

CITY OF ZWINGLE, 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	\$7.00007	\$20,523	\$0	\$20,523	
2026-27	\$3.65242	\$20,934	\$0	\$20,934	2.0%
2027-28	\$3.67325	\$21,039	\$0	\$21,039	0.5%
2028-29	\$3.57863	\$21,459	\$0	\$21,459	2.0%
2029-30	\$3.59652	\$21,567	\$0	\$21,567	0.5%
2030-31	\$3.50249	\$21,998	\$0	\$21,998	2.0%
2031-32	\$3.52000	\$22,108	\$0	\$22,108	0.5%
2032-33	\$3.42895	\$22,550	\$0	\$22,550	2.0%
2033-34	\$3.44609	\$22,663	\$0	\$22,663	0.5%
2034-35	\$3.35787	\$23,116	\$0	\$23,116	2.0%
2035-36	\$3.37466	\$23,232	\$0	\$23,232	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	\$6,533,748	\$2,931,885	\$0	\$2,931,885
2026-27	\$6,094,894	\$5,731,506	\$0	\$5,731,506
2027-28	\$6,090,894	\$5,727,506	\$0	\$5,727,506
2028-29	\$6,359,915	\$5,996,527	\$0	\$5,996,527
2029-30	\$6,359,915	\$5,996,527	\$0	\$5,996,527
2030-31	\$6,644,057	\$6,280,669	\$0	\$6,280,669
2031-32	\$6,644,057	\$6,280,669	\$0	\$6,280,669
2032-33	\$6,939,774	\$6,576,386	\$0	\$6,576,386
2033-34	\$6,939,774	\$6,576,386	\$0	\$6,576,386
2034-35	\$7,247,540	\$6,884,152	\$0	\$6,884,152
2035-36	\$7,247,540	\$6,884,152	\$0	\$6,884,152

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	93.89%	-1.65%	92.24%	5.77%	0.00%	1.99%
2026-27	110.37%	-18.36%	92.01%	6.97%	0.00%	1.02%
2027-28	110.45%	-18.45%	92.01%	6.98%	0.00%	1.02%
2028-29	109.72%	-17.69%	92.03%	7.00%	0.00%	0.97%
2029-30	109.72%	-17.69%	92.03%	7.00%	0.00%	0.97%
2030-31	108.94%	-16.89%	92.06%	7.01%	0.00%	0.93%
2031-32	108.94%	-16.89%	92.06%	7.01%	0.00%	0.93%
2032-33	108.21%	-16.13%	92.08%	7.03%	0.00%	0.89%
2033-34	108.21%	-16.13%	92.08%	7.03%	0.00%	0.89%
2034-35	107.50%	-15.40%	92.10%	7.05%	0.00%	0.85%
2035-36	107.50%	-15.40%	92.10%	7.05%	0.00%	0.85%

**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 ZWINGLE, 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	\$2,931,885	\$7.00007	\$20,523
2026-27	\$5,731,506	\$3.65242	\$20,934
2027-28	\$5,727,506	\$3.67325	\$21,039
2028-29	\$5,996,527	\$3.57863	\$21,459
2029-30	\$5,996,527	\$3.59652	\$21,567
2030-31	\$6,280,669	\$3.50249	\$21,998
2031-32	\$6,280,669	\$3.52000	\$22,108
2032-33	\$6,576,386	\$3.42895	\$22,550
2033-34	\$6,576,386	\$3.44609	\$22,663
2034-35	\$6,884,152	\$3.35787	\$23,116
2035-36	\$6,884,152	\$3.37466	\$23,232

## CITY OF ZWINGLE, 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	\$2,931,885	\$7.00007	\$20,523
2026-27	\$2,945,815	\$7.00007	\$20,621
2027-28	\$3,005,173	\$7.00007	\$21,036
2028-29	\$3,098,820	\$7.00007	\$21,692
2029-30	\$3,161,283	\$7.00007	\$22,129
2030-31	\$3,259,804	\$7.00007	\$22,819
2031-32	\$3,325,525	\$7.00007	\$23,279
2032-33	\$3,429,172	\$7.00007	\$24,004
2033-34	\$3,498,333	\$7.00007	\$24,489
2034-35	\$3,607,377	\$7.00007	\$25,252
2035-36	\$3,680,148	\$7.00007	\$25,761

