

CITY OF STOUT, 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	\$7.94120	\$42,705	\$0	\$42,705	
2026-27	\$4.53710	\$43,559	\$408	\$43,967	3.0%
2027-28	\$4.57961	\$44,270	\$412	\$44,681	1.6%
2028-29	\$4.45051	\$45,575	\$400	\$45,975	2.9%
2029-30	\$4.48960	\$46,289	\$404	\$46,693	1.6%
2030-31	\$4.36317	\$47,627	\$392	\$48,019	2.8%
2031-32	\$4.39912	\$48,327	\$396	\$48,723	1.5%
2032-33	\$4.27699	\$49,697	\$385	\$50,082	2.8%
2033-34	\$4.31010	\$50,384	\$388	\$50,771	1.4%
2034-35	\$4.19205	\$51,787	\$377	\$52,164	2.7%
2035-36	\$4.22257	\$52,459	\$380	\$52,839	1.3%

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	\$12,039,054	\$5,377,691	\$0	\$5,377,691
2026-27	\$10,339,015	\$9,690,656	\$0	\$9,690,656
2027-28	\$10,404,969	\$9,756,610	\$0	\$9,756,610
2028-29	\$10,978,713	\$10,330,354	\$0	\$10,330,354
2029-30	\$11,048,666	\$10,400,307	\$0	\$10,400,307
2030-31	\$11,654,002	\$11,005,643	\$0	\$11,005,643
2031-32	\$11,723,956	\$11,075,597	\$0	\$11,075,597
2032-33	\$12,357,992	\$11,709,633	\$0	\$11,709,633
2033-34	\$12,427,945	\$11,779,586	\$0	\$11,779,586
2034-35	\$13,091,833	\$12,443,474	\$0	\$12,443,474
2035-36	\$13,161,786	\$12,513,427	\$0	\$12,513,427

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	99.55%	-1.63%	97.92%	1.34%	0.00%	0.74%
2026-27	127.88%	-30.33%	97.56%	1.75%	0.00%	0.41%
2027-28	127.94%	-30.37%	97.57%	1.74%	0.00%	0.41%
2028-29	126.54%	-28.90%	97.64%	1.73%	0.00%	0.38%
2029-30	126.55%	-28.90%	97.65%	1.71%	0.00%	0.38%
2030-31	125.19%	-27.48%	97.71%	1.70%	0.00%	0.36%
2031-32	125.21%	-27.49%	97.73%	1.69%	0.00%	0.36%
2032-33	123.94%	-26.16%	97.78%	1.68%	0.00%	0.34%
2033-34	123.97%	-26.17%	97.79%	1.67%	0.00%	0.34%
2034-35	122.77%	-24.93%	97.84%	1.66%	0.00%	0.32%
2035-36	122.80%	-24.95%	97.85%	1.65%	0.00%	0.32%

**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 STOUT, 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	\$5,377,691	\$7.94120	\$42,705
2026-27	\$9,690,656	\$4.53710	\$43,967
2027-28	\$9,756,610	\$4.57961	\$44,681
2028-29	\$10,330,354	\$4.45051	\$45,975
2029-30	\$10,400,307	\$4.48960	\$46,693
2030-31	\$11,005,643	\$4.36317	\$48,019
2031-32	\$11,075,597	\$4.39912	\$48,723
2032-33	\$11,709,633	\$4.27699	\$50,082
2033-34	\$11,779,586	\$4.31010	\$50,771
2034-35	\$12,443,474	\$4.19205	\$52,164
2035-36	\$12,513,427	\$4.22257	\$52,839

CITY OF STOUT, 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	\$5,377,691	\$7.94120	\$42,705
2026-27	\$5,412,980	\$7.94120	\$42,986
2027-28	\$5,569,150	\$7.86257	\$43,788
2028-29	\$5,778,771	\$7.86257	\$45,436
2029-30	\$5,943,235	\$7.86257	\$46,729
2030-31	\$6,164,628	\$7.86257	\$48,470
2031-32	\$6,337,804	\$7.86257	\$49,831
2032-33	\$6,571,588	\$7.86257	\$51,670
2033-34	\$6,753,955	\$7.86257	\$53,103
2034-35	\$7,000,797	\$7.86257	\$55,044
2035-36	\$7,192,817	\$7.86257	\$56,554

