

CITY OF SIOUX CITY, 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	\$8.55640	\$30,214,095	\$0	\$30,214,095	
2026-27	\$4.89149	\$30,818,377	\$317,682	\$31,136,059	3.1%
2027-28	\$4.94192	\$31,402,456	\$320,957	\$31,723,413	1.9%
2028-29	\$4.83664	\$32,357,850	\$314,120	\$32,671,970	3.0%
2029-30	\$4.88359	\$32,946,215	\$317,169	\$33,263,384	1.8%
2030-31	\$4.77763	\$33,928,653	\$310,287	\$34,238,940	2.9%
2031-32	\$4.82132	\$34,509,686	\$313,125	\$34,822,811	1.7%
2032-33	\$4.71649	\$35,519,234	\$306,317	\$35,825,551	2.9%
2033-34	\$4.75716	\$36,092,677	\$308,958	\$36,401,635	1.6%
2034-35	\$4.65354	\$37,129,681	\$302,228	\$37,431,909	2.8%
2035-36	\$4.69142	\$37,695,388	\$304,688	\$38,000,076	1.5%

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	\$7,433,859,468	\$3,531,169,087	\$631,554,426	\$4,162,723,513
2026-27	\$7,436,890,272	\$6,365,347,463	\$738,201,599	\$7,103,549,062
2027-28	\$7,506,221,788	\$6,419,248,658	\$753,631,920	\$7,172,880,578
2028-29	\$7,894,409,993	\$6,755,096,462	\$805,972,321	\$7,561,068,783
2029-30	\$7,966,000,339	\$6,811,256,487	\$821,402,642	\$7,632,659,129
2030-31	\$8,376,984,312	\$7,166,511,523	\$877,131,579	\$8,043,643,102
2031-32	\$8,448,574,658	\$7,222,671,548	\$892,561,900	\$8,115,233,448
2032-33	\$8,880,997,652	\$7,595,807,642	\$951,848,800	\$8,547,656,442
2033-34	\$8,952,587,998	\$7,651,967,667	\$967,279,121	\$8,619,246,788
2034-35	\$9,407,392,342	\$8,043,749,250	\$1,030,301,882	\$9,074,051,132
2035-36	\$9,478,982,688	\$8,099,909,275	\$1,045,732,203	\$9,145,641,478

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	57.20%	-0.78%	56.41%	32.23%	7.58%	2.82%
2026-27	77.58%	-10.78%	66.80%	25.71%	5.10%	1.65%
2027-28	77.38%	-10.83%	66.55%	25.98%	5.11%	1.64%
2028-29	76.87%	-10.41%	66.46%	26.37%	4.94%	1.55%
2029-30	76.67%	-10.43%	66.23%	26.61%	4.94%	1.54%
2030-31	76.15%	-10.00%	66.15%	26.98%	4.78%	1.46%
2031-32	75.96%	-10.02%	65.94%	27.20%	4.78%	1.45%
2032-33	75.47%	-9.61%	65.85%	27.55%	4.63%	1.37%
2033-34	75.30%	-9.64%	65.66%	27.75%	4.63%	1.36%
2034-35	74.82%	-9.25%	65.58%	28.09%	4.48%	1.29%
2035-36	74.67%	-9.27%	65.40%	28.28%	4.48%	1.28%

**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 SIOUX CITY, 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	\$3,531,169,087	\$8.55640	\$30,214,095
2026-27	\$6,365,347,463	\$4.89149	\$31,136,059
2027-28	\$6,419,248,658	\$4.94192	\$31,723,413
2028-29	\$6,755,096,462	\$4.83664	\$32,671,970
2029-30	\$6,811,256,487	\$4.88359	\$33,263,384
2030-31	\$7,166,511,523	\$4.77763	\$34,238,940
2031-32	\$7,222,671,548	\$4.82132	\$34,822,811
2032-33	\$7,595,807,642	\$4.71649	\$35,825,551
2033-34	\$7,651,967,667	\$4.75716	\$36,401,635
2034-35	\$8,043,749,250	\$4.65354	\$37,431,909
2035-36	\$8,099,909,275	\$4.69142	\$38,000,076

## CITY OF SIOUX CITY, 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	\$3,531,169,087	\$8.55640	\$30,214,095
2026-27	\$3,650,952,569	\$8.47168	\$30,929,713
2027-28	\$3,723,806,901	\$8.47168	\$31,546,912
2028-29	\$3,878,659,132	\$8.10000	\$31,417,139
2029-30	\$3,970,620,814	\$8.10000	\$32,162,029
2030-31	\$4,134,353,355	\$8.10000	\$33,488,262
2031-32	\$4,230,177,001	\$8.10000	\$34,264,434
2032-33	\$4,403,243,175	\$8.10000	\$35,666,270
2033-34	\$4,503,141,841	\$8.10000	\$36,475,449
2034-35	\$4,686,025,185	\$8.10000	\$37,956,804
2035-36	\$4,790,203,704	\$8.10000	\$38,800,650

