

CITY OF TAMA, 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	\$8.09538	\$606,075	\$0	\$606,075	
2026-27	\$4.90013	\$618,196	\$17,626	\$635,822	4.9%
2027-28	\$5.00309	\$648,538	\$17,997	\$666,535	4.8%
2028-29	\$4.87368	\$679,866	\$17,531	\$697,397	4.6%
2029-30	\$4.97312	\$711,345	\$17,889	\$729,233	4.6%
2030-31	\$4.84253	\$743,818	\$17,419	\$761,237	4.4%
2031-32	\$4.94116	\$776,462	\$17,774	\$794,236	4.3%
2032-33	\$4.81197	\$810,121	\$17,309	\$827,430	4.2%
2033-34	\$4.90982	\$843,978	\$17,661	\$861,639	4.1%
2034-35	\$4.78193	\$878,871	\$17,201	\$896,072	4.0%
2035-36	\$4.87552	\$913,334	\$17,538	\$930,871	3.9%

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	\$154,399,583	\$74,866,730	\$2,564,137	\$77,430,867
2026-27	\$142,453,067	\$129,756,111	\$2,871,833	\$132,627,945
2027-28	\$145,921,584	\$133,224,628	\$2,871,833	\$136,096,462
2028-29	\$155,935,013	\$143,094,466	\$3,015,425	\$146,109,891
2029-30	\$159,475,530	\$146,634,983	\$3,015,425	\$149,650,408
2030-31	\$170,189,618	\$157,198,299	\$3,166,196	\$160,364,496
2031-32	\$173,730,134	\$160,738,816	\$3,166,196	\$163,905,012
2032-33	\$185,102,071	\$171,952,443	\$3,324,506	\$175,276,949
2033-34	\$188,642,588	\$175,492,960	\$3,324,506	\$178,817,466
2034-35	\$200,702,936	\$187,387,083	\$3,490,731	\$190,877,814
2035-36	\$204,243,453	\$190,927,600	\$3,490,731	\$194,418,331

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	70.23%	-1.44%	68.79%	18.43%	8.34%	1.89%
2026-27	94.42%	-22.82%	71.60%	19.35%	5.68%	1.11%
2027-28	92.20%	-22.32%	69.88%	21.32%	5.54%	1.08%
2028-29	89.49%	-20.84%	68.65%	23.13%	5.21%	1.00%
2029-30	87.54%	-20.37%	67.17%	24.82%	5.09%	0.98%
2030-31	85.12%	-19.02%	66.10%	26.41%	4.79%	0.91%
2031-32	83.44%	-18.63%	64.80%	27.87%	4.69%	0.90%
2032-33	81.29%	-17.43%	63.86%	29.28%	4.43%	0.84%
2033-34	79.82%	-17.11%	62.71%	30.57%	4.34%	0.82%
2034-35	77.90%	-16.04%	61.86%	31.82%	4.11%	0.77%
2035-36	76.61%	-15.77%	60.84%	32.96%	4.03%	0.75%

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 TAMA, 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	\$74,866,730	\$8.09538	\$606,075
2026-27	\$129,756,111	\$4.90013	\$635,822
2027-28	\$133,224,628	\$5.00309	\$666,535
2028-29	\$143,094,466	\$4.87368	\$697,397
2029-30	\$146,634,983	\$4.97312	\$729,233
2030-31	\$157,198,299	\$4.84253	\$761,237
2031-32	\$160,738,816	\$4.94116	\$794,236
2032-33	\$171,952,443	\$4.81197	\$827,430
2033-34	\$175,492,960	\$4.90982	\$861,639
2034-35	\$187,387,083	\$4.78193	\$896,072
2035-36	\$190,927,600	\$4.87552	\$930,871

CITY OF TAMA, 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	\$74,866,730	\$8.09538	\$606,075
2026-27	\$78,718,572	\$7.93665	\$624,761
2027-28	\$82,400,033	\$7.78103	\$641,157
2028-29	\$87,535,307	\$7.78103	\$681,114
2029-30	\$91,284,485	\$7.78103	\$710,287
2030-31	\$96,799,987	\$7.78103	\$753,203
2031-32	\$100,620,247	\$7.78103	\$782,929
2032-33	\$106,535,146	\$7.78103	\$828,953
2033-34	\$110,430,444	\$7.78103	\$859,262
2034-35	\$116,765,030	\$7.78103	\$908,552
2035-36	\$120,739,096	\$7.78103	\$939,474

