

CITY OF RUDD, 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	\$8.18371	\$108,584	\$0	\$108,584	
2026-27	\$5.63010	\$110,756	\$131	\$110,886	2.1%
2027-28	\$5.66355	\$111,440	\$131	\$111,572	0.6%
2028-29	\$5.48722	\$113,803	\$127	\$113,930	2.1%
2029-30	\$5.51583	\$114,500	\$128	\$114,628	0.6%
2030-31	\$5.34296	\$116,920	\$124	\$117,044	2.1%
2031-32	\$5.37076	\$117,629	\$124	\$117,754	0.6%
2032-33	\$5.20485	\$120,109	\$121	\$120,230	2.1%
2033-34	\$5.23188	\$120,831	\$121	\$120,952	0.6%
2034-35	\$5.07248	\$123,371	\$118	\$123,489	2.1%
2035-36	\$5.09877	\$124,106	\$118	\$124,224	0.6%

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	\$25,130,642	\$13,268,291	\$0	\$13,268,291
2026-27	\$21,742,469	\$19,695,198	\$0	\$19,695,198
2027-28	\$21,747,226	\$19,699,955	\$0	\$19,699,955
2028-29	\$22,810,108	\$20,762,837	\$0	\$20,762,837
2029-30	\$22,828,865	\$20,781,594	\$0	\$20,781,594
2030-31	\$23,953,519	\$21,906,248	\$0	\$21,906,248
2031-32	\$23,972,277	\$21,925,006	\$0	\$21,925,006
2032-33	\$25,146,795	\$23,099,524	\$0	\$23,099,524
2033-34	\$25,165,553	\$23,118,282	\$0	\$23,118,282
2034-35	\$26,392,120	\$24,344,849	\$0	\$24,344,849
2035-36	\$26,410,878	\$24,363,607	\$0	\$24,363,607

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	57.36%	-2.04%	55.32%	38.43%	0.37%	1.24%
2026-27	88.90%	-29.93%	58.97%	36.13%	0.53%	0.84%
2027-28	88.98%	-30.02%	58.96%	36.13%	0.53%	0.84%
2028-29	87.90%	-28.57%	59.33%	36.01%	0.51%	0.80%
2029-30	87.91%	-28.57%	59.35%	36.00%	0.51%	0.79%
2030-31	86.83%	-27.12%	59.71%	35.87%	0.49%	0.75%
2031-32	86.84%	-27.12%	59.73%	35.86%	0.49%	0.75%
2032-33	85.81%	-25.76%	60.06%	35.75%	0.47%	0.72%
2033-34	85.83%	-25.75%	60.07%	35.73%	0.47%	0.71%
2034-35	84.85%	-24.47%	60.37%	35.64%	0.45%	0.68%
2035-36	84.86%	-24.47%	60.39%	35.63%	0.45%	0.68%

**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 RUDD, 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	\$13,268,291	\$8.18371	\$108,584
2026-27	\$19,695,198	\$5.63010	\$110,886
2027-28	\$19,699,955	\$5.66355	\$111,572
2028-29	\$20,762,837	\$5.48722	\$113,930
2029-30	\$20,781,594	\$5.51583	\$114,628
2030-31	\$21,906,248	\$5.34296	\$117,044
2031-32	\$21,925,006	\$5.37076	\$117,754
2032-33	\$23,099,524	\$5.20485	\$120,230
2033-34	\$23,118,282	\$5.23188	\$120,952
2034-35	\$24,344,849	\$5.07248	\$123,489
2035-36	\$24,363,607	\$5.09877	\$124,224

CITY OF RUDD, 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	\$13,268,291	\$8.18371	\$108,584
2026-27	\$13,879,873	\$8.02325	\$111,362
2027-28	\$14,055,620	\$8.02325	\$112,772
2028-29	\$14,586,512	\$8.02325	\$117,031
2029-30	\$14,771,342	\$8.02325	\$118,514
2030-31	\$15,329,625	\$8.02325	\$122,993
2031-32	\$15,523,988	\$8.02325	\$124,553
2032-33	\$16,111,054	\$8.02325	\$129,263
2033-34	\$16,315,480	\$8.02325	\$130,903
2034-35	\$16,932,813	\$8.02325	\$135,856
2035-36	\$17,147,803	\$8.02325	\$137,581

