

CITY OF SUTHERLAND, 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	\$7.98708	\$155,521	\$0	\$155,521	
2026-27	\$5.19346	\$158,631	\$189	\$158,820	2.1%
2027-28	\$5.22987	\$159,614	\$190	\$159,804	0.6%
2028-29	\$5.06589	\$163,000	\$184	\$163,184	2.1%
2029-30	\$5.09250	\$164,000	\$185	\$164,185	0.6%
2030-31	\$4.92740	\$167,469	\$179	\$167,648	2.1%
2031-32	\$4.95321	\$168,486	\$180	\$168,666	0.6%
2032-33	\$4.79547	\$172,039	\$174	\$172,214	2.1%
2033-34	\$4.82053	\$173,075	\$175	\$173,250	0.6%
2034-35	\$4.66960	\$176,715	\$170	\$176,884	2.1%
2035-36	\$4.69395	\$177,769	\$171	\$177,939	0.6%

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	\$39,721,283	\$19,471,548	\$646,693	\$20,118,241
2026-27	\$32,899,614	\$30,580,750	\$724,296	\$31,305,046
2027-28	\$32,874,871	\$30,556,007	\$724,296	\$31,280,303
2028-29	\$34,567,416	\$32,212,337	\$760,511	\$32,972,848
2029-30	\$34,595,673	\$32,240,594	\$760,511	\$33,001,105
2030-31	\$36,416,720	\$34,023,616	\$798,537	\$34,822,152
2031-32	\$36,444,977	\$34,051,873	\$798,537	\$34,850,409
2032-33	\$38,344,765	\$35,911,734	\$838,463	\$36,750,197
2033-34	\$38,373,022	\$35,939,990	\$838,463	\$36,778,454
2034-35	\$40,354,930	\$37,879,976	\$880,387	\$38,760,362
2035-36	\$40,383,187	\$37,908,232	\$880,387	\$38,788,619

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	67.34%	-3.86%	63.48%	26.55%	8.13%	1.84%
2026-27	99.57%	-35.78%	63.78%	28.71%	6.28%	1.18%
2027-28	99.76%	-36.01%	63.76%	28.73%	6.29%	1.18%
2028-29	98.54%	-34.34%	64.20%	28.62%	6.02%	1.12%
2029-30	98.56%	-34.34%	64.23%	28.60%	6.02%	1.12%
2030-31	97.25%	-32.56%	64.69%	28.46%	5.76%	1.06%
2031-32	97.27%	-32.56%	64.72%	28.43%	5.76%	1.06%
2032-33	96.03%	-30.90%	65.14%	28.31%	5.51%	1.01%
2033-34	96.06%	-30.89%	65.16%	28.29%	5.51%	1.00%
2034-35	94.89%	-29.33%	65.55%	28.19%	5.28%	0.95%
2035-36	94.91%	-29.33%	65.58%	28.16%	5.28%	0.95%

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 SUTHERLAND, 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	\$19,471,548	\$7.98708	\$155,521
2026-27	\$30,580,750	\$5.19346	\$158,820
2027-28	\$30,556,007	\$5.22987	\$159,804
2028-29	\$32,212,337	\$5.06589	\$163,184
2029-30	\$32,240,594	\$5.09250	\$164,185
2030-31	\$34,023,616	\$4.92740	\$167,648
2031-32	\$34,051,873	\$4.95321	\$168,666
2032-33	\$35,911,734	\$4.79547	\$172,214
2033-34	\$35,939,990	\$4.82053	\$173,250
2034-35	\$37,879,976	\$4.66960	\$176,884
2035-36	\$37,908,232	\$4.69395	\$177,939

CITY OF SUTHERLAND, 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	\$19,471,548	\$7.98708	\$155,521
2026-27	\$20,035,781	\$7.90800	\$158,443
2027-28	\$20,344,357	\$7.90800	\$160,883
2028-29	\$21,054,999	\$7.90800	\$166,503
2029-30	\$21,379,765	\$7.90800	\$169,071
2030-31	\$22,126,595	\$7.90800	\$174,977
2031-32	\$22,468,354	\$7.90800	\$177,680
2032-33	\$23,253,216	\$7.90800	\$183,886
2033-34	\$23,612,915	\$7.90800	\$186,731
2034-35	\$24,437,784	\$7.90800	\$193,254
2035-36	\$24,816,313	\$7.90800	\$196,247

