

CITY OF SCARVILLE, 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	\$5.54378	\$8,916	\$0	\$8,916	
2026-27	\$3.86991	\$9,095	\$296	\$9,390	5.3%
2027-28	\$3.95568	\$9,578	\$302	\$9,880	5.2%
2028-29	\$3.83439	\$10,078	\$293	\$10,371	5.0%
2029-30	\$3.91417	\$10,578	\$299	\$10,877	4.9%
2030-31	\$3.79195	\$11,094	\$290	\$11,384	4.7%
2031-32	\$3.87054	\$11,612	\$296	\$11,907	4.6%
2032-33	\$3.75166	\$12,145	\$287	\$12,432	4.4%
2033-34	\$3.82916	\$12,681	\$292	\$12,973	4.4%
2034-35	\$3.71323	\$13,232	\$284	\$13,516	4.2%
2035-36	\$3.78972	\$13,786	\$289	\$14,076	4.1%

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	\$8,883,433	\$1,608,346	\$5,170,320	\$6,778,666
2026-27	\$8,681,118	\$2,426,459	\$5,966,178	\$8,392,638
2027-28	\$8,840,064	\$2,497,696	\$6,053,888	\$8,551,584
2028-29	\$9,432,992	\$2,704,604	\$6,439,907	\$9,144,512
2029-30	\$9,594,938	\$2,778,841	\$6,527,617	\$9,306,458
2030-31	\$10,227,950	\$3,002,148	\$6,937,323	\$9,939,470
2031-32	\$10,389,897	\$3,076,384	\$7,025,033	\$10,101,417
2032-33	\$11,061,806	\$3,313,717	\$7,459,609	\$10,773,326
2033-34	\$11,223,753	\$3,387,954	\$7,547,319	\$10,935,273
2034-35	\$11,936,462	\$3,639,973	\$8,008,009	\$11,647,982
2035-36	\$12,098,409	\$3,714,210	\$8,095,719	\$11,809,929

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	13.21%	-0.66%	12.55%	77.33%	0.00%	0.38%
2026-27	24.63%	-15.79%	8.84%	81.78%	0.00%	0.30%
2027-28	24.29%	-15.56%	8.73%	82.07%	0.00%	0.30%
2028-29	23.73%	-14.59%	9.14%	82.27%	0.00%	0.28%
2029-30	23.42%	-14.35%	9.07%	82.50%	0.00%	0.27%
2030-31	22.90%	-13.44%	9.45%	82.66%	0.00%	0.26%
2031-32	22.63%	-13.25%	9.38%	82.87%	0.00%	0.25%
2032-33	22.15%	-12.43%	9.73%	83.02%	0.00%	0.24%
2033-34	21.91%	-12.26%	9.65%	83.20%	0.00%	0.23%
2034-35	21.48%	-11.52%	9.96%	83.34%	0.00%	0.22%
2035-36	21.26%	-11.38%	9.89%	83.51%	0.00%	0.22%

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 SCARVILLE, 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	\$1,608,346	\$5.54378	\$8,916
2026-27	\$2,426,459	\$3.86991	\$9,390
2027-28	\$2,497,696	\$3.95568	\$9,880
2028-29	\$2,704,604	\$3.83439	\$10,371
2029-30	\$2,778,841	\$3.91417	\$10,877
2030-31	\$3,002,148	\$3.79195	\$11,384
2031-32	\$3,076,384	\$3.87054	\$11,907
2032-33	\$3,313,717	\$3.75166	\$12,432
2033-34	\$3,387,954	\$3.82916	\$12,973
2034-35	\$3,639,973	\$3.71323	\$13,516
2035-36	\$3,714,210	\$3.78972	\$14,076

CITY OF SCARVILLE, 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	\$1,608,346	\$5.54378	\$8,916
2026-27	\$1,668,836	\$5.48889	\$9,160
2027-28	\$1,652,262	\$5.48889	\$9,069
2028-29	\$1,740,370	\$5.48889	\$9,553
2029-30	\$1,812,757	\$5.48889	\$9,950
2030-31	\$1,907,804	\$5.48889	\$10,472
2031-32	\$1,981,504	\$5.48889	\$10,876
2032-33	\$2,083,843	\$5.48889	\$11,438
2033-34	\$2,158,928	\$5.48889	\$11,850
2034-35	\$2,268,929	\$5.48889	\$12,454
2035-36	\$2,345,470	\$5.48889	\$12,874

