

CITY OF WIOTA, 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	\$6.79025	\$19,053	\$0	\$19,053	
2026-27	\$4.61888	\$19,434	\$2	\$19,436	2.0%
2027-28	\$4.64971	\$19,533	\$2	\$19,535	0.5%
2028-29	\$4.48085	\$19,926	\$2	\$19,928	2.0%
2029-30	\$4.50325	\$20,027	\$2	\$20,029	0.5%
2030-31	\$4.33679	\$20,430	\$2	\$20,432	2.0%
2031-32	\$4.35847	\$20,534	\$2	\$20,536	0.5%
2032-33	\$4.20124	\$20,946	\$2	\$20,948	2.0%
2033-34	\$4.22225	\$21,053	\$2	\$21,055	0.5%
2034-35	\$4.07342	\$21,476	\$2	\$21,478	2.0%
2035-36	\$4.09379	\$21,585	\$2	\$21,587	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	\$6,150,458	\$2,805,873	\$0	\$2,805,873
2026-27	\$4,668,378	\$4,207,878	\$0	\$4,207,878
2027-28	\$4,661,818	\$4,201,318	\$0	\$4,201,318
2028-29	\$4,907,776	\$4,447,276	\$0	\$4,447,276
2029-30	\$4,908,216	\$4,447,716	\$0	\$4,447,716
2030-31	\$5,171,741	\$4,711,241	\$0	\$4,711,241
2031-32	\$5,172,181	\$4,711,681	\$0	\$4,711,681
2032-33	\$5,446,717	\$4,986,217	\$0	\$4,986,217
2033-34	\$5,447,157	\$4,986,657	\$0	\$4,986,657
2034-35	\$5,733,168	\$5,272,668	\$0	\$5,272,668
2035-36	\$5,733,608	\$5,273,108	\$0	\$5,273,108

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	81.53%	-3.31%	78.21%	15.02%	0.00%	1.89%
2026-27	124.93%	-49.91%	75.02%	20.07%	0.00%	1.26%
2027-28	125.13%	-50.16%	74.97%	20.11%	0.00%	1.26%
2028-29	122.93%	-47.54%	75.40%	19.96%	0.00%	1.19%
2029-30	122.92%	-47.53%	75.39%	19.96%	0.00%	1.19%
2030-31	120.69%	-44.88%	75.81%	19.80%	0.00%	1.13%
2031-32	120.68%	-44.87%	75.81%	19.81%	0.00%	1.13%
2032-33	118.59%	-42.40%	76.19%	19.66%	0.00%	1.07%
2033-34	118.58%	-42.40%	76.19%	19.67%	0.00%	1.07%
2034-35	116.64%	-40.10%	76.54%	19.54%	0.00%	1.01%
2035-36	116.63%	-40.09%	76.53%	19.55%	0.00%	1.01%

**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 WIOTA, 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	\$2,805,873	\$6.79025	\$19,053
2026-27	\$4,207,878	\$4.61888	\$19,436
2027-28	\$4,201,318	\$4.64971	\$19,535
2028-29	\$4,447,276	\$4.48085	\$19,928
2029-30	\$4,447,716	\$4.50325	\$20,029
2030-31	\$4,711,241	\$4.33679	\$20,432
2031-32	\$4,711,681	\$4.35847	\$20,536
2032-33	\$4,986,217	\$4.20124	\$20,948
2033-34	\$4,986,657	\$4.22225	\$21,055
2034-35	\$5,272,668	\$4.07342	\$21,478
2035-36	\$5,273,108	\$4.09379	\$21,587

CITY OF WIOTA, 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	\$2,805,873	\$6.79025	\$19,053
2026-27	\$2,852,661	\$6.79025	\$19,370
2027-28	\$2,902,233	\$6.79025	\$19,707
2028-29	\$2,996,046	\$6.79025	\$20,344
2029-30	\$3,048,198	\$6.79025	\$20,698
2030-31	\$3,146,873	\$6.79025	\$21,368
2031-32	\$3,201,732	\$6.79025	\$21,741
2032-33	\$3,305,519	\$6.79025	\$22,445
2033-34	\$3,363,237	\$6.79025	\$22,837
2034-35	\$3,472,404	\$6.79025	\$23,579
2035-36	\$3,533,122	\$6.79025	\$23,991