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	\$10,544,969	(\$2.71454)	\$377
2027-28	\$10,211,650	(\$2.67813)	-\$1,079
2028-29	\$11,157,338	(\$2.84211)	-\$3,319
2029-30	\$10,860,829	(\$2.81550)	-\$4,886
2030-31	\$11,897,021	(\$2.98060)	-\$7,329
2031-32	\$11,583,518	(\$2.95479)	-\$9,014
2032-33	\$12,658,518	(\$3.11253)	-\$11,673
2033-34	\$12,327,076	(\$3.08747)	-\$13,481
2034-35	\$13,442,192	(\$3.23840)	-\$16,370
2035-36	\$13,091,919	(\$3.21405)	-\$18,308

CITY OF SUTHERLAND, 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	\$189	\$304	\$50,000	\$51,515	\$189	\$254	\$50,000	\$58,947	\$171	\$44	\$146	\$44	\$189	\$290
\$100,000	\$123,480	\$379	\$608	\$100,000	\$103,030	\$379	\$508	\$100,000	\$117,894	\$360	\$335	\$336	\$335	\$379	\$581
\$150,000	\$185,220	\$568	\$913	\$150,000	\$154,545	\$568	\$762	\$150,000	\$176,842	\$550	\$625	\$525	\$625	\$568	\$871
\$200,000	\$246,960	\$928	\$1,217	\$200,000	\$206,060	\$928	\$1,015	\$200,000	\$235,789	\$739	\$915	\$715	\$915	\$758	\$1,162
\$250,000	\$308,700	\$1,287	\$1,521	\$250,000	\$257,575	\$1,287	\$1,269	\$250,000	\$294,736	\$929	\$1,206	\$904	\$1,206	\$947	\$1,452
\$300,000	\$370,440	\$1,647	\$1,825	\$300,000	\$309,090	\$1,647	\$1,523	\$300,000	\$353,683	\$1,118	\$1,496	\$1,094	\$1,496	\$1,137	\$1,743
\$400,000	\$493,920	\$2,365	\$2,434	\$400,000	\$412,120	\$2,365	\$2,031	\$400,000	\$471,578	\$1,497	\$2,077	\$1,472	\$2,077	\$1,515	\$2,324
\$500,000	\$617,400	\$3,084	\$3,042	\$500,000	\$515,151	\$3,084	\$2,538	\$500,000	\$589,472	\$1,876	\$2,658	\$1,851	\$2,658	\$1,894	\$2,905
\$600,000	\$740,880	\$3,803	\$3,651	\$600,000	\$618,181	\$3,803	\$3,046	\$600,000	\$707,366	\$2,255	\$3,239	\$2,230	\$3,239	\$2,273	\$3,485
\$700,000	\$864,360	\$4,522	\$4,259	\$700,000	\$721,211	\$4,522	\$3,554	\$700,000	\$825,261	\$2,634	\$3,820	\$2,609	\$3,820	\$2,652	\$4,066
\$800,000	\$987,840	\$5,241	\$4,867	\$800,000	\$824,241	\$5,241	\$4,061	\$800,000	\$943,155	\$3,012	\$4,401	\$2,988	\$4,401	\$3,031	\$4,647
\$900,000	\$1,111,320	\$5,960	\$5,476	\$900,000	\$927,271	\$5,960	\$4,569	\$900,000	\$1,061,050	\$3,391	\$4,982	\$3,367	\$4,982	\$3,410	\$5,228
\$1,000,000	\$1,234,800	\$6,678	\$6,084	\$1,000,000	\$1,030,301	\$6,678	\$5,077	\$1,000,000	\$1,178,944	\$3,770	\$5,563	\$3,745	\$5,563	\$3,788	\$5,809
\$2,000,000	\$2,469,600	\$13,867	\$12,169	\$2,000,000	\$2,060,602	\$13,867	\$10,153	\$2,000,000	\$2,357,888	\$7,558	\$11,372	\$7,534	\$11,372	\$7,577	\$11,618
\$3,000,000	\$3,704,400	\$21,055	\$18,253	\$3,000,000	\$3,090,903	\$21,055	\$15,230	\$3,000,000	\$3,536,832	\$11,347	\$17,181	\$11,322	\$17,181	\$11,365	\$17,427
