

CITY OF WALKER, 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	\$8.12551	\$243,835	\$0	\$243,835	
2026-27	\$4.34038	\$248,712	\$1,446	\$250,158	2.6%
2027-28	\$4.37035	\$251,409	\$1,456	\$252,864	1.1%
2028-29	\$4.26297	\$257,922	\$1,420	\$259,342	2.6%
2029-30	\$4.28950	\$260,638	\$1,429	\$262,067	1.1%
2030-31	\$4.18239	\$267,309	\$1,393	\$268,702	2.5%
2031-32	\$4.20815	\$270,045	\$1,402	\$271,447	1.0%
2032-33	\$4.10383	\$276,876	\$1,367	\$278,243	2.5%
2033-34	\$4.12886	\$279,635	\$1,375	\$281,010	1.0%
2034-35	\$4.02721	\$286,630	\$1,341	\$287,971	2.5%
2035-36	\$4.05154	\$289,411	\$1,350	\$290,761	1.0%

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	\$65,498,721	\$30,008,608	\$0	\$30,008,608
2026-27	\$61,718,165	\$57,635,003	\$0	\$57,635,003
2027-28	\$61,942,243	\$57,859,081	\$0	\$57,859,081
2028-29	\$64,919,097	\$60,835,935	\$0	\$60,835,935
2029-30	\$65,178,175	\$61,095,013	\$0	\$61,095,013
2030-31	\$68,329,154	\$64,245,992	\$0	\$64,245,992
2031-32	\$68,588,232	\$64,505,070	\$0	\$64,505,070
2032-33	\$71,884,019	\$67,800,857	\$0	\$67,800,857
2033-34	\$72,143,096	\$68,059,934	\$0	\$68,059,934
2034-35	\$75,589,609	\$71,506,447	\$0	\$71,506,447
2035-36	\$75,848,687	\$71,765,525	\$0	\$71,765,525

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.16%	-2.09%	88.07%	9.57%	0.11%	2.26%
2026-27	108.45%	-18.13%	90.33%	8.28%	0.12%	1.18%
2027-28	108.61%	-18.24%	90.36%	8.25%	0.12%	1.17%
2028-29	107.97%	-17.53%	90.44%	8.23%	0.11%	1.11%
2029-30	108.06%	-17.57%	90.48%	8.20%	0.11%	1.11%
2030-31	107.39%	-16.82%	90.56%	8.19%	0.11%	1.05%
2031-32	107.47%	-16.87%	90.60%	8.15%	0.11%	1.05%
2032-33	106.83%	-16.16%	90.67%	8.15%	0.10%	1.00%
2033-34	106.91%	-16.20%	90.71%	8.11%	0.10%	1.00%
2034-35	106.30%	-15.52%	90.77%	8.11%	0.10%	0.95%
2035-36	106.38%	-15.57%	90.81%	8.08%	0.10%	0.94%

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 WALKER, 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	\$30,008,608	\$8.12551	\$243,835
2026-27	\$57,635,003	\$4.34038	\$250,158
2027-28	\$57,859,081	\$4.37035	\$252,864
2028-29	\$60,835,935	\$4.26297	\$259,342
2029-30	\$61,095,013	\$4.28950	\$262,067
2030-31	\$64,245,992	\$4.18239	\$268,702
2031-32	\$64,505,070	\$4.20815	\$271,447
2032-33	\$67,800,857	\$4.10383	\$278,243
2033-34	\$68,059,934	\$4.12886	\$281,010
2034-35	\$71,506,447	\$4.02721	\$287,971
2035-36	\$71,765,525	\$4.05154	\$290,761

CITY OF WALKER, 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	\$30,008,608	\$8.12551	\$243,835
2026-27	\$30,435,606	\$8.12551	\$247,305
2027-28	\$31,169,838	\$8.12551	\$253,271
2028-29	\$32,313,434	\$8.10000	\$261,739
2029-30	\$33,086,535	\$8.10000	\$268,001
2030-31	\$34,292,585	\$8.10000	\$277,770
2031-32	\$35,106,503	\$8.10000	\$284,363
2032-33	\$36,378,259	\$8.10000	\$294,664
2033-34	\$37,235,250	\$8.10000	\$301,606
2034-35	\$38,576,211	\$8.10000	\$312,467
2035-36	\$39,478,434	\$8.10000	\$319,775

