

CITY OF ROWAN, 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	\$8.52028	\$17,276	\$0	\$17,276	
2026-27	\$6.08501	\$17,621	\$31	\$17,652	2.2%
2027-28	\$6.13051	\$17,740	\$31	\$17,772	0.7%
2028-29	\$5.88569	\$18,127	\$30	\$18,157	2.2%
2029-30	\$5.91729	\$18,248	\$30	\$18,278	0.7%
2030-31	\$5.67678	\$18,644	\$29	\$18,673	2.2%
2031-32	\$5.70713	\$18,766	\$29	\$18,795	0.7%
2032-33	\$5.48185	\$19,171	\$28	\$19,199	2.1%
2033-34	\$5.51104	\$19,295	\$28	\$19,323	0.6%
2034-35	\$5.29944	\$19,710	\$27	\$19,737	2.1%
2035-36	\$5.32756	\$19,835	\$27	\$19,862	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	\$5,453,875	\$2,027,595	\$0	\$2,027,595
2026-27	\$4,141,565	\$2,900,936	\$0	\$2,900,936
2027-28	\$4,139,531	\$2,898,902	\$0	\$2,898,902
2028-29	\$4,325,601	\$3,084,972	\$0	\$3,084,972
2029-30	\$4,329,568	\$3,088,939	\$0	\$3,088,939
2030-31	\$4,529,933	\$3,289,304	\$0	\$3,289,304
2031-32	\$4,533,900	\$3,293,271	\$0	\$3,293,271
2032-33	\$4,742,911	\$3,502,282	\$0	\$3,502,282
2033-34	\$4,746,877	\$3,506,248	\$0	\$3,506,248
2034-35	\$4,964,900	\$3,724,271	\$0	\$3,724,271
2035-36	\$4,968,866	\$3,728,237	\$0	\$3,728,237

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	79.76%	-4.07%	75.69%	16.14%	1.59%	6.58%
2026-27	128.29%	-61.80%	66.49%	26.44%	2.37%	4.60%
2027-28	128.56%	-62.09%	66.47%	26.46%	2.37%	4.60%
2028-29	125.80%	-58.57%	67.23%	26.10%	2.25%	4.32%
2029-30	125.80%	-58.53%	67.27%	26.07%	2.24%	4.32%
2030-31	123.02%	-55.00%	68.02%	25.71%	2.13%	4.05%
2031-32	123.03%	-54.96%	68.06%	25.68%	2.13%	4.05%
2032-33	120.46%	-51.71%	68.75%	25.35%	2.02%	3.81%
2033-34	120.47%	-51.68%	68.78%	25.32%	2.02%	3.80%
2034-35	118.09%	-48.69%	69.40%	25.03%	1.92%	3.58%
2035-36	118.10%	-48.66%	69.44%	25.01%	1.92%	3.58%

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 ROWAN, 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	\$2,027,595	\$8.52028	\$17,276
2026-27	\$2,900,936	\$6.08501	\$17,652
2027-28	\$2,898,902	\$6.13051	\$17,772
2028-29	\$3,084,972	\$5.88569	\$18,157
2029-30	\$3,088,939	\$5.91729	\$18,278
2030-31	\$3,289,304	\$5.67678	\$18,673
2031-32	\$3,293,271	\$5.70713	\$18,795
2032-33	\$3,502,282	\$5.48185	\$19,199
2033-34	\$3,506,248	\$5.51104	\$19,323
2034-35	\$3,724,271	\$5.29944	\$19,737
2035-36	\$3,728,237	\$5.32756	\$19,862

CITY OF ROWAN, 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	\$2,027,595	\$8.52028	\$17,276
2026-27	\$2,065,673	\$8.52028	\$17,600
2027-28	\$2,102,855	\$8.52028	\$17,917
2028-29	\$2,173,334	\$8.10000	\$17,604
2029-30	\$2,212,468	\$8.10000	\$17,921
2030-31	\$2,286,623	\$8.10000	\$18,522
2031-32	\$2,327,805	\$8.10000	\$18,855
2032-33	\$2,405,825	\$8.10000	\$19,487
2033-34	\$2,449,170	\$8.10000	\$19,838
2034-35	\$2,531,257	\$8.10000	\$20,503
2035-36	\$2,576,873	\$8.10000	\$20,873

