

CITY OF SANDYVILLE, 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	\$7.59509	\$12,113	\$0	\$12,113	
2026-27	\$4.31224	\$12,355	\$0	\$12,355	2.0%
2027-28	\$4.33380	\$12,417	\$0	\$12,417	0.5%
2028-29	\$4.20687	\$12,665	\$0	\$12,665	2.0%
2029-30	\$4.22790	\$12,728	\$0	\$12,728	0.5%
2030-31	\$4.10594	\$12,983	\$0	\$12,983	2.0%
2031-32	\$4.12647	\$13,048	\$0	\$13,048	0.5%
2032-33	\$4.00916	\$13,309	\$0	\$13,309	2.0%
2033-34	\$4.02921	\$13,375	\$0	\$13,375	0.5%
2034-35	\$3.91626	\$13,643	\$0	\$13,643	2.0%
2035-36	\$3.93584	\$13,711	\$0	\$13,711	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	\$3,875,336	\$1,594,781	\$0	\$1,594,781
2026-27	\$3,426,614	\$2,865,042	\$0	\$2,865,042
2027-28	\$3,426,614	\$2,865,042	\$0	\$2,865,042
2028-29	\$3,572,086	\$3,010,514	\$0	\$3,010,514
2029-30	\$3,572,086	\$3,010,514	\$0	\$3,010,514
2030-31	\$3,723,503	\$3,161,931	\$0	\$3,161,931
2031-32	\$3,723,503	\$3,161,931	\$0	\$3,161,931
2032-33	\$3,881,110	\$3,319,538	\$0	\$3,319,538
2033-34	\$3,881,110	\$3,319,538	\$0	\$3,319,538
2034-35	\$4,045,159	\$3,483,587	\$0	\$3,483,587
2035-36	\$4,045,159	\$3,483,587	\$0	\$3,483,587

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.63%	-0.82%	89.82%	6.78%	0.00%	3.40%
2026-27	115.94%	-26.63%	89.31%	8.80%	0.00%	1.89%
2027-28	115.94%	-26.63%	89.31%	8.80%	0.00%	1.89%
2028-29	114.75%	-25.34%	89.40%	8.79%	0.00%	1.80%
2029-30	114.75%	-25.34%	89.40%	8.79%	0.00%	1.80%
2030-31	113.62%	-24.13%	89.49%	8.79%	0.00%	1.72%
2031-32	113.62%	-24.13%	89.49%	8.79%	0.00%	1.72%
2032-33	112.56%	-22.99%	89.57%	8.79%	0.00%	1.63%
2033-34	112.56%	-22.99%	89.57%	8.79%	0.00%	1.63%
2034-35	111.55%	-21.90%	89.65%	8.80%	0.00%	1.56%
2035-36	111.55%	-21.90%	89.65%	8.80%	0.00%	1.56%

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 SANDYVILLE, 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	\$1,594,781	\$7.59509	\$12,113
2026-27	\$2,865,042	\$4.31224	\$12,355
2027-28	\$2,865,042	\$4.33380	\$12,417
2028-29	\$3,010,514	\$4.20687	\$12,665
2029-30	\$3,010,514	\$4.22790	\$12,728
2030-31	\$3,161,931	\$4.10594	\$12,983
2031-32	\$3,161,931	\$4.12647	\$13,048
2032-33	\$3,319,538	\$4.00916	\$13,309
2033-34	\$3,319,538	\$4.02921	\$13,375
2034-35	\$3,483,587	\$3.91626	\$13,643
2035-36	\$3,483,587	\$3.93584	\$13,711

CITY OF SANDYVILLE, 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	\$1,594,781	\$7.59509	\$12,113
2026-27	\$1,604,407	\$7.59509	\$12,186
2027-28	\$1,635,574	\$7.59509	\$12,422
2028-29	\$1,685,824	\$7.59509	\$12,804
2029-30	\$1,718,621	\$7.59509	\$13,053
2030-31	\$1,771,484	\$7.59509	\$13,455
2031-32	\$1,805,992	\$7.59509	\$13,717
2032-33	\$1,861,603	\$7.59509	\$14,139
2033-34	\$1,897,917	\$7.59509	\$14,415
2034-35	\$1,956,421	\$7.59509	\$14,859
2035-36	\$1,994,630	\$7.59509	\$15,149

