

CITY OF SIOUX CENTER, 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	\$8.33648	\$3,259,491	\$0	\$3,259,491	
2026-27	\$4.27733	\$3,324,681	\$80,008	\$3,404,689	4.5%
2027-28	\$4.38027	\$3,472,675	\$81,934	\$3,554,609	4.4%
2028-29	\$4.29242	\$3,625,705	\$80,290	\$3,705,995	4.3%
2029-30	\$4.38747	\$3,774,707	\$82,068	\$3,856,776	4.1%
2030-31	\$4.29731	\$3,933,908	\$80,382	\$4,014,290	4.1%
2031-32	\$4.38512	\$4,082,972	\$82,024	\$4,164,996	3.8%
2032-33	\$4.29380	\$4,248,296	\$80,316	\$4,328,612	3.9%
2033-34	\$4.37498	\$4,397,136	\$81,835	\$4,478,971	3.5%
2034-35	\$4.28283	\$4,568,554	\$80,111	\$4,648,665	3.8%
2035-36	\$4.35793	\$4,716,918	\$81,516	\$4,798,434	3.2%

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	\$939,886,094	\$390,991,280	\$132,879,085	\$523,870,365
2026-27	\$967,529,645	\$795,984,234	\$168,271,591	\$964,255,825
2027-28	\$992,773,474	\$811,504,555	\$177,995,099	\$989,499,654
2028-29	\$1,062,787,306	\$863,381,299	\$196,132,187	\$1,059,513,486
2029-30	\$1,088,172,765	\$879,043,250	\$205,855,695	\$1,084,898,945
2030-31	\$1,162,799,787	\$934,140,155	\$225,385,812	\$1,159,525,967
2031-32	\$1,188,185,246	\$949,802,106	\$235,109,320	\$1,184,911,426
2032-33	\$1,267,483,474	\$1,008,107,536	\$256,102,119	\$1,264,209,654
2033-34	\$1,292,868,933	\$1,023,769,487	\$265,825,627	\$1,289,595,113
2034-35	\$1,377,047,046	\$1,085,418,986	\$288,354,241	\$1,373,773,226
2035-36	\$1,402,432,505	\$1,101,080,937	\$298,077,749	\$1,399,158,685

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	64.29%	-0.86%	63.43%	30.56%	5.65%	0.00%
2026-27	81.68%	-9.93%	71.76%	24.13%	3.60%	0.00%
2027-28	80.98%	-10.00%	70.98%	25.00%	3.51%	0.00%
2028-29	79.95%	-9.63%	70.32%	25.91%	3.31%	0.00%
2029-30	79.34%	-9.68%	69.66%	26.66%	3.24%	0.00%
2030-31	78.38%	-9.31%	69.07%	27.46%	3.06%	0.00%
2031-32	77.86%	-9.37%	68.49%	28.11%	3.00%	0.00%
2032-33	76.98%	-9.02%	67.96%	28.83%	2.84%	0.00%
2033-34	76.52%	-9.08%	67.45%	29.40%	2.78%	0.00%
2034-35	75.71%	-8.73%	66.97%	30.05%	2.64%	0.00%
2035-36	75.31%	-8.80%	66.52%	30.56%	2.59%	0.00%

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 CENTER, 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	\$390,991,280	\$8.33648	\$3,259,491
2026-27	\$795,984,234	\$4.27733	\$3,404,689
2027-28	\$811,504,555	\$4.38027	\$3,554,609
2028-29	\$863,381,299	\$4.29242	\$3,705,995
2029-30	\$879,043,250	\$4.38747	\$3,856,776
2030-31	\$934,140,155	\$4.29731	\$4,014,290
2031-32	\$949,802,106	\$4.38512	\$4,164,996
2032-33	\$1,008,107,536	\$4.29380	\$4,328,612
2033-34	\$1,023,769,487	\$4.37498	\$4,478,971
2034-35	\$1,085,418,986	\$4.28283	\$4,648,665
2035-36	\$1,101,080,937	\$4.35793	\$4,798,434

CITY OF SIOUX CENTER, 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	\$390,991,280	\$8.33648	\$3,259,491
2026-27	\$402,121,192	\$8.25394	\$3,319,084
2027-28	\$408,259,315	\$8.25394	\$3,369,748
2028-29	\$429,395,772	\$8.10000	\$3,478,106
2029-30	\$445,980,772	\$8.10000	\$3,612,444
2030-31	\$468,443,898	\$8.10000	\$3,794,396
2031-32	\$485,789,136	\$8.10000	\$3,934,892
2032-33	\$509,648,455	\$8.10000	\$4,128,152
2033-34	\$527,795,464	\$8.10000	\$4,275,143
2034-35	\$553,125,166	\$8.10000	\$4,480,314
2035-36	\$572,114,753	\$8.10000	\$4,634,129

