

CITY OF UNIONVILLE, 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	\$6.54620	\$10,204	\$0	\$10,204	
2026-27	\$4.95665	\$10,408	\$187	\$10,595	3.8%
2027-28	\$5.04562	\$10,765	\$190	\$10,955	3.4%
2028-29	\$4.82189	\$11,174	\$182	\$11,356	3.7%
2029-30	\$4.90032	\$11,540	\$185	\$11,725	3.3%
2030-31	\$4.68472	\$11,960	\$177	\$12,136	3.5%
2031-32	\$4.75388	\$12,315	\$179	\$12,494	3.0%
2032-33	\$4.55336	\$12,744	\$172	\$12,916	3.4%
2033-34	\$4.61468	\$13,090	\$174	\$13,264	2.7%
2034-35	\$4.42734	\$13,529	\$167	\$13,696	3.3%
2035-36	\$4.48195	\$13,865	\$169	\$14,034	2.5%

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	\$3,851,992	\$1,558,734	\$0	\$1,558,734
2026-27	\$2,739,365	\$2,137,466	\$0	\$2,137,466
2027-28	\$2,773,055	\$2,171,156	\$0	\$2,171,156
2028-29	\$2,956,921	\$2,355,022	\$0	\$2,355,022
2029-30	\$2,994,611	\$2,392,712	\$0	\$2,392,712
2030-31	\$3,192,477	\$2,590,578	\$0	\$2,590,578
2031-32	\$3,230,167	\$2,628,268	\$0	\$2,628,268
2032-33	\$3,438,482	\$2,836,583	\$0	\$2,836,583
2033-34	\$3,476,172	\$2,874,273	\$0	\$2,874,273
2034-35	\$3,695,406	\$3,093,507	\$0	\$3,093,507
2035-36	\$3,733,096	\$3,131,197	\$0	\$3,131,197

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	89.16%	-5.20%	83.96%	11.68%	0.00%	4.36%
2026-27	149.41%	-73.10%	76.31%	19.23%	0.00%	3.18%
2027-28	147.09%	-72.14%	74.96%	20.66%	0.00%	3.13%
2028-29	141.03%	-66.59%	74.45%	21.60%	0.00%	2.88%
2029-30	138.81%	-65.52%	73.29%	22.84%	0.00%	2.84%
2030-31	133.34%	-60.44%	72.90%	23.60%	0.00%	2.62%
2031-32	131.42%	-59.56%	71.86%	24.70%	0.00%	2.58%
2032-33	126.64%	-55.13%	71.52%	25.36%	0.00%	2.39%
2033-34	124.98%	-54.40%	70.59%	26.34%	0.00%	2.36%
2034-35	120.77%	-50.49%	70.28%	26.91%	0.00%	2.20%
2035-36	119.32%	-49.88%	69.44%	27.79%	0.00%	2.17%

**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 UNIONVILLE, 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	\$1,558,734	\$6.54620	\$10,204
2026-27	\$2,137,466	\$4.95665	\$10,595
2027-28	\$2,171,156	\$5.04562	\$10,955
2028-29	\$2,355,022	\$4.82189	\$11,356
2029-30	\$2,392,712	\$4.90032	\$11,725
2030-31	\$2,590,578	\$4.68472	\$12,136
2031-32	\$2,628,268	\$4.75388	\$12,494
2032-33	\$2,836,583	\$4.55336	\$12,916
2033-34	\$2,874,273	\$4.61468	\$13,264
2034-35	\$3,093,507	\$4.42734	\$13,696
2035-36	\$3,131,197	\$4.48195	\$14,034

CITY OF UNIONVILLE, 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	\$1,558,734	\$6.54620	\$10,204
2026-27	\$1,597,953	\$6.54620	\$10,461
2027-28	\$1,648,513	\$6.48139	\$10,685
2028-29	\$1,723,857	\$6.48139	\$11,173
2029-30	\$1,775,984	\$6.48139	\$11,511
2030-31	\$1,856,222	\$6.48139	\$12,031
2031-32	\$1,909,994	\$6.48139	\$12,379
2032-33	\$1,995,374	\$6.48139	\$12,933
2033-34	\$2,050,883	\$6.48139	\$13,293
2034-35	\$2,141,669	\$6.48139	\$13,881
2035-36	\$2,199,000	\$6.48139	\$14,253