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	\$2,785,692	(\$3.34765)	\$313
2027-28	\$2,722,334	(\$3.32682)	\$2
2028-29	\$2,897,708	(\$3.42144)	-\$233
2029-30	\$2,835,245	(\$3.40355)	-\$563
2030-31	\$3,020,865	(\$3.49758)	-\$821
2031-32	\$2,955,144	(\$3.48007)	-\$1,171
2032-33	\$3,147,214	(\$3.57112)	-\$1,454
2033-34	\$3,078,053	(\$3.55398)	-\$1,826
2034-35	\$3,276,775	(\$3.64220)	-\$2,136
2035-36	\$3,204,004	(\$3.62541)	-\$2,530

CITY OF ZWINGLE, 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	\$166	\$216	\$50,000	\$51,515	\$166	\$180	\$50,000	\$58,947	\$150	\$31	\$128	\$31	\$166	\$206
\$100,000	\$123,480	\$332	\$432	\$100,000	\$103,030	\$332	\$361	\$100,000	\$117,894	\$316	\$238	\$294	\$238	\$332	\$413
\$150,000	\$185,220	\$498	\$649	\$150,000	\$154,545	\$498	\$541	\$150,000	\$176,842	\$482	\$444	\$460	\$444	\$498	\$619
\$200,000	\$246,960	\$813	\$865	\$200,000	\$206,060	\$813	\$722	\$200,000	\$235,789	\$648	\$651	\$626	\$651	\$664	\$826
\$250,000	\$308,700	\$1,128	\$1,081	\$250,000	\$257,575	\$1,128	\$902	\$250,000	\$294,736	\$814	\$857	\$792	\$857	\$830	\$1,032
\$300,000	\$370,440	\$1,443	\$1,297	\$300,000	\$309,090	\$1,443	\$1,083	\$300,000	\$353,683	\$980	\$1,064	\$958	\$1,064	\$996	\$1,239
\$400,000	\$493,920	\$2,073	\$1,730	\$400,000	\$412,120	\$2,073	\$1,443	\$400,000	\$471,578	\$1,312	\$1,477	\$1,290	\$1,477	\$1,328	\$1,652
\$500,000	\$617,400	\$2,703	\$2,162	\$500,000	\$515,151	\$2,703	\$1,804	\$500,000	\$589,472	\$1,644	\$1,889	\$1,622	\$1,889	\$1,660	\$2,065
\$600,000	\$740,880	\$3,333	\$2,595	\$600,000	\$618,181	\$3,333	\$2,165	\$600,000	\$707,366	\$1,976	\$2,302	\$1,954	\$2,302	\$1,992	\$2,478
\$700,000	\$864,360	\$3,963	\$3,027	\$700,000	\$721,211	\$3,963	\$2,526	\$700,000	\$825,261	\$2,308	\$2,715	\$2,286	\$2,715	\$2,324	\$2,890
\$800,000	\$987,840	\$4,593	\$3,460	\$800,000	\$824,241	\$4,593	\$2,887	\$800,000	\$943,155	\$2,640	\$3,128	\$2,619	\$3,128	\$2,656	\$3,303
\$900,000	\$1,111,320	\$5,223	\$3,892	\$900,000	\$927,271	\$5,223	\$3,248	\$900,000	\$1,061,050	\$2,972	\$3,541	\$2,951	\$3,541	\$2,988	\$3,716
\$1,000,000	\$1,234,800	\$5,853	\$4,325	\$1,000,000	\$1,030,301	\$5,853	\$3,609	\$1,000,000	\$1,178,944	\$3,304	\$3,954	\$3,283	\$3,954	\$3,320	\$4,129
\$2,000,000	\$2,469,600	\$12,153	\$8,650	\$2,000,000	\$2,060,602	\$12,153	\$7,217	\$2,000,000	\$2,357,888	\$6,624	\$8,083	\$6,603	\$8,083	\$6,640	\$8,258
\$3,000,000	\$3,704,400	\$18,453	\$12,975	\$3,000,000	\$3,090,903	\$18,453	\$10,826	\$3,000,000	\$3,536,832	\$9,945	\$12,213	\$9,923	\$12,213	\$9,961	\$12,388