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	\$393,863,041	(\$3.97661)	\$85,605
2027-28	\$403,245,240	(\$3.87367)	\$184,861
2028-29	\$433,985,527	(\$3.80758)	\$227,889
2029-30	\$433,062,478	(\$3.71253)	\$244,332
2030-31	\$465,696,257	(\$3.80269)	\$219,894
2031-32	\$464,012,969	(\$3.71488)	\$230,104
2032-33	\$498,459,080	(\$3.80620)	\$200,460
2033-34	\$495,974,023	(\$3.72502)	\$203,828
2034-35	\$532,293,819	(\$3.81717)	\$168,351
2035-36	\$528,966,184	(\$3.74207)	\$164,304

CITY OF SIOUX CENTER, 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	\$198	\$265	\$50,000	\$51,515	\$198	\$221	\$50,000	\$58,947	\$179	\$38	\$153	\$38	\$198	\$253
\$100,000	\$123,480	\$395	\$531	\$100,000	\$103,030	\$395	\$443	\$100,000	\$117,894	\$376	\$292	\$351	\$292	\$395	\$507
\$150,000	\$185,220	\$593	\$796	\$150,000	\$154,545	\$593	\$664	\$150,000	\$176,842	\$574	\$545	\$548	\$545	\$593	\$760
\$200,000	\$246,960	\$968	\$1,061	\$200,000	\$206,060	\$968	\$886	\$200,000	\$235,789	\$772	\$798	\$746	\$798	\$791	\$1,013
\$250,000	\$308,700	\$1,343	\$1,327	\$250,000	\$257,575	\$1,343	\$1,107	\$250,000	\$294,736	\$969	\$1,052	\$944	\$1,052	\$989	\$1,267
\$300,000	\$370,440	\$1,719	\$1,592	\$300,000	\$309,090	\$1,719	\$1,328	\$300,000	\$353,683	\$1,167	\$1,305	\$1,141	\$1,305	\$1,186	\$1,520
\$400,000	\$493,920	\$2,469	\$2,123	\$400,000	\$412,120	\$2,469	\$1,771	\$400,000	\$471,578	\$1,562	\$1,812	\$1,537	\$1,812	\$1,582	\$2,027
\$500,000	\$617,400	\$3,219	\$2,653	\$500,000	\$515,151	\$3,219	\$2,214	\$500,000	\$589,472	\$1,958	\$2,318	\$1,932	\$2,318	\$1,977	\$2,533
\$600,000	\$740,880	\$3,969	\$3,184	\$600,000	\$618,181	\$3,969	\$2,657	\$600,000	\$707,366	\$2,353	\$2,825	\$2,328	\$2,825	\$2,372	\$3,040
\$700,000	\$864,360	\$4,720	\$3,714	\$700,000	\$721,211	\$4,720	\$3,099	\$700,000	\$825,261	\$2,749	\$3,332	\$2,723	\$3,332	\$2,768	\$3,546
\$800,000	\$987,840	\$5,470	\$4,245	\$800,000	\$824,241	\$5,470	\$3,542	\$800,000	\$943,155	\$3,144	\$3,838	\$3,118	\$3,838	\$3,163	\$4,053
\$900,000	\$1,111,320	\$6,220	\$4,776	\$900,000	\$927,271	\$6,220	\$3,985	\$900,000	\$1,061,050	\$3,540	\$4,345	\$3,514	\$4,345	\$3,559	\$4,560
\$1,000,000	\$1,234,800	\$6,971	\$5,306	\$1,000,000	\$1,030,301	\$6,971	\$4,428	\$1,000,000	\$1,178,944	\$3,935	\$4,851	\$3,909	\$4,851	\$3,954	\$5,066
\$2,000,000	\$2,469,600	\$14,473	\$10,613	\$2,000,000	\$2,060,602	\$14,473	\$8,855	\$2,000,000	\$2,357,888	\$7,889	\$9,918	\$7,863	\$9,918	\$7,908	\$10,133
\$3,000,000	\$3,704,400	\$21,976	\$15,919	\$3,000,000	\$3,090,903	\$21,976	\$13,283	\$3,000,000	\$3,536,832	\$11,843	\$14,984	\$11,817	\$14,984	\$11,862	\$15,199