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	\$1,260,635	(\$3.28285)	\$169
2027-28	\$1,229,468	(\$3.26129)	-\$6
2028-29	\$1,324,690	(\$3.38822)	-\$139
2029-30	\$1,291,893	(\$3.36719)	-\$325
2030-31	\$1,390,447	(\$3.48915)	-\$472
2031-32	\$1,355,939	(\$3.46862)	-\$669
2032-33	\$1,457,935	(\$3.58593)	-\$830
2033-34	\$1,421,621	(\$3.56588)	-\$1,040
2034-35	\$1,527,167	(\$3.67883)	-\$1,217
2035-36	\$1,488,957	(\$3.65925)	-\$1,439

CITY OF SANDYVILLE, 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	\$180	\$254	\$50,000	\$51,515	\$180	\$212	\$50,000	\$58,947	\$163	\$37	\$139	\$37	\$180	\$242
\$100,000	\$123,480	\$360	\$507	\$100,000	\$103,030	\$360	\$423	\$100,000	\$117,894	\$343	\$279	\$319	\$279	\$360	\$484
\$150,000	\$185,220	\$540	\$761	\$150,000	\$154,545	\$540	\$635	\$150,000	\$176,842	\$523	\$521	\$499	\$521	\$540	\$726
\$200,000	\$246,960	\$882	\$1,014	\$200,000	\$206,060	\$882	\$846	\$200,000	\$235,789	\$703	\$763	\$680	\$763	\$720	\$968
\$250,000	\$308,700	\$1,224	\$1,268	\$250,000	\$257,575	\$1,224	\$1,058	\$250,000	\$294,736	\$883	\$1,005	\$860	\$1,005	\$901	\$1,210
\$300,000	\$370,440	\$1,566	\$1,521	\$300,000	\$309,090	\$1,566	\$1,269	\$300,000	\$353,683	\$1,063	\$1,247	\$1,040	\$1,247	\$1,081	\$1,452
\$400,000	\$493,920	\$2,249	\$2,028	\$400,000	\$412,120	\$2,249	\$1,692	\$400,000	\$471,578	\$1,424	\$1,731	\$1,400	\$1,731	\$1,441	\$1,936
\$500,000	\$617,400	\$2,933	\$2,535	\$500,000	\$515,151	\$2,933	\$2,115	\$500,000	\$589,472	\$1,784	\$2,215	\$1,760	\$2,215	\$1,801	\$2,420
\$600,000	\$740,880	\$3,616	\$3,042	\$600,000	\$618,181	\$3,616	\$2,538	\$600,000	\$707,366	\$2,144	\$2,699	\$2,121	\$2,699	\$2,161	\$2,904
\$700,000	\$864,360	\$4,300	\$3,549	\$700,000	\$721,211	\$4,300	\$2,961	\$700,000	\$825,261	\$2,504	\$3,183	\$2,481	\$3,183	\$2,522	\$3,388
\$800,000	\$987,840	\$4,983	\$4,056	\$800,000	\$824,241	\$4,983	\$3,384	\$800,000	\$943,155	\$2,865	\$3,667	\$2,841	\$3,667	\$2,882	\$3,873
\$900,000	\$1,111,320	\$5,667	\$4,563	\$900,000	\$927,271	\$5,667	\$3,807	\$900,000	\$1,061,050	\$3,225	\$4,151	\$3,201	\$4,151	\$3,242	\$4,357
\$1,000,000	\$1,234,800	\$6,351	\$5,070	\$1,000,000	\$1,030,301	\$6,351	\$4,230	\$1,000,000	\$1,178,944	\$3,585	\$4,635	\$3,562	\$4,635	\$3,602	\$4,841
\$2,000,000	\$2,469,600	\$13,186	\$10,140	\$2,000,000	\$2,060,602	\$13,186	\$8,461	\$2,000,000	\$2,357,888	\$7,187	\$9,476	\$7,164	\$9,476	\$7,205	\$9,681
\$3,000,000	\$3,704,400	\$20,022	\$15,210	\$3,000,000	\$3,090,903	\$20,022	\$12,691	\$3,000,000	\$3,536,832	\$10,790	\$14,317	\$10,767	\$14,317	\$10,807	\$14,522