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	\$5,815,325	(\$2.39315)	-\$476
2027-28	\$5,644,335	(\$2.35970)	-\$1,200
2028-29	\$6,176,324	(\$2.53603)	-\$3,101
2029-30	\$6,010,252	(\$2.50742)	-\$3,886
2030-31	\$6,576,623	(\$2.68029)	-\$5,949
2031-32	\$6,401,018	(\$2.65249)	-\$6,799
2032-33	\$6,988,471	(\$2.81840)	-\$9,033
2033-34	\$6,802,802	(\$2.79137)	-\$9,951
2034-35	\$7,412,036	(\$2.95077)	-\$12,367
2035-36	\$7,215,804	(\$2.92448)	-\$13,357

CITY OF RUDD, 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	\$330	\$50,000	\$51,515	\$194	\$275	\$50,000	\$58,947	\$175	\$48	\$150	\$48	\$194	\$315
\$100,000	\$123,480	\$388	\$660	\$100,000	\$103,030	\$388	\$550	\$100,000	\$117,894	\$369	\$363	\$344	\$363	\$388	\$630
\$150,000	\$185,220	\$582	\$990	\$150,000	\$154,545	\$582	\$826	\$150,000	\$176,842	\$563	\$678	\$538	\$678	\$582	\$945
\$200,000	\$246,960	\$951	\$1,319	\$200,000	\$206,060	\$951	\$1,101	\$200,000	\$235,789	\$758	\$993	\$732	\$993	\$776	\$1,260
\$250,000	\$308,700	\$1,319	\$1,649	\$250,000	\$257,575	\$1,319	\$1,376	\$250,000	\$294,736	\$952	\$1,308	\$926	\$1,308	\$970	\$1,575
\$300,000	\$370,440	\$1,687	\$1,979	\$300,000	\$309,090	\$1,687	\$1,651	\$300,000	\$353,683	\$1,146	\$1,623	\$1,120	\$1,623	\$1,164	\$1,890
\$400,000	\$493,920	\$2,424	\$2,639	\$400,000	\$412,120	\$2,424	\$2,202	\$400,000	\$471,578	\$1,534	\$2,252	\$1,509	\$2,252	\$1,553	\$2,520
\$500,000	\$617,400	\$3,160	\$3,299	\$500,000	\$515,151	\$3,160	\$2,752	\$500,000	\$589,472	\$1,922	\$2,882	\$1,897	\$2,882	\$1,941	\$3,150
\$600,000	\$740,880	\$3,897	\$3,958	\$600,000	\$618,181	\$3,897	\$3,303	\$600,000	\$707,366	\$2,310	\$3,512	\$2,285	\$3,512	\$2,329	\$3,779
\$700,000	\$864,360	\$4,633	\$4,618	\$700,000	\$721,211	\$4,633	\$3,853	\$700,000	\$825,261	\$2,698	\$4,142	\$2,673	\$4,142	\$2,717	\$4,409
\$800,000	\$987,840	\$5,370	\$5,278	\$800,000	\$824,241	\$5,370	\$4,404	\$800,000	\$943,155	\$3,087	\$4,772	\$3,061	\$4,772	\$3,105	\$5,039
\$900,000	\$1,111,320	\$6,106	\$5,938	\$900,000	\$927,271	\$6,106	\$4,954	\$900,000	\$1,061,050	\$3,475	\$5,402	\$3,449	\$5,402	\$3,493	\$5,669
\$1,000,000	\$1,234,800	\$6,843	\$6,597	\$1,000,000	\$1,030,301	\$6,843	\$5,505	\$1,000,000	\$1,178,944	\$3,863	\$6,032	\$3,838	\$6,032	\$3,882	\$6,299
\$2,000,000	\$2,469,600	\$14,208	\$13,195	\$2,000,000	\$2,060,602	\$14,208	\$11,010	\$2,000,000	\$2,357,888	\$7,745	\$12,331	\$7,719	\$12,331	\$7,763	\$12,598
\$3,000,000	\$3,704,400	\$21,573	\$19,792	\$3,000,000	\$3,090,903	\$21,573	\$16,515	\$3,000,000	\$3,536,832	\$11,626	\$18,630	\$11,601	\$18,630	\$11,645	\$18,897