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	\$539,513	(\$1.58955)	\$134
2027-28	\$522,643	(\$1.43577)	\$270
2028-29	\$631,165	(\$1.65950)	\$183
2029-30	\$616,727	(\$1.58107)	\$214
2030-31	\$734,356	(\$1.79667)	\$105
2031-32	\$718,274	(\$1.72751)	\$115
2032-33	\$841,209	(\$1.92803)	-\$17
2033-34	\$823,390	(\$1.86671)	-\$29
2034-35	\$951,837	(\$2.05405)	-\$185
2035-36	\$932,196	(\$1.99944)	-\$219

CITY OF UNIONVILLE, 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	\$155	\$289	\$50,000	\$51,515	\$155	\$241	\$50,000	\$58,947	\$140	\$42	\$120	\$42	\$155	\$276
\$100,000	\$123,480	\$310	\$578	\$100,000	\$103,030	\$310	\$483	\$100,000	\$117,894	\$295	\$318	\$275	\$318	\$310	\$552
\$150,000	\$185,220	\$466	\$868	\$150,000	\$154,545	\$466	\$724	\$150,000	\$176,842	\$451	\$594	\$431	\$594	\$466	\$828
\$200,000	\$246,960	\$760	\$1,157	\$200,000	\$206,060	\$760	\$965	\$200,000	\$235,789	\$606	\$870	\$586	\$870	\$621	\$1,105
\$250,000	\$308,700	\$1,055	\$1,446	\$250,000	\$257,575	\$1,055	\$1,207	\$250,000	\$294,736	\$761	\$1,147	\$741	\$1,147	\$776	\$1,381
\$300,000	\$370,440	\$1,349	\$1,735	\$300,000	\$309,090	\$1,349	\$1,448	\$300,000	\$353,683	\$916	\$1,423	\$896	\$1,423	\$931	\$1,657
\$400,000	\$493,920	\$1,939	\$2,314	\$400,000	\$412,120	\$1,939	\$1,931	\$400,000	\$471,578	\$1,227	\$1,975	\$1,207	\$1,975	\$1,242	\$2,209
\$500,000	\$617,400	\$2,528	\$2,892	\$500,000	\$515,151	\$2,528	\$2,413	\$500,000	\$589,472	\$1,537	\$2,527	\$1,517	\$2,527	\$1,552	\$2,762
\$600,000	\$740,880	\$3,117	\$3,471	\$600,000	\$618,181	\$3,117	\$2,896	\$600,000	\$707,366	\$1,848	\$3,080	\$1,828	\$3,080	\$1,863	\$3,314
\$700,000	\$864,360	\$3,706	\$4,049	\$700,000	\$721,211	\$3,706	\$3,379	\$700,000	\$825,261	\$2,158	\$3,632	\$2,138	\$3,632	\$2,173	\$3,866
\$800,000	\$987,840	\$4,295	\$4,628	\$800,000	\$824,241	\$4,295	\$3,861	\$800,000	\$943,155	\$2,469	\$4,184	\$2,449	\$4,184	\$2,484	\$4,418
\$900,000	\$1,111,320	\$4,884	\$5,206	\$900,000	\$927,271	\$4,884	\$4,344	\$900,000	\$1,061,050	\$2,779	\$4,736	\$2,759	\$4,736	\$2,794	\$4,971
\$1,000,000	\$1,234,800	\$5,474	\$5,785	\$1,000,000	\$1,030,301	\$5,474	\$4,827	\$1,000,000	\$1,178,944	\$3,090	\$5,289	\$3,070	\$5,289	\$3,105	\$5,523
\$2,000,000	\$2,469,600	\$11,365	\$11,569	\$2,000,000	\$2,060,602	\$11,365	\$9,653	\$2,000,000	\$2,357,888	\$6,195	\$10,812	\$6,175	\$10,812	\$6,210	\$11,046
\$3,000,000	\$3,704,400	\$17,257	\$17,354	\$3,000,000	\$3,090,903	\$17,257	\$14,480	\$3,000,000	\$3,536,832	\$9,300	\$16,335	\$9,280	\$16,335	\$9,315	\$16,569