\$4,000,000	\$4,939,200	\$29,479	\$21,225	\$4,000,000	\$4,121,204	\$29,479	\$17,710	\$4,000,000	\$4,715,776	\$15,797	\$20,050	\$15,772	\$20,050	\$15,817	\$20,265
\$5,000,000	\$6,174,000	\$36,982	\$26,532	\$5,000,000	\$5,151,505	\$36,982	\$22,138	\$5,000,000	\$5,894,720	\$19,751	\$25,117	\$19,726	\$25,117	\$19,771	\$25,331
\$6,000,000	\$7,408,800	\$44,485	\$31,838	\$6,000,000	\$6,181,806	\$44,485	\$26,565	\$6,000,000	\$7,073,664	\$23,706	\$30,183	\$23,680	\$30,183	\$23,725	\$30,398
\$7,000,000	\$8,643,600	\$51,988	\$37,144	\$7,000,000	\$7,212,107	\$51,988	\$30,993	\$7,000,000	\$8,252,608	\$27,660	\$35,249	\$27,634	\$35,249	\$27,679	\$35,464
\$8,000,000	\$9,878,400	\$59,490	\$42,451	\$8,000,000	\$8,242,408	\$59,490	\$35,420	\$8,000,000	\$9,431,552	\$31,614	\$40,315	\$31,588	\$40,315	\$31,633	\$40,530
\$9,000,000	\$11,113,200	\$66,993	\$47,757	\$9,000,000	\$9,272,709	\$66,993	\$39,848	\$9,000,000	\$10,610,496	\$35,568	\$45,382	\$35,542	\$45,382	\$35,587	\$45,597
\$10,000,000	\$12,348,000	\$74,496	\$53,063	\$10,000,000	\$10,303,010	\$74,496	\$44,275	\$10,000,000	\$11,789,440	\$39,522	\$50,448	\$39,496	\$50,448	\$39,541	\$50,663
\$15,000,000	\$18,522,000	\$112,010	\$79,595	\$15,000,000	\$15,454,515	\$112,010	\$66,413	\$15,000,000	\$17,684,160	\$59,293	\$75,779	\$59,267	\$75,779	\$59,312	\$75,994
\$20,000,000	\$24,696,000	\$149,524	\$106,126	\$20,000,000	\$20,606,020	\$149,524	\$88,550	\$20,000,000	\$23,578,880	\$79,063	\$101,111	\$79,038	\$101,111	\$79,083	\$101,326
\$25,000,000	\$30,870,000	\$187,038	\$132,658	\$25,000,000	\$25,757,525	\$187,038	\$110,688	\$25,000,000	\$29,473,600	\$98,834	\$126,442	\$98,808	\$126,442	\$98,853	\$126,657
\$30,000,000	\$37,044,000	\$224,553	\$159,190	\$30,000,000	\$30,909,030	\$224,553	\$132,826	\$30,000,000	\$35,368,320	\$118,605	\$151,774	\$118,579	\$151,774	\$118,624	\$151,989
\$35,000,000	\$43,218,000	\$262,067	\$185,721	\$35,000,000	\$36,060,535	\$262,067	\$154,963	\$35,000,000	\$41,263,040	\$138,375	\$177,105	\$138,350	\$177,105	\$138,394	\$177,320
\$40,000,000	\$49,392,000	\$299,581	\$212,253	\$40,000,000	\$41,212,040	\$299,581	\$177,101	\$40,000,000	\$47,157,760	\$158,146	\$202,437	\$158,120	\$202,437	\$158,165	\$202,652
\$45,000,000	\$55,566,000	\$337,095	\$238,784	\$45,000,000	\$46,363,545	\$337,095	\$199,239	\$45,000,000	\$53,052,480	\$177,916	\$227,768	\$177,891	\$227,768	\$177,936	\$227,983
\$50,000,000	\$61,740,000	\$374,609	\$265,316	\$50,000,000	\$51,515,050	\$374,609	\$221,376	\$50,000,000	\$58,947,200	\$197,687	\$253,100	\$197,661	\$253,100	\$197,706	\$253,314