\$4,000,000	\$4,939,200	\$28,243	\$24,337	\$4,000,000	\$4,121,204	\$28,243	\$20,307	\$4,000,000	\$4,715,776	\$15,135	\$22,990	\$15,111	\$22,990	\$15,154	\$23,237
\$5,000,000	\$6,174,000	\$35,432	\$30,422	\$5,000,000	\$5,151,505	\$35,432	\$25,384	\$5,000,000	\$5,894,720	\$18,924	\$28,799	\$18,899	\$28,799	\$18,942	\$29,046
\$6,000,000	\$7,408,800	\$42,620	\$36,506	\$6,000,000	\$6,181,806	\$42,620	\$30,460	\$6,000,000	\$7,073,664	\$22,712	\$34,608	\$22,687	\$34,608	\$22,730	\$34,855
\$7,000,000	\$8,643,600	\$49,809	\$42,590	\$7,000,000	\$7,212,107	\$49,809	\$35,537	\$7,000,000	\$8,252,608	\$26,500	\$40,418	\$26,476	\$40,418	\$26,519	\$40,664
\$8,000,000	\$9,878,400	\$56,997	\$48,675	\$8,000,000	\$8,242,408	\$56,997	\$40,614	\$8,000,000	\$9,431,552	\$30,289	\$46,227	\$30,264	\$46,227	\$30,307	\$46,473
\$9,000,000	\$11,113,200	\$64,185	\$54,759	\$9,000,000	\$9,272,709	\$64,185	\$45,690	\$9,000,000	\$10,610,496	\$34,077	\$52,036	\$34,053	\$52,036	\$34,096	\$52,282
\$10,000,000	\$12,348,000	\$71,374	\$60,844	\$10,000,000	\$10,303,010	\$71,374	\$50,767	\$10,000,000	\$11,789,440	\$37,866	\$57,845	\$37,841	\$57,845	\$37,884	\$58,091
\$15,000,000	\$18,522,000	\$107,316	\$91,265	\$15,000,000	\$15,454,515	\$107,316	\$76,151	\$15,000,000	\$17,684,160	\$56,808	\$86,891	\$56,783	\$86,891	\$56,826	\$87,137
\$20,000,000	\$24,696,000	\$143,257	\$121,687	\$20,000,000	\$20,606,020	\$143,257	\$101,534	\$20,000,000	\$23,578,880	\$75,750	\$115,936	\$75,725	\$115,936	\$75,768	\$116,183
\$25,000,000	\$30,870,000	\$179,199	\$152,109	\$25,000,000	\$25,757,525	\$179,199	\$126,918	\$25,000,000	\$29,473,600	\$94,692	\$144,982	\$94,667	\$144,982	\$94,710	\$145,228
\$30,000,000	\$37,044,000	\$215,141	\$182,531	\$30,000,000	\$30,909,030	\$215,141	\$152,301	\$30,000,000	\$35,368,320	\$113,634	\$174,027	\$113,609	\$174,027	\$113,652	\$174,274
\$35,000,000	\$43,218,000	\$251,083	\$212,952	\$35,000,000	\$36,060,535	\$251,083	\$177,685	\$35,000,000	\$41,263,040	\$132,576	\$203,073	\$132,551	\$203,073	\$132,594	\$203,320
\$40,000,000	\$49,392,000	\$287,025	\$243,374	\$40,000,000	\$41,212,040	\$287,025	\$203,068	\$40,000,000	\$47,157,760	\$151,518	\$232,119	\$151,493	\$232,119	\$151,536	\$232,365
\$45,000,000	\$55,566,000	\$322,967	\$273,796	\$45,000,000	\$46,363,545	\$322,967	\$228,452	\$45,000,000	\$53,052,480	\$170,460	\$261,164	\$170,435	\$261,164	\$170,478	\$261,411
\$50,000,000	\$61,740,000	\$358,908	\$304,218	\$50,000,000	\$51,515,050	\$358,908	\$253,835	\$50,000,000	\$58,947,200	\$189,402	\$290,210	\$189,377	\$290,210	\$189,420	\$290,456