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	\$1,355,217	(\$2.17137)	\$65
2027-28	\$1,299,085	(\$2.14054)	-\$172
2028-29	\$1,451,230	(\$2.30940)	-\$416
2029-30	\$1,399,518	(\$2.28700)	-\$669
2030-31	\$1,564,368	(\$2.45346)	-\$936
2031-32	\$1,509,948	(\$2.43178)	-\$1,205
2032-33	\$1,680,698	(\$2.58901)	-\$1,497
2033-34	\$1,623,420	(\$2.56800)	-\$1,782
2034-35	\$1,800,264	(\$2.71683)	-\$2,101
2035-36	\$1,739,986	(\$2.69646)	-\$2,404

CITY OF WIOTA, 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	\$161	\$268	\$50,000	\$51,515	\$161	\$223	\$50,000	\$58,947	\$145	\$39	\$124	\$39	\$161	\$256
\$100,000	\$123,480	\$322	\$536	\$100,000	\$103,030	\$322	\$447	\$100,000	\$117,894	\$306	\$294	\$286	\$294	\$322	\$511
\$150,000	\$185,220	\$483	\$803	\$150,000	\$154,545	\$483	\$670	\$150,000	\$176,842	\$467	\$550	\$447	\$550	\$483	\$767
\$200,000	\$246,960	\$789	\$1,071	\$200,000	\$206,060	\$789	\$894	\$200,000	\$235,789	\$629	\$806	\$608	\$806	\$644	\$1,023
\$250,000	\$308,700	\$1,094	\$1,339	\$250,000	\$257,575	\$1,094	\$1,117	\$250,000	\$294,736	\$790	\$1,061	\$769	\$1,061	\$805	\$1,278
\$300,000	\$370,440	\$1,400	\$1,607	\$300,000	\$309,090	\$1,400	\$1,340	\$300,000	\$353,683	\$951	\$1,317	\$930	\$1,317	\$966	\$1,534
\$400,000	\$493,920	\$2,011	\$2,142	\$400,000	\$412,120	\$2,011	\$1,787	\$400,000	\$471,578	\$1,273	\$1,828	\$1,252	\$1,828	\$1,288	\$2,045
\$500,000	\$617,400	\$2,622	\$2,678	\$500,000	\$515,151	\$2,622	\$2,234	\$500,000	\$589,472	\$1,595	\$2,340	\$1,574	\$2,340	\$1,610	\$2,556
\$600,000	\$740,880	\$3,233	\$3,213	\$600,000	\$618,181	\$3,233	\$2,681	\$600,000	\$707,366	\$1,917	\$2,851	\$1,896	\$2,851	\$1,932	\$3,068
\$700,000	\$864,360	\$3,844	\$3,749	\$700,000	\$721,211	\$3,844	\$3,128	\$700,000	\$825,261	\$2,239	\$3,362	\$2,218	\$3,362	\$2,255	\$3,579
\$800,000	\$987,840	\$4,455	\$4,284	\$800,000	\$824,241	\$4,455	\$3,575	\$800,000	\$943,155	\$2,561	\$3,873	\$2,540	\$3,873	\$2,577	\$4,090
\$900,000	\$1,111,320	\$5,067	\$4,820	\$900,000	\$927,271	\$5,067	\$4,021	\$900,000	\$1,061,050	\$2,883	\$4,385	\$2,862	\$4,385	\$2,899	\$4,602
\$1,000,000	\$1,234,800	\$5,678	\$5,355	\$1,000,000	\$1,030,301	\$5,678	\$4,468	\$1,000,000	\$1,178,944	\$3,205	\$4,896	\$3,184	\$4,896	\$3,221	\$5,113
\$2,000,000	\$2,469,600	\$11,789	\$10,710	\$2,000,000	\$2,060,602	\$11,789	\$8,936	\$2,000,000	\$2,357,888	\$6,426	\$10,009	\$6,405	\$10,009	\$6,441	\$10,226
\$3,000,000	\$3,704,400	\$17,900	\$16,065	\$3,000,000	\$3,090,903	\$17,900	\$13,405	\$3,000,000	\$3,536,832	\$9,647	\$15,122	\$9,626	\$15,122	\$9,662	\$15,338