\$4,000,000	\$4,939,200	\$28,939	\$26,390	\$4,000,000	\$4,121,204	\$28,939	\$22,019	\$4,000,000	\$4,715,776	\$15,508	\$24,929	\$15,483	\$24,929	\$15,527	\$25,196
\$5,000,000	\$6,174,000	\$36,304	\$32,987	\$5,000,000	\$5,151,505	\$36,304	\$27,524	\$5,000,000	\$5,894,720	\$19,389	\$31,228	\$19,364	\$31,228	\$19,408	\$31,495
\$6,000,000	\$7,408,800	\$43,669	\$39,585	\$6,000,000	\$6,181,806	\$43,669	\$33,029	\$6,000,000	\$7,073,664	\$23,271	\$37,527	\$23,246	\$37,527	\$23,290	\$37,794
\$7,000,000	\$8,643,600	\$51,035	\$46,182	\$7,000,000	\$7,212,107	\$51,035	\$38,534	\$7,000,000	\$8,252,608	\$27,153	\$43,826	\$27,128	\$43,826	\$27,172	\$44,093
\$8,000,000	\$9,878,400	\$58,400	\$52,780	\$8,000,000	\$8,242,408	\$58,400	\$44,039	\$8,000,000	\$9,431,552	\$31,034	\$50,125	\$31,009	\$50,125	\$31,053	\$50,392
\$9,000,000	\$11,113,200	\$65,765	\$59,377	\$9,000,000	\$9,272,709	\$65,765	\$49,544	\$9,000,000	\$10,610,496	\$34,916	\$56,424	\$34,891	\$56,424	\$34,935	\$56,691
\$10,000,000	\$12,348,000	\$73,131	\$65,975	\$10,000,000	\$10,303,010	\$73,131	\$55,049	\$10,000,000	\$11,789,440	\$38,798	\$62,723	\$38,773	\$62,723	\$38,817	\$62,991
\$15,000,000	\$18,522,000	\$109,958	\$98,962	\$15,000,000	\$15,454,515	\$109,958	\$82,573	\$15,000,000	\$17,684,160	\$58,206	\$94,219	\$58,181	\$94,219	\$58,225	\$94,486
\$20,000,000	\$24,696,000	\$146,784	\$131,950	\$20,000,000	\$20,606,020	\$146,784	\$110,097	\$20,000,000	\$23,578,880	\$77,614	\$125,714	\$77,589	\$125,714	\$77,633	\$125,981
\$25,000,000	\$30,870,000	\$183,611	\$164,937	\$25,000,000	\$25,757,525	\$183,611	\$137,621	\$25,000,000	\$29,473,600	\$97,023	\$157,209	\$96,998	\$157,209	\$97,042	\$157,476
\$30,000,000	\$37,044,000	\$220,438	\$197,925	\$30,000,000	\$30,909,030	\$220,438	\$165,146	\$30,000,000	\$35,368,320	\$116,431	\$188,704	\$116,406	\$188,704	\$116,450	\$188,972
\$35,000,000	\$43,218,000	\$257,264	\$230,912	\$35,000,000	\$36,060,535	\$257,264	\$192,670	\$35,000,000	\$41,263,040	\$135,839	\$220,200	\$135,814	\$220,200	\$135,858	\$220,467
\$40,000,000	\$49,392,000	\$294,091	\$263,899	\$40,000,000	\$41,212,040	\$294,091	\$220,194	\$40,000,000	\$47,157,760	\$155,248	\$251,695	\$155,223	\$251,695	\$155,267	\$251,962
\$45,000,000	\$55,566,000	\$330,918	\$296,887	\$45,000,000	\$46,363,545	\$330,918	\$247,719	\$45,000,000	\$53,052,480	\$174,656	\$283,190	\$174,631	\$283,190	\$174,675	\$283,457
\$50,000,000	\$61,740,000	\$367,744	\$329,874	\$50,000,000	\$51,515,050	\$367,744	\$275,243	\$50,000,000	\$58,947,200	\$194,064	\$314,685	\$194,039	\$314,685	\$194,083	\$314,953