\$4,000,000	\$4,939,200	\$26,857	\$20,280	\$4,000,000	\$4,121,204	\$26,857	\$16,921	\$4,000,000	\$4,715,776	\$14,392	\$19,157	\$14,369	\$19,157	\$14,410	\$19,363
\$5,000,000	\$6,174,000	\$33,693	\$25,350	\$5,000,000	\$5,151,505	\$33,693	\$21,152	\$5,000,000	\$5,894,720	\$17,995	\$23,998	\$17,971	\$23,998	\$18,012	\$24,203
\$6,000,000	\$7,408,800	\$40,529	\$30,420	\$6,000,000	\$6,181,806	\$40,529	\$25,382	\$6,000,000	\$7,073,664	\$21,597	\$28,839	\$21,574	\$28,839	\$21,615	\$29,044
\$7,000,000	\$8,643,600	\$47,364	\$35,490	\$7,000,000	\$7,212,107	\$47,364	\$29,612	\$7,000,000	\$8,252,608	\$25,200	\$33,679	\$25,176	\$33,679	\$25,217	\$33,885
\$8,000,000	\$9,878,400	\$54,200	\$40,560	\$8,000,000	\$8,242,408	\$54,200	\$33,843	\$8,000,000	\$9,431,552	\$28,802	\$38,520	\$28,779	\$38,520	\$28,820	\$38,725
\$9,000,000	\$11,113,200	\$61,035	\$45,630	\$9,000,000	\$9,272,709	\$61,035	\$38,073	\$9,000,000	\$10,610,496	\$32,405	\$43,361	\$32,381	\$43,361	\$32,422	\$43,566
\$10,000,000	\$12,348,000	\$67,871	\$50,700	\$10,000,000	\$10,303,010	\$67,871	\$42,304	\$10,000,000	\$11,789,440	\$36,007	\$48,201	\$35,984	\$48,201	\$36,025	\$48,407
\$15,000,000	\$18,522,000	\$102,049	\$76,050	\$15,000,000	\$15,454,515	\$102,049	\$63,455	\$15,000,000	\$17,684,160	\$54,020	\$72,405	\$53,996	\$72,405	\$54,037	\$72,610
\$20,000,000	\$24,696,000	\$136,227	\$101,400	\$20,000,000	\$20,606,020	\$136,227	\$84,607	\$20,000,000	\$23,578,880	\$72,032	\$96,608	\$72,009	\$96,608	\$72,049	\$96,813
\$25,000,000	\$30,870,000	\$170,405	\$126,750	\$25,000,000	\$25,757,525	\$170,405	\$105,759	\$25,000,000	\$29,473,600	\$90,044	\$120,812	\$90,021	\$120,812	\$90,062	\$121,017
\$30,000,000	\$37,044,000	\$204,582	\$152,100	\$30,000,000	\$30,909,030	\$204,582	\$126,911	\$30,000,000	\$35,368,320	\$108,057	\$145,015	\$108,033	\$145,015	\$108,074	\$145,220
\$35,000,000	\$43,218,000	\$238,760	\$177,451	\$35,000,000	\$36,060,535	\$238,760	\$148,062	\$35,000,000	\$41,263,040	\$126,069	\$169,218	\$126,046	\$169,218	\$126,087	\$169,424
\$40,000,000	\$49,392,000	\$272,938	\$202,801	\$40,000,000	\$41,212,040	\$272,938	\$169,214	\$40,000,000	\$47,157,760	\$144,081	\$193,422	\$144,058	\$193,422	\$144,099	\$193,627
\$45,000,000	\$55,566,000	\$307,116	\$228,151	\$45,000,000	\$46,363,545	\$307,116	\$190,366	\$45,000,000	\$53,052,480	\$162,094	\$217,625	\$162,070	\$217,625	\$162,111	\$217,830
\$50,000,000	\$61,740,000	\$341,294	\$253,501	\$50,000,000	\$51,515,050	\$341,294	\$211,518	\$50,000,000	\$58,947,200	\$180,106	\$241,828	\$180,083	\$241,828	\$180,124	\$242,034

