

CITY OF SWISHER, 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	\$8.37000	\$361,121	\$0	\$361,121	
2026-27	\$4.19857	\$368,343	\$1,413	\$369,756	2.4%
2027-28	\$4.22545	\$371,605	\$1,422	\$373,027	0.9%
2028-29	\$4.12718	\$380,488	\$1,389	\$381,877	2.4%
2029-30	\$4.15157	\$383,785	\$1,397	\$385,182	0.9%
2030-31	\$4.05387	\$392,886	\$1,364	\$394,250	2.4%
2031-32	\$4.07765	\$396,221	\$1,372	\$397,593	0.8%
2032-33	\$3.98231	\$405,545	\$1,340	\$406,885	2.3%
2033-34	\$4.00551	\$408,920	\$1,348	\$410,268	0.8%
2034-35	\$3.91243	\$418,473	\$1,317	\$419,790	2.3%
2035-36	\$3.93506	\$421,888	\$1,324	\$423,212	0.8%

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	\$97,952,365	\$43,144,674	\$3,192,069	\$46,336,743
2026-27	\$93,810,847	\$88,067,229	\$3,656,117	\$91,723,347
2027-28	\$94,065,069	\$88,280,952	\$3,696,617	\$91,977,569
2028-29	\$98,534,645	\$92,527,222	\$3,919,923	\$96,447,145
2029-30	\$98,827,867	\$92,779,944	\$3,960,423	\$96,740,367
2030-31	\$103,537,138	\$97,252,718	\$4,196,919	\$101,449,638
2031-32	\$103,830,360	\$97,505,441	\$4,237,419	\$101,742,860
2032-33	\$108,748,448	\$102,173,183	\$4,487,765	\$106,660,948
2033-34	\$109,041,670	\$102,425,905	\$4,528,265	\$106,954,170
2034-35	\$114,177,030	\$107,296,376	\$4,793,154	\$112,089,530
2035-36	\$114,470,252	\$107,549,098	\$4,833,654	\$112,382,752

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.75%	-1.36%	92.39%	4.68%	0.00%	0.61%
2026-27	109.25%	-15.11%	94.14%	4.19%	0.00%	0.31%
2027-28	109.36%	-15.20%	94.15%	4.17%	0.00%	0.31%
2028-29	108.85%	-14.62%	94.23%	4.18%	0.00%	0.29%
2029-30	108.91%	-14.67%	94.25%	4.17%	0.00%	0.29%
2030-31	108.38%	-14.07%	94.32%	4.17%	0.00%	0.28%
2031-32	108.44%	-14.11%	94.33%	4.16%	0.00%	0.28%
2032-33	107.93%	-13.53%	94.40%	4.17%	0.00%	0.27%
2033-34	107.99%	-13.57%	94.41%	4.16%	0.00%	0.27%
2034-35	107.50%	-13.03%	94.47%	4.16%	0.00%	0.25%
2035-36	107.55%	-13.07%	94.49%	4.15%	0.00%	0.25%

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 SWISHER, 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	\$43,144,674	\$8.37000	\$361,121
2026-27	\$88,067,229	\$4.19857	\$369,756
2027-28	\$88,280,952	\$4.22545	\$373,027
2028-29	\$92,527,222	\$4.12718	\$381,877
2029-30	\$92,779,944	\$4.15157	\$385,182
2030-31	\$97,252,718	\$4.05387	\$394,250
2031-32	\$97,505,441	\$4.07765	\$397,593
2032-33	\$102,173,183	\$3.98231	\$406,885
2033-34	\$102,425,905	\$4.00551	\$410,268
2034-35	\$107,296,376	\$3.91243	\$419,790
2035-36	\$107,549,098	\$3.93506	\$423,212

CITY OF SWISHER, 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	\$43,144,674	\$8.37000	\$361,121
2026-27	\$43,046,681	\$8.37000	\$360,301
2027-28	\$44,073,134	\$8.37000	\$368,892
2028-29	\$45,475,164	\$8.10000	\$368,349
2029-30	\$46,600,568	\$8.10000	\$377,465
2030-31	\$48,077,555	\$8.10000	\$389,428
2031-32	\$49,264,328	\$8.10000	\$399,041
2032-33	\$50,820,197	\$8.10000	\$411,644
2033-34	\$52,071,744	\$8.10000	\$421,781
2034-35	\$53,710,750	\$8.10000	\$435,057
2035-36	\$55,030,303	\$8.10000	\$445,745