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	\$2,714,394,894	(\$3.58019)	\$206,346
2027-28	\$2,695,441,757	(\$3.52976)	\$176,501
2028-29	\$2,876,437,330	(\$3.26336)	\$1,254,831
2029-30	\$2,840,635,673	(\$3.21641)	\$1,101,355
2030-31	\$3,032,158,168	(\$3.32237)	\$750,678
2031-32	\$2,992,494,547	(\$3.27868)	\$558,377
2032-33	\$3,192,564,468	(\$3.38351)	\$159,281
2033-34	\$3,148,825,826	(\$3.34284)	-\$73,814
2034-35	\$3,357,724,065	(\$3.44646)	-\$524,895
2035-36	\$3,309,705,571	(\$3.40858)	-\$800,574

CITY OF SIOUX CITY, 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	\$203	\$295	\$50,000	\$51,515	\$203	\$246	\$50,000	\$58,947	\$183	\$43	\$157	\$43	\$203	\$282
\$100,000	\$123,480	\$406	\$590	\$100,000	\$103,030	\$406	\$492	\$100,000	\$117,894	\$386	\$324	\$360	\$324	\$406	\$563
\$150,000	\$185,220	\$609	\$885	\$150,000	\$154,545	\$609	\$738	\$150,000	\$176,842	\$589	\$606	\$563	\$606	\$609	\$845
\$200,000	\$246,960	\$994	\$1,180	\$200,000	\$206,060	\$994	\$984	\$200,000	\$235,789	\$792	\$888	\$766	\$888	\$812	\$1,127
\$250,000	\$308,700	\$1,379	\$1,475	\$250,000	\$257,575	\$1,379	\$1,231	\$250,000	\$294,736	\$995	\$1,169	\$969	\$1,169	\$1,015	\$1,408
\$300,000	\$370,440	\$1,764	\$1,770	\$300,000	\$309,090	\$1,764	\$1,477	\$300,000	\$353,683	\$1,198	\$1,451	\$1,171	\$1,451	\$1,218	\$1,690
\$400,000	\$493,920	\$2,534	\$2,360	\$400,000	\$412,120	\$2,534	\$1,969	\$400,000	\$471,578	\$1,604	\$2,014	\$1,577	\$2,014	\$1,623	\$2,253
\$500,000	\$617,400	\$3,304	\$2,950	\$500,000	\$515,151	\$3,304	\$2,461	\$500,000	\$589,472	\$2,010	\$2,577	\$1,983	\$2,577	\$2,029	\$2,816
\$600,000	\$740,880	\$4,074	\$3,540	\$600,000	\$618,181	\$4,074	\$2,953	\$600,000	\$707,366	\$2,415	\$3,141	\$2,389	\$3,141	\$2,435	\$3,380
\$700,000	\$864,360	\$4,844	\$4,130	\$700,000	\$721,211	\$4,844	\$3,446	\$700,000	\$825,261	\$2,821	\$3,704	\$2,795	\$3,704	\$2,841	\$3,943
\$800,000	\$987,840	\$5,614	\$4,720	\$800,000	\$824,241	\$5,614	\$3,938	\$800,000	\$943,155	\$3,227	\$4,267	\$3,201	\$4,267	\$3,247	\$4,506
\$900,000	\$1,111,320	\$6,384	\$5,309	\$900,000	\$927,271	\$6,384	\$4,430	\$900,000	\$1,061,050	\$3,633	\$4,830	\$3,607	\$4,830	\$3,653	\$5,069
\$1,000,000	\$1,234,800	\$7,154	\$5,899	\$1,000,000	\$1,030,301	\$7,154	\$4,922	\$1,000,000	\$1,178,944	\$4,039	\$5,394	\$4,012	\$5,394	\$4,058	\$5,633
\$2,000,000	\$2,469,600	\$14,855	\$11,799	\$2,000,000	\$2,060,602	\$14,855	\$9,845	\$2,000,000	\$2,357,888	\$8,097	\$11,026	\$8,071	\$11,026	\$8,117	\$11,265
\$3,000,000	\$3,704,400	\$22,556	\$17,698	\$3,000,000	\$3,090,903	\$22,556	\$14,767	\$3,000,000	\$3,536,832	\$12,156	\$16,659	\$12,129	\$16,659	\$12,175	\$16,898
