

CITY OF SLOAN, 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	\$7.63503	\$405,228	\$0	\$405,228	
2026-27	\$4.33151	\$413,332	\$849	\$414,181	2.2%
2027-28	\$4.35594	\$416,252	\$854	\$417,106	0.7%
2028-29	\$4.24454	\$425,448	\$832	\$426,279	2.2%
2029-30	\$4.26647	\$428,410	\$836	\$429,247	0.7%
2030-31	\$4.15629	\$437,832	\$815	\$438,646	2.2%
2031-32	\$4.17773	\$440,839	\$819	\$441,657	0.7%
2032-33	\$4.07061	\$450,490	\$798	\$451,288	2.2%
2033-34	\$4.09158	\$453,544	\$802	\$454,346	0.7%
2034-35	\$3.98739	\$463,433	\$781	\$464,215	2.2%
2035-36	\$4.00790	\$466,535	\$785	\$467,321	0.7%

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	\$99,948,616	\$53,074,838	\$0	\$53,074,838
2026-27	\$96,598,363	\$95,620,480	\$0	\$95,620,480
2027-28	\$96,733,575	\$95,755,692	\$0	\$95,755,692
2028-29	\$101,407,962	\$100,430,079	\$0	\$100,430,079
2029-30	\$101,587,174	\$100,609,291	\$0	\$100,609,291
2030-31	\$106,515,767	\$105,537,884	\$0	\$105,537,884
2031-32	\$106,694,979	\$105,717,096	\$0	\$105,717,096
2032-33	\$111,842,834	\$110,864,951	\$0	\$110,864,951
2033-34	\$112,022,047	\$111,044,164	\$0	\$111,044,164
2034-35	\$117,398,616	\$116,420,733	\$0	\$116,420,733
2035-36	\$117,577,828	\$116,599,945	\$0	\$116,599,945

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	71.29%	-1.15%	70.14%	27.79%	0.00%	0.69%
2026-27	91.01%	-14.22%	76.79%	21.94%	0.00%	0.38%
2027-28	90.96%	-14.27%	76.70%	22.04%	0.00%	0.38%
2028-29	90.27%	-13.66%	76.61%	22.18%	0.00%	0.37%
2029-30	90.19%	-13.65%	76.53%	22.26%	0.00%	0.36%
2030-31	89.49%	-13.03%	76.46%	22.40%	0.00%	0.35%
2031-32	89.41%	-13.02%	76.38%	22.47%	0.00%	0.35%
2032-33	88.73%	-12.43%	76.30%	22.61%	0.00%	0.33%
2033-34	88.66%	-12.43%	76.23%	22.68%	0.00%	0.33%
2034-35	88.01%	-11.87%	76.14%	22.82%	0.00%	0.32%
2035-36	87.94%	-11.86%	76.08%	22.89%	0.00%	0.31%

**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 SLOAN, 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	\$53,074,838	\$7.63503	\$405,228
2026-27	\$95,620,480	\$4.33151	\$414,181
2027-28	\$95,755,692	\$4.35594	\$417,106
2028-29	\$100,430,079	\$4.24454	\$426,279
2029-30	\$100,609,291	\$4.26647	\$429,247
2030-31	\$105,537,884	\$4.15629	\$438,646
2031-32	\$105,717,096	\$4.17773	\$441,657
2032-33	\$110,864,951	\$4.07061	\$451,288
2033-34	\$111,044,164	\$4.09158	\$454,346
2034-35	\$116,420,733	\$3.98739	\$464,215
2035-36	\$116,599,945	\$4.00790	\$467,321

CITY OF SLOAN, 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	\$53,074,838	\$7.63503	\$405,228
2026-27	\$54,886,969	\$7.55943	\$414,914
2027-28	\$55,832,453	\$7.55943	\$422,062
2028-29	\$57,955,413	\$7.55943	\$438,110
2029-30	\$58,945,461	\$7.55943	\$445,594
2030-31	\$61,182,754	\$7.55943	\$462,507
2031-32	\$62,219,574	\$7.55943	\$470,345
2032-33	\$64,577,026	\$7.55943	\$488,166
2033-34	\$65,663,227	\$7.55943	\$496,377
2034-35	\$68,147,067	\$7.55943	\$515,153
2035-36	\$69,285,096	\$7.55943	\$523,756

