

CITY OF WILLEY, 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	\$5.86641	\$15,285	\$0	\$15,285	
2026-27	\$3.31408	\$15,591	\$0	\$15,591	2.0%
2027-28	\$3.33491	\$15,669	\$0	\$15,669	0.5%
2028-29	\$3.23791	\$15,982	\$0	\$15,982	2.0%
2029-30	\$3.25410	\$16,062	\$0	\$16,062	0.5%
2030-31	\$3.15702	\$16,383	\$0	\$16,383	2.0%
2031-32	\$3.17281	\$16,465	\$0	\$16,465	0.5%
2032-33	\$3.07962	\$16,794	\$0	\$16,794	2.0%
2033-34	\$3.09502	\$16,878	\$0	\$16,878	0.5%
2034-35	\$3.00547	\$17,216	\$0	\$17,216	2.0%
2035-36	\$3.02050	\$17,302	\$0	\$17,302	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	\$5,811,488	\$2,605,521	\$0	\$2,605,521
2026-27	\$5,110,295	\$4,704,397	\$0	\$4,704,397
2027-28	\$5,104,295	\$4,698,397	\$0	\$4,698,397
2028-29	\$5,341,825	\$4,935,927	\$0	\$4,935,927
2029-30	\$5,341,825	\$4,935,927	\$0	\$4,935,927
2030-31	\$5,595,364	\$5,189,466	\$0	\$5,189,466
2031-32	\$5,595,364	\$5,189,466	\$0	\$5,189,466
2032-33	\$5,859,326	\$5,453,428	\$0	\$5,453,428
2033-34	\$5,859,326	\$5,453,428	\$0	\$5,453,428
2034-35	\$6,134,143	\$5,728,245	\$0	\$5,728,245
2035-36	\$6,134,143	\$5,728,245	\$0	\$5,728,245

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.49%	-2.42%	88.07%	11.19%	0.00%	0.74%
2026-27	115.17%	-26.97%	88.20%	11.40%	0.00%	0.41%
2027-28	115.32%	-27.14%	88.18%	11.41%	0.00%	0.41%
2028-29	114.16%	-25.95%	88.21%	11.41%	0.00%	0.39%
2029-30	114.16%	-25.95%	88.21%	11.41%	0.00%	0.39%
2030-31	112.92%	-24.68%	88.24%	11.39%	0.00%	0.37%
2031-32	112.92%	-24.68%	88.24%	11.39%	0.00%	0.37%
2032-33	111.76%	-23.49%	88.27%	11.38%	0.00%	0.35%
2033-34	111.76%	-23.49%	88.27%	11.38%	0.00%	0.35%
2034-35	110.65%	-22.36%	88.29%	11.38%	0.00%	0.34%
2035-36	110.65%	-22.36%	88.29%	11.38%	0.00%	0.34%

**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 WILLEY, 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	\$2,605,521	\$5.86641	\$15,285
2026-27	\$4,704,397	\$3.31408	\$15,591
2027-28	\$4,698,397	\$3.33491	\$15,669
2028-29	\$4,935,927	\$3.23791	\$15,982
2029-30	\$4,935,927	\$3.25410	\$16,062
2030-31	\$5,189,466	\$3.15702	\$16,383
2031-32	\$5,189,466	\$3.17281	\$16,465
2032-33	\$5,453,428	\$3.07962	\$16,794
2033-34	\$5,453,428	\$3.09502	\$16,878
2034-35	\$5,728,245	\$3.00547	\$17,216
2035-36	\$5,728,245	\$3.02050	\$17,302

CITY OF WILLEY, 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	\$2,605,521	\$5.86641	\$15,285
2026-27	\$2,635,060	\$5.86641	\$15,458
2027-28	\$2,685,898	\$5.86641	\$15,757
2028-29	\$2,774,321	\$5.86641	\$16,275
2029-30	\$2,827,817	\$5.86641	\$16,589
2030-31	\$2,920,825	\$5.86641	\$17,135
2031-32	\$2,977,112	\$5.86641	\$17,465
2032-33	\$3,074,942	\$5.86641	\$18,039
2033-34	\$3,134,175	\$5.86641	\$18,386
2034-35	\$3,237,079	\$5.86641	\$18,990
2035-36	\$3,299,404	\$5.86641	\$19,356

