

CITY OF VALERIA, 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	\$8.10000	\$8,603	\$0	\$8,603	
2026-27	\$4.79389	\$8,775	\$0	\$8,775	2.0%
2027-28	\$4.82312	\$8,819	\$0	\$8,819	0.5%
2028-29	\$4.68512	\$8,995	\$0	\$8,995	2.0%
2029-30	\$4.70855	\$9,040	\$0	\$9,040	0.5%
2030-31	\$4.57120	\$9,221	\$0	\$9,221	2.0%
2031-32	\$4.59406	\$9,267	\$0	\$9,267	0.5%
2032-33	\$4.46223	\$9,452	\$0	\$9,452	2.0%
2033-34	\$4.48454	\$9,500	\$0	\$9,500	0.5%
2034-35	\$4.35786	\$9,689	\$0	\$9,689	2.0%
2035-36	\$4.37965	\$9,738	\$0	\$9,738	0.5%

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	\$2,339,064	\$1,062,062	\$0	\$1,062,062
2026-27	\$1,980,070	\$1,830,406	\$0	\$1,830,406
2027-28	\$1,978,070	\$1,828,406	\$0	\$1,828,406
2028-29	\$2,069,571	\$1,919,907	\$0	\$1,919,907
2029-30	\$2,069,571	\$1,919,907	\$0	\$1,919,907
2030-31	\$2,166,811	\$2,017,147	\$0	\$2,017,147
2031-32	\$2,166,811	\$2,017,147	\$0	\$2,017,147
2032-33	\$2,267,941	\$2,118,277	\$0	\$2,118,277
2033-34	\$2,267,941	\$2,118,277	\$0	\$2,118,277
2034-35	\$2,373,117	\$2,223,453	\$0	\$2,223,453
2035-36	\$2,373,117	\$2,223,453	\$0	\$2,223,453

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	95.77%	-1.37%	94.41%	0.00%	0.00%	5.59%
2026-27	127.70%	-30.95%	96.76%	0.00%	0.00%	3.24%
2027-28	127.84%	-31.09%	96.75%	0.00%	0.00%	3.25%
2028-29	126.62%	-29.71%	96.91%	0.00%	0.00%	3.09%
2029-30	126.62%	-29.71%	96.91%	0.00%	0.00%	3.09%
2030-31	125.34%	-28.28%	97.06%	0.00%	0.00%	2.94%
2031-32	125.34%	-28.28%	97.06%	0.00%	0.00%	2.94%
2032-33	124.13%	-26.93%	97.20%	0.00%	0.00%	2.80%
2033-34	124.13%	-26.93%	97.20%	0.00%	0.00%	2.80%
2034-35	122.99%	-25.66%	97.33%	0.00%	0.00%	2.67%
2035-36	122.99%	-25.66%	97.33%	0.00%	0.00%	2.67%

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 VALERIA, 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	\$1,062,062	\$8.10000	\$8,603
2026-27	\$1,830,406	\$4.79389	\$8,775
2027-28	\$1,828,406	\$4.82312	\$8,819
2028-29	\$1,919,907	\$4.68512	\$8,995
2029-30	\$1,919,907	\$4.70855	\$9,040
2030-31	\$2,017,147	\$4.57120	\$9,221
2031-32	\$2,017,147	\$4.59406	\$9,267
2032-33	\$2,118,277	\$4.46223	\$9,452
2033-34	\$2,118,277	\$4.48454	\$9,500
2034-35	\$2,223,453	\$4.35786	\$9,689
2035-36	\$2,223,453	\$4.37965	\$9,738

CITY OF VALERIA, 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	\$1,062,062	\$8.10000	\$8,603
2026-27	\$1,059,711	\$8.10000	\$8,584
2027-28	\$1,081,644	\$8.10000	\$8,761
2028-29	\$1,112,746	\$8.10000	\$9,013
2029-30	\$1,135,826	\$8.10000	\$9,200
2030-31	\$1,168,554	\$8.10000	\$9,465
2031-32	\$1,192,838	\$8.10000	\$9,662
2032-33	\$1,227,276	\$8.10000	\$9,941
2033-34	\$1,252,831	\$8.10000	\$10,148
2034-35	\$1,289,070	\$8.10000	\$10,441
2035-36	\$1,315,959	\$8.10000	\$10,659

