

CITY OF STOCKTON, 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	\$38,494	\$0	\$38,494	
2026-27	\$5.27802	\$39,264	\$0	\$39,264	2.0%
2027-28	\$5.31012	\$39,460	\$0	\$39,460	0.5%
2028-29	\$5.18407	\$40,249	\$0	\$40,249	2.0%
2029-30	\$5.20999	\$40,451	\$0	\$40,451	0.5%
2030-31	\$5.08201	\$41,260	\$0	\$41,260	2.0%
2031-32	\$5.10742	\$41,466	\$0	\$41,466	0.5%
2032-33	\$4.98304	\$42,295	\$0	\$42,295	2.0%
2033-34	\$5.00796	\$42,507	\$0	\$42,507	0.5%
2034-35	\$4.88700	\$43,357	\$0	\$43,357	2.0%
2035-36	\$4.91144	\$43,574	\$0	\$43,574	0.5%

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	\$8,859,291	\$4,599,038	\$0	\$4,599,038
2026-27	\$7,797,458	\$7,439,126	\$0	\$7,439,126
2027-28	\$7,789,458	\$7,431,126	\$0	\$7,431,126
2028-29	\$8,122,378	\$7,764,046	\$0	\$7,764,046
2029-30	\$8,122,378	\$7,764,046	\$0	\$7,764,046
2030-31	\$8,477,090	\$8,118,758	\$0	\$8,118,758
2031-32	\$8,477,090	\$8,118,758	\$0	\$8,118,758
2032-33	\$8,846,166	\$8,487,834	\$0	\$8,487,834
2033-34	\$8,846,166	\$8,487,834	\$0	\$8,487,834
2034-35	\$9,230,203	\$8,871,871	\$0	\$8,871,871
2035-36	\$9,230,203	\$8,871,871	\$0	\$8,871,871

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	67.04%	-2.11%	64.93%	12.72%	17.95%	1.31%
2026-27	95.24%	-24.94%	70.30%	12.64%	14.10%	0.81%
2027-28	95.34%	-25.07%	70.27%	12.66%	14.11%	0.81%
2028-29	94.90%	-24.10%	70.81%	12.72%	13.64%	0.78%
2029-30	94.90%	-24.10%	70.81%	12.72%	13.64%	0.78%
2030-31	94.39%	-23.05%	71.34%	12.77%	13.18%	0.74%
2031-32	94.39%	-23.05%	71.34%	12.77%	13.18%	0.74%
2032-33	93.90%	-22.04%	71.85%	12.83%	12.73%	0.71%
2033-34	93.90%	-22.04%	71.85%	12.83%	12.73%	0.71%
2034-35	93.42%	-21.09%	72.34%	12.89%	12.30%	0.68%
2035-36	93.42%	-21.09%	72.34%	12.89%	12.30%	0.68%

**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 STOCKTON, 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	\$4,599,038	\$8.37000	\$38,494
2026-27	\$7,439,126	\$5.27802	\$39,264
2027-28	\$7,431,126	\$5.31012	\$39,460
2028-29	\$7,764,046	\$5.18407	\$40,249
2029-30	\$7,764,046	\$5.20999	\$40,451
2030-31	\$8,118,758	\$5.08201	\$41,260
2031-32	\$8,118,758	\$5.10742	\$41,466
2032-33	\$8,487,834	\$4.98304	\$42,295
2033-34	\$8,487,834	\$5.00796	\$42,507
2034-35	\$8,871,871	\$4.88700	\$43,357
2035-36	\$8,871,871	\$4.91144	\$43,574

## CITY OF STOCKTON, 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	\$4,599,038	\$8.37000	\$38,494
2026-27	\$4,671,725	\$8.37000	\$39,102
2027-28	\$4,738,204	\$8.37000	\$39,659
2028-29	\$4,873,568	\$8.10000	\$39,476
2029-30	\$4,943,524	\$8.10000	\$40,043
2030-31	\$5,085,538	\$8.10000	\$41,193
2031-32	\$5,159,143	\$8.10000	\$41,789
2032-33	\$5,308,143	\$8.10000	\$42,996
2033-34	\$5,385,601	\$8.10000	\$43,623
2034-35	\$5,541,951	\$8.10000	\$44,890
2035-36	\$5,623,452	\$8.10000	\$45,550

