

CITY OF SUPERIOR, 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	\$7.86415	\$72,761	\$0	\$72,761	
2026-27	\$6.06638	\$74,217	\$554	\$74,771	2.8%
2027-28	\$6.11171	\$75,151	\$559	\$75,709	1.3%
2028-29	\$5.98744	\$77,223	\$547	\$77,771	2.7%
2029-30	\$6.02987	\$78,199	\$551	\$78,750	1.3%
2030-31	\$5.90189	\$80,325	\$539	\$80,865	2.7%
2031-32	\$5.94152	\$81,287	\$543	\$81,830	1.2%
2032-33	\$5.81443	\$83,467	\$531	\$83,998	2.6%
2033-34	\$5.85173	\$84,418	\$535	\$84,953	1.1%
2034-35	\$5.72566	\$86,652	\$523	\$87,175	2.6%
2035-36	\$5.76197	\$87,611	\$527	\$88,138	1.1%

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	\$14,718,682	\$9,252,287	\$0	\$9,252,287
2026-27	\$13,628,888	\$12,325,475	\$0	\$12,325,475
2027-28	\$13,690,977	\$12,387,564	\$0	\$12,387,564
2028-29	\$14,292,381	\$12,988,968	\$0	\$12,988,968
2029-30	\$14,363,470	\$13,060,057	\$0	\$13,060,057
2030-31	\$15,004,940	\$13,701,527	\$0	\$13,701,527
2031-32	\$15,076,029	\$13,772,616	\$0	\$13,772,616
2032-33	\$15,749,940	\$14,446,527	\$0	\$14,446,527
2033-34	\$15,821,029	\$14,517,616	\$0	\$14,517,616
2034-35	\$16,528,819	\$15,225,406	\$0	\$15,225,406
2035-36	\$16,599,908	\$15,296,495	\$0	\$15,296,495

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	27.26%	-0.67%	26.59%	43.95%	18.38%	1.95%
2026-27	47.77%	-19.14%	28.64%	45.37%	16.65%	1.46%
2027-28	48.27%	-19.28%	28.99%	45.14%	16.57%	1.46%
2028-29	48.58%	-18.61%	29.97%	45.21%	15.96%	1.39%
2029-30	49.02%	-18.66%	30.35%	44.96%	15.87%	1.38%
2030-31	49.26%	-17.93%	31.33%	45.00%	15.28%	1.32%
2031-32	49.67%	-17.99%	31.68%	44.77%	15.20%	1.31%
2032-33	49.88%	-17.28%	32.59%	44.81%	14.64%	1.25%
2033-34	50.26%	-17.34%	32.92%	44.59%	14.56%	1.24%
2034-35	50.44%	-16.66%	33.78%	44.64%	14.03%	1.18%
2035-36	50.81%	-16.72%	34.09%	44.44%	13.96%	1.18%

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 SUPERIOR, 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	\$9,252,287	\$7.86415	\$72,761
2026-27	\$12,325,475	\$6.06638	\$74,771
2027-28	\$12,387,564	\$6.11171	\$75,709
2028-29	\$12,988,968	\$5.98744	\$77,771
2029-30	\$13,060,057	\$6.02987	\$78,750
2030-31	\$13,701,527	\$5.90189	\$80,865
2031-32	\$13,772,616	\$5.94152	\$81,830
2032-33	\$14,446,527	\$5.81443	\$83,998
2033-34	\$14,517,616	\$5.85173	\$84,953
2034-35	\$15,225,406	\$5.72566	\$87,175
2035-36	\$15,296,495	\$5.76197	\$88,138

CITY OF SUPERIOR, 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	\$9,252,287	\$7.86415	\$72,761
2026-27	\$9,805,230	\$7.70995	\$75,598
2027-28	\$9,901,018	\$7.70995	\$76,336
2028-29	\$10,265,613	\$7.70995	\$79,147
2029-30	\$10,366,538	\$7.70995	\$79,926
2030-31	\$10,749,784	\$7.70995	\$82,880
2031-32	\$10,856,109	\$7.70995	\$83,700
2032-33	\$11,258,955	\$7.70995	\$86,806
2033-34	\$11,370,975	\$7.70995	\$87,670
2034-35	\$11,794,425	\$7.70995	\$90,934
2035-36	\$11,912,428	\$7.70995	\$91,844