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	\$835,262	(\$2.43527)	\$52
2027-28	\$796,047	(\$2.38977)	-\$145
2028-29	\$911,638	(\$2.21431)	\$553
2029-30	\$876,471	(\$2.18271)	\$357
2030-31	\$1,002,681	(\$2.42322)	\$151
2031-32	\$965,465	(\$2.39287)	-\$60
2032-33	\$1,096,457	(\$2.61815)	-\$288
2033-34	\$1,057,078	(\$2.58896)	-\$515
2034-35	\$1,193,013	(\$2.80056)	-\$767
2035-36	\$1,151,365	(\$2.77244)	-\$1,010

CITY OF ROWAN, 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	\$202	\$350	\$50,000	\$51,515	\$202	\$292	\$50,000	\$58,947	\$182	\$51	\$156	\$51	\$202	\$335
\$100,000	\$123,480	\$404	\$701	\$100,000	\$103,030	\$404	\$585	\$100,000	\$117,894	\$385	\$385	\$358	\$385	\$404	\$669
\$150,000	\$185,220	\$606	\$1,051	\$150,000	\$154,545	\$606	\$877	\$150,000	\$176,842	\$587	\$720	\$560	\$720	\$606	\$1,004
\$200,000	\$246,960	\$990	\$1,402	\$200,000	\$206,060	\$990	\$1,170	\$200,000	\$235,789	\$789	\$1,055	\$762	\$1,055	\$808	\$1,339
\$250,000	\$308,700	\$1,373	\$1,752	\$250,000	\$257,575	\$1,373	\$1,462	\$250,000	\$294,736	\$991	\$1,389	\$964	\$1,389	\$1,010	\$1,673
\$300,000	\$370,440	\$1,756	\$2,103	\$300,000	\$309,090	\$1,756	\$1,755	\$300,000	\$353,683	\$1,193	\$1,724	\$1,167	\$1,724	\$1,212	\$2,008
\$400,000	\$493,920	\$2,523	\$2,804	\$400,000	\$412,120	\$2,523	\$2,340	\$400,000	\$471,578	\$1,597	\$2,393	\$1,571	\$2,393	\$1,617	\$2,677
\$500,000	\$617,400	\$3,290	\$3,505	\$500,000	\$515,151	\$3,290	\$2,924	\$500,000	\$589,472	\$2,001	\$3,062	\$1,975	\$3,062	\$2,021	\$3,346
\$600,000	\$740,880	\$4,057	\$4,206	\$600,000	\$618,181	\$4,057	\$3,509	\$600,000	\$707,366	\$2,405	\$3,732	\$2,379	\$3,732	\$2,425	\$4,016
\$700,000	\$864,360	\$4,824	\$4,907	\$700,000	\$721,211	\$4,824	\$4,094	\$700,000	\$825,261	\$2,809	\$4,401	\$2,783	\$4,401	\$2,829	\$4,685
\$800,000	\$987,840	\$5,591	\$5,608	\$800,000	\$824,241	\$5,591	\$4,679	\$800,000	\$943,155	\$3,213	\$5,070	\$3,187	\$5,070	\$3,233	\$5,354
\$900,000	\$1,111,320	\$6,357	\$6,309	\$900,000	\$927,271	\$6,357	\$5,264	\$900,000	\$1,061,050	\$3,618	\$5,740	\$3,591	\$5,740	\$3,637	\$6,023
\$1,000,000	\$1,234,800	\$7,124	\$7,010	\$1,000,000	\$1,030,301	\$7,124	\$5,849	\$1,000,000	\$1,178,944	\$4,022	\$6,409	\$3,995	\$6,409	\$4,041	\$6,693
\$2,000,000	\$2,469,600	\$14,792	\$14,019	\$2,000,000	\$2,060,602	\$14,792	\$11,698	\$2,000,000	\$2,357,888	\$8,063	\$13,101	\$8,037	\$13,101	\$8,083	\$13,385
\$3,000,000	\$3,704,400	\$22,461	\$21,029	\$3,000,000	\$3,090,903	\$22,461	\$17,546	\$3,000,000	\$3,536,832	\$12,104	\$19,794	\$12,078	\$19,794	\$12,124	\$20,078