CITY OF SUTHERLAND, 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	60.60%	\$64	34.01%	(\$127)	(74.23%)	(\$102)	(69.89%)	\$101	53.34%
\$100,000	\$230	60.60%	\$129	34.01%	(\$26)	(7.19%)	(\$1)	(0.39%)	\$202	53.34%
\$150,000	\$344	60.60%	\$193	34.01%	\$75	13.66%	\$100	18.99%	\$303	53.34%
\$200,000	\$289	31.17%	\$88	9.45%	\$176	23.83%	\$201	28.09%	\$404	53.34%
\$250,000	\$234	18.18%	(\$18)	(1.39%)	\$277	29.85%	\$302	33.38%	\$505	53.34%
\$300,000	\$179	10.86%	(\$124)	(7.50%)	\$378	33.83%	\$403	36.84%	\$606	53.34%
\$400,000	\$68	2.89%	(\$335)	(14.15%)	\$580	38.76%	\$605	41.09%	\$808	53.34%
\$500,000	(\$42)	(1.36%)	(\$546)	(17.70%)	\$782	41.71%	\$807	43.59%	\$1,010	53.34%
\$600,000	(\$152)	(4.01%)	(\$757)	(19.91%)	\$984	43.66%	\$1,009	45.25%	\$1,212	53.34%
\$700,000	(\$263)	(5.81%)	(\$968)	(21.41%)	\$1,187	45.05%	\$1,211	46.42%	\$1,415	53.34%
\$800,000	(\$373)	(7.12%)	(\$1,179)	(22.50%)	\$1,389	46.10%	\$1,413	47.30%	\$1,617	53.34%
\$900,000	(\$484)	(8.12%)	(\$1,391)	(23.33%)	\$1,591	46.91%	\$1,615	47.98%	\$1,819	53.34%
\$1,000,000	(\$594)	(8.89%)	(\$1,602)	(23.98%)	\$1,793	47.55%	\$1,817	48.52%	\$2,021	53.34%
\$2,000,000	(\$1,698)	(12.25%)	(\$3,713)	(26.78%)	\$3,813	50.45%	\$3,838	50.94%	\$4,041	53.34%
\$3,000,000	(\$2,802)	(13.31%)	(\$5,825)	(27.67%)	\$5,834	51.42%	\$5,859	51.75%	\$6,062	53.34%
\$4,000,000	(\$3,906)	(13.83%)	(\$7,937)	(28.10%)	\$7,855	51.90%	\$7,880	52.15%	\$8,083	53.34%
\$5,000,000	(\$5,010)	(14.14%)	(\$10,048)	(28.36%)	\$9,876	52.19%	\$9,900	52.39%	\$10,104	53.34%
\$6,000,000	(\$6,114)	(14.35%)	(\$12,160)	(28.53%)	\$11,896	52.38%	\$11,921	52.54%	\$12,124	53.34%
\$7,000,000	(\$7,218)	(14.49%)	(\$14,272)	(28.65%)	\$13,917	52.52%	\$13,942	52.66%	\$14,145	53.34%
\$8,000,000	(\$8,322)	(14.60%)	(\$16,383)	(28.74%)	\$15,938	52.62%	\$15,962	52.74%	\$16,166	53.34%
\$9,000,000	(\$9,426)	(14.69%)	(\$18,495)	(28.81%)	\$17,959	52.70%	\$17,983	52.81%	\$18,187	53.34%
\$10,000,000	(\$10,530)	(14.75%)	(\$20,607)	(28.87%)	\$19,979	52.76%	\$20,004	52.86%	\$20,207	53.34%
\$15,000,000	(\$16,050)	(14.96%)	(\$31,165)	(29.04%)	\$30,083	52.96%	\$30,108	53.02%	\$30,311	53.34%
\$20,000,000	(\$21,570)	(15.06%)	(\$41,723)	(29.12%)	\$40,187	53.05%	\$40,211	53.10%	\$40,415	53.34%
\$25,000,000	(\$27,090)	(15.12%)	(\$52,282)	(29.18%)	\$50,290	53.11%	\$50,315	53.15%	\$50,518	53.34%
\$30,000,000	(\$32,610)	(15.16%)	(\$62,840)	(29.21%)	\$60,394	53.15%	\$60,419	53.18%	\$60,622	53.34%
\$35,000,000	(\$38,131)	(15.19%)	(\$73,398)	(29.23%)	\$70,498	53.18%	\$70,522	53.20%	\$70,726	53.34%
\$40,000,000	(\$43,651)	(15.21%)	(\$83,957)	(29.25%)	\$80,601	53.20%	\$80,626	53.22%	\$80,829	53.34%
\$45,000,000	(\$49,171)	(15.22%)	(\$94,515)	(29.26%)	\$90,705	53.21%	\$90,729	53.23%	\$90,933	53.34%
\$50,000,000	(\$54,691)	(15.24%)	(\$105,073)	(29.28%)	\$100,809	53.22%	\$100,833	53.24%	\$101,036	53.34%