-34	\$75,230,229	\$4.38280	\$329,719
2034-35	\$78,959,546	\$4.26602	\$336,843
2035-36	\$79,078,033	\$4.28765	\$339,059

## CITY OF ROCKWELL, 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	\$35,905,205	\$8.19824	\$294,359
2026-27	\$36,480,426	\$8.19824	\$299,075
2027-28	\$37,202,288	\$8.19824	\$304,993
2028-29	\$38,470,031	\$8.10000	\$311,607
2029-30	\$39,229,844	\$8.10000	\$317,762
2030-31	\$40,566,052	\$8.10000	\$328,585
2031-32	\$41,362,050	\$8.10000	\$335,033
2032-33	\$42,770,220	\$8.10000	\$346,439
2033-34	\$43,604,425	\$8.10000	\$353,196
2034-35	\$45,088,318	\$8.10000	\$365,215
2035-36	\$45,962,620	\$8.10000	\$372,297

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	\$28,080,218	(\$3.53867)	\$1,749
2027-28	\$27,429,843	(\$3.51156)	-\$2,083
2028-29	\$29,401,334	(\$3.53940)	-\$2,073
2029-30	\$28,760,008	(\$3.51622)	-\$6,111
2030-31	\$30,851,697	(\$3.64121)	-\$10,148
2031-32	\$30,174,185	(\$3.61857)	-\$14,448
2032-33	\$32,341,521	(\$3.73933)	-\$18,901
2033-34	\$31,625,803	(\$3.71720)	-\$23,477
2034-35	\$33,871,228	(\$3.83398)	-\$28,372
2035-36	\$33,115,412	(\$3.81235)	-\$33,238

CITY OF ROCKWELL, 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	\$194	\$275	\$50,000	\$51,515	\$194	\$230	\$50,000	\$58,947	\$176	\$40	\$150	\$40	\$194	\$263
\$100,000	\$123,480	\$389	\$551	\$100,000	\$103,030	\$389	\$459	\$100,000	\$117,894	\$370	\$303	\$345	\$303	\$389	\$526
\$150,000	\$185,220	\$583	\$826	\$150,000	\$154,545	\$583	\$689	\$150,000	\$176,842	\$564	\$566	\$539	\$566	\$583	\$788
\$200,000	\$246,960	\$952	\$1,101	\$200,000	\$206,060	\$952	\$919	\$200,000	\$235,789	\$759	\$828	\$734	\$828	\$778	\$1,051
\$250,000	\$308,700	\$1,321	\$1,376	\$250,000	\$257,575	\$1,321	\$1,148	\$250,000	\$294,736	\$953	\$1,091	\$928	\$1,091	\$972	\$1,314
\$300,000	\$370,440	\$1,690	\$1,652	\$300,000	\$309,090	\$1,690	\$1,378	\$300,000	\$353,683	\$1,148	\$1,354	\$1,122	\$1,354	\$1,167	\$1,577
\$400,000	\$493,920	\$2,428	\$2,202	\$400,000	\$412,120	\$2,428	\$1,838	\$400,000	\$471,578	\$1,537	\$1,880	\$1,511	\$1,880	\$1,555	\$2,103
\$500,000	\$617,400	\$3,166	\$2,753	\$500,000	\$515,151	\$3,166	\$2,297	\$500,000	\$589,472	\$1,925	\$2,405	\$1,900	\$2,405	\$1,944	\$2,628
\$600,000	\$740,880	\$3,904	\$3,303	\$600,000	\$618,181	\$3,904	\$2,756	\$600,000	\$707,366	\$2,314	\$2,931	\$2,289	\$2,931	\$2,333	\$3,154
\$700,000	\$864,360	\$4,641	\$3,854	\$700,000	\$721,211	\$4,641	\$3,216	\$700,000	\$825,261	\$2,703	\$3,457	\$2,678	\$3,457	\$2,722	\$3,680
\$800,000	\$987,840	\$5,379	\$4,405	\$800,000	\$824,241	\$5,379	\$3,675	\$800,000	\$943,155	\$3,092	\$3,982	\$3,067	\$3,982	\$3,111	\$4,205
\$900,000	\$1,111,320	\$6,117	\$4,955	\$900,000	\$927,271	\$6,117	\$4,135	\$900,000	\$1,061,050	\$3,481	\$4,508	\$3,456	\$4,508	\$3,500	\$4,731
\$1,000,000	\$1,234,800	\$6,855	\$5,506	\$1,000,000	\$1,030,301	\$6,855	\$4,594	\$1,000,000	\$1,178,944	\$3,870	\$5,034	\$3,844	\$5,034	\$3,889	\$5,257