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	\$2,520,245	(\$1.64357)	-\$827
2027-28	\$2,486,546	(\$1.59824)	-\$627
2028-29	\$2,723,356	(\$1.72251)	-\$1,377
2029-30	\$2,693,519	(\$1.68008)	-\$1,175
2030-31	\$2,951,743	(\$1.80806)	-\$2,015
2031-32	\$2,916,507	(\$1.76843)	-\$1,870
2032-33	\$3,187,572	(\$1.89552)	-\$2,808
2033-34	\$3,146,641	(\$1.85822)	-\$2,716
2034-35	\$3,430,981	(\$1.98429)	-\$3,759
2035-36	\$3,384,067	(\$1.94798)	-\$3,706

CITY OF SUPERIOR, 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	\$187	\$364	\$50,000	\$51,515	\$187	\$304	\$50,000	\$58,947	\$168	\$53	\$144	\$53	\$187	\$348
\$100,000	\$123,480	\$373	\$729	\$100,000	\$103,030	\$373	\$608	\$100,000	\$117,894	\$355	\$401	\$331	\$401	\$373	\$696
\$150,000	\$185,220	\$560	\$1,093	\$150,000	\$154,545	\$560	\$912	\$150,000	\$176,842	\$541	\$749	\$517	\$749	\$560	\$1,044
\$200,000	\$246,960	\$913	\$1,458	\$200,000	\$206,060	\$913	\$1,216	\$200,000	\$235,789	\$728	\$1,097	\$704	\$1,097	\$746	\$1,392
\$250,000	\$308,700	\$1,267	\$1,822	\$250,000	\$257,575	\$1,267	\$1,520	\$250,000	\$294,736	\$914	\$1,444	\$890	\$1,444	\$933	\$1,739
\$300,000	\$370,440	\$1,621	\$2,186	\$300,000	\$309,090	\$1,621	\$1,824	\$300,000	\$353,683	\$1,101	\$1,792	\$1,077	\$1,792	\$1,119	\$2,087
\$400,000	\$493,920	\$2,329	\$2,915	\$400,000	\$412,120	\$2,329	\$2,432	\$400,000	\$471,578	\$1,474	\$2,488	\$1,450	\$2,488	\$1,492	\$2,783
\$500,000	\$617,400	\$3,037	\$3,644	\$500,000	\$515,151	\$3,037	\$3,040	\$500,000	\$589,472	\$1,847	\$3,184	\$1,823	\$3,184	\$1,865	\$3,479
\$600,000	\$740,880	\$3,744	\$4,373	\$600,000	\$618,181	\$3,744	\$3,648	\$600,000	\$707,366	\$2,220	\$3,880	\$2,196	\$3,880	\$2,238	\$4,175
\$700,000	\$864,360	\$4,452	\$5,101	\$700,000	\$721,211	\$4,452	\$4,257	\$700,000	\$825,261	\$2,593	\$4,576	\$2,569	\$4,576	\$2,611	\$4,871
\$800,000	\$987,840	\$5,160	\$5,830	\$800,000	\$824,241	\$5,160	\$4,865	\$800,000	\$943,155	\$2,966	\$5,271	\$2,942	\$5,271	\$2,984	\$5,566
\$900,000	\$1,111,320	\$5,868	\$6,559	\$900,000	\$927,271	\$5,868	\$5,473	\$900,000	\$1,061,050	\$3,339	\$5,967	\$3,315	\$5,967	\$3,357	\$6,262
\$1,000,000	\$1,234,800	\$6,576	\$7,288	\$1,000,000	\$1,030,301	\$6,576	\$6,081	\$1,000,000	\$1,178,944	\$3,712	\$6,663	\$3,688	\$6,663	\$3,730	\$6,958
\$2,000,000	\$2,469,600	\$13,653	\$14,575	\$2,000,000	\$2,060,602	\$13,653	\$12,161	\$2,000,000	\$2,357,888	\$7,442	\$13,621	\$7,418	\$13,621	\$7,460	\$13,916
\$3,000,000	\$3,704,400	\$20,731	\$21,863	\$3,000,000	\$3,090,903	\$20,731	\$18,242	\$3,000,000	\$3,536,832	\$11,172	\$20,579	\$11,148	\$20,579	\$11,190	\$20,874