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	\$4,277,677	(\$3.40410)	\$982
2027-28	\$4,187,460	(\$3.28296)	\$894
2028-29	\$4,551,583	(\$3.41206)	\$539
2029-30	\$4,457,072	(\$3.37297)	-\$36
2030-31	\$4,841,015	(\$3.49940)	-\$450
2031-32	\$4,737,793	(\$3.46345)	-\$1,109
2032-33	\$5,138,045	(\$3.58558)	-\$1,588
2033-34	\$5,025,631	(\$3.55247)	-\$2,332
2034-35	\$5,442,677	(\$3.67052)	-\$2,881
2035-36	\$5,320,610	(\$3.64000)	-\$3,715

CITY OF STOUT, 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	\$188	\$269	\$50,000	\$51,515	\$188	\$225	\$50,000	\$58,947	\$170	\$39	\$146	\$39	\$188	\$257
\$100,000	\$123,480	\$377	\$539	\$100,000	\$103,030	\$377	\$450	\$100,000	\$117,894	\$358	\$296	\$334	\$296	\$377	\$514
\$150,000	\$185,220	\$565	\$808	\$150,000	\$154,545	\$565	\$674	\$150,000	\$176,842	\$547	\$553	\$522	\$553	\$565	\$772
\$200,000	\$246,960	\$922	\$1,078	\$200,000	\$206,060	\$922	\$899	\$200,000	\$235,789	\$735	\$811	\$711	\$811	\$753	\$1,029
\$250,000	\$308,700	\$1,280	\$1,347	\$250,000	\$257,575	\$1,280	\$1,124	\$250,000	\$294,736	\$923	\$1,068	\$899	\$1,068	\$942	\$1,286
\$300,000	\$370,440	\$1,637	\$1,616	\$300,000	\$309,090	\$1,637	\$1,349	\$300,000	\$353,683	\$1,112	\$1,325	\$1,087	\$1,325	\$1,130	\$1,543
\$400,000	\$493,920	\$2,352	\$2,155	\$400,000	\$412,120	\$2,352	\$1,798	\$400,000	\$471,578	\$1,488	\$1,839	\$1,464	\$1,839	\$1,507	\$2,058
\$500,000	\$617,400	\$3,066	\$2,694	\$500,000	\$515,151	\$3,066	\$2,248	\$500,000	\$589,472	\$1,865	\$2,354	\$1,841	\$2,354	\$1,883	\$2,572
\$600,000	\$740,880	\$3,781	\$3,233	\$600,000	\$618,181	\$3,781	\$2,697	\$600,000	\$707,366	\$2,242	\$2,868	\$2,217	\$2,868	\$2,260	\$3,086
\$700,000	\$864,360	\$4,496	\$3,771	\$700,000	\$721,211	\$4,496	\$3,147	\$700,000	\$825,261	\$2,618	\$3,383	\$2,594	\$3,383	\$2,637	\$3,601
\$800,000	\$987,840	\$5,211	\$4,310	\$800,000	\$824,241	\$5,211	\$3,596	\$800,000	\$943,155	\$2,995	\$3,897	\$2,971	\$3,897	\$3,013	\$4,115
\$900,000	\$1,111,320	\$5,925	\$4,849	\$900,000	\$927,271	\$5,925	\$4,046	\$900,000	\$1,061,050	\$3,372	\$4,411	\$3,347	\$4,411	\$3,390	\$4,630
\$1,000,000	\$1,234,800	\$6,640	\$5,388	\$1,000,000	\$1,030,301	\$6,640	\$4,495	\$1,000,000	\$1,178,944	\$3,748	\$4,926	\$3,724	\$4,926	\$3,767	\$5,144
\$2,000,000	\$2,469,600	\$13,787	\$10,775	\$2,000,000	\$2,060,602	\$13,787	\$8,991	\$2,000,000	\$2,357,888	\$7,515	\$10,070	\$7,491	\$10,070	\$7,533	\$10,288
\$3,000,000	\$3,704,400	\$20,934	\$16,163	\$3,000,000	\$3,090,903	\$20,934	\$13,486	\$3,000,000	\$3,536,832	\$11,282	\$15,214	\$11,257	\$15,214	\$11,300	\$15,432