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	\$2,069,337	(\$2.55233)	\$132
2027-28	\$2,012,499	(\$2.53150)	-\$88
2028-29	\$2,161,607	(\$2.62850)	-\$293
2029-30	\$2,108,110	(\$2.61231)	-\$527
2030-31	\$2,268,641	(\$2.70939)	-\$752
2031-32	\$2,212,354	(\$2.69360)	-\$1,000
2032-33	\$2,378,487	(\$2.78679)	-\$1,244
2033-34	\$2,319,254	(\$2.77139)	-\$1,508
2034-35	\$2,491,166	(\$2.86094)	-\$1,774
2035-36	\$2,428,841	(\$2.84591)	-\$2,053

CITY OF WILLEY, 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	\$139	\$195	\$50,000	\$51,515	\$139	\$163	\$50,000	\$58,947	\$126	\$28	\$108	\$28	\$139	\$186
\$100,000	\$123,480	\$278	\$390	\$100,000	\$103,030	\$278	\$325	\$100,000	\$117,894	\$265	\$214	\$247	\$214	\$278	\$372
\$150,000	\$185,220	\$417	\$585	\$150,000	\$154,545	\$417	\$488	\$150,000	\$176,842	\$404	\$400	\$386	\$400	\$417	\$558
\$200,000	\$246,960	\$681	\$780	\$200,000	\$206,060	\$681	\$651	\$200,000	\$235,789	\$543	\$587	\$525	\$587	\$557	\$744
\$250,000	\$308,700	\$945	\$975	\$250,000	\$257,575	\$945	\$813	\$250,000	\$294,736	\$682	\$773	\$664	\$773	\$696	\$930
\$300,000	\$370,440	\$1,209	\$1,169	\$300,000	\$309,090	\$1,209	\$976	\$300,000	\$353,683	\$821	\$959	\$803	\$959	\$835	\$1,117
\$400,000	\$493,920	\$1,737	\$1,559	\$400,000	\$412,120	\$1,737	\$1,301	\$400,000	\$471,578	\$1,100	\$1,331	\$1,081	\$1,331	\$1,113	\$1,489
\$500,000	\$617,400	\$2,265	\$1,949	\$500,000	\$515,151	\$2,265	\$1,626	\$500,000	\$589,472	\$1,378	\$1,703	\$1,360	\$1,703	\$1,391	\$1,861
\$600,000	\$740,880	\$2,793	\$2,339	\$600,000	\$618,181	\$2,793	\$1,952	\$600,000	\$707,366	\$1,656	\$2,075	\$1,638	\$2,075	\$1,670	\$2,233
\$700,000	\$864,360	\$3,321	\$2,729	\$700,000	\$721,211	\$3,321	\$2,277	\$700,000	\$825,261	\$1,934	\$2,448	\$1,916	\$2,448	\$1,948	\$2,605
\$800,000	\$987,840	\$3,849	\$3,119	\$800,000	\$824,241	\$3,849	\$2,602	\$800,000	\$943,155	\$2,213	\$2,820	\$2,194	\$2,820	\$2,226	\$2,978
\$900,000	\$1,111,320	\$4,377	\$3,508	\$900,000	\$927,271	\$4,377	\$2,927	\$900,000	\$1,061,050	\$2,491	\$3,192	\$2,473	\$3,192	\$2,504	\$3,350
\$1,000,000	\$1,234,800	\$4,905	\$3,898	\$1,000,000	\$1,030,301	\$4,905	\$3,253	\$1,000,000	\$1,178,944	\$2,769	\$3,564	\$2,751	\$3,564	\$2,783	\$3,722
\$2,000,000	\$2,469,600	\$10,185	\$7,797	\$2,000,000	\$2,060,602	\$10,185	\$6,505	\$2,000,000	\$2,357,888	\$5,552	\$7,286	\$5,533	\$7,286	\$5,565	\$7,444
\$3,000,000	\$3,704,400	\$15,465	\$11,695	\$3,000,000	\$3,090,903	\$15,465	\$9,758	\$3,000,000	\$3,536,832	\$8,334	\$11,008	\$8,316	\$11,008	\$8,348	\$11,166