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	\$770,695	(\$3.30611)	\$191
2027-28	\$746,762	(\$3.27688)	\$57
2028-29	\$807,161	(\$3.41488)	-\$18
2029-30	\$784,081	(\$3.39145)	-\$160
2030-31	\$848,594	(\$3.52880)	-\$245
2031-32	\$824,310	(\$3.50594)	-\$395
2032-33	\$891,002	(\$3.63777)	-\$489
2033-34	\$865,447	(\$3.61546)	-\$648
2034-35	\$934,383	(\$3.74214)	-\$752
2035-36	\$907,494	(\$3.72035)	-\$921

CITY OF VALERIA, 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	\$192	\$282	\$50,000	\$51,515	\$192	\$235	\$50,000	\$58,947	\$173	\$41	\$148	\$41	\$192	\$269
\$100,000	\$123,480	\$384	\$564	\$100,000	\$103,030	\$384	\$471	\$100,000	\$117,894	\$366	\$310	\$341	\$310	\$384	\$539
\$150,000	\$185,220	\$576	\$847	\$150,000	\$154,545	\$576	\$706	\$150,000	\$176,842	\$558	\$580	\$533	\$580	\$576	\$808
\$200,000	\$246,960	\$941	\$1,129	\$200,000	\$206,060	\$941	\$942	\$200,000	\$235,789	\$750	\$849	\$725	\$849	\$768	\$1,078
\$250,000	\$308,700	\$1,305	\$1,411	\$250,000	\$257,575	\$1,305	\$1,177	\$250,000	\$294,736	\$942	\$1,119	\$917	\$1,119	\$960	\$1,347
\$300,000	\$370,440	\$1,670	\$1,693	\$300,000	\$309,090	\$1,670	\$1,413	\$300,000	\$353,683	\$1,134	\$1,388	\$1,109	\$1,388	\$1,153	\$1,617
\$400,000	\$493,920	\$2,399	\$2,258	\$400,000	\$412,120	\$2,399	\$1,884	\$400,000	\$471,578	\$1,518	\$1,927	\$1,493	\$1,927	\$1,537	\$2,156
\$500,000	\$617,400	\$3,128	\$2,822	\$500,000	\$515,151	\$3,128	\$2,355	\$500,000	\$589,472	\$1,902	\$2,466	\$1,877	\$2,466	\$1,921	\$2,695
\$600,000	\$740,880	\$3,857	\$3,387	\$600,000	\$618,181	\$3,857	\$2,826	\$600,000	\$707,366	\$2,287	\$3,005	\$2,262	\$3,005	\$2,305	\$3,234
\$700,000	\$864,360	\$4,586	\$3,951	\$700,000	\$721,211	\$4,586	\$3,297	\$700,000	\$825,261	\$2,671	\$3,544	\$2,646	\$3,544	\$2,689	\$3,772
\$800,000	\$987,840	\$5,315	\$4,516	\$800,000	\$824,241	\$5,315	\$3,768	\$800,000	\$943,155	\$3,055	\$4,083	\$3,030	\$4,083	\$3,074	\$4,311
\$900,000	\$1,111,320	\$6,044	\$5,080	\$900,000	\$927,271	\$6,044	\$4,239	\$900,000	\$1,061,050	\$3,439	\$4,622	\$3,414	\$4,622	\$3,458	\$4,850
\$1,000,000	\$1,234,800	\$6,773	\$5,645	\$1,000,000	\$1,030,301	\$6,773	\$4,710	\$1,000,000	\$1,178,944	\$3,823	\$5,161	\$3,798	\$5,161	\$3,842	\$5,389
\$2,000,000	\$2,469,600	\$14,063	\$11,289	\$2,000,000	\$2,060,602	\$14,063	\$9,419	\$2,000,000	\$2,357,888	\$7,665	\$10,550	\$7,640	\$10,550	\$7,684	\$10,778
\$3,000,000	\$3,704,400	\$21,353	\$16,934	\$3,000,000	\$3,090,903	\$21,353	\$14,129	\$3,000,000	\$3,536,832	\$11,507	\$15,939	\$11,482	\$15,939	\$11,526	\$16,168
