

CITY OF VAIL, 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	\$7.78629	\$92,201	\$0	\$92,201	
2026-27	\$4.85553	\$94,045	\$1,578	\$95,623	3.7%
2027-28	\$4.93701	\$97,115	\$1,605	\$98,719	3.2%
2028-29	\$4.80667	\$100,694	\$1,562	\$102,256	3.6%
2029-30	\$4.88124	\$103,794	\$1,586	\$105,381	3.1%
2030-31	\$4.75058	\$107,489	\$1,544	\$109,033	3.5%
2031-32	\$4.81882	\$110,552	\$1,566	\$112,118	2.8%
2032-33	\$4.69097	\$114,360	\$1,525	\$115,885	3.4%
2033-34	\$4.75351	\$117,383	\$1,545	\$118,928	2.6%
2034-35	\$4.62840	\$121,307	\$1,504	\$122,811	3.3%
2035-36	\$4.68579	\$124,288	\$1,523	\$125,811	2.4%

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	\$23,282,490	\$11,841,401	\$0	\$11,841,401
2026-27	\$20,442,829	\$19,693,538	\$0	\$19,693,538
2027-28	\$20,745,043	\$19,995,752	\$0	\$19,995,752
2028-29	\$22,023,031	\$21,273,740	\$0	\$21,273,740
2029-30	\$22,338,246	\$21,588,955	\$0	\$21,588,955
2030-31	\$23,700,713	\$22,951,422	\$0	\$22,951,422
2031-32	\$24,015,927	\$23,266,636	\$0	\$23,266,636
2032-33	\$25,453,091	\$24,703,800	\$0	\$24,703,800
2033-34	\$25,768,305	\$25,019,014	\$0	\$25,019,014
2034-35	\$27,283,530	\$26,534,239	\$0	\$26,534,239
2035-36	\$27,598,745	\$26,849,454	\$0	\$26,849,454

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	70.70%	-1.59%	69.11%	15.83%	3.77%	1.27%
2026-27	97.92%	-27.42%	70.50%	18.61%	2.97%	0.76%
2027-28	96.66%	-27.12%	69.54%	19.67%	2.98%	0.75%
2028-29	94.69%	-25.57%	69.12%	20.68%	2.89%	0.70%
2029-30	93.51%	-25.24%	68.28%	21.63%	2.90%	0.69%
2030-31	91.67%	-23.76%	67.91%	22.53%	2.81%	0.65%
2031-32	90.62%	-23.48%	67.14%	23.38%	2.82%	0.64%
2032-33	88.94%	-22.13%	66.81%	24.21%	2.73%	0.61%
2033-34	88.00%	-21.89%	66.11%	24.98%	2.75%	0.60%
2034-35	86.46%	-20.66%	65.79%	25.75%	2.66%	0.56%
2035-36	85.61%	-20.45%	65.15%	26.44%	2.67%	0.56%

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 VAIL, 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	\$11,841,401	\$7.78629	\$92,201
2026-27	\$19,693,538	\$4.85553	\$95,623
2027-28	\$19,995,752	\$4.93701	\$98,719
2028-29	\$21,273,740	\$4.80667	\$102,256
2029-30	\$21,588,955	\$4.88124	\$105,381
2030-31	\$22,951,422	\$4.75058	\$109,033
2031-32	\$23,266,636	\$4.81882	\$112,118
2032-33	\$24,703,800	\$4.69097	\$115,885
2033-34	\$25,019,014	\$4.75351	\$118,928
2034-35	\$26,534,239	\$4.62840	\$122,811
2035-36	\$26,849,454	\$4.68579	\$125,811

CITY OF VAIL, 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	\$11,841,401	\$7.78629	\$92,201
2026-27	\$12,248,133	\$7.70920	\$94,423
2027-28	\$12,624,269	\$7.63287	\$96,359
2028-29	\$13,202,704	\$7.63287	\$100,774
2029-30	\$13,589,387	\$7.63287	\$103,726
2030-31	\$14,205,618	\$7.63287	\$108,430
2031-32	\$14,603,374	\$7.63287	\$111,466
2032-33	\$15,259,310	\$7.63287	\$116,472
2033-34	\$15,668,753	\$7.63287	\$119,598
2034-35	\$16,366,424	\$7.63287	\$124,923
2035-36	\$16,788,138	\$7.63287	\$128,142