CITY OF SANDYVILLE, 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	\$73	40.74%	\$31	17.43%	(\$126)	(77.41%)	(\$102)	(73.62%)	\$62	34.37%
\$100,000	\$147	40.74%	\$63	17.43%	(\$64)	(18.67%)	(\$41)	(12.71%)	\$124	34.37%
\$150,000	\$220	40.74%	\$94	17.43%	(\$2)	(0.40%)	\$21	4.27%	\$186	34.37%
\$200,000	\$132	14.95%	(\$36)	(4.09%)	\$60	8.51%	\$83	12.25%	\$248	34.37%
\$250,000	\$44	3.56%	(\$166)	(13.59%)	\$122	13.78%	\$145	16.88%	\$310	34.37%
\$300,000	(\$45)	(2.86%)	(\$297)	(18.94%)	\$184	17.27%	\$207	19.91%	\$371	34.37%
\$400,000	(\$221)	(9.84%)	(\$557)	(24.77%)	\$307	21.60%	\$331	23.63%	\$495	34.37%
\$500,000	(\$398)	(13.56%)	(\$818)	(27.88%)	\$431	24.18%	\$455	25.83%	\$619	34.37%
\$600,000	(\$574)	(15.88%)	(\$1,078)	(29.81%)	\$555	25.89%	\$579	27.28%	\$743	34.37%
\$700,000	(\$751)	(17.46%)	(\$1,339)	(31.13%)	\$679	27.11%	\$702	28.31%	\$867	34.37%
\$800,000	(\$927)	(18.61%)	(\$1,599)	(32.09%)	\$803	28.02%	\$826	29.08%	\$991	34.37%
\$900,000	(\$1,104)	(19.48%)	(\$1,860)	(32.82%)	\$927	28.73%	\$950	29.67%	\$1,114	34.37%
\$1,000,000	(\$1,281)	(20.16%)	(\$2,120)	(33.39%)	\$1,050	29.30%	\$1,074	30.15%	\$1,238	34.37%
\$2,000,000	(\$3,046)	(23.10%)	(\$4,725)	(35.84%)	\$2,289	31.84%	\$2,312	32.27%	\$2,476	34.37%
\$3,000,000	(\$4,812)	(24.03%)	(\$7,331)	(36.61%)	\$3,527	32.69%	\$3,550	32.97%	\$3,715	34.37%
\$4,000,000	(\$6,577)	(24.49%)	(\$9,936)	(37.00%)	\$4,765	33.11%	\$4,788	33.32%	\$4,953	34.37%
\$5,000,000	(\$8,343)	(24.76%)	(\$12,541)	(37.22%)	\$6,003	33.36%	\$6,027	33.53%	\$6,191	34.37%
\$6,000,000	(\$10,108)	(24.94%)	(\$15,146)	(37.37%)	\$7,241	33.53%	\$7,265	33.67%	\$7,429	34.37%
\$7,000,000	(\$11,874)	(25.07%)	(\$17,752)	(37.48%)	\$8,480	33.65%	\$8,503	33.77%	\$8,667	34.37%
\$8,000,000	(\$13,640)	(25.17%)	(\$20,357)	(37.56%)	\$9,718	33.74%	\$9,741	33.85%	\$9,906	34.37%
\$9,000,000	(\$15,405)	(25.24%)	(\$22,962)	(37.62%)	\$10,956	33.81%	\$10,979	33.91%	\$11,144	34.37%
\$10,000,000	(\$17,171)	(25.30%)	(\$25,567)	(37.67%)	\$12,194	33.87%	\$12,218	33.95%	\$12,382	34.37%
\$15,000,000	(\$25,999)	(25.48%)	(\$38,593)	(37.82%)	\$18,385	34.03%	\$18,409	34.09%	\$18,573	34.37%
\$20,000,000	(\$34,826)	(25.56%)	(\$51,620)	(37.89%)	\$24,576	34.12%	\$24,600	34.16%	\$24,764	34.37%
\$25,000,000	(\$43,654)	(25.62%)	(\$64,646)	(37.94%)	\$30,767	34.17%	\$30,791	34.20%	\$30,955	34.37%
\$30,000,000	(\$52,482)	(25.65%)	(\$77,672)	(37.97%)	\$36,958	34.20%	\$36,982	34.23%	\$37,146	34.37%
\$35,000,000	(\$61,310)	(25.68%)	(\$90,698)	(37.99%)	\$43,149	34.23%	\$43,173	34.25%	\$43,337	34.37%
\$40,000,000	(\$70,138)	(25.70%)	(\$103,724)	(38.00%)	\$49,340	34.24%	\$49,364	34.27%	\$49,528	34.37%
\$45,000,000	(\$78,965)	(25.71%)	(\$116,750)	(38.01%)	\$55,531	34.26%	\$55,555	34.28%	\$55,719	34.37%
\$50,000,000	(\$87,793)	(25.72%)	(\$129,776)	(38.02%)	\$61,722	34.27%	\$61,746	34.29%	\$61,910	34.37%