\$4,000,000	\$4,939,200	\$24,753	\$17,299	\$4,000,000	\$4,121,204	\$24,753	\$14,434	\$4,000,000	\$4,715,776	\$13,265	\$16,342	\$13,243	\$16,342	\$13,281	\$16,517
\$5,000,000	\$6,174,000	\$31,053	\$21,624	\$5,000,000	\$5,151,505	\$31,053	\$18,043	\$5,000,000	\$5,894,720	\$16,585	\$20,471	\$16,564	\$20,471	\$16,601	\$20,646
\$6,000,000	\$7,408,800	\$37,353	\$25,949	\$6,000,000	\$6,181,806	\$37,353	\$21,652	\$6,000,000	\$7,073,664	\$19,905	\$24,600	\$19,884	\$24,600	\$19,921	\$24,775
\$7,000,000	\$8,643,600	\$43,653	\$30,274	\$7,000,000	\$7,212,107	\$43,653	\$25,260	\$7,000,000	\$8,252,608	\$23,226	\$28,730	\$23,204	\$28,730	\$23,242	\$28,905
\$8,000,000	\$9,878,400	\$49,954	\$34,599	\$8,000,000	\$8,242,408	\$49,954	\$28,869	\$8,000,000	\$9,431,552	\$26,546	\$32,859	\$26,524	\$32,859	\$26,562	\$33,034
\$9,000,000	\$11,113,200	\$56,254	\$38,924	\$9,000,000	\$9,272,709	\$56,254	\$32,478	\$9,000,000	\$10,610,496	\$29,866	\$36,988	\$29,845	\$36,988	\$29,882	\$37,163
\$10,000,000	\$12,348,000	\$62,554	\$43,249	\$10,000,000	\$10,303,010	\$62,554	\$36,086	\$10,000,000	\$11,789,440	\$33,186	\$41,117	\$33,165	\$41,117	\$33,202	\$41,292
\$15,000,000	\$18,522,000	\$94,054	\$64,873	\$15,000,000	\$15,454,515	\$94,054	\$54,129	\$15,000,000	\$17,684,160	\$49,788	\$61,763	\$49,766	\$61,763	\$49,804	\$61,939
\$20,000,000	\$24,696,000	\$125,554	\$86,497	\$20,000,000	\$20,606,020	\$125,554	\$72,172	\$20,000,000	\$23,578,880	\$66,389	\$82,410	\$66,367	\$82,410	\$66,405	\$82,585
\$25,000,000	\$30,870,000	\$157,055	\$108,122	\$25,000,000	\$25,757,525	\$157,055	\$90,215	\$25,000,000	\$29,473,600	\$82,990	\$103,056	\$82,968	\$103,056	\$83,006	\$103,231
\$30,000,000	\$37,044,000	\$188,555	\$129,746	\$30,000,000	\$30,909,030	\$188,555	\$108,259	\$30,000,000	\$35,368,320	\$99,591	\$123,702	\$99,570	\$123,702	\$99,607	\$123,877
\$35,000,000	\$43,218,000	\$220,055	\$151,371	\$35,000,000	\$36,060,535	\$220,055	\$126,302	\$35,000,000	\$41,263,040	\$116,192	\$144,348	\$116,171	\$144,348	\$116,209	\$144,523
\$40,000,000	\$49,392,000	\$251,556	\$172,995	\$40,000,000	\$41,212,040	\$251,556	\$144,345	\$40,000,000	\$47,157,760	\$132,794	\$164,994	\$132,772	\$164,994	\$132,810	\$165,170
\$45,000,000	\$55,566,000	\$283,056	\$194,619	\$45,000,000	\$46,363,545	\$283,056	\$162,388	\$45,000,000	\$53,052,480	\$149,395	\$185,641	\$149,373	\$185,641	\$149,411	\$185,816
\$50,000,000	\$61,740,000	\$314,556	\$216,244	\$50,000,000	\$51,515,050	\$314,556	\$180,431	\$50,000,000	\$58,947,200	\$165,996	\$206,287	\$165,975	\$206,287	\$166,012	\$206,462