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	\$757,623	(\$1.61898)	\$230
2027-28	\$845,434	(\$1.53321)	\$811
2028-29	\$964,234	(\$1.65450)	\$818
2029-30	\$966,085	(\$1.57472)	\$927
2030-31	\$1,094,343	(\$1.69694)	\$912
2031-32	\$1,094,880	(\$1.61835)	\$1,031
2032-33	\$1,229,875	(\$1.73723)	\$994
2033-34	\$1,229,026	(\$1.65973)	\$1,123
2034-35	\$1,371,044	(\$1.77566)	\$1,062
2035-36	\$1,368,739	(\$1.69917)	\$1,202

CITY OF SCARVILLE, 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	\$131	\$234	\$50,000	\$51,515	\$131	\$195	\$50,000	\$58,947	\$119	\$34	\$102	\$34	\$131	\$224
\$100,000	\$123,480	\$263	\$468	\$100,000	\$103,030	\$263	\$391	\$100,000	\$117,894	\$250	\$257	\$233	\$257	\$263	\$447
\$150,000	\$185,220	\$394	\$702	\$150,000	\$154,545	\$394	\$586	\$150,000	\$176,842	\$382	\$481	\$365	\$481	\$394	\$671
\$200,000	\$246,960	\$644	\$936	\$200,000	\$206,060	\$644	\$781	\$200,000	\$235,789	\$513	\$705	\$496	\$705	\$526	\$894
\$250,000	\$308,700	\$893	\$1,171	\$250,000	\$257,575	\$893	\$977	\$250,000	\$294,736	\$645	\$928	\$628	\$928	\$657	\$1,118
\$300,000	\$370,440	\$1,143	\$1,405	\$300,000	\$309,090	\$1,143	\$1,172	\$300,000	\$353,683	\$776	\$1,152	\$759	\$1,152	\$789	\$1,341
\$400,000	\$493,920	\$1,642	\$1,873	\$400,000	\$412,120	\$1,642	\$1,563	\$400,000	\$471,578	\$1,039	\$1,599	\$1,022	\$1,599	\$1,052	\$1,788
\$500,000	\$617,400	\$2,141	\$2,341	\$500,000	\$515,151	\$2,141	\$1,953	\$500,000	\$589,472	\$1,302	\$2,046	\$1,285	\$2,046	\$1,315	\$2,235
\$600,000	\$740,880	\$2,640	\$2,809	\$600,000	\$618,181	\$2,640	\$2,344	\$600,000	\$707,366	\$1,565	\$2,493	\$1,548	\$2,493	\$1,578	\$2,682
\$700,000	\$864,360	\$3,139	\$3,278	\$700,000	\$721,211	\$3,139	\$2,735	\$700,000	\$825,261	\$1,828	\$2,940	\$1,811	\$2,940	\$1,841	\$3,129
\$800,000	\$987,840	\$3,638	\$3,746	\$800,000	\$824,241	\$3,638	\$3,125	\$800,000	\$943,155	\$2,091	\$3,387	\$2,074	\$3,387	\$2,104	\$3,576
\$900,000	\$1,111,320	\$4,136	\$4,214	\$900,000	\$927,271	\$4,136	\$3,516	\$900,000	\$1,061,050	\$2,354	\$3,834	\$2,337	\$3,834	\$2,367	\$4,023
\$1,000,000	\$1,234,800	\$4,635	\$4,682	\$1,000,000	\$1,030,301	\$4,635	\$3,907	\$1,000,000	\$1,178,944	\$2,617	\$4,281	\$2,600	\$4,281	\$2,630	\$4,470
\$2,000,000	\$2,469,600	\$9,625	\$9,365	\$2,000,000	\$2,060,602	\$9,625	\$7,814	\$2,000,000	\$2,357,888	\$5,246	\$8,751	\$5,229	\$8,751	\$5,259	\$8,941
\$3,000,000	\$3,704,400	\$14,614	\$14,047	\$3,000,000	\$3,090,903	\$14,614	\$11,721	\$3,000,000	\$3,536,832	\$7,876	\$13,222	\$7,859	\$13,222	\$7,889	\$13,411