\$4,000,000	\$4,939,200	\$20,744	\$15,593	\$4,000,000	\$4,121,204	\$20,744	\$13,011	\$4,000,000	\$4,715,776	\$11,117	\$14,730	\$11,099	\$14,730	\$11,130	\$14,888
\$5,000,000	\$6,174,000	\$26,024	\$19,491	\$5,000,000	\$5,151,505	\$26,024	\$16,263	\$5,000,000	\$5,894,720	\$13,899	\$18,452	\$13,881	\$18,452	\$13,913	\$18,610
\$6,000,000	\$7,408,800	\$31,304	\$23,390	\$6,000,000	\$6,181,806	\$31,304	\$19,516	\$6,000,000	\$7,073,664	\$16,682	\$22,174	\$16,664	\$22,174	\$16,695	\$22,332
\$7,000,000	\$8,643,600	\$36,584	\$27,288	\$7,000,000	\$7,212,107	\$36,584	\$22,769	\$7,000,000	\$8,252,608	\$19,464	\$25,896	\$19,446	\$25,896	\$19,478	\$26,054
\$8,000,000	\$9,878,400	\$41,864	\$31,186	\$8,000,000	\$8,242,408	\$41,864	\$26,021	\$8,000,000	\$9,431,552	\$22,247	\$29,618	\$22,229	\$29,618	\$22,260	\$29,776
\$9,000,000	\$11,113,200	\$47,143	\$35,085	\$9,000,000	\$9,272,709	\$47,143	\$29,274	\$9,000,000	\$10,610,496	\$25,029	\$33,340	\$25,011	\$33,340	\$25,043	\$33,498
\$10,000,000	\$12,348,000	\$52,423	\$38,983	\$10,000,000	\$10,303,010	\$52,423	\$32,527	\$10,000,000	\$11,789,440	\$27,812	\$37,062	\$27,794	\$37,062	\$27,825	\$37,219
\$15,000,000	\$18,522,000	\$78,822	\$58,474	\$15,000,000	\$15,454,515	\$78,822	\$48,790	\$15,000,000	\$17,684,160	\$41,724	\$55,671	\$41,706	\$55,671	\$41,738	\$55,829
\$20,000,000	\$24,696,000	\$105,221	\$77,966	\$20,000,000	\$20,606,020	\$105,221	\$65,054	\$20,000,000	\$23,578,880	\$55,637	\$74,281	\$55,619	\$74,281	\$55,651	\$74,439
\$25,000,000	\$30,870,000	\$131,620	\$97,457	\$25,000,000	\$25,757,525	\$131,620	\$81,317	\$25,000,000	\$29,473,600	\$69,550	\$92,891	\$69,532	\$92,891	\$69,563	\$93,049
\$30,000,000	\$37,044,000	\$158,018	\$116,949	\$30,000,000	\$30,909,030	\$158,018	\$97,580	\$30,000,000	\$35,368,320	\$83,462	\$111,501	\$83,444	\$111,501	\$83,476	\$111,658
\$35,000,000	\$43,218,000	\$184,417	\$136,440	\$35,000,000	\$36,060,535	\$184,417	\$113,844	\$35,000,000	\$41,263,040	\$97,375	\$130,110	\$97,357	\$130,110	\$97,389	\$130,268
\$40,000,000	\$49,392,000	\$210,816	\$155,932	\$40,000,000	\$41,212,040	\$210,816	\$130,107	\$40,000,000	\$47,157,760	\$111,288	\$148,720	\$111,270	\$148,720	\$111,301	\$148,878
\$45,000,000	\$55,566,000	\$237,215	\$175,423	\$45,000,000	\$46,363,545	\$237,215	\$146,371	\$45,000,000	\$53,052,480	\$125,200	\$167,330	\$125,182	\$167,330	\$125,214	\$167,488
\$50,000,000	\$61,740,000	\$263,614	\$194,914	\$50,000,000	\$51,515,050	\$263,614	\$162,634	\$50,000,000	\$58,947,200	\$139,113	\$185,940	\$139,095	\$185,940	\$139,127	\$186,097