\$2,000,000	\$2,469,600	\$14,233	\$11,011	\$2,000,000	\$2,060,602	\$14,233	\$9,188	\$2,000,000	\$2,357,888	\$7,758	\$10,290	\$7,733	\$10,290	\$7,777	\$10,513
\$3,000,000	\$3,704,400	\$21,612	\$16,517	\$3,000,000	\$3,090,903	\$21,612	\$13,782	\$3,000,000	\$3,536,832	\$11,647	\$15,547	\$11,622	\$15,547	\$11,666	\$15,770
\$4,000,000	\$4,939,200	\$28,990	\$22,023	\$4,000,000	\$4,121,204	\$28,990	\$18,376	\$4,000,000	\$4,715,776	\$15,535	\$20,804	\$15,510	\$20,804	\$15,554	\$21,027
\$5,000,000	\$6,174,000	\$36,369	\$27,529	\$5,000,000	\$5,151,505	\$36,369	\$22,969	\$5,000,000	\$5,894,720	\$19,424	\$26,060	\$19,399	\$26,060	\$19,443	\$26,283
\$6,000,000	\$7,408,800	\$43,747	\$33,034	\$6,000,000	\$6,181,806	\$43,747	\$27,563	\$6,000,000	\$7,073,664	\$23,312	\$31,317	\$23,287	\$31,317	\$23,331	\$31,540
\$7,000,000	\$8,643,600	\$51,125	\$38,540	\$7,000,000	\$7,212,107	\$51,125	\$32,157	\$7,000,000	\$8,252,608	\$27,201	\$36,574	\$27,176	\$36,574	\$27,220	\$36,797
\$8,000,000	\$9,878,400	\$58,504	\$44,046	\$8,000,000	\$8,242,408	\$58,504	\$36,751	\$8,000,000	\$9,431,552	\$31,090	\$41,830	\$31,064	\$41,830	\$31,108	\$42,053
\$9,000,000	\$11,113,200	\$65,882	\$49,551	\$9,000,000	\$9,272,709	\$65,882	\$41,345	\$9,000,000	\$10,610,496	\$34,978	\$47,087	\$34,953	\$47,087	\$34,997	\$47,310
\$10,000,000	\$12,348,000	\$73,261	\$55,057	\$10,000,000	\$10,303,010	\$73,261	\$45,939	\$10,000,000	\$11,789,440	\$38,867	\$52,344	\$38,841	\$52,344	\$38,886	\$52,567
\$15,000,000	\$18,522,000	\$110,153	\$82,586	\$15,000,000	\$15,454,515	\$110,153	\$68,908	\$15,000,000	\$17,684,160	\$58,309	\$78,627	\$58,284	\$78,627	\$58,328	\$78,850
\$20,000,000	\$24,696,000	\$147,045	\$110,114	\$20,000,000	\$20,606,020	\$147,045	\$91,878	\$20,000,000	\$23,578,880	\$77,752	\$104,910	\$77,727	\$104,910	\$77,771	\$105,133
\$25,000,000	\$30,870,000	\$183,937	\$137,643	\$25,000,000	\$25,757,525	\$183,937	\$114,847	\$25,000,000	\$29,473,600	\$97,195	\$131,194	\$97,170	\$131,194	\$97,214	\$131,417
\$30,000,000	\$37,044,000	\$220,829	\$165,171	\$30,000,000	\$30,909,030	\$220,829	\$137,817	\$30,000,000	\$35,368,320	\$116,638	\$157,477	\$116,613	\$157,477	\$116,657	\$157,700
\$35,000,000	\$43,218,000	\$257,721	\$192,700	\$35,000,000	\$36,060,535	\$257,721	\$160,786	\$35,000,000	\$41,263,040	\$136,081	\$183,760	\$136,055	\$183,760	\$136,099	\$183,983
\$40,000,000	\$49,392,000	\$294,613	\$220,229	\$40,000,000	\$41,212,040	\$294,613	\$183,756	\$40,000,000	\$47,157,760	\$155,523	\$210,044	\$155,498	\$210,044	\$155,542	\$210,267
\$45,000,000	\$55,566,000	\$331,505	\$247,757	\$45,000,000	\$46,363,545	\$331,505	\$206,725	\$45,000,000	\$53,052,480	\$174,966	\$236,327	\$174,941	\$236,327	\$174,985	\$236,550
\$50,000,000	\$61,740,000	\$368,397	\$275,286	\$50,000,000	\$51,515,050	\$368,397	\$229,695	\$50,000,000	\$58,947,200	\$194,409	\$262,610	\$194,384	\$262,610	\$194,428	\$262,833

