

CITY OF ROWLEY, 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	\$6.51324	\$59,378	\$0	\$59,378	
2026-27	\$4.21890	\$60,565	\$64	\$60,629	2.1%
2027-28	\$4.24601	\$60,933	\$64	\$60,997	0.6%
2028-29	\$4.11150	\$62,217	\$62	\$62,279	2.1%
2029-30	\$4.13298	\$62,591	\$63	\$62,653	0.6%
2030-31	\$3.99965	\$63,906	\$61	\$63,967	2.1%
2031-32	\$4.02049	\$64,287	\$61	\$64,347	0.6%
2032-33	\$3.89292	\$65,635	\$59	\$65,693	2.1%
2033-34	\$3.91317	\$66,022	\$59	\$66,081	0.6%
2034-35	\$3.79094	\$67,403	\$57	\$67,460	2.1%
2035-36	\$3.81062	\$67,798	\$58	\$67,856	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	\$17,782,960	\$9,116,491	\$0	\$9,116,491
2026-27	\$15,367,565	\$14,370,907	\$0	\$14,370,907
2027-28	\$15,362,349	\$14,365,691	\$0	\$14,365,691
2028-29	\$16,144,194	\$15,147,536	\$0	\$15,147,536
2029-30	\$16,155,977	\$15,159,319	\$0	\$15,159,319
2030-31	\$16,989,762	\$15,993,104	\$0	\$15,993,104
2031-32	\$17,001,545	\$16,004,887	\$0	\$16,004,887
2032-33	\$17,871,779	\$16,875,121	\$0	\$16,875,121
2033-34	\$17,883,562	\$16,886,904	\$0	\$16,886,904
2034-35	\$18,791,822	\$17,795,164	\$0	\$17,795,164
2035-36	\$18,803,605	\$17,806,947	\$0	\$17,806,947

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	66.98%	-2.88%	64.10%	34.09%	0.00%	1.81%
2026-27	97.76%	-30.19%	67.57%	31.25%	0.00%	1.15%
2027-28	97.90%	-30.34%	67.56%	31.26%	0.00%	1.15%
2028-29	96.66%	-28.91%	67.75%	31.13%	0.00%	1.09%
2029-30	96.68%	-28.91%	67.78%	31.10%	0.00%	1.09%
2030-31	95.40%	-27.42%	67.99%	30.95%	0.00%	1.03%
2031-32	95.43%	-27.42%	68.01%	30.93%	0.00%	1.03%
2032-33	94.22%	-26.02%	68.19%	30.80%	0.00%	0.98%
2033-34	94.24%	-26.03%	68.22%	30.78%	0.00%	0.98%
2034-35	93.09%	-24.71%	68.38%	30.67%	0.00%	0.93%
2035-36	93.12%	-24.72%	68.40%	30.65%	0.00%	0.93%

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 ROWLEY, 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	\$9,116,491	\$6.51324	\$59,378
2026-27	\$14,370,907	\$4.21890	\$60,629
2027-28	\$14,365,691	\$4.24601	\$60,997
2028-29	\$15,147,536	\$4.11150	\$62,279
2029-30	\$15,159,319	\$4.13298	\$62,653
2030-31	\$15,993,104	\$3.99965	\$63,967
2031-32	\$16,004,887	\$4.02049	\$64,347
2032-33	\$16,875,121	\$3.89292	\$65,693
2033-34	\$16,886,904	\$3.91317	\$66,081
2034-35	\$17,795,164	\$3.79094	\$67,460
2035-36	\$17,806,947	\$3.81062	\$67,856

CITY OF ROWLEY, 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	\$9,116,491	\$6.51324	\$59,378
2026-27	\$9,481,812	\$6.38553	\$60,546
2027-28	\$9,620,349	\$6.38553	\$61,431
2028-29	\$9,988,141	\$6.38553	\$63,780
2029-30	\$10,133,945	\$6.38553	\$64,711
2030-31	\$10,520,709	\$6.38553	\$67,180
2031-32	\$10,674,140	\$6.38553	\$68,160
2032-33	\$11,080,840	\$6.38553	\$70,757
2033-34	\$11,242,324	\$6.38553	\$71,788
2034-35	\$11,669,995	\$6.38553	\$74,519
2035-36	\$11,839,931	\$6.38553	\$75,604

