

CITY OF ST PAUL, 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	\$2.18425	\$11,792	\$0	\$11,792	
2026-27	\$1.32999	\$12,028	\$112	\$12,139	2.9%
2027-28	\$1.34234	\$12,249	\$113	\$12,362	1.8%
2028-29	\$1.31795	\$12,609	\$111	\$12,720	2.9%
2029-30	\$1.32951	\$12,831	\$112	\$12,943	1.8%
2030-31	\$1.30570	\$13,202	\$110	\$13,311	2.8%
2031-32	\$1.31654	\$13,422	\$111	\$13,532	1.7%
2032-33	\$1.29352	\$13,803	\$109	\$13,912	2.8%
2033-34	\$1.30370	\$14,021	\$109	\$14,131	1.6%
2034-35	\$1.28140	\$14,413	\$108	\$14,521	2.8%
2035-36	\$1.29096	\$14,629	\$108	\$14,738	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	\$10,270,902	\$5,398,531	\$0	\$5,398,531
2026-27	\$9,772,909	\$9,127,293	\$0	\$9,127,293
2027-28	\$9,854,849	\$9,209,233	\$0	\$9,209,233
2028-29	\$10,296,785	\$9,651,169	\$0	\$9,651,169
2029-30	\$10,380,725	\$9,735,109	\$0	\$9,735,109
2030-31	\$10,840,464	\$10,194,848	\$0	\$10,194,848
2031-32	\$10,924,404	\$10,278,788	\$0	\$10,278,788
2032-33	\$11,400,539	\$10,754,923	\$0	\$10,754,923
2033-34	\$11,484,479	\$10,838,863	\$0	\$10,838,863
2034-35	\$11,977,632	\$11,332,016	\$0	\$11,332,016
2035-36	\$12,061,572	\$11,415,956	\$0	\$11,415,956

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	59.64%	-0.99%	58.65%	6.48%	33.87%	0.99%
2026-27	81.07%	-14.99%	66.08%	9.01%	24.19%	0.59%
2027-28	80.35%	-14.88%	65.47%	8.93%	24.88%	0.58%
2028-29	79.74%	-14.21%	65.53%	8.94%	24.85%	0.56%
2029-30	79.05%	-14.09%	64.96%	8.87%	25.50%	0.55%
2030-31	78.50%	-13.45%	65.06%	8.89%	25.42%	0.53%
2031-32	77.86%	-13.34%	64.53%	8.82%	26.02%	0.52%
2032-33	77.39%	-12.74%	64.65%	8.85%	25.90%	0.50%
2033-34	76.79%	-12.64%	64.15%	8.78%	26.48%	0.50%
2034-35	76.39%	-12.09%	64.30%	8.82%	26.32%	0.47%
2035-36	75.83%	-12.00%	63.83%	8.75%	26.86%	0.47%

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 ST PAUL, 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	\$5,398,531	\$2.18425	\$11,792
2026-27	\$9,127,293	\$1.32999	\$12,139
2027-28	\$9,209,233	\$1.34234	\$12,362
2028-29	\$9,651,169	\$1.31795	\$12,720
2029-30	\$9,735,109	\$1.32951	\$12,943
2030-31	\$10,194,848	\$1.30570	\$13,311
2031-32	\$10,278,788	\$1.31654	\$13,532
2032-33	\$10,754,923	\$1.29352	\$13,912
2033-34	\$10,838,863	\$1.30370	\$14,131
2034-35	\$11,332,016	\$1.28140	\$14,521
2035-36	\$11,415,956	\$1.29096	\$14,738

CITY OF ST PAUL, 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	\$5,398,531	\$2.18425	\$11,792
2026-27	\$5,524,347	\$2.18425	\$12,067
2027-28	\$5,666,774	\$2.18425	\$12,378
2028-29	\$5,877,749	\$2.18425	\$12,838
2029-30	\$6,023,808	\$2.18425	\$13,158
2030-31	\$6,242,569	\$2.18425	\$13,635
2031-32	\$6,392,438	\$2.18425	\$13,963
2032-33	\$6,619,317	\$2.18425	\$14,458
2033-34	\$6,773,210	\$2.18425	\$14,794
2034-35	\$7,008,563	\$2.18425	\$15,308
2035-36	\$7,166,679	\$2.18425	\$15,654