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	\$45,020,549	(\$4.17143)	\$9,455
2027-28	\$44,207,818	(\$4.14455)	\$4,135
2028-29	\$47,052,058	(\$3.97282)	\$13,528
2029-30	\$46,179,376	(\$3.94843)	\$7,718
2030-31	\$49,175,163	(\$4.04613)	\$4,822
2031-32	\$48,241,112	(\$4.02235)	-\$1,448
2032-33	\$51,352,985	(\$4.11769)	-\$4,758
2033-34	\$50,354,161	(\$4.09449)	-\$11,513
2034-35	\$53,585,626	(\$4.18757)	-\$15,268
2035-36	\$52,518,796	(\$4.16494)	-\$22,533

CITY OF SWISHER, 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	\$199	\$250	\$50,000	\$51,515	\$199	\$209	\$50,000	\$58,947	\$179	\$36	\$153	\$36	\$199	\$239
\$100,000	\$123,480	\$397	\$501	\$100,000	\$103,030	\$397	\$418	\$100,000	\$117,894	\$378	\$275	\$352	\$275	\$397	\$478
\$150,000	\$185,220	\$596	\$751	\$150,000	\$154,545	\$596	\$627	\$150,000	\$176,842	\$576	\$514	\$550	\$514	\$596	\$717
\$200,000	\$246,960	\$972	\$1,001	\$200,000	\$206,060	\$972	\$835	\$200,000	\$235,789	\$775	\$753	\$749	\$753	\$794	\$956
\$250,000	\$308,700	\$1,349	\$1,251	\$250,000	\$257,575	\$1,349	\$1,044	\$250,000	\$294,736	\$973	\$992	\$947	\$992	\$993	\$1,195
\$300,000	\$370,440	\$1,725	\$1,502	\$300,000	\$309,090	\$1,725	\$1,253	\$300,000	\$353,683	\$1,172	\$1,231	\$1,146	\$1,231	\$1,191	\$1,434
\$400,000	\$493,920	\$2,479	\$2,002	\$400,000	\$412,120	\$2,479	\$1,671	\$400,000	\$471,578	\$1,569	\$1,709	\$1,543	\$1,709	\$1,588	\$1,912
\$500,000	\$617,400	\$3,232	\$2,503	\$500,000	\$515,151	\$3,232	\$2,088	\$500,000	\$589,472	\$1,966	\$2,187	\$1,940	\$2,187	\$1,985	\$2,390
\$600,000	\$740,880	\$3,985	\$3,003	\$600,000	\$618,181	\$3,985	\$2,506	\$600,000	\$707,366	\$2,363	\$2,665	\$2,337	\$2,665	\$2,382	\$2,868
\$700,000	\$864,360	\$4,739	\$3,504	\$700,000	\$721,211	\$4,739	\$2,924	\$700,000	\$825,261	\$2,760	\$3,143	\$2,734	\$3,143	\$2,779	\$3,345
\$800,000	\$987,840	\$5,492	\$4,005	\$800,000	\$824,241	\$5,492	\$3,341	\$800,000	\$943,155	\$3,157	\$3,621	\$3,131	\$3,621	\$3,176	\$3,823
\$900,000	\$1,111,320	\$6,245	\$4,505	\$900,000	\$927,271	\$6,245	\$3,759	\$900,000	\$1,061,050	\$3,554	\$4,099	\$3,528	\$4,099	\$3,573	\$4,301
\$1,000,000	\$1,234,800	\$6,999	\$5,006	\$1,000,000	\$1,030,301	\$6,999	\$4,177	\$1,000,000	\$1,178,944	\$3,951	\$4,577	\$3,925	\$4,577	\$3,970	\$4,779
\$2,000,000	\$2,469,600	\$14,532	\$10,011	\$2,000,000	\$2,060,602	\$14,532	\$8,353	\$2,000,000	\$2,357,888	\$7,921	\$9,356	\$7,895	\$9,356	\$7,940	\$9,559
\$3,000,000	\$3,704,400	\$22,065	\$15,017	\$3,000,000	\$3,090,903	\$22,065	\$12,530	\$3,000,000	\$3,536,832	\$11,891	\$14,135	\$11,865	\$14,135	\$11,910	\$14,338