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	\$4,889,095	(\$2.16663)	\$83
2027-28	\$4,745,341	(\$2.13952)	-\$434
2028-29	\$5,159,394	(\$2.27403)	-\$1,500
2029-30	\$5,025,373	(\$2.25255)	-\$2,057
2030-31	\$5,472,395	(\$2.38588)	-\$3,213
2031-32	\$5,330,747	(\$2.36504)	-\$3,813
2032-33	\$5,794,281	(\$2.49261)	-\$5,064
2033-34	\$5,644,580	(\$2.47236)	-\$5,707
2034-35	\$6,125,169	(\$2.59459)	-\$7,059
2035-36	\$5,967,016	(\$2.57491)	-\$7,749

CITY OF ROWLEY, 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	\$154	\$247	\$50,000	\$51,515	\$154	\$206	\$50,000	\$58,947	\$139	\$36	\$119	\$36	\$154	\$236
\$100,000	\$123,480	\$309	\$494	\$100,000	\$103,030	\$309	\$412	\$100,000	\$117,894	\$294	\$272	\$274	\$272	\$309	\$472
\$150,000	\$185,220	\$463	\$741	\$150,000	\$154,545	\$463	\$618	\$150,000	\$176,842	\$448	\$507	\$428	\$507	\$463	\$707
\$200,000	\$246,960	\$756	\$988	\$200,000	\$206,060	\$756	\$824	\$200,000	\$235,789	\$603	\$743	\$583	\$743	\$618	\$943
\$250,000	\$308,700	\$1,050	\$1,235	\$250,000	\$257,575	\$1,050	\$1,030	\$250,000	\$294,736	\$757	\$979	\$737	\$979	\$772	\$1,179
\$300,000	\$370,440	\$1,343	\$1,482	\$300,000	\$309,090	\$1,343	\$1,236	\$300,000	\$353,683	\$912	\$1,215	\$892	\$1,215	\$927	\$1,415
\$400,000	\$493,920	\$1,929	\$1,976	\$400,000	\$412,120	\$1,929	\$1,648	\$400,000	\$471,578	\$1,221	\$1,686	\$1,201	\$1,686	\$1,236	\$1,886
\$500,000	\$617,400	\$2,515	\$2,469	\$500,000	\$515,151	\$2,515	\$2,060	\$500,000	\$589,472	\$1,530	\$2,158	\$1,510	\$2,158	\$1,545	\$2,358
\$600,000	\$740,880	\$3,101	\$2,963	\$600,000	\$618,181	\$3,101	\$2,473	\$600,000	\$707,366	\$1,839	\$2,629	\$1,819	\$2,629	\$1,854	\$2,829
\$700,000	\$864,360	\$3,687	\$3,457	\$700,000	\$721,211	\$3,687	\$2,885	\$700,000	\$825,261	\$2,148	\$3,101	\$2,127	\$3,101	\$2,163	\$3,301
\$800,000	\$987,840	\$4,274	\$3,951	\$800,000	\$824,241	\$4,274	\$3,297	\$800,000	\$943,155	\$2,456	\$3,572	\$2,436	\$3,572	\$2,471	\$3,772
\$900,000	\$1,111,320	\$4,860	\$4,445	\$900,000	\$927,271	\$4,860	\$3,709	\$900,000	\$1,061,050	\$2,765	\$4,044	\$2,745	\$4,044	\$2,780	\$4,244
\$1,000,000	\$1,234,800	\$5,446	\$4,939	\$1,000,000	\$1,030,301	\$5,446	\$4,121	\$1,000,000	\$1,178,944	\$3,074	\$4,515	\$3,054	\$4,515	\$3,089	\$4,715
\$2,000,000	\$2,469,600	\$11,308	\$9,878	\$2,000,000	\$2,060,602	\$11,308	\$8,242	\$2,000,000	\$2,357,888	\$6,164	\$9,231	\$6,144	\$9,231	\$6,179	\$9,431
\$3,000,000	\$3,704,400	\$17,170	\$14,816	\$3,000,000	\$3,090,903	\$17,170	\$12,363	\$3,000,000	\$3,536,832	\$9,253	\$13,946	\$9,233	\$13,946	\$9,268	\$14,146