\$4,000,000	\$4,939,200	\$24,011	\$21,420	\$4,000,000	\$4,121,204	\$24,011	\$17,873	\$4,000,000	\$4,715,776	\$12,867	\$20,234	\$12,846	\$20,234	\$12,883	\$20,451
\$5,000,000	\$6,174,000	\$30,123	\$26,775	\$5,000,000	\$5,151,505	\$30,123	\$22,341	\$5,000,000	\$5,894,720	\$16,088	\$25,347	\$16,067	\$25,347	\$16,104	\$25,564
\$6,000,000	\$7,408,800	\$36,234	\$32,130	\$6,000,000	\$6,181,806	\$36,234	\$26,809	\$6,000,000	\$7,073,664	\$19,309	\$30,460	\$19,288	\$30,460	\$19,324	\$30,677
\$7,000,000	\$8,643,600	\$42,345	\$37,485	\$7,000,000	\$7,212,107	\$42,345	\$31,277	\$7,000,000	\$8,252,608	\$22,529	\$35,573	\$22,509	\$35,573	\$22,545	\$35,790
\$8,000,000	\$9,878,400	\$48,456	\$42,841	\$8,000,000	\$8,242,408	\$48,456	\$35,746	\$8,000,000	\$9,431,552	\$25,750	\$40,686	\$25,729	\$40,686	\$25,766	\$40,903
\$9,000,000	\$11,113,200	\$54,567	\$48,196	\$9,000,000	\$9,272,709	\$54,567	\$40,214	\$9,000,000	\$10,610,496	\$28,971	\$45,799	\$28,950	\$45,799	\$28,987	\$46,015
\$10,000,000	\$12,348,000	\$60,679	\$53,551	\$10,000,000	\$10,303,010	\$60,679	\$44,682	\$10,000,000	\$11,789,440	\$32,192	\$50,911	\$32,171	\$50,911	\$32,207	\$51,128
\$15,000,000	\$18,522,000	\$91,235	\$80,326	\$15,000,000	\$15,454,515	\$91,235	\$67,023	\$15,000,000	\$17,684,160	\$48,295	\$76,476	\$48,274	\$76,476	\$48,311	\$76,692
\$20,000,000	\$24,696,000	\$121,791	\$107,101	\$20,000,000	\$20,606,020	\$121,791	\$89,364	\$20,000,000	\$23,578,880	\$64,399	\$102,040	\$64,378	\$102,040	\$64,415	\$102,257
\$25,000,000	\$30,870,000	\$152,347	\$133,877	\$25,000,000	\$25,757,525	\$152,347	\$111,705	\$25,000,000	\$29,473,600	\$80,503	\$127,604	\$80,482	\$127,604	\$80,518	\$127,821
\$30,000,000	\$37,044,000	\$182,903	\$160,652	\$30,000,000	\$30,909,030	\$182,903	\$134,046	\$30,000,000	\$35,368,320	\$96,606	\$153,168	\$96,585	\$153,168	\$96,622	\$153,385
\$35,000,000	\$43,218,000	\$213,459	\$187,427	\$35,000,000	\$36,060,535	\$213,459	\$156,387	\$35,000,000	\$41,263,040	\$112,710	\$178,732	\$112,689	\$178,732	\$112,725	\$178,949
\$40,000,000	\$49,392,000	\$244,016	\$214,203	\$40,000,000	\$41,212,040	\$244,016	\$178,728	\$40,000,000	\$47,157,760	\$128,813	\$204,296	\$128,793	\$204,296	\$128,829	\$204,513
\$45,000,000	\$55,566,000	\$274,572	\$240,978	\$45,000,000	\$46,363,545	\$274,572	\$201,069	\$45,000,000	\$53,052,480	\$144,917	\$229,861	\$144,896	\$229,861	\$144,933	\$230,077
\$50,000,000	\$61,740,000	\$305,128	\$267,753	\$50,000,000	\$51,515,050	\$305,128	\$223,410	\$50,000,000	\$58,947,200	\$161,021	\$255,425	\$161,000	\$255,425	\$161,036	\$255,642