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	\$51,037,539	(\$3.03652)	\$11,061
2027-28	\$50,824,595	(\$2.77794)	\$25,378
2028-29	\$55,559,159	(\$2.90735)	\$16,282
2029-30	\$55,350,498	(\$2.80791)	\$18,946
2030-31	\$60,398,312	(\$2.93850)	\$8,034
2031-32	\$60,118,569	(\$2.83987)	\$11,308
2032-33	\$65,417,297	(\$2.96906)	-\$1,523
2033-34	\$65,062,516	(\$2.87121)	\$2,377
2034-35	\$70,622,053	(\$2.99910)	-\$12,480
2035-36	\$70,188,504	(\$2.90551)	-\$8,603

CITY OF TAMA, 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	\$192	\$299	\$50,000	\$51,515	\$192	\$249	\$50,000	\$58,947	\$173	\$43	\$148	\$43	\$192	\$285
\$100,000	\$123,480	\$384	\$598	\$100,000	\$103,030	\$384	\$499	\$100,000	\$117,894	\$365	\$329	\$340	\$329	\$384	\$571
\$150,000	\$185,220	\$576	\$897	\$150,000	\$154,545	\$576	\$748	\$150,000	\$176,842	\$557	\$614	\$532	\$614	\$576	\$856
\$200,000	\$246,960	\$940	\$1,196	\$200,000	\$206,060	\$940	\$998	\$200,000	\$235,789	\$749	\$900	\$724	\$900	\$768	\$1,142
\$250,000	\$308,700	\$1,305	\$1,495	\$250,000	\$257,575	\$1,305	\$1,247	\$250,000	\$294,736	\$941	\$1,185	\$916	\$1,185	\$960	\$1,427
\$300,000	\$370,440	\$1,669	\$1,794	\$300,000	\$309,090	\$1,669	\$1,497	\$300,000	\$353,683	\$1,133	\$1,471	\$1,108	\$1,471	\$1,152	\$1,713
\$400,000	\$493,920	\$2,397	\$2,392	\$400,000	\$412,120	\$2,397	\$1,996	\$400,000	\$471,578	\$1,517	\$2,042	\$1,492	\$2,042	\$1,536	\$2,284
\$500,000	\$617,400	\$3,126	\$2,990	\$500,000	\$515,151	\$3,126	\$2,495	\$500,000	\$589,472	\$1,901	\$2,612	\$1,876	\$2,612	\$1,920	\$2,855
\$600,000	\$740,880	\$3,855	\$3,588	\$600,000	\$618,181	\$3,855	\$2,994	\$600,000	\$707,366	\$2,285	\$3,183	\$2,260	\$3,183	\$2,304	\$3,425
\$700,000	\$864,360	\$4,583	\$4,186	\$700,000	\$721,211	\$4,583	\$3,492	\$700,000	\$825,261	\$2,669	\$3,754	\$2,644	\$3,754	\$2,688	\$3,996
\$800,000	\$987,840	\$5,312	\$4,784	\$800,000	\$824,241	\$5,312	\$3,991	\$800,000	\$943,155	\$3,053	\$4,325	\$3,028	\$4,325	\$3,072	\$4,567
\$900,000	\$1,111,320	\$6,040	\$5,382	\$900,000	\$927,271	\$6,040	\$4,490	\$900,000	\$1,061,050	\$3,437	\$4,896	\$3,412	\$4,896	\$3,456	\$5,138
\$1,000,000	\$1,234,800	\$6,769	\$5,980	\$1,000,000	\$1,030,301	\$6,769	\$4,989	\$1,000,000	\$1,178,944	\$3,821	\$5,467	\$3,796	\$5,467	\$3,840	\$5,709
\$2,000,000	\$2,469,600	\$14,055	\$11,959	\$2,000,000	\$2,060,602	\$14,055	\$9,979	\$2,000,000	\$2,357,888	\$7,661	\$11,176	\$7,636	\$11,176	\$7,680	\$11,418
\$3,000,000	\$3,704,400	\$21,341	\$17,939	\$3,000,000	\$3,090,903	\$21,341	\$14,968	\$3,000,000	\$3,536,832	\$11,501	\$16,885	\$11,476	\$16,885	\$11,519	\$17,127