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	\$7,445,405	(\$2.85367)	\$1,199
2027-28	\$7,371,484	(\$2.69586)	\$2,360
2028-29	\$8,071,036	(\$2.82620)	\$1,481
2029-30	\$7,999,568	(\$2.75163)	\$1,655
2030-31	\$8,745,804	(\$2.88229)	\$603
2031-32	\$8,663,263	(\$2.81405)	\$652
2032-33	\$9,444,490	(\$2.94190)	-\$587
2033-34	\$9,350,261	(\$2.87936)	-\$669
2034-35	\$10,167,815	(\$3.00447)	-\$2,112
2035-36	\$10,061,316	(\$2.94708)	-\$2,331

CITY OF VAIL, 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	\$185	\$293	\$50,000	\$51,515	\$185	\$245	\$50,000	\$58,947	\$167	\$43	\$143	\$43	\$185	\$280
\$100,000	\$123,480	\$369	\$587	\$100,000	\$103,030	\$369	\$489	\$100,000	\$117,894	\$351	\$323	\$327	\$323	\$369	\$560
\$150,000	\$185,220	\$554	\$880	\$150,000	\$154,545	\$554	\$734	\$150,000	\$176,842	\$536	\$603	\$512	\$603	\$554	\$840
\$200,000	\$246,960	\$904	\$1,173	\$200,000	\$206,060	\$904	\$979	\$200,000	\$235,789	\$721	\$883	\$697	\$883	\$739	\$1,120
\$250,000	\$308,700	\$1,255	\$1,467	\$250,000	\$257,575	\$1,255	\$1,224	\$250,000	\$294,736	\$905	\$1,163	\$881	\$1,163	\$923	\$1,400
\$300,000	\$370,440	\$1,605	\$1,760	\$300,000	\$309,090	\$1,605	\$1,468	\$300,000	\$353,683	\$1,090	\$1,443	\$1,066	\$1,443	\$1,108	\$1,680
\$400,000	\$493,920	\$2,306	\$2,346	\$400,000	\$412,120	\$2,306	\$1,958	\$400,000	\$471,578	\$1,459	\$2,003	\$1,435	\$2,003	\$1,477	\$2,240
\$500,000	\$617,400	\$3,007	\$2,933	\$500,000	\$515,151	\$3,007	\$2,447	\$500,000	\$589,472	\$1,829	\$2,563	\$1,805	\$2,563	\$1,847	\$2,800
\$600,000	\$740,880	\$3,707	\$3,520	\$600,000	\$618,181	\$3,707	\$2,937	\$600,000	\$707,366	\$2,198	\$3,123	\$2,174	\$3,123	\$2,216	\$3,360
\$700,000	\$864,360	\$4,408	\$4,106	\$700,000	\$721,211	\$4,408	\$3,426	\$700,000	\$825,261	\$2,567	\$3,683	\$2,543	\$3,683	\$2,585	\$3,920
\$800,000	\$987,840	\$5,109	\$4,693	\$800,000	\$824,241	\$5,109	\$3,916	\$800,000	\$943,155	\$2,937	\$4,243	\$2,913	\$4,243	\$2,955	\$4,481
\$900,000	\$1,111,320	\$5,810	\$5,279	\$900,000	\$927,271	\$5,810	\$4,405	\$900,000	\$1,061,050	\$3,306	\$4,803	\$3,282	\$4,803	\$3,324	\$5,041
\$1,000,000	\$1,234,800	\$6,510	\$5,866	\$1,000,000	\$1,030,301	\$6,510	\$4,895	\$1,000,000	\$1,178,944	\$3,675	\$5,363	\$3,651	\$5,363	\$3,693	\$5,601
\$2,000,000	\$2,469,600	\$13,518	\$11,732	\$2,000,000	\$2,060,602	\$13,518	\$9,789	\$2,000,000	\$2,357,888	\$7,368	\$10,964	\$7,344	\$10,964	\$7,386	\$11,201
\$3,000,000	\$3,704,400	\$20,526	\$17,598	\$3,000,000	\$3,090,903	\$20,526	\$14,684	\$3,000,000	\$3,536,832	\$11,062	\$16,564	\$11,038	\$16,564	\$11,079	\$16,802
