

CITY OF ROLFE, 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	\$8.84250	\$114,072	\$0	\$114,072	
2026-27	\$8.41761	\$116,353	\$15	\$116,368	2.0%
2027-28	\$8.47494	\$116,950	\$15	\$116,965	0.5%
2028-29	\$8.16105	\$119,304	\$15	\$119,319	2.0%
2029-30	\$8.20208	\$119,915	\$15	\$119,930	0.5%
2030-31	\$7.89137	\$122,329	\$14	\$122,343	2.0%
2031-32	\$7.93103	\$122,954	\$14	\$122,968	0.5%
2032-33	\$7.63694	\$125,428	\$14	\$125,442	2.0%
2033-34	\$7.67531	\$126,069	\$14	\$126,082	0.5%
2034-35	\$7.39641	\$128,604	\$13	\$128,617	2.0%
2035-36	\$7.43356	\$129,260	\$13	\$129,273	0.5%

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	\$23,059,036	\$12,900,369	\$0	\$12,900,369
2026-27	\$16,704,427	\$13,824,336	\$0	\$13,824,336
2027-28	\$16,681,356	\$13,801,265	\$0	\$13,801,265
2028-29	\$17,500,609	\$14,620,518	\$0	\$14,620,518
2029-30	\$17,501,992	\$14,621,901	\$0	\$14,621,901
2030-31	\$18,383,440	\$15,503,349	\$0	\$15,503,349
2031-32	\$18,384,824	\$15,504,733	\$0	\$15,504,733
2032-33	\$19,305,716	\$16,425,625	\$0	\$16,425,625
2033-34	\$19,307,100	\$16,427,009	\$0	\$16,427,009
2034-35	\$20,269,221	\$17,389,130	\$0	\$17,389,130
2035-36	\$20,270,605	\$17,390,514	\$0	\$17,390,514

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	37.82%	-3.27%	34.55%	42.40%	0.30%	3.04%
2026-27	81.12%	-61.83%	19.29%	56.84%	0.59%	2.84%
2027-28	81.27%	-62.12%	19.15%	56.93%	0.59%	2.84%
2028-29	79.80%	-58.80%	20.99%	56.43%	0.57%	2.68%
2029-30	79.80%	-58.80%	21.00%	56.42%	0.57%	2.68%
2030-31	78.29%	-55.46%	22.82%	55.88%	0.54%	2.53%
2031-32	78.29%	-55.46%	22.83%	55.87%	0.54%	2.53%
2032-33	76.87%	-52.35%	24.52%	55.37%	0.51%	2.39%
2033-34	76.87%	-52.35%	24.52%	55.37%	0.51%	2.39%
2034-35	75.53%	-49.45%	26.08%	54.92%	0.49%	2.26%
2035-36	75.54%	-49.45%	26.08%	54.92%	0.49%	2.25%

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 ROLFE, 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	\$12,900,369	\$8.84250	\$114,072
2026-27	\$13,824,336	\$8.41761	\$116,368
2027-28	\$13,801,265	\$8.47494	\$116,965
2028-29	\$14,620,518	\$8.16105	\$119,319
2029-30	\$14,621,901	\$8.20208	\$119,930
2030-31	\$15,503,349	\$7.89137	\$122,343
2031-32	\$15,504,733	\$7.93103	\$122,968
2032-33	\$16,425,625	\$7.63694	\$125,442
2033-34	\$16,427,009	\$7.67531	\$126,082
2034-35	\$17,389,130	\$7.39641	\$128,617
2035-36	\$17,390,514	\$7.43356	\$129,273

CITY OF ROLFE, 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	\$12,900,369	\$8.84250	\$114,072
2026-27	\$13,550,027	\$8.66912	\$117,467
2027-28	\$13,656,041	\$8.66912	\$118,386
2028-29	\$14,112,755	\$8.10000	\$114,313
2029-30	\$14,224,317	\$8.10000	\$115,217
2030-31	\$14,704,210	\$8.10000	\$119,104
2031-32	\$14,821,593	\$8.10000	\$120,055
2032-33	\$15,325,837	\$8.10000	\$124,139
2033-34	\$15,449,366	\$8.10000	\$125,140
2034-35	\$15,979,205	\$8.10000	\$129,432
2035-36	\$16,109,185	\$8.10000	\$130,484