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	\$27,199,397	(\$3.78513)	\$2,853
2027-28	\$26,689,243	(\$3.75516)	-\$406
2028-29	\$28,522,501	(\$3.83703)	-\$2,397
2029-30	\$28,008,478	(\$3.81050)	-\$5,934
2030-31	\$29,953,406	(\$3.91761)	-\$9,068
2031-32	\$29,398,567	(\$3.89185)	-\$12,916
2032-33	\$31,422,597	(\$3.99617)	-\$16,421
2033-34	\$30,824,684	(\$3.97114)	-\$20,596
2034-35	\$32,930,236	(\$4.07279)	-\$24,496
2035-36	\$32,287,091	(\$4.04846)	-\$29,014

CITY OF WALKER, 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	\$193	\$258	\$50,000	\$51,515	\$193	\$215	\$50,000	\$58,947	\$174	\$37	\$149	\$37	\$193	\$247
\$100,000	\$123,480	\$385	\$516	\$100,000	\$103,030	\$385	\$431	\$100,000	\$117,894	\$367	\$284	\$342	\$284	\$385	\$493
\$150,000	\$185,220	\$578	\$775	\$150,000	\$154,545	\$578	\$646	\$150,000	\$176,842	\$559	\$531	\$534	\$531	\$578	\$740
\$200,000	\$246,960	\$944	\$1,033	\$200,000	\$206,060	\$944	\$862	\$200,000	\$235,789	\$752	\$777	\$727	\$777	\$771	\$986
\$250,000	\$308,700	\$1,309	\$1,291	\$250,000	\$257,575	\$1,309	\$1,077	\$250,000	\$294,736	\$945	\$1,024	\$920	\$1,024	\$964	\$1,233
\$300,000	\$370,440	\$1,675	\$1,549	\$300,000	\$309,090	\$1,675	\$1,293	\$300,000	\$353,683	\$1,138	\$1,270	\$1,112	\$1,270	\$1,156	\$1,479
\$400,000	\$493,920	\$2,406	\$2,066	\$400,000	\$412,120	\$2,406	\$1,724	\$400,000	\$471,578	\$1,523	\$1,763	\$1,498	\$1,763	\$1,542	\$1,972
\$500,000	\$617,400	\$3,138	\$2,582	\$500,000	\$515,151	\$3,138	\$2,155	\$500,000	\$589,472	\$1,908	\$2,256	\$1,883	\$2,256	\$1,927	\$2,465
\$600,000	\$740,880	\$3,869	\$3,099	\$600,000	\$618,181	\$3,869	\$2,585	\$600,000	\$707,366	\$2,294	\$2,749	\$2,269	\$2,749	\$2,312	\$2,958
\$700,000	\$864,360	\$4,600	\$3,615	\$700,000	\$721,211	\$4,600	\$3,016	\$700,000	\$825,261	\$2,679	\$3,242	\$2,654	\$3,242	\$2,698	\$3,452
\$800,000	\$987,840	\$5,332	\$4,132	\$800,000	\$824,241	\$5,332	\$3,447	\$800,000	\$943,155	\$3,065	\$3,736	\$3,040	\$3,736	\$3,083	\$3,945
\$900,000	\$1,111,320	\$6,063	\$4,648	\$900,000	\$927,271	\$6,063	\$3,878	\$900,000	\$1,061,050	\$3,450	\$4,229	\$3,425	\$4,229	\$3,469	\$4,438
\$1,000,000	\$1,234,800	\$6,794	\$5,164	\$1,000,000	\$1,030,301	\$6,794	\$4,309	\$1,000,000	\$1,178,944	\$3,835	\$4,722	\$3,810	\$4,722	\$3,854	\$4,931
\$2,000,000	\$2,469,600	\$14,107	\$10,329	\$2,000,000	\$2,060,602	\$14,107	\$8,618	\$2,000,000	\$2,357,888	\$7,689	\$9,652	\$7,664	\$9,652	\$7,708	\$9,862
\$3,000,000	\$3,704,400	\$21,420	\$15,493	\$3,000,000	\$3,090,903	\$21,420	\$12,927	\$3,000,000	\$3,536,832	\$11,543	\$14,583	\$11,518	\$14,583	\$11,562	\$14,792