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	\$40,733,511	(\$3.22792)	-\$733
2027-28	\$39,923,240	(\$3.20349)	-\$4,956
2028-29	\$42,474,666	(\$3.31489)	-\$11,831
2029-30	\$41,663,830	(\$3.29296)	-\$16,348
2030-31	\$44,355,130	(\$3.40314)	-\$23,861
2031-32	\$43,497,521	(\$3.38170)	-\$28,687
2032-33	\$46,287,925	(\$3.48882)	-\$36,878
2033-34	\$45,380,936	(\$3.46785)	-\$42,031
2034-35	\$48,273,666	(\$3.57204)	-\$50,938
2035-36	\$47,314,849	(\$3.55153)	-\$56,435

CITY OF SLOAN, 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	\$181	\$257	\$50,000	\$51,515	\$181	\$214	\$50,000	\$58,947	\$164	\$37	\$140	\$37	\$181	\$245
\$100,000	\$123,480	\$362	\$513	\$100,000	\$103,030	\$362	\$428	\$100,000	\$117,894	\$345	\$282	\$321	\$282	\$362	\$490
\$150,000	\$185,220	\$543	\$770	\$150,000	\$154,545	\$543	\$642	\$150,000	\$176,842	\$526	\$527	\$502	\$527	\$543	\$735
\$200,000	\$246,960	\$887	\$1,026	\$200,000	\$206,060	\$887	\$856	\$200,000	\$235,789	\$707	\$772	\$683	\$772	\$724	\$980
\$250,000	\$308,700	\$1,230	\$1,283	\$250,000	\$257,575	\$1,230	\$1,071	\$250,000	\$294,736	\$888	\$1,017	\$864	\$1,017	\$905	\$1,225
\$300,000	\$370,440	\$1,574	\$1,540	\$300,000	\$309,090	\$1,574	\$1,285	\$300,000	\$353,683	\$1,069	\$1,262	\$1,045	\$1,262	\$1,086	\$1,470
\$400,000	\$493,920	\$2,261	\$2,053	\$400,000	\$412,120	\$2,261	\$1,713	\$400,000	\$471,578	\$1,431	\$1,752	\$1,407	\$1,752	\$1,449	\$1,960
\$500,000	\$617,400	\$2,948	\$2,566	\$500,000	\$515,151	\$2,948	\$2,141	\$500,000	\$589,472	\$1,793	\$2,242	\$1,770	\$2,242	\$1,811	\$2,450
\$600,000	\$740,880	\$3,635	\$3,079	\$600,000	\$618,181	\$3,635	\$2,569	\$600,000	\$707,366	\$2,155	\$2,732	\$2,132	\$2,732	\$2,173	\$2,940
\$700,000	\$864,360	\$4,323	\$3,593	\$700,000	\$721,211	\$4,323	\$2,998	\$700,000	\$825,261	\$2,517	\$3,222	\$2,494	\$3,222	\$2,535	\$3,430
\$800,000	\$987,840	\$5,010	\$4,106	\$800,000	\$824,241	\$5,010	\$3,426	\$800,000	\$943,155	\$2,880	\$3,712	\$2,856	\$3,712	\$2,897	\$3,920
\$900,000	\$1,111,320	\$5,697	\$4,619	\$900,000	\$927,271	\$5,697	\$3,854	\$900,000	\$1,061,050	\$3,242	\$4,202	\$3,218	\$4,202	\$3,259	\$4,410
\$1,000,000	\$1,234,800	\$6,384	\$5,132	\$1,000,000	\$1,030,301	\$6,384	\$4,282	\$1,000,000	\$1,178,944	\$3,604	\$4,692	\$3,580	\$4,692	\$3,621	\$4,900
\$2,000,000	\$2,469,600	\$13,256	\$10,264	\$2,000,000	\$2,060,602	\$13,256	\$8,564	\$2,000,000	\$2,357,888	\$7,225	\$9,592	\$7,202	\$9,592	\$7,243	\$9,800
\$3,000,000	\$3,704,400	\$20,127	\$15,397	\$3,000,000	\$3,090,903	\$20,127	\$12,847	\$3,000,000	\$3,536,832	\$10,847	\$14,492	\$10,823	\$14,492	\$10,864	\$14,700