\$4,000,000	\$4,939,200	\$19,604	\$18,729	\$4,000,000	\$4,121,204	\$19,604	\$15,627	\$4,000,000	\$4,715,776	\$10,505	\$17,692	\$10,488	\$17,692	\$10,518	\$17,882
\$5,000,000	\$6,174,000	\$24,593	\$23,411	\$5,000,000	\$5,151,505	\$24,593	\$19,534	\$5,000,000	\$5,894,720	\$13,135	\$22,163	\$13,118	\$22,163	\$13,148	\$22,352
\$6,000,000	\$7,408,800	\$29,582	\$28,094	\$6,000,000	\$6,181,806	\$29,582	\$23,441	\$6,000,000	\$7,073,664	\$15,764	\$26,633	\$15,747	\$26,633	\$15,777	\$26,823
\$7,000,000	\$8,643,600	\$34,572	\$32,776	\$7,000,000	\$7,212,107	\$34,572	\$27,348	\$7,000,000	\$8,252,608	\$18,394	\$31,104	\$18,377	\$31,104	\$18,407	\$31,293
\$8,000,000	\$9,878,400	\$39,561	\$37,458	\$8,000,000	\$8,242,408	\$39,561	\$31,255	\$8,000,000	\$9,431,552	\$21,023	\$35,574	\$21,006	\$35,574	\$21,036	\$35,764
\$9,000,000	\$11,113,200	\$44,551	\$42,141	\$9,000,000	\$9,272,709	\$44,551	\$35,162	\$9,000,000	\$10,610,496	\$23,653	\$40,045	\$23,636	\$40,045	\$23,666	\$40,234
\$10,000,000	\$12,348,000	\$49,540	\$46,823	\$10,000,000	\$10,303,010	\$49,540	\$39,068	\$10,000,000	\$11,789,440	\$26,282	\$44,515	\$26,265	\$44,515	\$26,295	\$44,705
\$15,000,000	\$18,522,000	\$74,487	\$70,234	\$15,000,000	\$15,454,515	\$74,487	\$58,603	\$15,000,000	\$17,684,160	\$39,430	\$66,868	\$39,413	\$66,868	\$39,443	\$67,057
\$20,000,000	\$24,696,000	\$99,434	\$93,646	\$20,000,000	\$20,606,020	\$99,434	\$78,137	\$20,000,000	\$23,578,880	\$52,577	\$89,220	\$52,560	\$89,220	\$52,590	\$89,410
\$25,000,000	\$30,870,000	\$124,381	\$117,057	\$25,000,000	\$25,757,525	\$124,381	\$97,671	\$25,000,000	\$29,473,600	\$65,725	\$111,573	\$65,708	\$111,573	\$65,738	\$111,762
\$30,000,000	\$37,044,000	\$149,328	\$140,469	\$30,000,000	\$30,909,030	\$149,328	\$117,205	\$30,000,000	\$35,368,320	\$78,872	\$133,925	\$78,855	\$133,925	\$78,885	\$134,115
\$35,000,000	\$43,218,000	\$174,275	\$163,880	\$35,000,000	\$36,060,535	\$174,275	\$136,740	\$35,000,000	\$41,263,040	\$92,020	\$156,278	\$92,003	\$156,278	\$92,033	\$156,467
\$40,000,000	\$49,392,000	\$199,222	\$187,292	\$40,000,000	\$41,212,040	\$199,222	\$156,274	\$40,000,000	\$47,157,760	\$105,167	\$178,630	\$105,150	\$178,630	\$105,180	\$178,820
\$45,000,000	\$55,566,000	\$224,169	\$210,703	\$45,000,000	\$46,363,545	\$224,169	\$175,808	\$45,000,000	\$53,052,480	\$118,315	\$200,983	\$118,298	\$200,983	\$118,328	\$201,172
\$50,000,000	\$61,740,000	\$249,116	\$234,115	\$50,000,000	\$51,515,050	\$249,116	\$195,342	\$50,000,000	\$58,947,200	\$131,462	\$223,335	\$131,445	\$223,335	\$131,475	\$223,525