\$4,000,000	\$4,939,200	\$28,733	\$20,658	\$4,000,000	\$4,121,204	\$28,733	\$17,236	\$4,000,000	\$4,715,776	\$15,398	\$19,514	\$15,372	\$19,514	\$15,416	\$19,723
\$5,000,000	\$6,174,000	\$36,046	\$25,822	\$5,000,000	\$5,151,505	\$36,046	\$21,546	\$5,000,000	\$5,894,720	\$19,252	\$24,445	\$19,227	\$24,445	\$19,270	\$24,654
\$6,000,000	\$7,408,800	\$43,359	\$30,986	\$6,000,000	\$6,181,806	\$43,359	\$25,855	\$6,000,000	\$7,073,664	\$23,106	\$29,376	\$23,081	\$29,376	\$23,124	\$29,585
\$7,000,000	\$8,643,600	\$50,672	\$36,151	\$7,000,000	\$7,212,107	\$50,672	\$30,164	\$7,000,000	\$8,252,608	\$26,960	\$34,307	\$26,935	\$34,307	\$26,978	\$34,516
\$8,000,000	\$9,878,400	\$57,985	\$41,315	\$8,000,000	\$8,242,408	\$57,985	\$34,473	\$8,000,000	\$9,431,552	\$30,814	\$39,237	\$30,789	\$39,237	\$30,832	\$39,446
\$9,000,000	\$11,113,200	\$65,298	\$46,480	\$9,000,000	\$9,272,709	\$65,298	\$38,782	\$9,000,000	\$10,610,496	\$34,668	\$44,168	\$34,643	\$44,168	\$34,687	\$44,377
\$10,000,000	\$12,348,000	\$72,611	\$51,644	\$10,000,000	\$10,303,010	\$72,611	\$43,091	\$10,000,000	\$11,789,440	\$38,522	\$49,099	\$38,497	\$49,099	\$38,541	\$49,308
\$15,000,000	\$18,522,000	\$109,176	\$77,466	\$15,000,000	\$15,454,515	\$109,176	\$64,637	\$15,000,000	\$17,684,160	\$57,792	\$73,753	\$57,767	\$73,753	\$57,811	\$73,962
\$20,000,000	\$24,696,000	\$145,740	\$103,288	\$20,000,000	\$20,606,020	\$145,740	\$86,182	\$20,000,000	\$23,578,880	\$77,062	\$98,407	\$77,037	\$98,407	\$77,081	\$98,616
\$25,000,000	\$30,870,000	\$182,305	\$129,110	\$25,000,000	\$25,757,525	\$182,305	\$107,728	\$25,000,000	\$29,473,600	\$96,333	\$123,061	\$96,308	\$123,061	\$96,351	\$123,270
\$30,000,000	\$37,044,000	\$218,870	\$154,932	\$30,000,000	\$30,909,030	\$218,870	\$129,274	\$30,000,000	\$35,368,320	\$115,603	\$147,715	\$115,578	\$147,715	\$115,622	\$147,924
\$35,000,000	\$43,218,000	\$255,435	\$180,755	\$35,000,000	\$36,060,535	\$255,435	\$150,819	\$35,000,000	\$41,263,040	\$134,873	\$172,369	\$134,848	\$172,369	\$134,892	\$172,578
\$40,000,000	\$49,392,000	\$292,000	\$206,577	\$40,000,000	\$41,212,040	\$292,000	\$172,365	\$40,000,000	\$47,157,760	\$154,144	\$197,023	\$154,119	\$197,023	\$154,162	\$197,232
\$45,000,000	\$55,566,000	\$328,564	\$232,399	\$45,000,000	\$46,363,545	\$328,564	\$193,910	\$45,000,000	\$53,052,480	\$173,414	\$221,677	\$173,389	\$221,677	\$173,433	\$221,886
\$50,000,000	\$61,740,000	\$365,129	\$258,221	\$50,000,000	\$51,515,050	\$365,129	\$215,456	\$50,000,000	\$58,947,200	\$192,684	\$246,331	\$192,659	\$246,331	\$192,703	\$246,540