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	\$274,309	(\$0.25151)	-\$1,099
2027-28	\$145,224	(\$0.19418)	-\$1,421
2028-29	\$507,762	\$0.06105	\$5,005
2029-30	\$397,585	\$0.10208	\$4,713
2030-31	\$799,139	(\$0.20863)	\$3,239
2031-32	\$683,140	(\$0.16897)	\$2,914
2032-33	\$1,099,788	(\$0.46306)	\$1,302
2033-34	\$977,643	(\$0.42469)	\$943
2034-35	\$1,409,925	(\$0.70359)	-\$814
2035-36	\$1,281,329	(\$0.66644)	-\$1,211

CITY OF ROLFE, 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	\$210	\$487	\$50,000	\$51,515	\$210	\$407	\$50,000	\$58,947	\$189	\$71	\$162	\$71	\$210	\$465
\$100,000	\$123,480	\$419	\$974	\$100,000	\$103,030	\$419	\$813	\$100,000	\$117,894	\$399	\$536	\$372	\$536	\$419	\$930
\$150,000	\$185,220	\$629	\$1,462	\$150,000	\$154,545	\$629	\$1,220	\$150,000	\$176,842	\$609	\$1,001	\$582	\$1,001	\$629	\$1,396
\$200,000	\$246,960	\$1,027	\$1,949	\$200,000	\$206,060	\$1,027	\$1,626	\$200,000	\$235,789	\$818	\$1,466	\$791	\$1,466	\$839	\$1,861
\$250,000	\$308,700	\$1,425	\$2,436	\$250,000	\$257,575	\$1,425	\$2,033	\$250,000	\$294,736	\$1,028	\$1,931	\$1,001	\$1,931	\$1,049	\$2,326
\$300,000	\$370,440	\$1,823	\$2,923	\$300,000	\$309,090	\$1,823	\$2,439	\$300,000	\$353,683	\$1,238	\$2,396	\$1,211	\$2,396	\$1,258	\$2,791
\$400,000	\$493,920	\$2,619	\$3,898	\$400,000	\$412,120	\$2,619	\$3,252	\$400,000	\$471,578	\$1,657	\$3,327	\$1,630	\$3,327	\$1,678	\$3,721
\$500,000	\$617,400	\$3,415	\$4,872	\$500,000	\$515,151	\$3,415	\$4,065	\$500,000	\$589,472	\$2,077	\$4,257	\$2,049	\$4,257	\$2,097	\$4,652
\$600,000	\$740,880	\$4,210	\$5,847	\$600,000	\$618,181	\$4,210	\$4,878	\$600,000	\$707,366	\$2,496	\$5,188	\$2,469	\$5,188	\$2,516	\$5,582
\$700,000	\$864,360	\$5,006	\$6,821	\$700,000	\$721,211	\$5,006	\$5,691	\$700,000	\$825,261	\$2,916	\$6,118	\$2,888	\$6,118	\$2,936	\$6,512
\$800,000	\$987,840	\$5,802	\$7,795	\$800,000	\$824,241	\$5,802	\$6,504	\$800,000	\$943,155	\$3,335	\$7,048	\$3,308	\$7,048	\$3,355	\$7,443
\$900,000	\$1,111,320	\$6,598	\$8,770	\$900,000	\$927,271	\$6,598	\$7,317	\$900,000	\$1,061,050	\$3,754	\$7,979	\$3,727	\$7,979	\$3,775	\$8,373
\$1,000,000	\$1,234,800	\$7,394	\$9,744	\$1,000,000	\$1,030,301	\$7,394	\$8,130	\$1,000,000	\$1,178,944	\$4,174	\$8,909	\$4,147	\$8,909	\$4,194	\$9,303
\$2,000,000	\$2,469,600	\$15,352	\$19,489	\$2,000,000	\$2,060,602	\$15,352	\$16,261	\$2,000,000	\$2,357,888	\$8,368	\$18,212	\$8,341	\$18,212	\$8,388	\$18,607
\$3,000,000	\$3,704,400	\$23,310	\$29,233	\$3,000,000	\$3,090,903	\$23,310	\$24,391	\$3,000,000	\$3,536,832	\$12,562	\$27,516	\$12,535	\$27,516	\$12,582	\$27,910