\$4,000,000	\$4,939,200	\$28,643	\$22,578	\$4,000,000	\$4,121,204	\$28,643	\$18,839	\$4,000,000	\$4,715,776	\$15,349	\$21,328	\$15,324	\$21,328	\$15,368	\$21,557
\$5,000,000	\$6,174,000	\$35,933	\$28,223	\$5,000,000	\$5,151,505	\$35,933	\$23,549	\$5,000,000	\$5,894,720	\$19,191	\$26,717	\$19,166	\$26,717	\$19,210	\$26,946
\$6,000,000	\$7,408,800	\$43,223	\$33,867	\$6,000,000	\$6,181,806	\$43,223	\$28,258	\$6,000,000	\$7,073,664	\$23,033	\$32,107	\$23,008	\$32,107	\$23,052	\$32,335
\$7,000,000	\$8,643,600	\$50,513	\$39,512	\$7,000,000	\$7,212,107	\$50,513	\$32,968	\$7,000,000	\$8,252,608	\$26,875	\$37,496	\$26,850	\$37,496	\$26,894	\$37,724
\$8,000,000	\$9,878,400	\$57,803	\$45,156	\$8,000,000	\$8,242,408	\$57,803	\$37,678	\$8,000,000	\$9,431,552	\$30,717	\$42,885	\$30,692	\$42,885	\$30,736	\$43,114
\$9,000,000	\$11,113,200	\$65,093	\$50,801	\$9,000,000	\$9,272,709	\$65,093	\$42,387	\$9,000,000	\$10,610,496	\$34,559	\$48,274	\$34,534	\$48,274	\$34,578	\$48,503
\$10,000,000	\$12,348,000	\$72,383	\$56,445	\$10,000,000	\$10,303,010	\$72,383	\$47,097	\$10,000,000	\$11,789,440	\$38,401	\$53,663	\$38,376	\$53,663	\$38,420	\$53,892
\$15,000,000	\$18,522,000	\$108,833	\$84,668	\$15,000,000	\$15,454,515	\$108,833	\$70,646	\$15,000,000	\$17,684,160	\$57,611	\$80,609	\$57,586	\$80,609	\$57,629	\$80,838
\$20,000,000	\$24,696,000	\$145,283	\$112,890	\$20,000,000	\$20,606,020	\$145,283	\$94,194	\$20,000,000	\$23,578,880	\$76,821	\$107,555	\$76,796	\$107,555	\$76,839	\$107,784
\$25,000,000	\$30,870,000	\$181,733	\$141,113	\$25,000,000	\$25,757,525	\$181,733	\$117,743	\$25,000,000	\$29,473,600	\$96,030	\$134,501	\$96,005	\$134,501	\$96,049	\$134,730
\$30,000,000	\$37,044,000	\$218,183	\$169,336	\$30,000,000	\$30,909,030	\$218,183	\$141,291	\$30,000,000	\$35,368,320	\$115,240	\$161,447	\$115,215	\$161,447	\$115,259	\$161,676
\$35,000,000	\$43,218,000	\$254,633	\$197,558	\$35,000,000	\$36,060,535	\$254,633	\$164,840	\$35,000,000	\$41,263,040	\$134,450	\$188,393	\$134,425	\$188,393	\$134,469	\$188,622
\$40,000,000	\$49,392,000	\$291,083	\$225,781	\$40,000,000	\$41,212,040	\$291,083	\$188,388	\$40,000,000	\$47,157,760	\$153,660	\$215,339	\$153,635	\$215,339	\$153,678	\$215,568
\$45,000,000	\$55,566,000	\$327,533	\$254,003	\$45,000,000	\$46,363,545	\$327,533	\$211,937	\$45,000,000	\$53,052,480	\$172,870	\$242,285	\$172,845	\$242,285	\$172,888	\$242,513
\$50,000,000	\$61,740,000	\$363,983	\$282,226	\$50,000,000	\$51,515,050	\$363,983	\$235,486	\$50,000,000	\$58,947,200	\$192,079	\$269,231	\$192,054	\$269,231	\$192,098	\$269,459