\$4,000,000	\$4,939,200	\$28,081	\$21,551	\$4,000,000	\$4,121,204	\$28,081	\$17,982	\$4,000,000	\$4,715,776	\$15,048	\$20,358	\$15,024	\$20,358	\$15,067	\$20,576
\$5,000,000	\$6,174,000	\$35,228	\$26,938	\$5,000,000	\$5,151,505	\$35,228	\$22,477	\$5,000,000	\$5,894,720	\$18,815	\$25,502	\$18,790	\$25,502	\$18,833	\$25,720
\$6,000,000	\$7,408,800	\$42,375	\$32,326	\$6,000,000	\$6,181,806	\$42,375	\$26,972	\$6,000,000	\$7,073,664	\$22,582	\$30,645	\$22,557	\$30,645	\$22,600	\$30,864
\$7,000,000	\$8,643,600	\$49,522	\$37,713	\$7,000,000	\$7,212,107	\$49,522	\$31,468	\$7,000,000	\$8,252,608	\$26,348	\$35,789	\$26,324	\$35,789	\$26,366	\$36,008
\$8,000,000	\$9,878,400	\$56,670	\$43,101	\$8,000,000	\$8,242,408	\$56,670	\$35,963	\$8,000,000	\$9,431,552	\$30,115	\$40,933	\$30,090	\$40,933	\$30,133	\$41,151
\$9,000,000	\$11,113,200	\$63,817	\$48,489	\$9,000,000	\$9,272,709	\$63,817	\$40,458	\$9,000,000	\$10,610,496	\$33,881	\$46,077	\$33,857	\$46,077	\$33,900	\$46,295
\$10,000,000	\$12,348,000	\$70,964	\$53,876	\$10,000,000	\$10,303,010	\$70,964	\$44,954	\$10,000,000	\$11,789,440	\$37,648	\$51,221	\$37,624	\$51,221	\$37,666	\$51,439
\$15,000,000	\$18,522,000	\$106,699	\$80,815	\$15,000,000	\$15,454,515	\$106,699	\$67,431	\$15,000,000	\$17,684,160	\$56,481	\$76,941	\$56,457	\$76,941	\$56,500	\$77,159
\$20,000,000	\$24,696,000	\$142,435	\$107,753	\$20,000,000	\$20,606,020	\$142,435	\$89,908	\$20,000,000	\$23,578,880	\$75,314	\$102,661	\$75,290	\$102,661	\$75,333	\$102,879
\$25,000,000	\$30,870,000	\$178,170	\$134,691	\$25,000,000	\$25,757,525	\$178,170	\$112,384	\$25,000,000	\$29,473,600	\$94,148	\$128,380	\$94,123	\$128,380	\$94,166	\$128,598
\$30,000,000	\$37,044,000	\$213,905	\$161,629	\$30,000,000	\$30,909,030	\$213,905	\$134,861	\$30,000,000	\$35,368,320	\$112,981	\$154,100	\$112,956	\$154,100	\$112,999	\$154,318
\$35,000,000	\$43,218,000	\$249,641	\$188,567	\$35,000,000	\$36,060,535	\$249,641	\$157,338	\$35,000,000	\$41,263,040	\$131,814	\$179,819	\$131,790	\$179,819	\$131,832	\$180,038
\$40,000,000	\$49,392,000	\$285,376	\$215,506	\$40,000,000	\$41,212,040	\$285,376	\$179,815	\$40,000,000	\$47,157,760	\$150,647	\$205,539	\$150,623	\$205,539	\$150,666	\$205,757
\$45,000,000	\$55,566,000	\$321,112	\$242,444	\$45,000,000	\$46,363,545	\$321,112	\$202,292	\$45,000,000	\$53,052,480	\$169,480	\$231,259	\$169,456	\$231,259	\$169,499	\$231,477
\$50,000,000	\$61,740,000	\$356,847	\$269,382	\$50,000,000	\$51,515,050	\$356,847	\$224,769	\$50,000,000	\$58,947,200	\$188,314	\$256,978	\$188,289	\$256,978	\$188,332	\$257,197