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	\$2,767,401	(\$3.09198)	\$161
2027-28	\$2,692,922	(\$3.05988)	-\$199
2028-29	\$2,890,478	(\$2.91593)	\$773
2029-30	\$2,820,522	(\$2.89001)	\$408
2030-31	\$3,033,220	(\$3.01799)	\$67
2031-32	\$2,959,615	(\$2.99258)	-\$323
2032-33	\$3,179,691	(\$3.11696)	-\$701
2033-34	\$3,102,233	(\$3.09204)	-\$1,117
2034-35	\$3,329,920	(\$3.21300)	-\$1,533
2035-36	\$3,248,419	(\$3.18856)	-\$1,976

CITY OF STOCKTON, 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	\$314	\$50,000	\$51,515	\$199	\$262	\$50,000	\$58,947	\$179	\$45	\$153	\$45	\$199	\$300
\$100,000	\$123,480	\$397	\$628	\$100,000	\$103,030	\$397	\$524	\$100,000	\$117,894	\$378	\$345	\$352	\$345	\$397	\$599
\$150,000	\$185,220	\$596	\$941	\$150,000	\$154,545	\$596	\$785	\$150,000	\$176,842	\$576	\$645	\$550	\$645	\$596	\$899
\$200,000	\$246,960	\$972	\$1,255	\$200,000	\$206,060	\$972	\$1,047	\$200,000	\$235,789	\$775	\$944	\$749	\$944	\$794	\$1,198
\$250,000	\$308,700	\$1,349	\$1,569	\$250,000	\$257,575	\$1,349	\$1,309	\$250,000	\$294,736	\$973	\$1,244	\$947	\$1,244	\$993	\$1,498
\$300,000	\$370,440	\$1,725	\$1,883	\$300,000	\$309,090	\$1,725	\$1,571	\$300,000	\$353,683	\$1,172	\$1,543	\$1,146	\$1,543	\$1,191	\$1,797
\$400,000	\$493,920	\$2,479	\$2,510	\$400,000	\$412,120	\$2,479	\$2,094	\$400,000	\$471,578	\$1,569	\$2,142	\$1,543	\$2,142	\$1,588	\$2,397
\$500,000	\$617,400	\$3,232	\$3,138	\$500,000	\$515,151	\$3,232	\$2,618	\$500,000	\$589,472	\$1,966	\$2,742	\$1,940	\$2,742	\$1,985	\$2,996
\$600,000	\$740,880	\$3,985	\$3,765	\$600,000	\$618,181	\$3,985	\$3,142	\$600,000	\$707,366	\$2,363	\$3,341	\$2,337	\$3,341	\$2,382	\$3,595
\$700,000	\$864,360	\$4,739	\$4,393	\$700,000	\$721,211	\$4,739	\$3,665	\$700,000	\$825,261	\$2,760	\$3,940	\$2,734	\$3,940	\$2,779	\$4,194
\$800,000	\$987,840	\$5,492	\$5,020	\$800,000	\$824,241	\$5,492	\$4,189	\$800,000	\$943,155	\$3,157	\$4,539	\$3,131	\$4,539	\$3,176	\$4,793
\$900,000	\$1,111,320	\$6,245	\$5,648	\$900,000	\$927,271	\$6,245	\$4,712	\$900,000	\$1,061,050	\$3,554	\$5,138	\$3,528	\$5,138	\$3,573	\$5,392
\$1,000,000	\$1,234,800	\$6,999	\$6,275	\$1,000,000	\$1,030,301	\$6,999	\$5,236	\$1,000,000	\$1,178,944	\$3,951	\$5,737	\$3,925	\$5,737	\$3,970	\$5,991
\$2,000,000	\$2,469,600	\$14,532	\$12,551	\$2,000,000	\$2,060,602	\$14,532	\$10,472	\$2,000,000	\$2,357,888	\$7,921	\$11,729	\$7,895	\$11,729	\$7,940	\$11,983
\$3,000,000	\$3,704,400	\$22,065	\$18,826	\$3,000,000	\$3,090,903	\$22,065	\$15,708	\$3,000,000	\$3,536,832	\$11,891	\$17,720	\$11,865	\$17,720	\$11,910	\$17,974