\$4,000,000	\$4,939,200	\$27,533	\$23,464	\$4,000,000	\$4,121,204	\$27,533	\$19,578	\$4,000,000	\$4,715,776	\$14,755	\$22,165	\$14,731	\$22,165	\$14,773	\$22,403
\$5,000,000	\$6,174,000	\$34,541	\$29,330	\$5,000,000	\$5,151,505	\$34,541	\$24,473	\$5,000,000	\$5,894,720	\$18,448	\$27,766	\$18,424	\$27,766	\$18,466	\$28,003
\$6,000,000	\$7,408,800	\$41,549	\$35,196	\$6,000,000	\$6,181,806	\$41,549	\$29,367	\$6,000,000	\$7,073,664	\$22,141	\$33,366	\$22,117	\$33,366	\$22,159	\$33,604
\$7,000,000	\$8,643,600	\$48,556	\$41,062	\$7,000,000	\$7,212,107	\$48,556	\$34,262	\$7,000,000	\$8,252,608	\$25,834	\$38,967	\$25,810	\$38,967	\$25,852	\$39,205
\$8,000,000	\$9,878,400	\$55,564	\$46,928	\$8,000,000	\$8,242,408	\$55,564	\$39,156	\$8,000,000	\$9,431,552	\$29,527	\$44,568	\$29,503	\$44,568	\$29,545	\$44,805
\$9,000,000	\$11,113,200	\$62,572	\$52,794	\$9,000,000	\$9,272,709	\$62,572	\$44,051	\$9,000,000	\$10,610,496	\$33,221	\$50,168	\$33,197	\$50,168	\$33,238	\$50,406
\$10,000,000	\$12,348,000	\$69,579	\$58,660	\$10,000,000	\$10,303,010	\$69,579	\$48,945	\$10,000,000	\$11,789,440	\$36,914	\$55,769	\$36,890	\$55,769	\$36,932	\$56,007
\$15,000,000	\$18,522,000	\$104,618	\$87,990	\$15,000,000	\$15,454,515	\$104,618	\$73,418	\$15,000,000	\$17,684,160	\$55,379	\$83,772	\$55,355	\$83,772	\$55,397	\$84,010
\$20,000,000	\$24,696,000	\$139,656	\$117,320	\$20,000,000	\$20,606,020	\$139,656	\$97,891	\$20,000,000	\$23,578,880	\$73,845	\$111,776	\$73,821	\$111,776	\$73,863	\$112,013
\$25,000,000	\$30,870,000	\$174,694	\$146,650	\$25,000,000	\$25,757,525	\$174,694	\$122,363	\$25,000,000	\$29,473,600	\$92,311	\$139,779	\$92,287	\$139,779	\$92,329	\$140,017
\$30,000,000	\$37,044,000	\$209,733	\$175,980	\$30,000,000	\$30,909,030	\$209,733	\$146,836	\$30,000,000	\$35,368,320	\$110,777	\$167,783	\$110,753	\$167,783	\$110,795	\$168,020
\$35,000,000	\$43,218,000	\$244,771	\$205,311	\$35,000,000	\$36,060,535	\$244,771	\$171,308	\$35,000,000	\$41,263,040	\$129,243	\$195,786	\$129,219	\$195,786	\$129,261	\$196,023
\$40,000,000	\$49,392,000	\$279,809	\$234,641	\$40,000,000	\$41,212,040	\$279,809	\$195,781	\$40,000,000	\$47,157,760	\$147,709	\$223,789	\$147,685	\$223,789	\$147,726	\$224,027
\$45,000,000	\$55,566,000	\$314,847	\$263,971	\$45,000,000	\$46,363,545	\$314,847	\$220,254	\$45,000,000	\$53,052,480	\$166,174	\$251,793	\$166,150	\$251,793	\$166,192	\$252,030
\$50,000,000	\$61,740,000	\$349,886	\$293,301	\$50,000,000	\$51,515,050	\$349,886	\$244,726	\$50,000,000	\$58,947,200	\$184,640	\$279,796	\$184,616	\$279,796	\$184,658	\$280,033