\$4,000,000	\$4,939,200	\$29,598	\$20,023	\$4,000,000	\$4,121,204	\$29,598	\$16,707	\$4,000,000	\$4,715,776	\$15,861	\$18,914	\$15,835	\$18,914	\$15,880	\$19,117
\$5,000,000	\$6,174,000	\$37,131	\$25,029	\$5,000,000	\$5,151,505	\$37,131	\$20,884	\$5,000,000	\$5,894,720	\$19,831	\$23,694	\$19,805	\$23,694	\$19,850	\$23,896
\$6,000,000	\$7,408,800	\$44,664	\$30,034	\$6,000,000	\$6,181,806	\$44,664	\$25,060	\$6,000,000	\$7,073,664	\$23,801	\$28,473	\$23,775	\$28,473	\$23,820	\$28,676
\$7,000,000	\$8,643,600	\$52,197	\$35,040	\$7,000,000	\$7,212,107	\$52,197	\$29,237	\$7,000,000	\$8,252,608	\$27,771	\$33,252	\$27,745	\$33,252	\$27,790	\$33,455
\$8,000,000	\$9,878,400	\$59,730	\$40,046	\$8,000,000	\$8,242,408	\$59,730	\$33,414	\$8,000,000	\$9,431,552	\$31,741	\$38,032	\$31,715	\$38,032	\$31,760	\$38,234
\$9,000,000	\$11,113,200	\$67,263	\$45,051	\$9,000,000	\$9,272,709	\$67,263	\$37,590	\$9,000,000	\$10,610,496	\$35,711	\$42,811	\$35,685	\$42,811	\$35,730	\$43,014
\$10,000,000	\$12,348,000	\$74,796	\$50,057	\$10,000,000	\$10,303,010	\$74,796	\$41,767	\$10,000,000	\$11,789,440	\$39,681	\$47,590	\$39,655	\$47,590	\$39,700	\$47,793
\$15,000,000	\$18,522,000	\$112,461	\$75,086	\$15,000,000	\$15,454,515	\$112,461	\$62,651	\$15,000,000	\$17,684,160	\$59,531	\$71,487	\$59,505	\$71,487	\$59,550	\$71,689
\$20,000,000	\$24,696,000	\$150,126	\$100,114	\$20,000,000	\$20,606,020	\$150,126	\$83,534	\$20,000,000	\$23,578,880	\$79,381	\$95,383	\$79,355	\$95,383	\$79,400	\$95,586
\$25,000,000	\$30,870,000	\$187,791	\$125,143	\$25,000,000	\$25,757,525	\$187,791	\$104,418	\$25,000,000	\$29,473,600	\$99,231	\$119,279	\$99,206	\$119,279	\$99,251	\$119,482
\$30,000,000	\$37,044,000	\$225,456	\$150,172	\$30,000,000	\$30,909,030	\$225,456	\$125,301	\$30,000,000	\$35,368,320	\$119,081	\$143,176	\$119,056	\$143,176	\$119,101	\$143,379
\$35,000,000	\$43,218,000	\$263,121	\$175,200	\$35,000,000	\$36,060,535	\$263,121	\$146,185	\$35,000,000	\$41,263,040	\$138,932	\$167,072	\$138,906	\$167,072	\$138,951	\$167,275
\$40,000,000	\$49,392,000	\$300,786	\$200,229	\$40,000,000	\$41,212,040	\$300,786	\$167,068	\$40,000,000	\$47,157,760	\$158,782	\$190,969	\$158,756	\$190,969	\$158,801	\$191,171
\$45,000,000	\$55,566,000	\$338,451	\$225,257	\$45,000,000	\$46,363,545	\$338,451	\$187,952	\$45,000,000	\$53,052,480	\$178,632	\$214,865	\$178,606	\$214,865	\$178,651	\$215,068
\$50,000,000	\$61,740,000	\$376,116	\$250,286	\$50,000,000	\$51,515,050	\$376,116	\$208,835	\$50,000,000	\$58,947,200	\$198,482	\$238,762	\$198,456	\$238,762	\$198,501	\$238,964