\$4,000,000	\$4,939,200	\$23,148	\$23,139	\$4,000,000	\$4,121,204	\$23,148	\$19,307	\$4,000,000	\$4,715,776	\$12,405	\$21,858	\$12,385	\$21,858	\$12,420	\$22,092
\$5,000,000	\$6,174,000	\$29,040	\$28,923	\$5,000,000	\$5,151,505	\$29,040	\$24,133	\$5,000,000	\$5,894,720	\$15,510	\$27,381	\$15,490	\$27,381	\$15,525	\$27,615
\$6,000,000	\$7,408,800	\$34,931	\$34,708	\$6,000,000	\$6,181,806	\$34,931	\$28,960	\$6,000,000	\$7,073,664	\$18,615	\$32,904	\$18,595	\$32,904	\$18,630	\$33,138
\$7,000,000	\$8,643,600	\$40,823	\$40,493	\$7,000,000	\$7,212,107	\$40,823	\$33,787	\$7,000,000	\$8,252,608	\$21,720	\$38,427	\$21,700	\$38,427	\$21,735	\$38,661
\$8,000,000	\$9,878,400	\$46,715	\$46,278	\$8,000,000	\$8,242,408	\$46,715	\$38,613	\$8,000,000	\$9,431,552	\$24,825	\$43,950	\$24,804	\$43,950	\$24,840	\$44,184
\$9,000,000	\$11,113,200	\$52,606	\$52,062	\$9,000,000	\$9,272,709	\$52,606	\$43,440	\$9,000,000	\$10,610,496	\$27,930	\$49,473	\$27,909	\$49,473	\$27,945	\$49,707
\$10,000,000	\$12,348,000	\$58,498	\$57,847	\$10,000,000	\$10,303,010	\$58,498	\$48,267	\$10,000,000	\$11,789,440	\$31,035	\$54,996	\$31,014	\$54,996	\$31,050	\$55,230
\$15,000,000	\$18,522,000	\$87,956	\$86,770	\$15,000,000	\$15,454,515	\$87,956	\$72,400	\$15,000,000	\$17,684,160	\$46,559	\$82,611	\$46,539	\$82,611	\$46,575	\$82,845
\$20,000,000	\$24,696,000	\$117,414	\$115,694	\$20,000,000	\$20,606,020	\$117,414	\$96,533	\$20,000,000	\$23,578,880	\$62,084	\$110,226	\$62,064	\$110,226	\$62,099	\$110,460
\$25,000,000	\$30,870,000	\$146,872	\$144,617	\$25,000,000	\$25,757,525	\$146,872	\$120,667	\$25,000,000	\$29,473,600	\$77,609	\$137,841	\$77,589	\$137,841	\$77,624	\$138,076
\$30,000,000	\$37,044,000	\$176,329	\$173,541	\$30,000,000	\$30,909,030	\$176,329	\$144,800	\$30,000,000	\$35,368,320	\$93,134	\$165,456	\$93,114	\$165,456	\$93,149	\$165,691
\$35,000,000	\$43,218,000	\$205,787	\$202,464	\$35,000,000	\$36,060,535	\$205,787	\$168,934	\$35,000,000	\$41,263,040	\$108,659	\$193,072	\$108,639	\$193,072	\$108,674	\$193,306
\$40,000,000	\$49,392,000	\$235,245	\$231,388	\$40,000,000	\$41,212,040	\$235,245	\$193,067	\$40,000,000	\$47,157,760	\$124,184	\$220,687	\$124,163	\$220,687	\$124,199	\$220,921
\$45,000,000	\$55,566,000	\$264,703	\$260,311	\$45,000,000	\$46,363,545	\$264,703	\$217,200	\$45,000,000	\$53,052,480	\$139,708	\$248,302	\$139,688	\$248,302	\$139,724	\$248,536
\$50,000,000	\$61,740,000	\$294,161	\$289,235	\$50,000,000	\$51,515,050	\$294,161	\$241,334	\$50,000,000	\$58,947,200	\$155,233	\$275,917	\$155,213	\$275,917	\$155,248	\$276,151