\$4,000,000	\$4,939,200	\$31,268	\$38,977	\$4,000,000	\$4,121,204	\$31,268	\$32,522	\$4,000,000	\$4,715,776	\$16,756	\$36,819	\$16,729	\$36,819	\$16,777	\$37,214
\$5,000,000	\$6,174,000	\$39,227	\$48,721	\$5,000,000	\$5,151,505	\$39,227	\$40,652	\$5,000,000	\$5,894,720	\$20,950	\$46,123	\$20,923	\$46,123	\$20,971	\$46,517
\$6,000,000	\$7,408,800	\$47,185	\$58,466	\$6,000,000	\$6,181,806	\$47,185	\$48,783	\$6,000,000	\$7,073,664	\$25,144	\$55,426	\$25,117	\$55,426	\$25,165	\$55,821
\$7,000,000	\$8,643,600	\$55,143	\$68,210	\$7,000,000	\$7,212,107	\$55,143	\$56,913	\$7,000,000	\$8,252,608	\$29,339	\$64,730	\$29,311	\$64,730	\$29,359	\$65,124
\$8,000,000	\$9,878,400	\$63,101	\$77,954	\$8,000,000	\$8,242,408	\$63,101	\$65,044	\$8,000,000	\$9,431,552	\$33,533	\$74,033	\$33,506	\$74,033	\$33,553	\$74,428
\$9,000,000	\$11,113,200	\$71,060	\$87,698	\$9,000,000	\$9,272,709	\$71,060	\$73,174	\$9,000,000	\$10,610,496	\$37,727	\$83,337	\$37,700	\$83,337	\$37,747	\$83,731
\$10,000,000	\$12,348,000	\$79,018	\$97,443	\$10,000,000	\$10,303,010	\$79,018	\$81,305	\$10,000,000	\$11,789,440	\$41,921	\$92,640	\$41,894	\$92,640	\$41,941	\$93,035
\$15,000,000	\$18,522,000	\$118,809	\$146,164	\$15,000,000	\$15,454,515	\$118,809	\$121,957	\$15,000,000	\$17,684,160	\$62,892	\$139,158	\$62,864	\$139,158	\$62,912	\$139,552
\$20,000,000	\$24,696,000	\$158,600	\$194,885	\$20,000,000	\$20,606,020	\$158,600	\$162,610	\$20,000,000	\$23,578,880	\$83,862	\$185,675	\$83,835	\$185,675	\$83,883	\$186,070
\$25,000,000	\$30,870,000	\$198,392	\$243,607	\$25,000,000	\$25,757,525	\$198,392	\$203,262	\$25,000,000	\$29,473,600	\$104,833	\$232,193	\$104,806	\$232,193	\$104,853	\$232,587
\$30,000,000	\$37,044,000	\$238,183	\$292,328	\$30,000,000	\$30,909,030	\$238,183	\$243,915	\$30,000,000	\$35,368,320	\$125,804	\$278,710	\$125,777	\$278,710	\$125,824	\$279,104
\$35,000,000	\$43,218,000	\$277,974	\$341,049	\$35,000,000	\$36,060,535	\$277,974	\$284,567	\$35,000,000	\$41,263,040	\$146,775	\$325,227	\$146,747	\$325,227	\$146,795	\$325,622
\$40,000,000	\$49,392,000	\$317,765	\$389,771	\$40,000,000	\$41,212,040	\$317,765	\$325,219	\$40,000,000	\$47,157,760	\$167,745	\$371,745	\$167,718	\$371,745	\$167,766	\$372,139
\$45,000,000	\$55,566,000	\$357,557	\$438,492	\$45,000,000	\$46,363,545	\$357,557	\$365,872	\$45,000,000	\$53,052,480	\$188,716	\$418,262	\$188,689	\$418,262	\$188,736	\$418,657
\$50,000,000	\$61,740,000	\$397,348	\$487,213	\$50,000,000	\$51,515,050	\$397,348	\$406,524	\$50,000,000	\$58,947,200	\$209,687	\$464,780	\$209,659	\$464,780	\$209,707	\$465,174