CITY OF SIOUX CENTER, 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	\$68	34.20%	\$24	11.97%	(\$140)	(78.46%)	(\$114)	(74.84%)	\$56	28.13%
\$100,000	\$135	34.20%	\$47	11.97%	(\$84)	(22.45%)	(\$59)	(16.77%)	\$111	28.13%
\$150,000	\$203	34.20%	\$71	11.97%	(\$29)	(5.03%)	(\$3)	(0.58%)	\$167	28.13%
\$200,000	\$93	9.61%	(\$83)	(8.55%)	\$27	3.47%	\$52	7.03%	\$222	28.13%
\$250,000	(\$17)	(1.25%)	(\$237)	(17.61%)	\$82	8.50%	\$108	11.45%	\$278	28.13%
\$300,000	(\$127)	(7.37%)	(\$390)	(22.71%)	\$138	11.82%	\$164	14.34%	\$334	28.13%
\$400,000	(\$346)	(14.03%)	(\$698)	(28.27%)	\$249	15.95%	\$275	17.89%	\$445	28.13%
\$500,000	(\$566)	(17.58%)	(\$1,005)	(31.23%)	\$360	18.41%	\$386	19.98%	\$556	28.13%
\$600,000	(\$786)	(19.79%)	(\$1,313)	(33.08%)	\$472	20.04%	\$497	21.37%	\$667	28.13%
\$700,000	(\$1,005)	(21.30%)	(\$1,620)	(34.33%)	\$583	21.20%	\$609	22.35%	\$779	28.13%
\$800,000	(\$1,225)	(22.39%)	(\$1,928)	(35.25%)	\$694	22.07%	\$720	23.08%	\$890	28.13%
\$900,000	(\$1,445)	(23.22%)	(\$2,235)	(35.94%)	\$805	22.75%	\$831	23.65%	\$1,001	28.13%
\$1,000,000	(\$1,664)	(23.87%)	(\$2,543)	(36.48%)	\$916	23.29%	\$942	24.10%	\$1,112	28.13%
\$2,000,000	(\$3,861)	(26.67%)	(\$5,618)	(38.82%)	\$2,029	25.71%	\$2,054	26.13%	\$2,224	28.13%
\$3,000,000	(\$6,057)	(27.56%)	(\$8,694)	(39.56%)	\$3,141	26.52%	\$3,166	26.80%	\$3,336	28.13%
\$4,000,000	(\$8,254)	(28.00%)	(\$11,769)	(39.92%)	\$4,253	26.92%	\$4,279	27.13%	\$4,449	28.13%
\$5,000,000	(\$10,450)	(28.26%)	(\$14,844)	(40.14%)	\$5,365	27.16%	\$5,391	27.33%	\$5,561	28.13%
\$6,000,000	(\$12,647)	(28.43%)	(\$17,920)	(40.28%)	\$6,477	27.32%	\$6,503	27.46%	\$6,673	28.13%
\$7,000,000	(\$14,843)	(28.55%)	(\$20,995)	(40.38%)	\$7,589	27.44%	\$7,615	27.56%	\$7,785	28.13%
\$8,000,000	(\$17,040)	(28.64%)	(\$24,070)	(40.46%)	\$8,702	27.52%	\$8,727	27.63%	\$8,897	28.13%
\$9,000,000	(\$19,236)	(28.71%)	(\$27,145)	(40.52%)	\$9,814	27.59%	\$9,839	27.68%	\$10,009	28.13%
\$10,000,000	(\$21,433)	(28.77%)	(\$30,221)	(40.57%)	\$10,926	27.65%	\$10,952	27.73%	\$11,122	28.13%
\$15,000,000	(\$32,415)	(28.94%)	(\$45,597)	(40.71%)	\$16,487	27.81%	\$16,512	27.86%	\$16,682	28.13%
\$20,000,000	(\$43,398)	(29.02%)	(\$60,974)	(40.78%)	\$22,048	27.89%	\$22,073	27.93%	\$22,243	28.13%
\$25,000,000	(\$54,381)	(29.07%)	(\$76,350)	(40.82%)	\$27,608	27.93%	\$27,634	27.97%	\$27,804	28.13%
\$30,000,000	(\$65,363)	(29.11%)	(\$91,727)	(40.85%)	\$33,169	27.97%	\$33,195	27.99%	\$33,365	28.13%
\$35,000,000	(\$76,346)	(29.13%)	(\$107,104)	(40.87%)	\$38,730	27.99%	\$38,756	28.01%	\$38,926	28.13%
\$40,000,000	(\$87,328)	(29.15%)	(\$122,480)	(40.88%)	\$44,291	28.01%	\$44,316	28.03%	\$44,486	28.13%
\$45,000,000	(\$98,311)	(29.16%)	(\$137,857)	(40.90%)	\$49,852	28.02%	\$49,877	28.04%	\$50,047	28.13%
\$50,000,000	(\$109,293)	(29.18%)	(\$153,233)	(40.90%)	\$55,412	28.03%	\$55,438	28.05%	\$55,608	28.13%