\$4,000,000	\$4,939,200	\$26,999	\$20,529	\$4,000,000	\$4,121,204	\$26,999	\$17,129	\$4,000,000	\$4,715,776	\$14,468	\$19,392	\$14,445	\$19,392	\$14,486	\$19,600
\$5,000,000	\$6,174,000	\$33,870	\$25,661	\$5,000,000	\$5,151,505	\$33,870	\$21,411	\$5,000,000	\$5,894,720	\$18,090	\$24,292	\$18,066	\$24,292	\$18,107	\$24,500
\$6,000,000	\$7,408,800	\$40,742	\$30,793	\$6,000,000	\$6,181,806	\$40,742	\$25,693	\$6,000,000	\$7,073,664	\$21,711	\$29,192	\$21,687	\$29,192	\$21,728	\$29,400
\$7,000,000	\$8,643,600	\$47,613	\$35,925	\$7,000,000	\$7,212,107	\$47,613	\$29,976	\$7,000,000	\$8,252,608	\$25,332	\$34,092	\$25,309	\$34,092	\$25,350	\$34,300
\$8,000,000	\$9,878,400	\$54,485	\$41,057	\$8,000,000	\$8,242,408	\$54,485	\$34,258	\$8,000,000	\$9,431,552	\$28,954	\$38,992	\$28,930	\$38,992	\$28,971	\$39,200
\$9,000,000	\$11,113,200	\$61,356	\$46,190	\$9,000,000	\$9,272,709	\$61,356	\$38,540	\$9,000,000	\$10,610,496	\$32,575	\$43,892	\$32,552	\$43,892	\$32,593	\$44,100
\$10,000,000	\$12,348,000	\$68,228	\$51,322	\$10,000,000	\$10,303,010	\$68,228	\$42,822	\$10,000,000	\$11,789,440	\$36,197	\$48,793	\$36,173	\$48,793	\$36,214	\$49,000
\$15,000,000	\$18,522,000	\$102,585	\$76,983	\$15,000,000	\$15,454,515	\$102,585	\$64,233	\$15,000,000	\$17,684,160	\$54,304	\$73,293	\$54,280	\$73,293	\$54,321	\$73,500
\$20,000,000	\$24,696,000	\$136,943	\$102,644	\$20,000,000	\$20,606,020	\$136,943	\$85,645	\$20,000,000	\$23,578,880	\$72,411	\$97,793	\$72,387	\$97,793	\$72,428	\$98,001
\$25,000,000	\$30,870,000	\$171,301	\$128,305	\$25,000,000	\$25,757,525	\$171,301	\$107,056	\$25,000,000	\$29,473,600	\$90,518	\$122,293	\$90,494	\$122,293	\$90,535	\$122,501
\$30,000,000	\$37,044,000	\$205,658	\$153,966	\$30,000,000	\$30,909,030	\$205,658	\$128,467	\$30,000,000	\$35,368,320	\$108,625	\$146,793	\$108,601	\$146,793	\$108,642	\$147,001
\$35,000,000	\$43,218,000	\$240,016	\$179,627	\$35,000,000	\$36,060,535	\$240,016	\$149,878	\$35,000,000	\$41,263,040	\$126,732	\$171,293	\$126,708	\$171,293	\$126,750	\$171,501
\$40,000,000	\$49,392,000	\$274,374	\$205,287	\$40,000,000	\$41,212,040	\$274,374	\$171,289	\$40,000,000	\$47,157,760	\$144,839	\$195,794	\$144,816	\$195,794	\$144,857	\$196,001
\$45,000,000	\$55,566,000	\$308,731	\$230,948	\$45,000,000	\$46,363,545	\$308,731	\$192,700	\$45,000,000	\$53,052,480	\$162,946	\$220,294	\$162,923	\$220,294	\$162,964	\$220,501
\$50,000,000	\$61,740,000	\$343,089	\$256,609	\$50,000,000	\$51,515,050	\$343,089	\$214,111	\$50,000,000	\$58,947,200	\$181,053	\$244,794	\$181,030	\$244,794	\$181,071	\$245,002