CITY OF           STOUT, 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	\$81	43.04%	\$36	19.35%	(\$131)	(77.04%)	(\$107)	(73.18%)	\$69	36.57%
\$100,000	\$162	43.04%	\$73	19.35%	(\$62)	(17.34%)	(\$38)	(11.28%)	\$138	36.57%
\$150,000	\$243	43.04%	\$109	19.35%	\$7	1.23%	\$31	5.97%	\$207	36.57%
\$200,000	\$155	16.82%	(\$23)	(2.52%)	\$76	10.28%	\$100	14.08%	\$275	36.57%
\$250,000	\$67	5.25%	(\$156)	(12.18%)	\$144	15.64%	\$169	18.79%	\$344	36.57%
\$300,000	(\$21)	(1.27%)	(\$288)	(17.62%)	\$213	19.19%	\$238	21.87%	\$413	36.57%
\$400,000	(\$197)	(8.36%)	(\$554)	(23.54%)	\$351	23.58%	\$376	25.65%	\$551	36.57%
\$500,000	(\$373)	(12.15%)	(\$819)	(26.70%)	\$489	26.21%	\$513	27.88%	\$689	36.57%
\$600,000	(\$549)	(14.51%)	(\$1,084)	(28.67%)	\$626	27.95%	\$651	29.36%	\$826	36.57%
\$700,000	(\$725)	(16.12%)	(\$1,349)	(30.01%)	\$764	29.19%	\$789	30.41%	\$964	36.57%
\$800,000	(\$900)	(17.28%)	(\$1,614)	(30.98%)	\$902	30.11%	\$926	31.19%	\$1,102	36.57%
\$900,000	(\$1,076)	(18.17%)	(\$1,879)	(31.72%)	\$1,040	30.84%	\$1,064	31.79%	\$1,240	36.57%
\$1,000,000	(\$1,252)	(18.86%)	(\$2,145)	(32.30%)	\$1,177	31.41%	\$1,202	32.28%	\$1,377	36.57%
\$2,000,000	(\$3,012)	(21.85%)	(\$4,796)	(34.79%)	\$2,555	33.99%	\$2,579	34.43%	\$2,755	36.57%
\$3,000,000	(\$4,771)	(22.79%)	(\$7,448)	(35.58%)	\$3,932	34.85%	\$3,956	35.15%	\$4,132	36.57%
\$4,000,000	(\$6,531)	(23.26%)	(\$10,100)	(35.97%)	\$5,309	35.28%	\$5,334	35.50%	\$5,509	36.57%
\$5,000,000	(\$8,290)	(23.53%)	(\$12,751)	(36.20%)	\$6,687	35.54%	\$6,711	35.72%	\$6,886	36.57%
\$6,000,000	(\$10,050)	(23.72%)	(\$15,403)	(36.35%)	\$8,064	35.71%	\$8,088	35.86%	\$8,264	36.57%
\$7,000,000	(\$11,809)	(23.85%)	(\$18,055)	(36.46%)	\$9,441	35.83%	\$9,466	35.96%	\$9,641	36.57%
\$8,000,000	(\$13,568)	(23.94%)	(\$20,707)	(36.54%)	\$10,818	35.92%	\$10,843	36.03%	\$11,018	36.57%
\$9,000,000	(\$15,328)	(24.02%)	(\$23,358)	(36.60%)	\$12,196	36.00%	\$12,220	36.09%	\$12,396	36.57%
\$10,000,000	(\$17,087)	(24.08%)	(\$26,010)	(36.65%)	\$13,573	36.05%	\$13,598	36.14%	\$13,773	36.57%
\$15,000,000	(\$25,884)	(24.26%)	(\$39,268)	(36.80%)	\$20,460	36.22%	\$20,484	36.28%	\$20,659	36.57%
\$20,000,000	(\$34,682)	(24.35%)	(\$52,527)	(36.88%)	\$27,346	36.31%	\$27,370	36.35%	\$27,546	36.57%
\$25,000,000	(\$43,479)	(24.40%)	(\$65,785)	(36.92%)	\$34,232	36.36%	\$34,257	36.40%	\$34,432	36.57%
\$30,000,000	(\$52,276)	(24.44%)	(\$79,044)	(36.95%)	\$41,119	36.39%	\$41,143	36.42%	\$41,319	36.57%
\$35,000,000	(\$61,073)	(24.46%)	(\$92,302)	(36.97%)	\$48,005	36.42%	\$48,030	36.44%	\$48,205	36.57%
\$40,000,000	(\$69,870)	(24.48%)	(\$105,561)	(36.99%)	\$54,892	36.44%	\$54,916	36.46%	\$55,092	36.57%
\$45,000,000	(\$78,668)	(24.50%)	(\$118,820)	(37.00%)	\$61,778	36.45%	\$61,803	36.47%	\$61,978	36.57%
\$50,000,000	(\$87,465)	(24.51%)	(\$132,078)	(37.01%)	\$68,665	36.46%	\$68,689	36.48%	\$68,865	36.57%