\$4,000,000	\$4,939,200	\$23,032	\$19,755	\$4,000,000	\$4,121,204	\$23,032	\$16,483	\$4,000,000	\$4,715,776	\$12,342	\$18,661	\$12,322	\$18,661	\$12,357	\$18,861
\$5,000,000	\$6,174,000	\$28,894	\$24,694	\$5,000,000	\$5,151,505	\$28,894	\$20,604	\$5,000,000	\$5,894,720	\$15,432	\$23,377	\$15,412	\$23,377	\$15,447	\$23,577
\$6,000,000	\$7,408,800	\$34,756	\$29,633	\$6,000,000	\$6,181,806	\$34,756	\$24,725	\$6,000,000	\$7,073,664	\$18,521	\$28,092	\$18,501	\$28,092	\$18,536	\$28,292
\$7,000,000	\$8,643,600	\$40,618	\$34,571	\$7,000,000	\$7,212,107	\$40,618	\$28,846	\$7,000,000	\$8,252,608	\$21,610	\$32,808	\$21,590	\$32,808	\$21,625	\$33,008
\$8,000,000	\$9,878,400	\$46,479	\$39,510	\$8,000,000	\$8,242,408	\$46,479	\$32,967	\$8,000,000	\$9,431,552	\$24,700	\$37,523	\$24,680	\$37,523	\$24,715	\$37,723
\$9,000,000	\$11,113,200	\$52,341	\$44,449	\$9,000,000	\$9,272,709	\$52,341	\$37,088	\$9,000,000	\$10,610,496	\$27,789	\$42,238	\$27,769	\$42,238	\$27,804	\$42,438
\$10,000,000	\$12,348,000	\$58,203	\$49,388	\$10,000,000	\$10,303,010	\$58,203	\$41,208	\$10,000,000	\$11,789,440	\$30,878	\$46,954	\$30,858	\$46,954	\$30,893	\$47,154
\$15,000,000	\$18,522,000	\$87,513	\$74,082	\$15,000,000	\$15,454,515	\$87,513	\$61,813	\$15,000,000	\$17,684,160	\$46,325	\$70,530	\$46,305	\$70,530	\$46,340	\$70,730
\$20,000,000	\$24,696,000	\$116,822	\$98,775	\$20,000,000	\$20,606,020	\$116,822	\$82,417	\$20,000,000	\$23,578,880	\$61,772	\$94,107	\$61,752	\$94,107	\$61,787	\$94,307
\$25,000,000	\$30,870,000	\$146,132	\$123,469	\$25,000,000	\$25,757,525	\$146,132	\$103,021	\$25,000,000	\$29,473,600	\$77,218	\$117,684	\$77,198	\$117,684	\$77,233	\$117,884
\$30,000,000	\$37,044,000	\$175,442	\$148,163	\$30,000,000	\$30,909,030	\$175,442	\$123,625	\$30,000,000	\$35,368,320	\$92,665	\$141,261	\$92,645	\$141,261	\$92,680	\$141,461
\$35,000,000	\$43,218,000	\$204,751	\$172,857	\$35,000,000	\$36,060,535	\$204,751	\$144,230	\$35,000,000	\$41,263,040	\$108,112	\$164,838	\$108,092	\$164,838	\$108,127	\$165,038
\$40,000,000	\$49,392,000	\$234,061	\$197,551	\$40,000,000	\$41,212,040	\$234,061	\$164,834	\$40,000,000	\$47,157,760	\$123,558	\$188,415	\$123,538	\$188,415	\$123,573	\$188,615
\$45,000,000	\$55,566,000	\$263,370	\$222,245	\$45,000,000	\$46,363,545	\$263,370	\$185,438	\$45,000,000	\$53,052,480	\$139,005	\$211,991	\$138,985	\$211,991	\$139,020	\$212,191
\$50,000,000	\$61,740,000	\$292,680	\$246,938	\$50,000,000	\$51,515,050	\$292,680	\$206,042	\$50,000,000	\$58,947,200	\$154,452	\$235,568	\$154,432	\$235,568	\$154,467	\$235,768