\$4,000,000	\$4,939,200	\$27,809	\$29,151	\$4,000,000	\$4,121,204	\$27,809	\$24,323	\$4,000,000	\$4,715,776	\$14,902	\$27,537	\$14,878	\$27,537	\$14,920	\$27,832
\$5,000,000	\$6,174,000	\$34,887	\$36,438	\$5,000,000	\$5,151,505	\$34,887	\$30,404	\$5,000,000	\$5,894,720	\$18,632	\$34,495	\$18,608	\$34,495	\$18,650	\$34,790
\$6,000,000	\$7,408,800	\$41,964	\$43,726	\$6,000,000	\$6,181,806	\$41,964	\$36,484	\$6,000,000	\$7,073,664	\$22,362	\$41,453	\$22,338	\$41,453	\$22,381	\$41,748
\$7,000,000	\$8,643,600	\$49,042	\$51,014	\$7,000,000	\$7,212,107	\$49,042	\$42,565	\$7,000,000	\$8,252,608	\$26,093	\$48,411	\$26,068	\$48,411	\$26,111	\$48,706
\$8,000,000	\$9,878,400	\$56,120	\$58,301	\$8,000,000	\$8,242,408	\$56,120	\$48,646	\$8,000,000	\$9,431,552	\$29,823	\$55,369	\$29,798	\$55,369	\$29,841	\$55,664
\$9,000,000	\$11,113,200	\$63,197	\$65,589	\$9,000,000	\$9,272,709	\$63,197	\$54,727	\$9,000,000	\$10,610,496	\$33,553	\$62,327	\$33,528	\$62,327	\$33,571	\$62,622
\$10,000,000	\$12,348,000	\$70,275	\$72,877	\$10,000,000	\$10,303,010	\$70,275	\$60,807	\$10,000,000	\$11,789,440	\$37,283	\$69,285	\$37,259	\$69,285	\$37,301	\$69,580
\$15,000,000	\$18,522,000	\$105,664	\$109,315	\$15,000,000	\$15,454,515	\$105,664	\$91,211	\$15,000,000	\$17,684,160	\$55,933	\$104,075	\$55,909	\$104,075	\$55,951	\$104,370
\$20,000,000	\$24,696,000	\$141,053	\$145,753	\$20,000,000	\$20,606,020	\$141,053	\$121,614	\$20,000,000	\$23,578,880	\$74,584	\$138,865	\$74,560	\$138,865	\$74,602	\$139,160
\$25,000,000	\$30,870,000	\$176,441	\$182,191	\$25,000,000	\$25,757,525	\$176,441	\$152,018	\$25,000,000	\$29,473,600	\$93,234	\$173,655	\$93,210	\$173,655	\$93,252	\$173,950
\$30,000,000	\$37,044,000	\$211,830	\$218,630	\$30,000,000	\$30,909,030	\$211,830	\$182,422	\$30,000,000	\$35,368,320	\$111,885	\$208,445	\$111,860	\$208,445	\$111,903	\$208,740
\$35,000,000	\$43,218,000	\$247,219	\$255,068	\$35,000,000	\$36,060,535	\$247,219	\$212,825	\$35,000,000	\$41,263,040	\$130,535	\$243,235	\$130,511	\$243,235	\$130,553	\$243,530
\$40,000,000	\$49,392,000	\$282,607	\$291,506	\$40,000,000	\$41,212,040	\$282,607	\$243,229	\$40,000,000	\$47,157,760	\$149,186	\$278,025	\$149,161	\$278,025	\$149,204	\$278,320
\$45,000,000	\$55,566,000	\$317,996	\$327,944	\$45,000,000	\$46,363,545	\$317,996	\$273,633	\$45,000,000	\$53,052,480	\$167,836	\$312,815	\$167,812	\$312,815	\$167,854	\$313,110
\$50,000,000	\$61,740,000	\$353,385	\$364,383	\$50,000,000	\$51,515,050	\$353,385	\$304,036	\$50,000,000	\$58,947,200	\$186,487	\$347,605	\$186,462	\$347,605	\$186,505	\$347,900