CITY OF SWISHER, 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	\$52	26.09%	\$10	5.21%	(\$143)	(79.76%)	(\$117)	(76.36%)	\$40	20.38%
\$100,000	\$104	26.09%	\$21	5.21%	(\$103)	(27.14%)	(\$77)	(21.80%)	\$81	20.38%
\$150,000	\$155	26.09%	\$31	5.21%	(\$62)	(10.77%)	(\$36)	(6.58%)	\$121	20.38%
\$200,000	\$29	2.98%	(\$137)	(14.07%)	(\$22)	(2.79%)	\$4	0.56%	\$162	20.38%
\$250,000	(\$97)	(7.22%)	(\$305)	(22.58%)	\$19	1.94%	\$45	4.72%	\$202	20.38%
\$300,000	(\$224)	(12.97%)	(\$472)	(27.38%)	\$59	5.06%	\$85	7.43%	\$243	20.38%
\$400,000	(\$476)	(19.22%)	(\$808)	(32.60%)	\$140	8.94%	\$166	10.76%	\$324	20.38%
\$500,000	(\$729)	(22.56%)	(\$1,144)	(35.39%)	\$221	11.25%	\$247	12.73%	\$405	20.38%
\$600,000	(\$982)	(24.64%)	(\$1,479)	(37.12%)	\$302	12.79%	\$328	14.03%	\$486	20.38%
\$700,000	(\$1,235)	(26.05%)	(\$1,815)	(38.30%)	\$383	13.88%	\$409	14.95%	\$566	20.38%
\$800,000	(\$1,487)	(27.08%)	(\$2,151)	(39.16%)	\$464	14.70%	\$490	15.64%	\$647	20.38%
\$900,000	(\$1,740)	(27.86%)	(\$2,486)	(39.81%)	\$545	15.33%	\$571	16.18%	\$728	20.38%
\$1,000,000	(\$1,993)	(28.47%)	(\$2,822)	(40.32%)	\$626	15.84%	\$652	16.60%	\$809	20.38%
\$2,000,000	(\$4,520)	(31.11%)	(\$6,178)	(42.52%)	\$1,435	18.12%	\$1,461	18.50%	\$1,619	20.38%
\$3,000,000	(\$7,047)	(31.94%)	(\$9,534)	(43.21%)	\$2,244	18.87%	\$2,270	19.13%	\$2,428	20.38%
\$4,000,000	(\$9,575)	(32.35%)	(\$12,891)	(43.55%)	\$3,054	19.25%	\$3,079	19.45%	\$3,237	20.38%
\$5,000,000	(\$12,102)	(32.59%)	(\$16,247)	(43.76%)	\$3,863	19.48%	\$3,889	19.63%	\$4,046	20.38%
\$6,000,000	(\$14,629)	(32.75%)	(\$19,603)	(43.89%)	\$4,672	19.63%	\$4,698	19.76%	\$4,856	20.38%
\$7,000,000	(\$17,157)	(32.87%)	(\$22,960)	(43.99%)	\$5,481	19.74%	\$5,507	19.85%	\$5,665	20.38%
\$8,000,000	(\$19,684)	(32.95%)	(\$26,316)	(44.06%)	\$6,291	19.82%	\$6,316	19.92%	\$6,474	20.38%
\$9,000,000	(\$22,211)	(33.02%)	(\$29,672)	(44.11%)	\$7,100	19.88%	\$7,126	19.97%	\$7,283	20.38%
\$10,000,000	(\$24,738)	(33.07%)	(\$33,028)	(44.16%)	\$7,909	19.93%	\$7,935	20.01%	\$8,093	20.38%
\$15,000,000	(\$37,375)	(33.23%)	(\$49,810)	(44.29%)	\$11,955	20.08%	\$11,981	20.13%	\$12,139	20.38%
\$20,000,000	(\$50,011)	(33.31%)	(\$66,591)	(44.36%)	\$16,002	20.16%	\$16,028	20.20%	\$16,185	20.38%
\$25,000,000	(\$62,648)	(33.36%)	(\$83,373)	(44.40%)	\$20,048	20.20%	\$20,074	20.23%	\$20,232	20.38%
\$30,000,000	(\$75,284)	(33.39%)	(\$100,154)	(44.42%)	\$24,094	20.23%	\$24,120	20.26%	\$24,278	20.38%
\$35,000,000	(\$87,920)	(33.41%)	(\$116,936)	(44.44%)	\$28,141	20.26%	\$28,166	20.28%	\$28,324	20.38%
\$40,000,000	(\$100,557)	(33.43%)	(\$133,717)	(44.46%)	\$32,187	20.27%	\$32,213	20.29%	\$32,370	20.38%
\$45,000,000	(\$113,193)	(33.44%)	(\$150,499)	(44.47%)	\$36,233	20.28%	\$36,259	20.30%	\$36,417	20.38%
\$50,000,000	(\$125,830)	(33.46%)	(\$167,280)	(44.48%)	\$40,280	20.29%	\$40,305	20.31%	\$40,463	20.38%