CITY OF ROWLEY, 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	\$92	59.87%	\$52	33.39%	(\$104)	(74.34%)	(\$84)	(70.03%)	\$81	52.63%
\$100,000	\$185	59.87%	\$103	33.39%	(\$22)	(7.62%)	(\$2)	(0.85%)	\$163	52.63%
\$150,000	\$277	59.87%	\$155	33.39%	\$59	13.14%	\$79	18.44%	\$244	52.63%
\$200,000	\$231	30.57%	\$68	8.95%	\$140	23.26%	\$160	27.50%	\$325	52.63%
\$250,000	\$185	17.64%	(\$19)	(1.85%)	\$222	29.25%	\$242	32.77%	\$407	52.63%
\$300,000	\$139	10.35%	(\$106)	(7.93%)	\$303	33.21%	\$323	36.21%	\$488	52.63%
\$400,000	\$47	2.42%	(\$281)	(14.54%)	\$465	38.13%	\$485	40.44%	\$650	52.63%
\$500,000	(\$46)	(1.82%)	(\$455)	(18.08%)	\$628	41.06%	\$648	42.93%	\$813	52.63%
\$600,000	(\$138)	(4.45%)	(\$629)	(20.27%)	\$791	43.00%	\$811	44.58%	\$976	52.63%
\$700,000	(\$230)	(6.25%)	(\$803)	(21.77%)	\$953	44.39%	\$973	45.75%	\$1,138	52.63%
\$800,000	(\$323)	(7.55%)	(\$977)	(22.86%)	\$1,116	45.42%	\$1,136	46.62%	\$1,301	52.63%
\$900,000	(\$415)	(8.54%)	(\$1,151)	(23.69%)	\$1,278	46.23%	\$1,299	47.30%	\$1,463	52.63%
\$1,000,000	(\$507)	(9.31%)	(\$1,325)	(24.33%)	\$1,441	46.87%	\$1,461	47.84%	\$1,626	52.63%
\$2,000,000	(\$1,430)	(12.65%)	(\$3,066)	(27.12%)	\$3,067	49.76%	\$3,087	50.25%	\$3,252	52.63%
\$3,000,000	(\$2,354)	(13.71%)	(\$4,807)	(28.00%)	\$4,693	50.72%	\$4,713	51.05%	\$4,878	52.63%
\$4,000,000	(\$3,277)	(14.23%)	(\$6,548)	(28.43%)	\$6,319	51.20%	\$6,339	51.45%	\$6,504	52.63%
\$5,000,000	(\$4,200)	(14.54%)	(\$8,289)	(28.69%)	\$7,945	51.49%	\$7,965	51.68%	\$8,130	52.63%
\$6,000,000	(\$5,123)	(14.74%)	(\$10,031)	(28.86%)	\$9,571	51.68%	\$9,591	51.84%	\$9,756	52.63%
\$7,000,000	(\$6,046)	(14.89%)	(\$11,772)	(28.98%)	\$11,197	51.81%	\$11,217	51.96%	\$11,382	52.63%
\$8,000,000	(\$6,969)	(14.99%)	(\$13,513)	(29.07%)	\$12,823	51.92%	\$12,843	52.04%	\$13,008	52.63%
\$9,000,000	(\$7,892)	(15.08%)	(\$15,254)	(29.14%)	\$14,449	52.00%	\$14,469	52.11%	\$14,634	52.63%
\$10,000,000	(\$8,816)	(15.15%)	(\$16,995)	(29.20%)	\$16,075	52.06%	\$16,095	52.16%	\$16,260	52.63%
\$15,000,000	(\$13,431)	(15.35%)	(\$25,700)	(29.37%)	\$24,205	52.25%	\$24,226	52.32%	\$24,390	52.63%
\$20,000,000	(\$18,047)	(15.45%)	(\$34,406)	(29.45%)	\$32,336	52.35%	\$32,356	52.40%	\$32,521	52.63%
\$25,000,000	(\$22,663)	(15.51%)	(\$43,111)	(29.50%)	\$40,466	52.40%	\$40,486	52.44%	\$40,651	52.63%
\$30,000,000	(\$27,279)	(15.55%)	(\$51,816)	(29.53%)	\$48,596	52.44%	\$48,616	52.48%	\$48,781	52.63%
\$35,000,000	(\$31,894)	(15.58%)	(\$60,522)	(29.56%)	\$56,726	52.47%	\$56,746	52.50%	\$56,911	52.63%
\$40,000,000	(\$36,510)	(15.60%)	(\$69,227)	(29.58%)	\$64,856	52.49%	\$64,876	52.52%	\$65,041	52.63%
\$45,000,000	(\$41,126)	(15.62%)	(\$77,932)	(29.59%)	\$72,986	52.51%	\$73,006	52.53%	\$73,171	52.63%
\$50,000,000	(\$45,742)	(15.63%)	(\$86,638)	(29.60%)	\$81,116	52.52%	\$81,137	52.54%	\$81,301	52.63%