CITY OF WIOTA, 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	\$107	66.27%	\$62	38.73%	(\$107)	(73.32%)	(\$86)	(68.83%)	\$95	58.75%
\$100,000	\$213	66.27%	\$125	38.73%	(\$12)	(3.92%)	\$9	3.13%	\$189	58.75%
\$150,000	\$320	66.27%	\$187	38.73%	\$83	17.67%	\$104	23.18%	\$284	58.75%
\$200,000	\$282	35.80%	\$105	13.31%	\$177	28.19%	\$198	32.61%	\$378	58.75%
\$250,000	\$245	22.35%	\$23	2.09%	\$272	34.43%	\$293	38.09%	\$473	58.75%
\$300,000	\$207	14.77%	(\$59)	(4.24%)	\$366	38.55%	\$387	41.67%	\$568	58.75%
\$400,000	\$131	6.52%	(\$224)	(11.12%)	\$556	43.66%	\$577	46.06%	\$757	58.75%
\$500,000	\$55	2.12%	(\$388)	(14.80%)	\$745	46.71%	\$766	48.66%	\$946	58.75%
\$600,000	(\$20)	(0.62%)	(\$552)	(17.08%)	\$934	48.73%	\$955	50.37%	\$1,135	58.75%
\$700,000	(\$96)	(2.49%)	(\$717)	(18.64%)	\$1,123	50.17%	\$1,144	51.59%	\$1,324	58.75%
\$800,000	(\$171)	(3.85%)	(\$881)	(19.77%)	\$1,312	51.25%	\$1,333	52.50%	\$1,514	58.75%
\$900,000	(\$247)	(4.87%)	(\$1,045)	(20.63%)	\$1,502	52.09%	\$1,523	53.20%	\$1,703	58.75%
\$1,000,000	(\$323)	(5.68%)	(\$1,209)	(21.30%)	\$1,691	52.76%	\$1,712	53.76%	\$1,892	58.75%
\$2,000,000	(\$1,079)	(9.15%)	(\$2,852)	(24.20%)	\$3,583	55.76%	\$3,604	56.27%	\$3,784	58.75%
\$3,000,000	(\$1,835)	(10.25%)	(\$4,496)	(25.11%)	\$5,475	56.76%	\$5,496	57.10%	\$5,676	58.75%
\$4,000,000	(\$2,591)	(10.79%)	(\$6,139)	(25.57%)	\$7,367	57.26%	\$7,388	57.51%	\$7,568	58.75%
\$5,000,000	(\$3,347)	(11.11%)	(\$7,782)	(25.83%)	\$9,259	57.55%	\$9,280	57.76%	\$9,461	58.75%
\$6,000,000	(\$4,103)	(11.32%)	(\$9,425)	(26.01%)	\$11,151	57.75%	\$11,172	57.92%	\$11,353	58.75%
\$7,000,000	(\$4,860)	(11.48%)	(\$11,068)	(26.14%)	\$13,044	57.90%	\$13,064	58.04%	\$13,245	58.75%
\$8,000,000	(\$5,616)	(11.59%)	(\$12,711)	(26.23%)	\$14,936	58.00%	\$14,957	58.13%	\$15,137	58.75%
\$9,000,000	(\$6,372)	(11.68%)	(\$14,354)	(26.30%)	\$16,828	58.08%	\$16,849	58.20%	\$17,029	58.75%
\$10,000,000	(\$7,128)	(11.75%)	(\$15,997)	(26.36%)	\$18,720	58.15%	\$18,741	58.25%	\$18,921	58.75%
\$15,000,000	(\$10,909)	(11.96%)	(\$24,212)	(26.54%)	\$28,180	58.35%	\$28,201	58.42%	\$28,382	58.75%
\$20,000,000	(\$14,690)	(12.06%)	(\$32,427)	(26.63%)	\$37,641	58.45%	\$37,662	58.50%	\$37,842	58.75%
\$25,000,000	(\$18,470)	(12.12%)	(\$40,642)	(26.68%)	\$47,101	58.51%	\$47,122	58.55%	\$47,303	58.75%
\$30,000,000	(\$22,251)	(12.17%)	(\$48,857)	(26.71%)	\$56,562	58.55%	\$56,583	58.58%	\$56,763	58.75%
\$35,000,000	(\$26,032)	(12.20%)	(\$57,072)	(26.74%)	\$66,022	58.58%	\$66,043	58.61%	\$66,224	58.75%
\$40,000,000	(\$29,813)	(12.22%)	(\$65,288)	(26.76%)	\$75,483	58.60%	\$75,504	58.62%	\$75,684	58.75%
\$45,000,000	(\$33,594)	(12.23%)	(\$73,503)	(26.77%)	\$84,944	58.62%	\$84,964	58.64%	\$85,145	58.75%
\$50,000,000	(\$37,374)	(12.25%)	(\$81,718)	(26.78%)	\$94,404	58.63%	\$94,425	58.65%	\$94,605	58.75%