CITY OF VAIL, 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	\$109	58.83%	\$60	32.53%	(\$124)	(74.51%)	(\$100)	(70.22%)	\$95	51.65%
\$100,000	\$217	58.83%	\$120	32.53%	(\$29)	(8.21%)	(\$5)	(1.48%)	\$191	51.65%
\$150,000	\$326	58.83%	\$180	32.53%	\$67	12.41%	\$91	17.68%	\$286	51.65%
\$200,000	\$269	29.73%	\$75	8.24%	\$162	22.46%	\$186	26.68%	\$382	51.65%
\$250,000	\$212	16.88%	(\$31)	(2.48%)	\$257	28.41%	\$281	31.91%	\$477	51.65%
\$300,000	\$155	9.64%	(\$137)	(8.52%)	\$353	32.35%	\$377	35.33%	\$572	51.65%
\$400,000	\$41	1.76%	(\$348)	(15.10%)	\$543	37.23%	\$567	39.53%	\$763	51.65%
\$500,000	(\$74)	(2.45%)	(\$559)	(18.61%)	\$734	40.15%	\$758	42.01%	\$954	51.65%
\$600,000	(\$188)	(5.07%)	(\$771)	(20.79%)	\$925	42.08%	\$949	43.65%	\$1,145	51.65%
\$700,000	(\$302)	(6.85%)	(\$982)	(22.28%)	\$1,116	43.46%	\$1,140	44.81%	\$1,335	51.65%
\$800,000	(\$416)	(8.15%)	(\$1,193)	(23.36%)	\$1,306	44.49%	\$1,330	45.68%	\$1,526	51.65%
\$900,000	(\$530)	(9.13%)	(\$1,405)	(24.18%)	\$1,497	45.29%	\$1,521	46.35%	\$1,717	51.65%
\$1,000,000	(\$644)	(9.90%)	(\$1,616)	(24.82%)	\$1,688	45.93%	\$1,712	46.89%	\$1,908	51.65%
\$2,000,000	(\$1,786)	(13.21%)	(\$3,729)	(27.59%)	\$3,595	48.79%	\$3,619	49.28%	\$3,815	51.65%
\$3,000,000	(\$2,928)	(14.26%)	(\$5,842)	(28.46%)	\$5,503	49.75%	\$5,527	50.07%	\$5,723	51.65%
\$4,000,000	(\$4,069)	(14.78%)	(\$7,955)	(28.89%)	\$7,410	50.22%	\$7,434	50.47%	\$7,630	51.65%
\$5,000,000	(\$5,211)	(15.09%)	(\$10,068)	(29.15%)	\$9,318	50.51%	\$9,342	50.71%	\$9,538	51.65%
\$6,000,000	(\$6,353)	(15.29%)	(\$12,182)	(29.32%)	\$11,225	50.70%	\$11,249	50.86%	\$11,445	51.65%
\$7,000,000	(\$7,494)	(15.43%)	(\$14,295)	(29.44%)	\$13,133	50.84%	\$13,157	50.98%	\$13,353	51.65%
\$8,000,000	(\$8,636)	(15.54%)	(\$16,408)	(29.53%)	\$15,040	50.94%	\$15,064	51.06%	\$15,260	51.65%
\$9,000,000	(\$9,778)	(15.63%)	(\$18,521)	(29.60%)	\$16,948	51.02%	\$16,972	51.13%	\$17,168	51.65%
\$10,000,000	(\$10,919)	(15.69%)	(\$20,634)	(29.66%)	\$18,855	51.08%	\$18,879	51.18%	\$19,075	51.65%
\$15,000,000	(\$16,627)	(15.89%)	(\$31,200)	(29.82%)	\$28,393	51.27%	\$28,417	51.34%	\$28,613	51.65%
\$20,000,000	(\$22,336)	(15.99%)	(\$41,765)	(29.91%)	\$37,931	51.36%	\$37,955	51.41%	\$38,150	51.65%
\$25,000,000	(\$28,044)	(16.05%)	(\$52,331)	(29.96%)	\$47,468	51.42%	\$47,492	51.46%	\$47,688	51.65%
\$30,000,000	(\$33,752)	(16.09%)	(\$62,897)	(29.99%)	\$57,006	51.46%	\$57,030	51.49%	\$57,225	51.65%
\$35,000,000	(\$39,460)	(16.12%)	(\$73,462)	(30.01%)	\$66,543	51.49%	\$66,567	51.52%	\$66,763	51.65%
\$40,000,000	(\$45,169)	(16.14%)	(\$84,028)	(30.03%)	\$76,081	51.51%	\$76,105	51.53%	\$76,300	51.65%
\$45,000,000	(\$50,877)	(16.16%)	(\$94,594)	(30.04%)	\$85,618	51.52%	\$85,642	51.55%	\$85,838	51.65%
\$50,000,000	(\$56,585)	(16.17%)	(\$105,159)	(30.06%)	\$95,156	51.54%	\$95,180	51.56%	\$95,375	51.65%