CITY OF            RUDD, 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	\$136	69.97%	\$81	41.82%	(\$127)	(72.72%)	(\$102)	(68.14%)	\$121	62.28%
\$100,000	\$272	69.97%	\$162	41.82%	(\$7)	(1.78%)	\$19	5.42%	\$242	62.28%
\$150,000	\$407	69.97%	\$243	41.82%	\$114	20.28%	\$140	25.92%	\$363	62.28%
\$200,000	\$369	38.82%	\$150	15.83%	\$235	31.04%	\$260	35.56%	\$483	62.28%
\$250,000	\$331	25.07%	\$57	4.35%	\$356	37.41%	\$381	41.16%	\$604	62.28%
\$300,000	\$292	17.32%	(\$36)	(2.11%)	\$477	41.63%	\$502	44.81%	\$725	62.28%
\$400,000	\$215	8.89%	(\$222)	(9.15%)	\$719	46.85%	\$744	49.31%	\$967	62.28%
\$500,000	\$139	4.39%	(\$408)	(12.90%)	\$960	49.97%	\$986	51.96%	\$1,209	62.28%
\$600,000	\$62	1.59%	(\$594)	(15.24%)	\$1,202	52.04%	\$1,227	53.71%	\$1,450	62.28%
\$700,000	(\$15)	(0.32%)	(\$780)	(16.83%)	\$1,444	53.51%	\$1,469	54.96%	\$1,692	62.28%
\$800,000	(\$92)	(1.71%)	(\$966)	(17.99%)	\$1,686	54.61%	\$1,711	55.89%	\$1,934	62.28%
\$900,000	(\$169)	(2.76%)	(\$1,152)	(18.86%)	\$1,927	55.47%	\$1,953	56.61%	\$2,176	62.28%
\$1,000,000	(\$245)	(3.58%)	(\$1,338)	(19.55%)	\$2,169	56.15%	\$2,194	57.18%	\$2,417	62.28%
\$2,000,000	(\$1,013)	(7.13%)	(\$3,198)	(22.51%)	\$4,586	59.22%	\$4,612	59.74%	\$4,835	62.28%
\$3,000,000	(\$1,781)	(8.26%)	(\$5,059)	(23.45%)	\$7,004	60.24%	\$7,029	60.59%	\$7,252	62.28%
\$4,000,000	(\$2,549)	(8.81%)	(\$6,919)	(23.91%)	\$9,421	60.75%	\$9,446	61.01%	\$9,670	62.28%
\$5,000,000	(\$3,317)	(9.14%)	(\$8,780)	(24.18%)	\$11,839	61.06%	\$11,864	61.27%	\$12,087	62.28%
\$6,000,000	(\$4,085)	(9.35%)	(\$10,640)	(24.37%)	\$14,256	61.26%	\$14,281	61.44%	\$14,504	62.28%
\$7,000,000	(\$4,852)	(9.51%)	(\$12,501)	(24.49%)	\$16,673	61.41%	\$16,699	61.56%	\$16,922	62.28%
\$8,000,000	(\$5,620)	(9.62%)	(\$14,361)	(24.59%)	\$19,091	61.51%	\$19,116	61.65%	\$19,339	62.28%
\$9,000,000	(\$6,388)	(9.71%)	(\$16,222)	(24.67%)	\$21,508	61.60%	\$21,533	61.72%	\$21,756	62.28%
\$10,000,000	(\$7,156)	(9.79%)	(\$18,082)	(24.73%)	\$23,926	61.67%	\$23,951	61.77%	\$24,174	62.28%
\$15,000,000	(\$10,995)	(10.00%)	(\$27,385)	(24.90%)	\$36,012	61.87%	\$36,038	61.94%	\$36,261	62.28%
\$20,000,000	(\$14,834)	(10.11%)	(\$36,687)	(24.99%)	\$48,099	61.97%	\$48,125	62.02%	\$48,348	62.28%
\$25,000,000	(\$18,674)	(10.17%)	(\$45,989)	(25.05%)	\$60,186	62.03%	\$60,212	62.08%	\$60,435	62.28%
\$30,000,000	(\$22,513)	(10.21%)	(\$55,292)	(25.08%)	\$72,273	62.07%	\$72,298	62.11%	\$72,522	62.28%
\$35,000,000	(\$26,352)	(10.24%)	(\$64,594)	(25.11%)	\$84,360	62.10%	\$84,385	62.13%	\$84,609	62.28%
\$40,000,000	(\$30,192)	(10.27%)	(\$73,897)	(25.13%)	\$96,447	62.12%	\$96,472	62.15%	\$96,695	62.28%
\$45,000,000	(\$34,031)	(10.28%)	(\$83,199)	(25.14%)	\$108,534	62.14%	\$108,559	62.17%	\$108,782	62.28%
\$50,000,000	(\$37,870)	(10.30%)	(\$92,502)	(25.15%)	\$120,621	62.16%	\$120,646	62.18%	\$120,869	62.28%