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	\$3,602,946	(\$0.85426)	\$73
2027-28	\$3,542,459	(\$0.84191)	-\$16
2028-29	\$3,773,420	(\$0.86630)	-\$119
2029-30	\$3,711,302	(\$0.85474)	-\$215
2030-31	\$3,952,279	(\$0.87855)	-\$324
2031-32	\$3,886,350	(\$0.86771)	-\$430
2032-33	\$4,135,606	(\$0.89073)	-\$547
2033-34	\$4,065,653	(\$0.88055)	-\$664
2034-35	\$4,323,453	(\$0.90285)	-\$788
2035-36	\$4,249,278	(\$0.89329)	-\$916

CITY OF ST PAUL, 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	\$52	\$81	\$50,000	\$51,515	\$52	\$67	\$50,000	\$58,947	\$47	\$12	\$40	\$12	\$52	\$77
\$100,000	\$123,480	\$104	\$161	\$100,000	\$103,030	\$104	\$135	\$100,000	\$117,894	\$99	\$89	\$92	\$89	\$104	\$154
\$150,000	\$185,220	\$155	\$242	\$150,000	\$154,545	\$155	\$202	\$150,000	\$176,842	\$150	\$166	\$144	\$166	\$155	\$231
\$200,000	\$246,960	\$254	\$322	\$200,000	\$206,060	\$254	\$269	\$200,000	\$235,789	\$202	\$243	\$195	\$243	\$207	\$308
\$250,000	\$308,700	\$352	\$403	\$250,000	\$257,575	\$352	\$336	\$250,000	\$294,736	\$254	\$320	\$247	\$320	\$259	\$385
\$300,000	\$370,440	\$450	\$484	\$300,000	\$309,090	\$450	\$404	\$300,000	\$353,683	\$306	\$397	\$299	\$397	\$311	\$462
\$400,000	\$493,920	\$647	\$645	\$400,000	\$412,120	\$647	\$538	\$400,000	\$471,578	\$409	\$550	\$403	\$550	\$414	\$616
\$500,000	\$617,400	\$843	\$806	\$500,000	\$515,151	\$843	\$673	\$500,000	\$589,472	\$513	\$704	\$506	\$704	\$518	\$770
\$600,000	\$740,880	\$1,040	\$967	\$600,000	\$618,181	\$1,040	\$807	\$600,000	\$707,366	\$617	\$858	\$610	\$858	\$622	\$924
\$700,000	\$864,360	\$1,237	\$1,129	\$700,000	\$721,211	\$1,237	\$942	\$700,000	\$825,261	\$720	\$1,012	\$713	\$1,012	\$725	\$1,078
\$800,000	\$987,840	\$1,433	\$1,290	\$800,000	\$824,241	\$1,433	\$1,076	\$800,000	\$943,155	\$824	\$1,166	\$817	\$1,166	\$829	\$1,231
\$900,000	\$1,111,320	\$1,630	\$1,451	\$900,000	\$927,271	\$1,630	\$1,211	\$900,000	\$1,061,050	\$927	\$1,320	\$921	\$1,320	\$932	\$1,385
\$1,000,000	\$1,234,800	\$1,826	\$1,612	\$1,000,000	\$1,030,301	\$1,826	\$1,345	\$1,000,000	\$1,178,944	\$1,031	\$1,474	\$1,024	\$1,474	\$1,036	\$1,539
\$2,000,000	\$2,469,600	\$3,792	\$3,225	\$2,000,000	\$2,060,602	\$3,792	\$2,691	\$2,000,000	\$2,357,888	\$2,067	\$3,013	\$2,060	\$3,013	\$2,072	\$3,079
\$3,000,000	\$3,704,400	\$5,758	\$4,837	\$3,000,000	\$3,090,903	\$5,758	\$4,036	\$3,000,000	\$3,536,832	\$3,103	\$4,553	\$3,096	\$4,553	\$3,108	\$4,618