\$4,000,000	\$4,939,200	\$30,129	\$28,039	\$4,000,000	\$4,121,204	\$30,129	\$23,395	\$4,000,000	\$4,715,776	\$16,146	\$26,487	\$16,119	\$26,487	\$16,165	\$26,770
\$5,000,000	\$6,174,000	\$37,797	\$35,048	\$5,000,000	\$5,151,505	\$37,797	\$29,244	\$5,000,000	\$5,894,720	\$20,187	\$33,179	\$20,161	\$33,179	\$20,207	\$33,463
\$6,000,000	\$7,408,800	\$45,465	\$42,058	\$6,000,000	\$6,181,806	\$45,465	\$35,093	\$6,000,000	\$7,073,664	\$24,228	\$39,872	\$24,202	\$39,872	\$24,248	\$40,156
\$7,000,000	\$8,643,600	\$53,134	\$49,068	\$7,000,000	\$7,212,107	\$53,134	\$40,942	\$7,000,000	\$8,252,608	\$28,270	\$46,564	\$28,243	\$46,564	\$28,289	\$46,848
\$8,000,000	\$9,878,400	\$60,802	\$56,078	\$8,000,000	\$8,242,408	\$60,802	\$46,790	\$8,000,000	\$9,431,552	\$32,311	\$53,257	\$32,285	\$53,257	\$32,330	\$53,541
\$9,000,000	\$11,113,200	\$68,470	\$63,087	\$9,000,000	\$9,272,709	\$68,470	\$52,639	\$9,000,000	\$10,610,496	\$36,352	\$59,950	\$36,326	\$59,950	\$36,372	\$60,233
\$10,000,000	\$12,348,000	\$76,138	\$70,097	\$10,000,000	\$10,303,010	\$76,138	\$58,488	\$10,000,000	\$11,789,440	\$40,393	\$66,642	\$40,367	\$66,642	\$40,413	\$66,926
\$15,000,000	\$18,522,000	\$114,480	\$105,145	\$15,000,000	\$15,454,515	\$114,480	\$87,732	\$15,000,000	\$17,684,160	\$60,600	\$100,105	\$60,574	\$100,105	\$60,620	\$100,389
\$20,000,000	\$24,696,000	\$152,821	\$140,194	\$20,000,000	\$20,606,020	\$152,821	\$116,976	\$20,000,000	\$23,578,880	\$80,807	\$133,568	\$80,780	\$133,568	\$80,826	\$133,852
\$25,000,000	\$30,870,000	\$191,162	\$175,242	\$25,000,000	\$25,757,525	\$191,162	\$146,220	\$25,000,000	\$29,473,600	\$101,013	\$167,031	\$100,987	\$167,031	\$101,033	\$167,315
\$30,000,000	\$37,044,000	\$229,504	\$210,291	\$30,000,000	\$30,909,030	\$229,504	\$175,464	\$30,000,000	\$35,368,320	\$121,220	\$200,494	\$121,193	\$200,494	\$121,239	\$200,778
\$35,000,000	\$43,218,000	\$267,845	\$245,339	\$35,000,000	\$36,060,535	\$267,845	\$204,708	\$35,000,000	\$41,263,040	\$141,426	\$233,957	\$141,400	\$233,957	\$141,446	\$234,241
\$40,000,000	\$49,392,000	\$306,186	\$280,388	\$40,000,000	\$41,212,040	\$306,186	\$233,952	\$40,000,000	\$47,157,760	\$161,633	\$267,420	\$161,606	\$267,420	\$161,652	\$267,704
\$45,000,000	\$55,566,000	\$344,527	\$315,436	\$45,000,000	\$46,363,545	\$344,527	\$263,196	\$45,000,000	\$53,052,480	\$181,839	\$300,883	\$181,813	\$300,883	\$181,859	\$301,167
\$50,000,000	\$61,740,000	\$382,869	\$350,484	\$50,000,000	\$51,515,050	\$382,869	\$292,440	\$50,000,000	\$58,947,200	\$202,046	\$334,346	\$202,019	\$334,346	\$202,065	\$334,630