CITY OF SUPERIOR, 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	\$178	95.37%	\$118	63.02%	(\$116)	(68.65%)	(\$91)	(63.37%)	\$161	86.54%
\$100,000	\$356	95.37%	\$235	63.02%	\$46	12.90%	\$70	21.18%	\$323	86.54%
\$150,000	\$534	95.37%	\$353	63.02%	\$207	38.27%	\$231	44.75%	\$484	86.54%
\$200,000	\$544	59.57%	\$303	33.14%	\$369	50.63%	\$393	55.82%	\$646	86.54%
\$250,000	\$555	43.76%	\$253	19.96%	\$530	57.96%	\$554	62.26%	\$807	86.54%
\$300,000	\$565	34.86%	\$203	12.52%	\$691	62.80%	\$716	66.46%	\$968	86.54%
\$400,000	\$586	25.17%	\$103	4.44%	\$1,014	68.81%	\$1,038	71.63%	\$1,291	86.54%
\$500,000	\$607	19.99%	\$4	0.12%	\$1,337	72.39%	\$1,361	74.68%	\$1,614	86.54%
\$600,000	\$628	16.77%	(\$96)	(2.57%)	\$1,660	74.76%	\$1,684	76.69%	\$1,937	86.54%
\$700,000	\$649	14.58%	(\$196)	(4.40%)	\$1,983	76.46%	\$2,007	78.12%	\$2,260	86.54%
\$800,000	\$670	12.99%	(\$295)	(5.73%)	\$2,305	77.73%	\$2,330	79.19%	\$2,582	86.54%
\$900,000	\$691	11.78%	(\$395)	(6.73%)	\$2,628	78.71%	\$2,652	80.02%	\$2,905	86.54%
\$1,000,000	\$712	10.83%	(\$495)	(7.53%)	\$2,951	79.50%	\$2,975	80.68%	\$3,228	86.54%
\$2,000,000	\$922	6.75%	(\$1,492)	(10.93%)	\$6,179	83.03%	\$6,203	83.62%	\$6,456	86.54%
\$3,000,000	\$1,132	5.46%	(\$2,489)	(12.01%)	\$9,407	84.20%	\$9,431	84.60%	\$9,684	86.54%
\$4,000,000	\$1,342	4.83%	(\$3,486)	(12.54%)	\$12,635	84.78%	\$12,659	85.08%	\$12,912	86.54%
\$5,000,000	\$1,552	4.45%	(\$4,483)	(12.85%)	\$15,863	85.13%	\$15,887	85.38%	\$16,140	86.54%
\$6,000,000	\$1,762	4.20%	(\$5,480)	(13.06%)	\$19,090	85.37%	\$19,115	85.57%	\$19,367	86.54%
\$7,000,000	\$1,972	4.02%	(\$6,477)	(13.21%)	\$22,318	85.54%	\$22,343	85.71%	\$22,595	86.54%
\$8,000,000	\$2,181	3.89%	(\$7,474)	(13.32%)	\$25,546	85.66%	\$25,570	85.81%	\$25,823	86.54%
\$9,000,000	\$2,391	3.78%	(\$8,471)	(13.40%)	\$28,774	85.76%	\$28,798	85.89%	\$29,051	86.54%
\$10,000,000	\$2,601	3.70%	(\$9,468)	(13.47%)	\$32,002	85.84%	\$32,026	85.96%	\$32,279	86.54%
\$15,000,000	\$3,651	3.46%	(\$14,453)	(13.68%)	\$48,142	86.07%	\$48,166	86.15%	\$48,419	86.54%
\$20,000,000	\$4,701	3.33%	(\$19,438)	(13.78%)	\$64,281	86.19%	\$64,305	86.25%	\$64,558	86.54%
\$25,000,000	\$5,750	3.26%	(\$24,423)	(13.84%)	\$80,421	86.26%	\$80,445	86.31%	\$80,698	86.54%
\$30,000,000	\$6,800	3.21%	(\$29,408)	(13.88%)	\$96,560	86.30%	\$96,584	86.34%	\$96,837	86.54%
\$35,000,000	\$7,849	3.18%	(\$34,393)	(13.91%)	\$112,700	86.34%	\$112,724	86.37%	\$112,977	86.54%
\$40,000,000	\$8,899	3.15%	(\$39,378)	(13.93%)	\$128,839	86.36%	\$128,863	86.39%	\$129,116	86.54%
\$45,000,000	\$9,948	3.13%	(\$44,363)	(13.95%)	\$144,979	86.38%	\$145,003	86.41%	\$145,256	86.54%
\$50,000,000	\$10,998	3.11%	(\$49,348)	(13.96%)	\$161,118	86.40%	\$161,143	86.42%	\$161,395	86.54%