CITY OF ROLFE, 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	\$278	132.33%	\$197	93.85%	(\$119)	(62.71%)	(\$91)	(56.44%)	\$255	121.82%
\$100,000	\$555	132.33%	\$394	93.85%	\$137	34.26%	\$164	44.10%	\$511	121.82%
\$150,000	\$833	132.33%	\$590	93.85%	\$392	64.42%	\$419	72.13%	\$766	121.82%
\$200,000	\$922	89.76%	\$599	58.33%	\$648	79.13%	\$675	85.30%	\$1,022	121.82%
\$250,000	\$1,011	70.96%	\$608	42.65%	\$903	87.83%	\$930	92.95%	\$1,277	121.82%
\$300,000	\$1,100	60.37%	\$616	33.81%	\$1,159	93.59%	\$1,186	97.95%	\$1,533	121.82%
\$400,000	\$1,279	48.84%	\$634	24.19%	\$1,670	100.74%	\$1,697	104.09%	\$2,044	121.82%
\$500,000	\$1,458	42.69%	\$651	19.06%	\$2,180	104.99%	\$2,208	107.72%	\$2,555	121.82%
\$600,000	\$1,636	38.86%	\$668	15.86%	\$2,691	107.82%	\$2,719	110.12%	\$3,066	121.82%
\$700,000	\$1,815	36.25%	\$685	13.69%	\$3,202	109.84%	\$3,230	111.82%	\$3,577	121.82%
\$800,000	\$1,993	34.36%	\$702	12.11%	\$3,713	111.34%	\$3,741	113.08%	\$4,087	121.82%
\$900,000	\$2,172	32.92%	\$720	10.91%	\$4,224	112.51%	\$4,251	114.07%	\$4,598	121.82%
\$1,000,000	\$2,351	31.79%	\$737	9.97%	\$4,735	113.45%	\$4,762	114.85%	\$5,109	121.82%
\$2,000,000	\$4,137	26.95%	\$909	5.92%	\$9,844	117.65%	\$9,872	118.36%	\$10,219	121.82%
\$3,000,000	\$5,923	25.41%	\$1,081	4.64%	\$14,954	119.04%	\$14,981	119.52%	\$15,328	121.82%
\$4,000,000	\$7,709	24.65%	\$1,254	4.01%	\$20,063	119.74%	\$20,090	120.09%	\$20,437	121.82%
\$5,000,000	\$9,495	24.20%	\$1,426	3.63%	\$25,172	120.15%	\$25,200	120.44%	\$25,547	121.82%
\$6,000,000	\$11,281	23.91%	\$1,598	3.39%	\$30,282	120.43%	\$30,309	120.67%	\$30,656	121.82%
\$7,000,000	\$13,067	23.70%	\$1,770	3.21%	\$35,391	120.63%	\$35,418	120.84%	\$35,765	121.82%
\$8,000,000	\$14,853	23.54%	\$1,943	3.08%	\$40,501	120.78%	\$40,528	120.96%	\$40,875	121.82%
\$9,000,000	\$16,639	23.42%	\$2,115	2.98%	\$45,610	120.89%	\$45,637	121.05%	\$45,984	121.82%
\$10,000,000	\$18,425	23.32%	\$2,287	2.89%	\$50,719	120.99%	\$50,746	121.13%	\$51,093	121.82%
\$15,000,000	\$27,355	23.02%	\$3,148	2.65%	\$76,266	121.27%	\$76,293	121.36%	\$76,640	121.82%
\$20,000,000	\$36,285	22.88%	\$4,009	2.53%	\$101,813	121.40%	\$101,840	121.48%	\$102,187	121.82%
\$25,000,000	\$45,215	22.79%	\$4,871	2.46%	\$127,359	121.49%	\$127,387	121.55%	\$127,734	121.82%
\$30,000,000	\$54,145	22.73%	\$5,732	2.41%	\$152,906	121.54%	\$152,933	121.59%	\$153,280	121.82%
\$35,000,000	\$63,075	22.69%	\$6,593	2.37%	\$178,453	121.58%	\$178,480	121.62%	\$178,827	121.82%
\$40,000,000	\$72,005	22.66%	\$7,454	2.35%	\$204,000	121.61%	\$204,027	121.65%	\$204,374	121.82%
\$45,000,000	\$80,935	22.64%	\$8,315	2.33%	\$229,546	121.64%	\$229,574	121.67%	\$229,920	121.82%
\$50,000,000	\$89,865	22.62%	\$9,176	2.31%	\$255,093	121.65%	\$255,120	121.68%	\$255,467	121.82%