\$4,000,000	\$4,939,200	\$29,598	\$25,101	\$4,000,000	\$4,121,204	\$29,598	\$20,944	\$4,000,000	\$4,715,776	\$15,861	\$23,712	\$15,835	\$23,712	\$15,880	\$23,966
\$5,000,000	\$6,174,000	\$37,131	\$31,376	\$5,000,000	\$5,151,505	\$37,131	\$26,180	\$5,000,000	\$5,894,720	\$19,831	\$29,703	\$19,805	\$29,703	\$19,850	\$29,957
\$6,000,000	\$7,408,800	\$44,664	\$37,652	\$6,000,000	\$6,181,806	\$44,664	\$31,416	\$6,000,000	\$7,073,664	\$23,801	\$35,694	\$23,775	\$35,694	\$23,820	\$35,948
\$7,000,000	\$8,643,600	\$52,197	\$43,927	\$7,000,000	\$7,212,107	\$52,197	\$36,652	\$7,000,000	\$8,252,608	\$27,771	\$41,686	\$27,745	\$41,686	\$27,790	\$41,940
\$8,000,000	\$9,878,400	\$59,730	\$50,202	\$8,000,000	\$8,242,408	\$59,730	\$41,888	\$8,000,000	\$9,431,552	\$31,741	\$47,677	\$31,715	\$47,677	\$31,760	\$47,931
\$9,000,000	\$11,113,200	\$67,263	\$56,477	\$9,000,000	\$9,272,709	\$67,263	\$47,124	\$9,000,000	\$10,610,496	\$35,711	\$53,669	\$35,685	\$53,669	\$35,730	\$53,923
\$10,000,000	\$12,348,000	\$74,796	\$62,753	\$10,000,000	\$10,303,010	\$74,796	\$52,360	\$10,000,000	\$11,789,440	\$39,681	\$59,660	\$39,655	\$59,660	\$39,700	\$59,914
\$15,000,000	\$18,522,000	\$112,461	\$94,129	\$15,000,000	\$15,454,515	\$112,461	\$78,540	\$15,000,000	\$17,684,160	\$59,531	\$89,617	\$59,505	\$89,617	\$59,550	\$89,871
\$20,000,000	\$24,696,000	\$150,126	\$125,505	\$20,000,000	\$20,606,020	\$150,126	\$104,720	\$20,000,000	\$23,578,880	\$79,381	\$119,574	\$79,355	\$119,574	\$79,400	\$119,828
\$25,000,000	\$30,870,000	\$187,791	\$156,882	\$25,000,000	\$25,757,525	\$187,791	\$130,900	\$25,000,000	\$29,473,600	\$99,231	\$149,531	\$99,206	\$149,531	\$99,251	\$149,785
\$30,000,000	\$37,044,000	\$225,456	\$188,258	\$30,000,000	\$30,909,030	\$225,456	\$157,080	\$30,000,000	\$35,368,320	\$119,081	\$179,488	\$119,056	\$179,488	\$119,101	\$179,742
\$35,000,000	\$43,218,000	\$263,121	\$219,634	\$35,000,000	\$36,060,535	\$263,121	\$183,260	\$35,000,000	\$41,263,040	\$138,932	\$209,445	\$138,906	\$209,445	\$138,951	\$209,699
\$40,000,000	\$49,392,000	\$300,786	\$251,011	\$40,000,000	\$41,212,040	\$300,786	\$209,440	\$40,000,000	\$47,157,760	\$158,782	\$239,402	\$158,756	\$239,402	\$158,801	\$239,656
\$45,000,000	\$55,566,000	\$338,451	\$282,387	\$45,000,000	\$46,363,545	\$338,451	\$235,620	\$45,000,000	\$53,052,480	\$178,632	\$269,359	\$178,606	\$269,359	\$178,651	\$269,613
\$50,000,000	\$61,740,000	\$376,116	\$313,763	\$50,000,000	\$51,515,050	\$376,116	\$261,800	\$50,000,000	\$58,947,200	\$198,482	\$299,316	\$198,456	\$299,316	\$198,501	\$299,570