CITY OF WALKER, 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	\$66	34.00%	\$23	11.81%	(\$137)	(78.50%)	(\$112)	(74.88%)	\$54	27.94%
\$100,000	\$131	34.00%	\$46	11.81%	(\$83)	(22.57%)	(\$58)	(16.89%)	\$108	27.94%
\$150,000	\$197	34.00%	\$68	11.81%	(\$29)	(5.17%)	(\$4)	(0.72%)	\$162	27.94%
\$200,000	\$89	9.44%	(\$82)	(8.68%)	\$25	3.31%	\$50	6.87%	\$215	27.94%
\$250,000	(\$18)	(1.40%)	(\$232)	(17.73%)	\$79	8.34%	\$104	11.29%	\$269	27.94%
\$300,000	(\$126)	(7.51%)	(\$382)	(22.82%)	\$133	11.66%	\$158	14.17%	\$323	27.94%
\$400,000	(\$341)	(14.15%)	(\$683)	(28.37%)	\$240	15.78%	\$265	17.71%	\$431	27.94%
\$500,000	(\$555)	(17.70%)	(\$983)	(31.33%)	\$348	18.23%	\$373	19.81%	\$538	27.94%
\$600,000	(\$770)	(19.91%)	(\$1,283)	(33.17%)	\$456	19.86%	\$481	21.19%	\$646	27.94%
\$700,000	(\$985)	(21.42%)	(\$1,584)	(34.43%)	\$563	21.03%	\$588	22.17%	\$754	27.94%
\$800,000	(\$1,200)	(22.51%)	(\$1,884)	(35.34%)	\$671	21.89%	\$696	22.90%	\$861	27.94%
\$900,000	(\$1,415)	(23.34%)	(\$2,185)	(36.03%)	\$779	22.57%	\$804	23.47%	\$969	27.94%
\$1,000,000	(\$1,630)	(23.99%)	(\$2,485)	(36.58%)	\$886	23.11%	\$911	23.92%	\$1,077	27.94%
\$2,000,000	(\$3,778)	(26.78%)	(\$5,489)	(38.91%)	\$1,963	25.53%	\$1,988	25.94%	\$2,153	27.94%
\$3,000,000	(\$5,927)	(27.67%)	(\$8,493)	(39.65%)	\$3,040	26.33%	\$3,065	26.61%	\$3,230	27.94%
\$4,000,000	(\$8,075)	(28.10%)	(\$11,497)	(40.01%)	\$4,117	26.74%	\$4,142	26.94%	\$4,307	27.94%
\$5,000,000	(\$10,224)	(28.36%)	(\$14,500)	(40.23%)	\$5,193	26.98%	\$5,218	27.14%	\$5,384	27.94%
\$6,000,000	(\$12,372)	(28.53%)	(\$17,504)	(40.37%)	\$6,270	27.14%	\$6,295	27.27%	\$6,460	27.94%
\$7,000,000	(\$14,521)	(28.66%)	(\$20,508)	(40.47%)	\$7,347	27.25%	\$7,372	27.37%	\$7,537	27.94%
\$8,000,000	(\$16,670)	(28.75%)	(\$23,512)	(40.55%)	\$8,424	27.34%	\$8,449	27.44%	\$8,614	27.94%
\$9,000,000	(\$18,818)	(28.82%)	(\$26,516)	(40.61%)	\$9,500	27.40%	\$9,525	27.50%	\$9,691	27.94%
\$10,000,000	(\$20,967)	(28.88%)	(\$29,520)	(40.65%)	\$10,577	27.46%	\$10,602	27.54%	\$10,767	27.94%
\$15,000,000	(\$31,709)	(29.04%)	(\$44,539)	(40.80%)	\$15,961	27.62%	\$15,986	27.67%	\$16,151	27.94%
\$20,000,000	(\$42,452)	(29.13%)	(\$59,558)	(40.87%)	\$21,344	27.70%	\$21,370	27.74%	\$21,535	27.94%
\$25,000,000	(\$53,195)	(29.18%)	(\$74,577)	(40.91%)	\$26,728	27.75%	\$26,753	27.78%	\$26,919	27.94%
\$30,000,000	(\$63,937)	(29.21%)	(\$89,596)	(40.94%)	\$32,112	27.78%	\$32,137	27.81%	\$32,302	27.94%
\$35,000,000	(\$74,680)	(29.24%)	(\$104,616)	(40.96%)	\$37,496	27.80%	\$37,521	27.82%	\$37,686	27.94%
\$40,000,000	(\$85,423)	(29.25%)	(\$119,635)	(40.97%)	\$42,879	27.82%	\$42,904	27.84%	\$43,070	27.94%
\$45,000,000	(\$96,166)	(29.27%)	(\$134,654)	(40.98%)	\$48,263	27.83%	\$48,288	27.85%	\$48,453	27.94%
\$50,000,000	(\$106,908)	(29.28%)	(\$149,673)	(40.99%)	\$53,647	27.84%	\$53,672	27.86%	\$53,837	27.94%