CITY OF ROWAN, 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	\$148	73.45%	\$90	44.73%	(\$132)	(72.16%)	(\$105)	(67.48%)	\$133	65.61%
\$100,000	\$297	73.45%	\$181	44.73%	\$1	0.23%	\$27	7.58%	\$265	65.61%
\$150,000	\$445	73.45%	\$271	44.73%	\$133	22.75%	\$160	28.51%	\$398	65.61%
\$200,000	\$412	41.67%	\$180	18.20%	\$266	33.73%	\$292	38.34%	\$530	65.61%
\$250,000	\$379	27.63%	\$89	6.49%	\$399	40.23%	\$425	44.05%	\$663	65.61%
\$300,000	\$346	19.73%	(\$2)	(0.10%)	\$531	44.53%	\$557	47.78%	\$795	65.61%
\$400,000	\$281	11.12%	(\$184)	(7.28%)	\$796	49.86%	\$823	52.37%	\$1,061	65.61%
\$500,000	\$215	6.53%	(\$366)	(11.11%)	\$1,061	53.04%	\$1,088	55.08%	\$1,326	65.61%
\$600,000	\$149	3.67%	(\$548)	(13.50%)	\$1,327	55.15%	\$1,353	56.87%	\$1,591	65.61%
\$700,000	\$83	1.72%	(\$730)	(15.12%)	\$1,592	56.66%	\$1,618	58.14%	\$1,856	65.61%
\$800,000	\$17	0.31%	(\$912)	(16.30%)	\$1,857	57.78%	\$1,883	59.08%	\$2,121	65.61%
\$900,000	(\$49)	(0.77%)	(\$1,093)	(17.20%)	\$2,122	58.66%	\$2,148	59.82%	\$2,386	65.61%
\$1,000,000	(\$115)	(1.61%)	(\$1,275)	(17.90%)	\$2,387	59.35%	\$2,413	60.40%	\$2,651	65.61%
\$2,000,000	(\$773)	(5.23%)	(\$3,095)	(20.92%)	\$5,038	62.49%	\$5,065	63.02%	\$5,303	65.61%
\$3,000,000	(\$1,432)	(6.37%)	(\$4,914)	(21.88%)	\$7,690	63.53%	\$7,716	63.88%	\$7,954	65.61%
\$4,000,000	(\$2,090)	(6.94%)	(\$6,734)	(22.35%)	\$10,341	64.05%	\$10,367	64.32%	\$10,605	65.61%
\$5,000,000	(\$2,749)	(7.27%)	(\$8,553)	(22.63%)	\$12,992	64.36%	\$13,019	64.57%	\$13,257	65.61%
\$6,000,000	(\$3,407)	(7.49%)	(\$10,373)	(22.81%)	\$15,644	64.57%	\$15,670	64.75%	\$15,908	65.61%
\$7,000,000	(\$4,066)	(7.65%)	(\$12,192)	(22.95%)	\$18,295	64.72%	\$18,321	64.87%	\$18,559	65.61%
\$8,000,000	(\$4,724)	(7.77%)	(\$14,012)	(23.04%)	\$20,946	64.83%	\$20,972	64.96%	\$21,210	65.61%
\$9,000,000	(\$5,383)	(7.86%)	(\$15,831)	(23.12%)	\$23,597	64.91%	\$23,624	65.03%	\$23,862	65.61%
\$10,000,000	(\$6,042)	(7.94%)	(\$17,651)	(23.18%)	\$26,249	64.98%	\$26,275	65.09%	\$26,513	65.61%
\$15,000,000	(\$9,334)	(8.15%)	(\$26,748)	(23.36%)	\$39,505	65.19%	\$39,532	65.26%	\$39,770	65.61%
\$20,000,000	(\$12,627)	(8.26%)	(\$35,845)	(23.46%)	\$52,762	65.29%	\$52,788	65.35%	\$53,026	65.61%
\$25,000,000	(\$15,920)	(8.33%)	(\$44,942)	(23.51%)	\$66,018	65.36%	\$66,045	65.40%	\$66,283	65.61%
\$30,000,000	(\$19,213)	(8.37%)	(\$54,040)	(23.55%)	\$79,275	65.40%	\$79,301	65.43%	\$79,539	65.61%
\$35,000,000	(\$22,506)	(8.40%)	(\$63,137)	(23.57%)	\$92,531	65.43%	\$92,558	65.46%	\$92,796	65.61%
\$40,000,000	(\$25,799)	(8.43%)	(\$72,234)	(23.59%)	\$105,788	65.45%	\$105,814	65.48%	\$106,052	65.61%
\$45,000,000	(\$29,091)	(8.44%)	(\$81,332)	(23.61%)	\$119,044	65.47%	\$119,071	65.49%	\$119,309	65.61%
\$50,000,000	(\$32,384)	(8.46%)	(\$90,429)	(23.62%)	\$132,301	65.48%	\$132,327	65.50%	\$132,565	65.61%