\$4,000,000	\$4,939,200	\$7,724	\$6,449	\$4,000,000	\$4,121,204	\$7,724	\$5,381	\$4,000,000	\$4,715,776	\$4,139	\$6,092	\$4,132	\$6,092	\$4,144	\$6,157
\$5,000,000	\$6,174,000	\$9,690	\$8,061	\$5,000,000	\$5,151,505	\$9,690	\$6,726	\$5,000,000	\$5,894,720	\$5,175	\$7,631	\$5,168	\$7,631	\$5,180	\$7,697
\$6,000,000	\$7,408,800	\$11,655	\$9,674	\$6,000,000	\$6,181,806	\$11,655	\$8,072	\$6,000,000	\$7,073,664	\$6,211	\$9,171	\$6,204	\$9,171	\$6,216	\$9,236
\$7,000,000	\$8,643,600	\$13,621	\$11,286	\$7,000,000	\$7,212,107	\$13,621	\$9,417	\$7,000,000	\$8,252,608	\$7,247	\$10,710	\$7,240	\$10,710	\$7,252	\$10,775
\$8,000,000	\$9,878,400	\$15,587	\$12,898	\$8,000,000	\$8,242,408	\$15,587	\$10,762	\$8,000,000	\$9,431,552	\$8,283	\$12,249	\$8,276	\$12,249	\$8,288	\$12,315
\$9,000,000	\$11,113,200	\$17,553	\$14,511	\$9,000,000	\$9,272,709	\$17,553	\$12,107	\$9,000,000	\$10,610,496	\$9,319	\$13,789	\$9,312	\$13,789	\$9,324	\$13,854
\$10,000,000	\$12,348,000	\$19,519	\$16,123	\$10,000,000	\$10,303,010	\$19,519	\$13,453	\$10,000,000	\$11,789,440	\$10,355	\$15,328	\$10,348	\$15,328	\$10,360	\$15,393
\$15,000,000	\$18,522,000	\$29,348	\$24,184	\$15,000,000	\$15,454,515	\$29,348	\$20,179	\$15,000,000	\$17,684,160	\$15,535	\$23,025	\$15,529	\$23,025	\$15,540	\$23,090
\$20,000,000	\$24,696,000	\$39,177	\$32,246	\$20,000,000	\$20,606,020	\$39,177	\$26,905	\$20,000,000	\$23,578,880	\$20,715	\$30,722	\$20,709	\$30,722	\$20,720	\$30,787
\$25,000,000	\$30,870,000	\$49,006	\$40,307	\$25,000,000	\$25,757,525	\$49,006	\$33,632	\$25,000,000	\$29,473,600	\$25,896	\$38,418	\$25,889	\$38,418	\$25,901	\$38,484
\$30,000,000	\$37,044,000	\$58,835	\$48,368	\$30,000,000	\$30,909,030	\$58,835	\$40,358	\$30,000,000	\$35,368,320	\$31,076	\$46,115	\$31,069	\$46,115	\$31,081	\$46,180
\$35,000,000	\$43,218,000	\$68,664	\$56,430	\$35,000,000	\$36,060,535	\$68,664	\$47,084	\$35,000,000	\$41,263,040	\$36,256	\$53,812	\$36,249	\$53,812	\$36,261	\$53,877
\$40,000,000	\$49,392,000	\$78,494	\$64,491	\$40,000,000	\$41,212,040	\$78,494	\$53,811	\$40,000,000	\$47,157,760	\$41,436	\$61,509	\$41,429	\$61,509	\$41,441	\$61,574
\$45,000,000	\$55,566,000	\$88,323	\$72,553	\$45,000,000	\$46,363,545	\$88,323	\$60,537	\$45,000,000	\$53,052,480	\$46,616	\$69,205	\$46,609	\$69,205	\$46,621	\$69,271
\$50,000,000	\$61,740,000	\$98,152	\$80,614	\$50,000,000	\$51,515,050	\$98,152	\$67,263	\$50,000,000	\$58,947,200	\$51,796	\$76,902	\$51,789	\$76,902	\$51,801	\$76,967