CITY OF            ZWINGLE, 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	\$50	30.26%	\$14	8.69%	(\$119)	(79.10%)	(\$97)	(75.58%)	\$40	24.37%
\$100,000	\$100	30.26%	\$29	8.69%	(\$78)	(24.73%)	(\$57)	(19.21%)	\$81	24.37%
\$150,000	\$151	30.26%	\$43	8.69%	(\$38)	(7.82%)	(\$16)	(3.50%)	\$121	24.37%
\$200,000	\$52	6.39%	(\$91)	(11.23%)	\$3	0.43%	\$24	3.89%	\$162	24.37%
\$250,000	(\$47)	(4.15%)	(\$226)	(20.02%)	\$43	5.31%	\$65	8.18%	\$202	24.37%
\$300,000	(\$146)	(10.09%)	(\$360)	(24.98%)	\$84	8.54%	\$105	10.98%	\$243	24.37%
\$400,000	(\$343)	(16.55%)	(\$630)	(30.37%)	\$165	12.54%	\$186	14.43%	\$324	24.37%
\$500,000	(\$541)	(20.00%)	(\$899)	(33.25%)	\$245	14.93%	\$267	16.46%	\$404	24.37%
\$600,000	(\$738)	(22.15%)	(\$1,168)	(35.04%)	\$326	16.52%	\$348	17.80%	\$485	24.37%
\$700,000	(\$936)	(23.61%)	(\$1,437)	(36.26%)	\$407	17.65%	\$429	18.76%	\$566	24.37%
\$800,000	(\$1,133)	(24.67%)	(\$1,706)	(37.15%)	\$488	18.49%	\$510	19.47%	\$647	24.37%
\$900,000	(\$1,331)	(25.48%)	(\$1,975)	(37.82%)	\$569	19.15%	\$591	20.02%	\$728	24.37%
\$1,000,000	(\$1,528)	(26.11%)	(\$2,244)	(38.35%)	\$650	19.67%	\$672	20.46%	\$809	24.37%
\$2,000,000	(\$3,503)	(28.83%)	(\$4,936)	(40.61%)	\$1,459	22.02%	\$1,481	22.42%	\$1,618	24.37%
\$3,000,000	(\$5,479)	(29.69%)	(\$7,627)	(41.33%)	\$2,268	22.81%	\$2,290	23.07%	\$2,427	24.37%
\$4,000,000	(\$7,454)	(30.11%)	(\$10,319)	(41.69%)	\$3,077	23.20%	\$3,099	23.40%	\$3,236	24.37%
\$5,000,000	(\$9,429)	(30.36%)	(\$13,010)	(41.90%)	\$3,886	23.43%	\$3,908	23.59%	\$4,045	24.37%
\$6,000,000	(\$11,404)	(30.53%)	(\$15,702)	(42.04%)	\$4,695	23.59%	\$4,717	23.72%	\$4,854	24.37%
\$7,000,000	(\$13,379)	(30.65%)	(\$18,393)	(42.13%)	\$5,504	23.70%	\$5,526	23.81%	\$5,663	24.37%
\$8,000,000	(\$15,355)	(30.74%)	(\$21,085)	(42.21%)	\$6,313	23.78%	\$6,335	23.88%	\$6,472	24.37%
\$9,000,000	(\$17,330)	(30.81%)	(\$23,776)	(42.27%)	\$7,122	23.85%	\$7,144	23.94%	\$7,281	24.37%
\$10,000,000	(\$19,305)	(30.86%)	(\$26,467)	(42.31%)	\$7,931	23.90%	\$7,953	23.98%	\$8,090	24.37%
\$15,000,000	(\$29,181)	(31.03%)	(\$39,925)	(42.45%)	\$11,976	24.05%	\$11,997	24.11%	\$12,135	24.37%
\$20,000,000	(\$39,057)	(31.11%)	(\$53,382)	(42.52%)	\$16,021	24.13%	\$16,042	24.17%	\$16,180	24.37%
\$25,000,000	(\$48,933)	(31.16%)	(\$66,839)	(42.56%)	\$20,066	24.18%	\$20,087	24.21%	\$20,225	24.37%
\$30,000,000	(\$58,809)	(31.19%)	(\$80,296)	(42.59%)	\$24,111	24.21%	\$24,132	24.24%	\$24,270	24.37%
\$35,000,000	(\$68,685)	(31.21%)	(\$93,754)	(42.60%)	\$28,156	24.23%	\$28,177	24.26%	\$28,315	24.37%
\$40,000,000	(\$78,561)	(31.23%)	(\$107,211)	(42.62%)	\$32,201	24.25%	\$32,222	24.27%	\$32,360	24.37%
\$45,000,000	(\$88,437)	(31.24%)	(\$120,668)	(42.63%)	\$36,246	24.26%	\$36,267	24.28%	\$36,405	24.37%
\$50,000,000	(\$98,312)	(31.25%)	(\$134,125)	(42.64%)	\$40,291	24.27%	\$40,312	24.29%	\$40,450	24.37%