CITY OF            ROCKWELL, 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	\$81	41.59%	\$35	18.14%	(\$136)	(77.28%)	(\$110)	(73.46%)	\$68	35.18%
\$100,000	\$162	41.59%	\$71	18.14%	(\$67)	(18.18%)	(\$42)	(12.18%)	\$137	35.18%
\$150,000	\$243	41.59%	\$106	18.14%	\$1	0.20%	\$26	4.90%	\$205	35.18%
\$200,000	\$149	15.64%	(\$33)	(3.51%)	\$70	9.16%	\$95	12.93%	\$274	35.18%
\$250,000	\$55	4.19%	(\$173)	(13.07%)	\$138	14.47%	\$163	17.59%	\$342	35.18%
\$300,000	(\$38)	(2.27%)	(\$312)	(18.45%)	\$206	17.98%	\$232	20.64%	\$410	35.18%
\$400,000	(\$226)	(9.29%)	(\$590)	(24.31%)	\$343	22.33%	\$368	24.38%	\$547	35.18%
\$500,000	(\$413)	(13.04%)	(\$869)	(27.44%)	\$480	24.93%	\$505	26.59%	\$684	35.18%
\$600,000	(\$600)	(15.37%)	(\$1,147)	(29.39%)	\$617	26.65%	\$642	28.05%	\$821	35.18%
\$700,000	(\$787)	(16.96%)	(\$1,426)	(30.72%)	\$754	27.88%	\$779	29.09%	\$958	35.18%
\$800,000	(\$975)	(18.12%)	(\$1,704)	(31.68%)	\$890	28.80%	\$916	29.86%	\$1,094	35.18%
\$900,000	(\$1,162)	(19.00%)	(\$1,983)	(32.41%)	\$1,027	29.51%	\$1,052	30.46%	\$1,231	35.18%
\$1,000,000	(\$1,349)	(19.68%)	(\$2,261)	(32.98%)	\$1,164	30.08%	\$1,189	30.94%	\$1,368	35.18%
\$2,000,000	(\$3,222)	(22.64%)	(\$5,046)	(35.45%)	\$2,532	32.64%	\$2,557	33.07%	\$2,736	35.18%
\$3,000,000	(\$5,095)	(23.57%)	(\$7,830)	(36.23%)	\$3,900	33.49%	\$3,926	33.78%	\$4,104	35.18%
\$4,000,000	(\$6,967)	(24.03%)	(\$10,615)	(36.61%)	\$5,268	33.91%	\$5,294	34.13%	\$5,472	35.18%
\$5,000,000	(\$8,840)	(24.31%)	(\$13,399)	(36.84%)	\$6,636	34.17%	\$6,662	34.34%	\$6,841	35.18%
\$6,000,000	(\$10,713)	(24.49%)	(\$16,184)	(36.99%)	\$8,005	34.34%	\$8,030	34.48%	\$8,209	35.18%
\$7,000,000	(\$12,585)	(24.62%)	(\$18,968)	(37.10%)	\$9,373	34.46%	\$9,398	34.58%	\$9,577	35.18%
\$8,000,000	(\$14,458)	(24.71%)	(\$21,753)	(37.18%)	\$10,741	34.55%	\$10,766	34.66%	\$10,945	35.18%
\$9,000,000	(\$16,331)	(24.79%)	(\$24,537)	(37.24%)	\$12,109	34.62%	\$12,134	34.72%	\$12,313	35.18%
\$10,000,000	(\$18,204)	(24.85%)	(\$27,322)	(37.29%)	\$13,477	34.67%	\$13,502	34.76%	\$13,681	35.18%
\$15,000,000	(\$27,567)	(25.03%)	(\$41,244)	(37.44%)	\$20,318	34.84%	\$20,343	34.90%	\$20,522	35.18%
\$20,000,000	(\$36,931)	(25.12%)	(\$55,167)	(37.52%)	\$27,158	34.93%	\$27,183	34.97%	\$27,362	35.18%
\$25,000,000	(\$46,294)	(25.17%)	(\$69,090)	(37.56%)	\$33,999	34.98%	\$34,024	35.01%	\$34,203	35.18%
\$30,000,000	(\$55,658)	(25.20%)	(\$83,012)	(37.59%)	\$40,839	35.01%	\$40,864	35.04%	\$41,043	35.18%
\$35,000,000	(\$65,021)	(25.23%)	(\$96,935)	(37.61%)	\$47,680	35.04%	\$47,705	35.06%	\$47,884	35.18%
\$40,000,000	(\$74,385)	(25.25%)	(\$110,857)	(37.63%)	\$54,520	35.06%	\$54,545	35.08%	\$54,724	35.18%
\$45,000,000	(\$83,748)	(25.26%)	(\$124,780)	(37.64%)	\$61,361	35.07%	\$61,386	35.09%	\$61,565	35.18%
\$50,000,000	(\$93,112)	(25.27%)	(\$138,703)	(37.65%)	\$68,201	35.08%	\$68,227	35.10%	\$68,405	35.18%