\$4,000,000	\$4,939,200	\$28,626	\$23,918	\$4,000,000	\$4,121,204	\$28,626	\$19,957	\$4,000,000	\$4,715,776	\$15,340	\$22,594	\$15,315	\$22,594	\$15,359	\$22,836
\$5,000,000	\$6,174,000	\$35,912	\$29,898	\$5,000,000	\$5,151,505	\$35,912	\$24,946	\$5,000,000	\$5,894,720	\$19,180	\$28,303	\$19,155	\$28,303	\$19,199	\$28,545
\$6,000,000	\$7,408,800	\$43,198	\$35,877	\$6,000,000	\$6,181,806	\$43,198	\$29,936	\$6,000,000	\$7,073,664	\$23,020	\$34,012	\$22,995	\$34,012	\$23,039	\$34,254
\$7,000,000	\$8,643,600	\$50,484	\$41,857	\$7,000,000	\$7,212,107	\$50,484	\$34,925	\$7,000,000	\$8,252,608	\$26,860	\$39,721	\$26,835	\$39,721	\$26,878	\$39,964
\$8,000,000	\$9,878,400	\$57,770	\$47,836	\$8,000,000	\$8,242,408	\$57,770	\$39,914	\$8,000,000	\$9,431,552	\$30,700	\$45,430	\$30,675	\$45,430	\$30,718	\$45,673
\$9,000,000	\$11,113,200	\$65,056	\$53,816	\$9,000,000	\$9,272,709	\$65,056	\$44,903	\$9,000,000	\$10,610,496	\$34,539	\$51,140	\$34,514	\$51,140	\$34,558	\$51,382
\$10,000,000	\$12,348,000	\$72,341	\$59,796	\$10,000,000	\$10,303,010	\$72,341	\$49,893	\$10,000,000	\$11,789,440	\$38,379	\$56,849	\$38,354	\$56,849	\$38,398	\$57,091
\$15,000,000	\$18,522,000	\$108,771	\$89,693	\$15,000,000	\$15,454,515	\$108,771	\$74,839	\$15,000,000	\$17,684,160	\$57,578	\$85,394	\$57,553	\$85,394	\$57,597	\$85,636
\$20,000,000	\$24,696,000	\$145,200	\$119,591	\$20,000,000	\$20,606,020	\$145,200	\$99,785	\$20,000,000	\$23,578,880	\$76,777	\$113,939	\$76,752	\$113,939	\$76,795	\$114,181
\$25,000,000	\$30,870,000	\$181,629	\$149,489	\$25,000,000	\$25,757,525	\$181,629	\$124,732	\$25,000,000	\$29,473,600	\$95,976	\$142,485	\$95,951	\$142,485	\$95,994	\$142,727
\$30,000,000	\$37,044,000	\$218,058	\$179,387	\$30,000,000	\$30,909,030	\$218,058	\$149,678	\$30,000,000	\$35,368,320	\$115,174	\$171,030	\$115,149	\$171,030	\$115,193	\$171,272
\$35,000,000	\$43,218,000	\$254,488	\$209,284	\$35,000,000	\$36,060,535	\$254,488	\$174,624	\$35,000,000	\$41,263,040	\$134,373	\$199,575	\$134,348	\$199,575	\$134,392	\$199,818
\$40,000,000	\$49,392,000	\$290,917	\$239,182	\$40,000,000	\$41,212,040	\$290,917	\$199,571	\$40,000,000	\$47,157,760	\$153,572	\$228,121	\$153,547	\$228,121	\$153,591	\$228,363
\$45,000,000	\$55,566,000	\$327,346	\$269,080	\$45,000,000	\$46,363,545	\$327,346	\$224,517	\$45,000,000	\$53,052,480	\$172,771	\$256,666	\$172,746	\$256,666	\$172,790	\$256,908
\$50,000,000	\$61,740,000	\$363,775	\$298,978	\$50,000,000	\$51,515,050	\$363,775	\$249,463	\$50,000,000	\$58,947,200	\$191,970	\$285,211	\$191,945	\$285,211	\$191,988	\$285,454