CITY OF VALERIA, 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	\$90	46.92%	\$43	22.59%	(\$133)	(76.42%)	(\$108)	(72.46%)	\$77	40.27%
\$100,000	\$180	46.92%	\$87	22.59%	(\$55)	(15.10%)	(\$30)	(8.88%)	\$155	40.27%
\$150,000	\$270	46.92%	\$130	22.59%	\$22	3.97%	\$47	8.85%	\$232	40.27%
\$200,000	\$188	19.99%	\$1	0.12%	\$100	13.27%	\$124	17.18%	\$309	40.27%
\$250,000	\$106	8.11%	(\$128)	(9.80%)	\$177	18.78%	\$202	22.02%	\$387	40.27%
\$300,000	\$24	1.41%	(\$257)	(15.38%)	\$254	22.42%	\$279	25.18%	\$464	40.27%
\$400,000	(\$141)	(5.88%)	(\$515)	(21.47%)	\$409	26.94%	\$434	29.06%	\$619	40.27%
\$500,000	(\$306)	(9.77%)	(\$773)	(24.71%)	\$564	29.63%	\$589	31.36%	\$774	40.27%
\$600,000	(\$470)	(12.19%)	(\$1,031)	(26.73%)	\$718	31.42%	\$743	32.87%	\$928	40.27%
\$700,000	(\$635)	(13.84%)	(\$1,289)	(28.11%)	\$873	32.69%	\$898	33.95%	\$1,083	40.27%
\$800,000	(\$799)	(15.04%)	(\$1,547)	(29.11%)	\$1,028	33.65%	\$1,053	34.75%	\$1,238	40.27%
\$900,000	(\$964)	(15.95%)	(\$1,805)	(29.87%)	\$1,183	34.39%	\$1,208	35.37%	\$1,393	40.27%
\$1,000,000	(\$1,128)	(16.66%)	(\$2,063)	(30.46%)	\$1,337	34.98%	\$1,362	35.86%	\$1,547	40.27%
\$2,000,000	(\$2,774)	(19.72%)	(\$4,643)	(33.02%)	\$2,885	37.63%	\$2,910	38.08%	\$3,094	40.27%
\$3,000,000	(\$4,419)	(20.70%)	(\$7,224)	(33.83%)	\$4,432	38.51%	\$4,457	38.81%	\$4,642	40.27%
\$4,000,000	(\$6,065)	(21.17%)	(\$9,804)	(34.23%)	\$5,979	38.95%	\$6,004	39.18%	\$6,189	40.27%
\$5,000,000	(\$7,710)	(21.46%)	(\$12,384)	(34.46%)	\$7,526	39.22%	\$7,551	39.40%	\$7,736	40.27%
\$6,000,000	(\$9,356)	(21.65%)	(\$14,965)	(34.62%)	\$9,073	39.39%	\$9,098	39.54%	\$9,283	40.27%
\$7,000,000	(\$11,001)	(21.78%)	(\$17,545)	(34.73%)	\$10,621	39.52%	\$10,646	39.65%	\$10,831	40.27%
\$8,000,000	(\$12,647)	(21.88%)	(\$20,125)	(34.82%)	\$12,168	39.61%	\$12,193	39.73%	\$12,378	40.27%
\$9,000,000	(\$14,292)	(21.96%)	(\$22,705)	(34.88%)	\$13,715	39.69%	\$13,740	39.79%	\$13,925	40.27%
\$10,000,000	(\$15,938)	(22.02%)	(\$25,286)	(34.93%)	\$15,262	39.74%	\$15,287	39.84%	\$15,472	40.27%
\$15,000,000	(\$24,165)	(22.20%)	(\$38,187)	(35.09%)	\$22,999	39.92%	\$23,023	39.98%	\$23,208	40.27%
\$20,000,000	(\$32,392)	(22.30%)	(\$51,089)	(35.16%)	\$30,735	40.01%	\$30,760	40.05%	\$30,945	40.27%
\$25,000,000	(\$40,620)	(22.35%)	(\$63,990)	(35.21%)	\$38,471	40.06%	\$38,496	40.10%	\$38,681	40.27%
\$30,000,000	(\$48,847)	(22.39%)	(\$76,891)	(35.24%)	\$46,207	40.10%	\$46,232	40.13%	\$46,417	40.27%
\$35,000,000	(\$57,075)	(22.41%)	(\$89,793)	(35.26%)	\$53,943	40.12%	\$53,968	40.15%	\$54,153	40.27%
\$40,000,000	(\$65,302)	(22.43%)	(\$102,694)	(35.28%)	\$61,679	40.14%	\$61,704	40.16%	\$61,889	40.27%
\$45,000,000	(\$73,529)	(22.45%)	(\$115,596)	(35.29%)	\$69,415	40.15%	\$69,440	40.18%	\$69,625	40.27%
\$50,000,000	(\$81,757)	(22.46%)	(\$128,497)	(35.30%)	\$77,152	40.17%	\$77,177	40.18%	\$77,361	40.27%