\$4,000,000	\$4,939,200	\$30,257	\$23,598	\$4,000,000	\$4,121,204	\$30,257	\$19,690	\$4,000,000	\$4,715,776	\$16,214	\$22,291	\$16,188	\$22,291	\$16,234	\$22,530
\$5,000,000	\$6,174,000	\$37,957	\$29,497	\$5,000,000	\$5,151,505	\$37,957	\$24,612	\$5,000,000	\$5,894,720	\$20,273	\$27,924	\$20,246	\$27,924	\$20,292	\$28,163
\$6,000,000	\$7,408,800	\$45,658	\$35,397	\$6,000,000	\$6,181,806	\$45,658	\$29,534	\$6,000,000	\$7,073,664	\$24,331	\$33,556	\$24,305	\$33,556	\$24,351	\$33,795
\$7,000,000	\$8,643,600	\$53,359	\$41,296	\$7,000,000	\$7,212,107	\$53,359	\$34,457	\$7,000,000	\$8,252,608	\$28,389	\$39,189	\$28,363	\$39,189	\$28,409	\$39,428
\$8,000,000	\$9,878,400	\$61,060	\$47,195	\$8,000,000	\$8,242,408	\$61,060	\$39,379	\$8,000,000	\$9,431,552	\$32,448	\$44,822	\$32,421	\$44,822	\$32,467	\$45,060
\$9,000,000	\$11,113,200	\$68,760	\$53,095	\$9,000,000	\$9,272,709	\$68,760	\$44,302	\$9,000,000	\$10,610,496	\$36,506	\$50,454	\$36,480	\$50,454	\$36,526	\$50,693
\$10,000,000	\$12,348,000	\$76,461	\$58,994	\$10,000,000	\$10,303,010	\$76,461	\$49,224	\$10,000,000	\$11,789,440	\$40,565	\$56,087	\$40,538	\$56,087	\$40,584	\$56,326
\$15,000,000	\$18,522,000	\$114,965	\$88,491	\$15,000,000	\$15,454,515	\$114,965	\$73,836	\$15,000,000	\$17,684,160	\$60,857	\$84,249	\$60,830	\$84,249	\$60,877	\$84,488
\$20,000,000	\$24,696,000	\$153,469	\$117,988	\$20,000,000	\$20,606,020	\$153,469	\$98,448	\$20,000,000	\$23,578,880	\$81,149	\$112,412	\$81,123	\$112,412	\$81,169	\$112,651
\$25,000,000	\$30,870,000	\$191,973	\$147,485	\$25,000,000	\$25,757,525	\$191,973	\$123,060	\$25,000,000	\$29,473,600	\$101,441	\$140,575	\$101,415	\$140,575	\$101,461	\$140,814
\$30,000,000	\$37,044,000	\$230,476	\$176,983	\$30,000,000	\$30,909,030	\$230,476	\$147,672	\$30,000,000	\$35,368,320	\$121,733	\$168,738	\$121,707	\$168,738	\$121,753	\$168,977
\$35,000,000	\$43,218,000	\$268,980	\$206,480	\$35,000,000	\$36,060,535	\$268,980	\$172,284	\$35,000,000	\$41,263,040	\$142,026	\$196,901	\$141,999	\$196,901	\$142,045	\$197,140
\$40,000,000	\$49,392,000	\$307,484	\$235,977	\$40,000,000	\$41,212,040	\$307,484	\$196,896	\$40,000,000	\$47,157,760	\$162,318	\$225,063	\$162,291	\$225,063	\$162,337	\$225,302
\$45,000,000	\$55,566,000	\$345,988	\$265,474	\$45,000,000	\$46,363,545	\$345,988	\$221,508	\$45,000,000	\$53,052,480	\$182,610	\$253,226	\$182,584	\$253,226	\$182,630	\$253,465
\$50,000,000	\$61,740,000	\$384,492	\$294,971	\$50,000,000	\$51,515,050	\$384,492	\$246,120	\$50,000,000	\$58,947,200	\$202,902	\$281,389	\$202,876	\$281,389	\$202,922	\$281,628