CITY OF ST PAUL, 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	\$29	55.62%	\$15	29.85%	(\$35)	(75.03%)	(\$28)	(70.82%)	\$25	48.58%
\$100,000	\$58	55.62%	\$31	29.85%	(\$10)	(10.07%)	(\$3)	(3.48%)	\$50	48.58%
\$150,000	\$86	55.62%	\$46	29.85%	\$15	10.13%	\$22	15.30%	\$75	48.58%
\$200,000	\$69	27.10%	\$15	6.05%	\$40	19.98%	\$47	24.12%	\$101	48.58%
\$250,000	\$51	14.51%	(\$16)	(4.45%)	\$66	25.82%	\$72	29.24%	\$126	48.58%
\$300,000	\$33	7.42%	(\$47)	(10.37%)	\$91	29.67%	\$97	32.59%	\$151	48.58%
\$400,000	(\$2)	(0.30%)	(\$109)	(16.81%)	\$141	34.46%	\$148	36.71%	\$201	48.58%
\$500,000	(\$37)	(4.42%)	(\$171)	(20.25%)	\$191	37.31%	\$198	39.14%	\$252	48.58%
\$600,000	(\$73)	(6.99%)	(\$233)	(22.39%)	\$242	39.20%	\$248	40.74%	\$302	48.58%
\$700,000	(\$108)	(8.73%)	(\$295)	(23.85%)	\$292	40.55%	\$299	41.88%	\$352	48.58%
\$800,000	(\$143)	(10.00%)	(\$357)	(24.91%)	\$342	41.56%	\$349	42.73%	\$403	48.58%
\$900,000	(\$179)	(10.97%)	(\$419)	(25.71%)	\$393	42.35%	\$399	43.39%	\$453	48.58%
\$1,000,000	(\$214)	(11.72%)	(\$481)	(26.34%)	\$443	42.97%	\$450	43.91%	\$503	48.58%
\$2,000,000	(\$568)	(14.97%)	(\$1,102)	(29.05%)	\$946	45.78%	\$953	46.26%	\$1,007	48.58%
\$3,000,000	(\$921)	(16.00%)	(\$1,722)	(29.91%)	\$1,450	46.72%	\$1,456	47.04%	\$1,510	48.58%
\$4,000,000	(\$1,275)	(16.50%)	(\$2,343)	(30.33%)	\$1,953	47.19%	\$1,960	47.43%	\$2,013	48.58%
\$5,000,000	(\$1,628)	(16.80%)	(\$2,963)	(30.58%)	\$2,456	47.46%	\$2,463	47.66%	\$2,517	48.58%
\$6,000,000	(\$1,982)	(17.00%)	(\$3,584)	(30.75%)	\$2,960	47.65%	\$2,966	47.81%	\$3,020	48.58%
\$7,000,000	(\$2,335)	(17.14%)	(\$4,204)	(30.87%)	\$3,463	47.78%	\$3,470	47.92%	\$3,523	48.58%
\$8,000,000	(\$2,689)	(17.25%)	(\$4,825)	(30.96%)	\$3,966	47.88%	\$3,973	48.00%	\$4,027	48.58%
\$9,000,000	(\$3,042)	(17.33%)	(\$5,446)	(31.02%)	\$4,470	47.96%	\$4,476	48.07%	\$4,530	48.58%
\$10,000,000	(\$3,396)	(17.40%)	(\$6,066)	(31.08%)	\$4,973	48.02%	\$4,980	48.12%	\$5,033	48.58%
\$15,000,000	(\$5,164)	(17.59%)	(\$9,169)	(31.24%)	\$7,490	48.21%	\$7,496	48.27%	\$7,550	48.58%
\$20,000,000	(\$6,931)	(17.69%)	(\$12,272)	(31.32%)	\$10,006	48.30%	\$10,013	48.35%	\$10,066	48.58%
\$25,000,000	(\$8,699)	(17.75%)	(\$15,375)	(31.37%)	\$12,523	48.36%	\$12,530	48.40%	\$12,583	48.58%
\$30,000,000	(\$10,467)	(17.79%)	(\$18,477)	(31.41%)	\$15,039	48.40%	\$15,046	48.43%	\$15,100	48.58%
\$35,000,000	(\$12,235)	(17.82%)	(\$21,580)	(31.43%)	\$17,556	48.42%	\$17,563	48.45%	\$17,616	48.58%
\$40,000,000	(\$14,002)	(17.84%)	(\$24,683)	(31.45%)	\$20,073	48.44%	\$20,079	48.47%	\$20,133	48.58%
\$45,000,000	(\$15,770)	(17.86%)	(\$27,786)	(31.46%)	\$22,589	48.46%	\$22,596	48.48%	\$22,650	48.58%
\$50,000,000	(\$17,538)	(17.87%)	(\$30,889)	(31.47%)	\$25,106	48.47%	\$25,113	48.49%	\$25,166	48.58%