CITY OF            UNIONVILLE, 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	\$134	86.30%	\$86	55.45%	(\$98)	(70.10%)	(\$78)	(65.07%)	\$121	77.88%
\$100,000	\$268	86.30%	\$172	55.45%	\$23	7.66%	\$43	15.55%	\$242	77.88%
\$150,000	\$402	86.30%	\$258	55.45%	\$144	31.85%	\$164	38.03%	\$363	77.88%
\$200,000	\$397	52.16%	\$205	26.96%	\$264	43.64%	\$285	48.59%	\$484	77.88%
\$250,000	\$391	37.09%	\$152	14.39%	\$385	50.62%	\$406	54.73%	\$605	77.88%
\$300,000	\$386	28.60%	\$99	7.30%	\$506	55.24%	\$526	58.74%	\$725	77.88%
\$400,000	\$375	19.36%	(\$8)	(0.41%)	\$748	60.97%	\$768	63.66%	\$967	77.88%
\$500,000	\$365	14.42%	(\$114)	(4.53%)	\$990	64.38%	\$1,010	66.57%	\$1,209	77.88%
\$600,000	\$354	11.35%	(\$221)	(7.09%)	\$1,232	66.65%	\$1,252	68.49%	\$1,451	77.88%
\$700,000	\$343	9.26%	(\$327)	(8.84%)	\$1,473	68.27%	\$1,494	69.85%	\$1,693	77.88%
\$800,000	\$332	7.74%	(\$434)	(10.10%)	\$1,715	69.47%	\$1,735	70.87%	\$1,934	77.88%
\$900,000	\$322	6.59%	(\$540)	(11.06%)	\$1,957	70.41%	\$1,977	71.66%	\$2,176	77.88%
\$1,000,000	\$311	5.68%	(\$647)	(11.82%)	\$2,199	71.16%	\$2,219	72.29%	\$2,418	77.88%
\$2,000,000	\$204	1.80%	(\$1,712)	(15.06%)	\$4,617	74.53%	\$4,637	75.10%	\$4,836	77.88%
\$3,000,000	\$97	0.56%	(\$2,777)	(16.09%)	\$7,035	75.65%	\$7,055	76.03%	\$7,254	77.88%
\$4,000,000	(\$10)	(0.04%)	(\$3,842)	(16.60%)	\$9,453	76.20%	\$9,473	76.49%	\$9,672	77.88%
\$5,000,000	(\$116)	(0.40%)	(\$4,907)	(16.90%)	\$11,871	76.54%	\$11,891	76.77%	\$12,090	77.88%
\$6,000,000	(\$223)	(0.64%)	(\$5,971)	(17.09%)	\$14,289	76.76%	\$14,309	76.95%	\$14,508	77.88%
\$7,000,000	(\$330)	(0.81%)	(\$7,036)	(17.24%)	\$16,707	76.92%	\$16,727	77.09%	\$16,926	77.88%
\$8,000,000	(\$437)	(0.94%)	(\$8,101)	(17.34%)	\$19,125	77.04%	\$19,145	77.19%	\$19,344	77.88%
\$9,000,000	(\$544)	(1.03%)	(\$9,166)	(17.42%)	\$21,543	77.13%	\$21,564	77.26%	\$21,762	77.88%
\$10,000,000	(\$651)	(1.11%)	(\$10,231)	(17.49%)	\$23,961	77.21%	\$23,982	77.32%	\$24,181	77.88%
\$15,000,000	(\$1,185)	(1.35%)	(\$15,556)	(17.69%)	\$36,052	77.43%	\$36,072	77.51%	\$36,271	77.88%
\$20,000,000	(\$1,720)	(1.46%)	(\$20,880)	(17.78%)	\$48,142	77.54%	\$48,162	77.60%	\$48,361	77.88%
\$25,000,000	(\$2,254)	(1.53%)	(\$26,205)	(17.84%)	\$60,232	77.61%	\$60,252	77.66%	\$60,451	77.88%
\$30,000,000	(\$2,789)	(1.58%)	(\$31,529)	(17.88%)	\$72,322	77.65%	\$72,343	77.69%	\$72,542	77.88%
\$35,000,000	(\$3,323)	(1.61%)	(\$36,854)	(17.91%)	\$84,413	77.69%	\$84,433	77.72%	\$84,632	77.88%
\$40,000,000	(\$3,858)	(1.64%)	(\$42,178)	(17.93%)	\$96,503	77.71%	\$96,523	77.74%	\$96,722	77.88%
\$45,000,000	(\$4,392)	(1.66%)	(\$47,503)	(17.95%)	\$108,593	77.73%	\$108,613	77.75%	\$108,812	77.88%
\$50,000,000	(\$4,926)	(1.67%)	(\$52,827)	(17.96%)	\$120,684	77.74%	\$120,704	77.77%	\$120,903	77.88%