CITY OF            SIOUX CITY, 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	45.36%	\$43	21.29%	(\$140)	(76.67%)	(\$114)	(72.75%)	\$79	38.79%
\$100,000	\$184	45.36%	\$86	21.29%	(\$62)	(16.00%)	(\$35)	(9.84%)	\$157	38.79%
\$150,000	\$276	45.36%	\$130	21.29%	\$17	2.87%	\$43	7.69%	\$236	38.79%
\$200,000	\$186	18.72%	(\$9)	(0.94%)	\$96	12.07%	\$122	15.94%	\$315	38.79%
\$250,000	\$96	6.96%	(\$148)	(10.75%)	\$174	17.52%	\$201	20.72%	\$394	38.79%
\$300,000	\$6	0.34%	(\$287)	(16.28%)	\$253	21.12%	\$279	23.85%	\$472	38.79%
\$400,000	(\$174)	(6.87%)	(\$565)	(22.30%)	\$410	25.59%	\$437	27.69%	\$630	38.79%
\$500,000	(\$354)	(10.72%)	(\$843)	(25.51%)	\$568	28.26%	\$594	29.96%	\$787	38.79%
\$600,000	(\$534)	(13.12%)	(\$1,121)	(27.51%)	\$725	30.03%	\$752	31.46%	\$944	38.79%
\$700,000	(\$715)	(14.75%)	(\$1,399)	(28.87%)	\$883	31.29%	\$909	32.53%	\$1,102	38.79%
\$800,000	(\$895)	(15.94%)	(\$1,676)	(29.86%)	\$1,040	32.23%	\$1,066	33.32%	\$1,259	38.79%
\$900,000	(\$1,075)	(16.84%)	(\$1,954)	(30.61%)	\$1,198	32.96%	\$1,224	33.94%	\$1,417	38.79%
\$1,000,000	(\$1,255)	(17.54%)	(\$2,232)	(31.20%)	\$1,355	33.55%	\$1,381	34.43%	\$1,574	38.79%
\$2,000,000	(\$3,056)	(20.57%)	(\$5,010)	(33.73%)	\$2,929	36.17%	\$2,955	36.62%	\$3,148	38.79%
\$3,000,000	(\$4,858)	(21.54%)	(\$7,789)	(34.53%)	\$4,503	37.05%	\$4,530	37.34%	\$4,722	38.79%
\$4,000,000	(\$6,659)	(22.01%)	(\$10,567)	(34.92%)	\$6,077	37.48%	\$6,104	37.71%	\$6,296	38.79%
\$5,000,000	(\$8,460)	(22.29%)	(\$13,345)	(35.16%)	\$7,651	37.74%	\$7,678	37.92%	\$7,871	38.79%
\$6,000,000	(\$10,262)	(22.48%)	(\$16,124)	(35.31%)	\$9,226	37.92%	\$9,252	38.07%	\$9,445	38.79%
\$7,000,000	(\$12,063)	(22.61%)	(\$18,902)	(35.42%)	\$10,800	38.04%	\$10,826	38.17%	\$11,019	38.79%
\$8,000,000	(\$13,864)	(22.71%)	(\$21,681)	(35.51%)	\$12,374	38.13%	\$12,400	38.25%	\$12,593	38.79%
\$9,000,000	(\$15,666)	(22.78%)	(\$24,459)	(35.57%)	\$13,948	38.21%	\$13,974	38.31%	\$14,167	38.79%
\$10,000,000	(\$17,467)	(22.84%)	(\$27,237)	(35.62%)	\$15,522	38.26%	\$15,548	38.35%	\$15,741	38.79%
\$15,000,000	(\$26,474)	(23.03%)	(\$41,129)	(35.78%)	\$23,393	38.44%	\$23,419	38.50%	\$23,612	38.79%
\$20,000,000	(\$35,481)	(23.12%)	(\$55,021)	(35.85%)	\$31,263	38.53%	\$31,290	38.57%	\$31,482	38.79%
\$25,000,000	(\$44,487)	(23.17%)	(\$68,913)	(35.90%)	\$39,134	38.58%	\$39,160	38.61%	\$39,353	38.79%
\$30,000,000	(\$53,494)	(23.21%)	(\$82,805)	(35.93%)	\$47,004	38.61%	\$47,031	38.64%	\$47,224	38.79%
\$35,000,000	(\$62,501)	(23.24%)	(\$96,696)	(35.95%)	\$54,875	38.64%	\$54,901	38.66%	\$55,094	38.79%
\$40,000,000	(\$71,507)	(23.26%)	(\$110,588)	(35.97%)	\$62,746	38.66%	\$62,772	38.68%	\$62,965	38.79%
\$45,000,000	(\$80,514)	(23.27%)	(\$124,480)	(35.98%)	\$70,616	38.67%	\$70,643	38.69%	\$70,835	38.79%
\$50,000,000	(\$89,521)	(23.28%)	(\$138,372)	(35.99%)	\$78,487	38.68%	\$78,513	38.70%	\$78,706	38.79%