CITY OF STOCKTON, 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	\$115	58.07%	\$63	31.89%	(\$134)	(74.63%)	(\$108)	(70.37%)	\$101	50.92%
\$100,000	\$231	58.07%	\$127	31.89%	(\$33)	(8.66%)	(\$7)	(1.96%)	\$202	50.92%
\$150,000	\$346	58.07%	\$190	31.89%	\$68	11.86%	\$94	17.11%	\$303	50.92%
\$200,000	\$283	29.10%	\$75	7.72%	\$169	21.87%	\$195	26.07%	\$404	50.92%
\$250,000	\$220	16.31%	(\$40)	(2.95%)	\$270	27.79%	\$296	31.27%	\$505	50.92%
\$300,000	\$157	9.11%	(\$155)	(8.96%)	\$372	31.71%	\$397	34.68%	\$606	50.92%
\$400,000	\$31	1.26%	(\$384)	(15.51%)	\$574	36.57%	\$600	38.85%	\$809	50.92%
\$500,000	(\$94)	(2.92%)	(\$614)	(19.00%)	\$776	39.47%	\$802	41.32%	\$1,011	50.92%
\$600,000	(\$220)	(5.53%)	(\$844)	(21.17%)	\$978	41.39%	\$1,004	42.95%	\$1,213	50.92%
\$700,000	(\$346)	(7.30%)	(\$1,073)	(22.65%)	\$1,180	42.76%	\$1,206	44.11%	\$1,415	50.92%
\$800,000	(\$472)	(8.59%)	(\$1,303)	(23.73%)	\$1,382	43.79%	\$1,408	44.97%	\$1,617	50.92%
\$900,000	(\$598)	(9.57%)	(\$1,533)	(24.54%)	\$1,584	44.58%	\$1,610	45.64%	\$1,819	50.92%
\$1,000,000	(\$723)	(10.33%)	(\$1,763)	(25.18%)	\$1,787	45.22%	\$1,812	46.17%	\$2,021	50.92%
\$2,000,000	(\$1,981)	(13.63%)	(\$4,060)	(27.94%)	\$3,808	48.07%	\$3,834	48.56%	\$4,043	50.92%
\$3,000,000	(\$3,239)	(14.68%)	(\$6,357)	(28.81%)	\$5,829	49.02%	\$5,855	49.35%	\$6,064	50.92%
\$4,000,000	(\$4,496)	(15.19%)	(\$8,654)	(29.24%)	\$7,851	49.50%	\$7,876	49.74%	\$8,086	50.92%
\$5,000,000	(\$5,754)	(15.50%)	(\$10,951)	(29.49%)	\$9,872	49.78%	\$9,898	49.98%	\$10,107	50.92%
\$6,000,000	(\$7,012)	(15.70%)	(\$13,248)	(29.66%)	\$11,893	49.97%	\$11,919	50.13%	\$12,128	50.92%
\$7,000,000	(\$8,270)	(15.84%)	(\$15,545)	(29.78%)	\$13,915	50.11%	\$13,941	50.25%	\$14,150	50.92%
\$8,000,000	(\$9,527)	(15.95%)	(\$17,842)	(29.87%)	\$15,936	50.21%	\$15,962	50.33%	\$16,171	50.92%
\$9,000,000	(\$10,785)	(16.03%)	(\$20,139)	(29.94%)	\$17,958	50.29%	\$17,983	50.39%	\$18,192	50.92%
\$10,000,000	(\$12,043)	(16.10%)	(\$22,436)	(30.00%)	\$19,979	50.35%	\$20,005	50.45%	\$20,214	50.92%
\$15,000,000	(\$18,332)	(16.30%)	(\$33,921)	(30.16%)	\$30,086	50.54%	\$30,112	50.60%	\$30,321	50.92%
\$20,000,000	(\$24,620)	(16.40%)	(\$45,406)	(30.25%)	\$40,193	50.63%	\$40,219	50.68%	\$40,428	50.92%
\$25,000,000	(\$30,909)	(16.46%)	(\$56,891)	(30.29%)	\$50,300	50.69%	\$50,325	50.73%	\$50,535	50.92%
\$30,000,000	(\$37,198)	(16.50%)	(\$68,376)	(30.33%)	\$60,407	50.73%	\$60,432	50.76%	\$60,641	50.92%
\$35,000,000	(\$43,486)	(16.53%)	(\$79,861)	(30.35%)	\$70,513	50.75%	\$70,539	50.78%	\$70,748	50.92%
\$40,000,000	(\$49,775)	(16.55%)	(\$91,346)	(30.37%)	\$80,620	50.77%	\$80,646	50.80%	\$80,855	50.92%
\$45,000,000	(\$56,064)	(16.56%)	(\$102,831)	(30.38%)	\$90,727	50.79%	\$90,753	50.81%	\$90,962	50.92%
\$50,000,000	(\$62,352)	(16.58%)	(\$114,316)	(30.39%)	\$100,834	50.80%	\$100,860	50.82%	\$101,069	50.92%