CITY OF TAMA, 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	\$107	55.73%	\$57	29.94%	(\$130)	(75.01%)	(\$105)	(70.81%)	\$93	48.68%
\$100,000	\$214	55.73%	\$115	29.94%	(\$37)	(10.01%)	(\$12)	(3.41%)	\$187	48.68%
\$150,000	\$321	55.73%	\$172	29.94%	\$57	10.21%	\$82	15.37%	\$280	48.68%
\$200,000	\$256	27.19%	\$58	6.13%	\$150	20.07%	\$175	24.20%	\$374	48.68%
\$250,000	\$190	14.59%	(\$57)	(4.39%)	\$244	25.90%	\$269	29.33%	\$467	48.68%
\$300,000	\$125	7.49%	(\$172)	(10.31%)	\$337	29.76%	\$362	32.68%	\$561	48.68%
\$400,000	(\$6)	(0.23%)	(\$402)	(16.76%)	\$524	34.55%	\$549	36.80%	\$748	48.68%
\$500,000	(\$136)	(4.36%)	(\$631)	(20.20%)	\$711	37.40%	\$736	39.23%	\$935	48.68%
\$600,000	(\$267)	(6.92%)	(\$861)	(22.34%)	\$898	39.30%	\$923	40.84%	\$1,122	48.68%
\$700,000	(\$397)	(8.67%)	(\$1,091)	(23.80%)	\$1,085	40.65%	\$1,110	41.98%	\$1,309	48.68%
\$800,000	(\$528)	(9.94%)	(\$1,320)	(24.86%)	\$1,272	41.66%	\$1,297	42.83%	\$1,495	48.68%
\$900,000	(\$659)	(10.91%)	(\$1,550)	(25.66%)	\$1,459	42.44%	\$1,484	43.49%	\$1,682	48.68%
\$1,000,000	(\$789)	(11.66%)	(\$1,780)	(26.29%)	\$1,646	43.07%	\$1,671	44.01%	\$1,869	48.68%
\$2,000,000	(\$2,096)	(14.91%)	(\$4,076)	(29.00%)	\$3,515	45.88%	\$3,540	46.36%	\$3,739	48.68%
\$3,000,000	(\$3,402)	(15.94%)	(\$6,373)	(29.86%)	\$5,384	46.82%	\$5,409	47.14%	\$5,608	48.68%
\$4,000,000	(\$4,708)	(16.45%)	(\$8,669)	(30.28%)	\$7,254	47.28%	\$7,279	47.52%	\$7,477	48.68%
\$5,000,000	(\$6,015)	(16.75%)	(\$10,966)	(30.54%)	\$9,123	47.56%	\$9,148	47.76%	\$9,347	48.68%
\$6,000,000	(\$7,321)	(16.95%)	(\$13,263)	(30.70%)	\$10,992	47.75%	\$11,017	47.91%	\$11,216	48.68%
\$7,000,000	(\$8,627)	(17.09%)	(\$15,559)	(30.82%)	\$12,862	47.88%	\$12,887	48.02%	\$13,085	48.68%
\$8,000,000	(\$9,933)	(17.19%)	(\$17,856)	(30.91%)	\$14,731	47.98%	\$14,756	48.10%	\$14,954	48.68%
\$9,000,000	(\$11,240)	(17.28%)	(\$20,152)	(30.98%)	\$16,600	48.06%	\$16,625	48.17%	\$16,824	48.68%
\$10,000,000	(\$12,546)	(17.34%)	(\$22,449)	(31.03%)	\$18,470	48.12%	\$18,494	48.22%	\$18,693	48.68%
\$15,000,000	(\$19,077)	(17.54%)	(\$33,932)	(31.20%)	\$27,816	48.31%	\$27,841	48.37%	\$28,040	48.68%
\$20,000,000	(\$25,609)	(17.64%)	(\$45,415)	(31.28%)	\$37,163	48.40%	\$37,188	48.45%	\$37,386	48.68%
\$25,000,000	(\$32,140)	(17.70%)	(\$56,898)	(31.33%)	\$46,509	48.46%	\$46,534	48.50%	\$46,733	48.68%
\$30,000,000	(\$38,672)	(17.73%)	(\$68,380)	(31.36%)	\$55,856	48.50%	\$55,881	48.53%	\$56,079	48.68%
\$35,000,000	(\$45,203)	(17.76%)	(\$79,863)	(31.38%)	\$65,202	48.52%	\$65,227	48.55%	\$65,426	48.68%
\$40,000,000	(\$51,734)	(17.78%)	(\$91,346)	(31.40%)	\$74,549	48.54%	\$74,574	48.57%	\$74,772	48.68%
\$45,000,000	(\$58,266)	(17.80%)	(\$102,829)	(31.41%)	\$83,895	48.56%	\$83,920	48.58%	\$84,119	48.68%
\$50,000,000	(\$64,797)	(17.81%)	(\$114,312)	(31.42%)	\$93,242	48.57%	\$93,267	48.59%	\$93,465	48.68%