CITY OF SLOAN, 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	\$76	41.72%	\$33	18.25%	(\$126)	(77.26%)	(\$103)	(73.43%)	\$64	35.31%
\$100,000	\$151	41.72%	\$66	18.25%	(\$62)	(18.11%)	(\$39)	(12.10%)	\$128	35.31%
\$150,000	\$227	41.72%	\$99	18.25%	\$2	0.29%	\$25	5.00%	\$192	35.31%
\$200,000	\$140	15.75%	(\$30)	(3.42%)	\$65	9.26%	\$89	13.03%	\$256	35.31%
\$250,000	\$53	4.28%	(\$160)	(12.99%)	\$129	14.58%	\$153	17.70%	\$320	35.31%
\$300,000	(\$34)	(2.18%)	(\$289)	(18.38%)	\$193	18.09%	\$217	20.75%	\$384	35.31%
\$400,000	(\$208)	(9.21%)	(\$548)	(24.24%)	\$321	22.45%	\$345	24.49%	\$511	35.31%
\$500,000	(\$382)	(12.96%)	(\$807)	(27.38%)	\$449	25.04%	\$473	26.71%	\$639	35.31%
\$600,000	(\$556)	(15.30%)	(\$1,066)	(29.32%)	\$577	26.77%	\$600	28.17%	\$767	35.31%
\$700,000	(\$730)	(16.89%)	(\$1,325)	(30.65%)	\$705	28.00%	\$728	29.20%	\$895	35.31%
\$800,000	(\$904)	(18.04%)	(\$1,584)	(31.62%)	\$833	28.92%	\$856	29.98%	\$1,023	35.31%
\$900,000	(\$1,078)	(18.92%)	(\$1,843)	(32.35%)	\$961	29.63%	\$984	30.58%	\$1,151	35.31%
\$1,000,000	(\$1,252)	(19.61%)	(\$2,102)	(32.92%)	\$1,088	30.20%	\$1,112	31.06%	\$1,279	35.31%
\$2,000,000	(\$2,991)	(22.57%)	(\$4,691)	(35.39%)	\$2,367	32.76%	\$2,391	33.19%	\$2,557	35.31%
\$3,000,000	(\$4,731)	(23.50%)	(\$7,280)	(36.17%)	\$3,646	33.61%	\$3,669	33.90%	\$3,836	35.31%
\$4,000,000	(\$6,470)	(23.96%)	(\$9,870)	(36.56%)	\$4,924	34.03%	\$4,948	34.25%	\$5,114	35.31%
\$5,000,000	(\$8,209)	(24.24%)	(\$12,459)	(36.78%)	\$6,203	34.29%	\$6,226	34.46%	\$6,393	35.31%
\$6,000,000	(\$9,949)	(24.42%)	(\$15,048)	(36.94%)	\$7,481	34.46%	\$7,505	34.61%	\$7,672	35.31%
\$7,000,000	(\$11,688)	(24.55%)	(\$17,638)	(37.04%)	\$8,760	34.58%	\$8,784	34.71%	\$8,950	35.31%
\$8,000,000	(\$13,427)	(24.64%)	(\$20,227)	(37.12%)	\$10,039	34.67%	\$10,062	34.78%	\$10,229	35.31%
\$9,000,000	(\$15,167)	(24.72%)	(\$22,816)	(37.19%)	\$11,317	34.74%	\$11,341	34.84%	\$11,508	35.31%
\$10,000,000	(\$16,906)	(24.78%)	(\$25,405)	(37.24%)	\$12,596	34.80%	\$12,619	34.89%	\$12,786	35.31%
\$15,000,000	(\$25,603)	(24.96%)	(\$38,352)	(37.39%)	\$18,989	34.97%	\$19,013	35.03%	\$19,179	35.31%
\$20,000,000	(\$34,299)	(25.05%)	(\$51,298)	(37.46%)	\$25,382	35.05%	\$25,406	35.10%	\$25,572	35.31%
\$25,000,000	(\$42,996)	(25.10%)	(\$64,245)	(37.50%)	\$31,775	35.10%	\$31,799	35.14%	\$31,965	35.31%
\$30,000,000	(\$51,693)	(25.14%)	(\$77,191)	(37.53%)	\$38,168	35.14%	\$38,192	35.17%	\$38,359	35.31%
\$35,000,000	(\$60,389)	(25.16%)	(\$90,138)	(37.55%)	\$44,561	35.16%	\$44,585	35.19%	\$44,752	35.31%
\$40,000,000	(\$69,086)	(25.18%)	(\$103,084)	(37.57%)	\$50,954	35.18%	\$50,978	35.20%	\$51,145	35.31%
\$45,000,000	(\$77,783)	(25.19%)	(\$116,031)	(37.58%)	\$57,348	35.19%	\$57,371	35.21%	\$57,538	35.31%
\$50,000,000	(\$86,479)	(25.21%)	(\$128,977)	(37.59%)	\$63,741	35.21%	\$63,764	35.22%	\$63,931	35.31%