CITY OF            WILLEY, 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	\$56	40.10%	\$24	16.90%	(\$97)	(77.52%)	(\$79)	(73.74%)	\$47	33.76%
\$100,000	\$112	40.10%	\$47	16.90%	(\$50)	(19.04%)	(\$32)	(13.11%)	\$94	33.76%
\$150,000	\$167	40.10%	\$71	16.90%	(\$3)	(0.85%)	\$15	3.80%	\$141	33.76%
\$200,000	\$98	14.43%	(\$31)	(4.53%)	\$44	8.02%	\$62	11.74%	\$188	33.76%
\$250,000	\$29	3.09%	(\$132)	(13.98%)	\$90	13.27%	\$109	16.35%	\$235	33.76%
\$300,000	(\$40)	(3.30%)	(\$234)	(19.31%)	\$137	16.74%	\$156	19.37%	\$282	33.76%
\$400,000	(\$178)	(10.25%)	(\$436)	(25.11%)	\$231	21.05%	\$249	23.07%	\$376	33.76%
\$500,000	(\$316)	(13.96%)	(\$639)	(28.21%)	\$325	23.61%	\$343	25.26%	\$470	33.76%
\$600,000	(\$454)	(16.26%)	(\$842)	(30.13%)	\$419	25.32%	\$437	26.70%	\$564	33.76%
\$700,000	(\$592)	(17.84%)	(\$1,044)	(31.45%)	\$513	26.53%	\$531	27.73%	\$658	33.76%
\$800,000	(\$731)	(18.98%)	(\$1,247)	(32.40%)	\$607	27.44%	\$625	28.49%	\$752	33.76%
\$900,000	(\$869)	(19.85%)	(\$1,450)	(33.12%)	\$701	28.15%	\$719	29.09%	\$845	33.76%
\$1,000,000	(\$1,007)	(20.53%)	(\$1,653)	(33.69%)	\$795	28.71%	\$813	29.56%	\$939	33.76%
\$2,000,000	(\$2,388)	(23.45%)	(\$3,680)	(36.13%)	\$1,734	31.24%	\$1,753	31.67%	\$1,879	33.76%
\$3,000,000	(\$3,770)	(24.38%)	(\$5,707)	(36.90%)	\$2,674	32.08%	\$2,692	32.37%	\$2,818	33.76%
\$4,000,000	(\$5,151)	(24.83%)	(\$7,734)	(37.28%)	\$3,613	32.50%	\$3,631	32.72%	\$3,758	33.76%
\$5,000,000	(\$6,533)	(25.10%)	(\$9,761)	(37.51%)	\$4,553	32.76%	\$4,571	32.93%	\$4,697	33.76%
\$6,000,000	(\$7,914)	(25.28%)	(\$11,788)	(37.66%)	\$5,492	32.92%	\$5,510	33.07%	\$5,637	33.76%
\$7,000,000	(\$9,296)	(25.41%)	(\$13,815)	(37.76%)	\$6,432	33.04%	\$6,450	33.17%	\$6,576	33.76%
\$8,000,000	(\$10,677)	(25.50%)	(\$15,842)	(37.84%)	\$7,371	33.13%	\$7,389	33.24%	\$7,515	33.76%
\$9,000,000	(\$12,059)	(25.58%)	(\$17,869)	(37.90%)	\$8,310	33.20%	\$8,328	33.30%	\$8,455	33.76%
\$10,000,000	(\$13,440)	(25.64%)	(\$19,896)	(37.95%)	\$9,250	33.26%	\$9,268	33.35%	\$9,394	33.76%
\$15,000,000	(\$20,348)	(25.81%)	(\$30,032)	(38.10%)	\$13,947	33.43%	\$13,965	33.48%	\$14,091	33.76%
\$20,000,000	(\$27,255)	(25.90%)	(\$40,167)	(38.17%)	\$18,644	33.51%	\$18,662	33.55%	\$18,788	33.76%
\$25,000,000	(\$34,162)	(25.96%)	(\$50,303)	(38.22%)	\$23,341	33.56%	\$23,359	33.59%	\$23,485	33.76%
\$30,000,000	(\$41,070)	(25.99%)	(\$60,438)	(38.25%)	\$28,038	33.59%	\$28,056	33.62%	\$28,183	33.76%
\$35,000,000	(\$47,977)	(26.02%)	(\$70,573)	(38.27%)	\$32,735	33.62%	\$32,753	33.64%	\$32,880	33.76%
\$40,000,000	(\$54,885)	(26.03%)	(\$80,709)	(38.28%)	\$37,432	33.64%	\$37,450	33.66%	\$37,577	33.76%
\$45,000,000	(\$61,792)	(26.05%)	(\$90,844)	(38.30%)	\$42,129	33.65%	\$42,148	33.67%	\$42,274	33.76%
\$50,000,000	(\$68,699)	(26.06%)	(\$100,980)	(38.31%)	\$46,827	33.66%	\$46,845	33.68%	\$46,971	33.76%