CITY OF SCARVILLE, 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	\$103	78.07%	\$64	48.58%	(\$85)	(71.42%)	(\$68)	(66.62%)	\$92	70.01%
\$100,000	\$205	78.07%	\$128	48.58%	\$7	2.90%	\$24	10.44%	\$184	70.01%
\$150,000	\$308	78.07%	\$192	48.58%	\$99	26.02%	\$116	31.93%	\$276	70.01%
\$200,000	\$293	45.44%	\$137	21.35%	\$191	37.29%	\$208	42.02%	\$368	70.01%
\$250,000	\$277	31.03%	\$83	9.33%	\$283	43.96%	\$300	47.89%	\$460	70.01%
\$300,000	\$262	22.91%	\$29	2.56%	\$375	48.38%	\$393	51.72%	\$552	70.01%
\$400,000	\$231	14.08%	(\$79)	(4.81%)	\$560	53.85%	\$577	56.43%	\$736	70.01%
\$500,000	\$200	9.36%	(\$187)	(8.75%)	\$744	57.12%	\$761	59.21%	\$920	70.01%
\$600,000	\$170	6.43%	(\$296)	(11.20%)	\$928	59.28%	\$945	61.04%	\$1,105	70.01%
\$700,000	\$139	4.43%	(\$404)	(12.87%)	\$1,112	60.83%	\$1,129	62.34%	\$1,289	70.01%
\$800,000	\$108	2.98%	(\$512)	(14.08%)	\$1,296	61.98%	\$1,313	63.32%	\$1,473	70.01%
\$900,000	\$78	1.88%	(\$620)	(15.00%)	\$1,480	62.88%	\$1,497	64.07%	\$1,657	70.01%
\$1,000,000	\$47	1.01%	(\$729)	(15.72%)	\$1,664	63.60%	\$1,681	64.67%	\$1,841	70.01%
\$2,000,000	(\$260)	(2.70%)	(\$1,811)	(18.82%)	\$3,505	66.81%	\$3,522	67.36%	\$3,682	70.01%
\$3,000,000	(\$567)	(3.88%)	(\$2,894)	(19.80%)	\$5,346	67.88%	\$5,363	68.25%	\$5,523	70.01%
\$4,000,000	(\$874)	(4.46%)	(\$3,976)	(20.28%)	\$7,187	68.41%	\$7,204	68.69%	\$7,364	70.01%
\$5,000,000	(\$1,182)	(4.80%)	(\$5,059)	(20.57%)	\$9,028	68.73%	\$9,045	68.95%	\$9,205	70.01%
\$6,000,000	(\$1,489)	(5.03%)	(\$6,141)	(20.76%)	\$10,869	68.95%	\$10,886	69.13%	\$11,046	70.01%
\$7,000,000	(\$1,796)	(5.19%)	(\$7,224)	(20.90%)	\$12,710	69.10%	\$12,727	69.26%	\$12,887	70.01%
\$8,000,000	(\$2,103)	(5.32%)	(\$8,306)	(21.00%)	\$14,551	69.21%	\$14,568	69.35%	\$14,728	70.01%
\$9,000,000	(\$2,410)	(5.41%)	(\$9,389)	(21.07%)	\$16,392	69.30%	\$16,409	69.43%	\$16,569	70.01%
\$10,000,000	(\$2,717)	(5.48%)	(\$10,472)	(21.14%)	\$18,233	69.37%	\$18,250	69.48%	\$18,410	70.01%
\$15,000,000	(\$4,253)	(5.71%)	(\$15,884)	(21.32%)	\$27,438	69.59%	\$27,455	69.66%	\$27,615	70.01%
\$20,000,000	(\$5,788)	(5.82%)	(\$21,297)	(21.42%)	\$36,643	69.69%	\$36,660	69.75%	\$36,820	70.01%
\$25,000,000	(\$7,323)	(5.89%)	(\$26,710)	(21.47%)	\$45,848	69.76%	\$45,865	69.80%	\$46,025	70.01%
\$30,000,000	(\$8,859)	(5.93%)	(\$32,122)	(21.51%)	\$55,053	69.80%	\$55,070	69.84%	\$55,230	70.01%
\$35,000,000	(\$10,394)	(5.96%)	(\$37,535)	(21.54%)	\$64,258	69.83%	\$64,275	69.86%	\$64,435	70.01%
\$40,000,000	(\$11,930)	(5.99%)	(\$42,948)	(21.56%)	\$73,463	69.85%	\$73,480	69.88%	\$73,640	70.01%
\$45,000,000	(\$13,465)	(6.01%)	(\$48,361)	(21.57%)	\$82,668	69.87%	\$82,685	69.90%	\$82,845	70.01%
\$50,000,000	(\$15,001)	(6.02%)	(\$53,773)	(21.59%)	\$91,873	69.89%	\$91,890	69.91%	\$92,050	70.01%