

CITY OF YALE, 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	\$8.37000	\$67,072	\$0	\$67,072	
2026-27	\$5.32555	\$68,414	\$0	\$68,414	2.0%
2027-28	\$5.35802	\$68,756	\$0	\$68,756	0.5%
2028-29	\$5.19793	\$70,131	\$0	\$70,131	2.0%
2029-30	\$5.22392	\$70,482	\$0	\$70,482	0.5%
2030-31	\$5.06447	\$71,891	\$0	\$71,891	2.0%
2031-32	\$5.08979	\$72,251	\$0	\$72,251	0.5%
2032-33	\$4.93642	\$73,696	\$0	\$73,696	2.0%
2033-34	\$4.96110	\$74,064	\$0	\$74,064	0.5%
2034-35	\$4.81343	\$75,545	\$0	\$75,545	2.0%
2035-36	\$4.83750	\$75,923	\$0	\$75,923	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	\$14,966,806	\$8,013,417	\$0	\$8,013,417
2026-27	\$13,612,431	\$12,846,320	\$0	\$12,846,320
2027-28	\$13,598,431	\$12,832,320	\$0	\$12,832,320
2028-29	\$14,258,214	\$13,492,103	\$0	\$13,492,103
2029-30	\$14,258,214	\$13,492,103	\$0	\$13,492,103
2030-31	\$14,961,337	\$14,195,226	\$0	\$14,195,226
2031-32	\$14,961,337	\$14,195,226	\$0	\$14,195,226
2032-33	\$15,695,095	\$14,928,984	\$0	\$14,928,984
2033-34	\$15,695,095	\$14,928,984	\$0	\$14,928,984
2034-35	\$16,460,836	\$15,694,725	\$0	\$15,694,725
2035-36	\$16,460,836	\$15,694,725	\$0	\$15,694,725

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	59.03%	-1.92%	57.12%	41.46%	0.00%	1.42%
2026-27	84.63%	-22.71%	61.92%	37.20%	0.00%	0.89%
2027-28	84.72%	-22.84%	61.87%	37.24%	0.00%	0.89%
2028-29	83.80%	-21.83%	61.97%	37.19%	0.00%	0.84%
2029-30	83.80%	-21.83%	61.97%	37.19%	0.00%	0.84%
2030-31	82.83%	-20.75%	62.08%	37.11%	0.00%	0.80%
2031-32	82.83%	-20.75%	62.08%	37.11%	0.00%	0.80%
2032-33	81.91%	-19.73%	62.18%	37.05%	0.00%	0.76%
2033-34	81.91%	-19.73%	62.18%	37.05%	0.00%	0.76%
2034-35	81.03%	-18.77%	62.27%	37.01%	0.00%	0.73%
2035-36	81.03%	-18.77%	62.27%	37.01%	0.00%	0.73%

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 YALE, 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	\$8,013,417	\$8.37000	\$67,072
2026-27	\$12,846,320	\$5.32555	\$68,414
2027-28	\$12,832,320	\$5.35802	\$68,756
2028-29	\$13,492,103	\$5.19793	\$70,131
2029-30	\$13,492,103	\$5.22392	\$70,482
2030-31	\$14,195,226	\$5.06447	\$71,891
2031-32	\$14,195,226	\$5.08979	\$72,251
2032-33	\$14,928,984	\$4.93642	\$73,696
2033-34	\$14,928,984	\$4.96110	\$74,064
2034-35	\$15,694,725	\$4.81343	\$75,545
2035-36	\$15,694,725	\$4.83750	\$75,923

CITY OF YALE, 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	\$8,013,417	\$8.37000	\$67,072
2026-27	\$8,401,144	\$8.20588	\$68,939
2027-28	\$8,503,150	\$8.20588	\$69,776
2028-29	\$8,833,849	\$8.10000	\$71,554
2029-30	\$8,941,190	\$8.10000	\$72,424
2030-31	\$9,288,755	\$8.10000	\$75,239
2031-32	\$9,401,695	\$8.10000	\$76,154
2032-33	\$9,766,980	\$8.10000	\$79,113
2033-34	\$9,885,831	\$8.10000	\$80,075
2034-35	\$10,269,749	\$8.10000	\$83,185
2035-36	\$10,394,804	\$8.10000	\$84,198

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	\$4,445,176	(\$2.88033)	-\$525
2027-28	\$4,329,170	(\$2.84786)	-\$1,020
2028-29	\$4,658,254	(\$2.90207)	-\$1,423
2029-30	\$4,550,913	(\$2.87608)	-\$1,942
2030-31	\$4,906,472	(\$3.03553)	-\$3,348
2031-32	\$4,793,532	(\$3.01021)	-\$3,903
2032-33	\$5,162,004	(\$3.16358)	-\$5,417
2033-34	\$5,043,152	(\$3.13890)	-\$6,011
2034-35	\$5,424,976	(\$3.28657)	-\$7,640
2035-36	\$5,299,921	(\$3.26250)	-\$8,275

CITY OF YALE, 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	\$199	\$313	\$50,000	\$51,515	\$199	\$261	\$50,000	\$58,947	\$179	\$45	\$153	\$45	\$199	\$299
\$100,000	\$123,480	\$397	\$625	\$100,000	\$103,030	\$397	\$522	\$100,000	\$117,894	\$378	\$344	\$352	\$344	\$397	\$597
\$150,000	\$185,220	\$596	\$938	\$150,000	\$154,545	\$596	\$783	\$150,000	\$176,842	\$576	\$642	\$550	\$642	\$596	\$896
\$200,000	\$246,960	\$972	\$1,251	\$200,000	\$206,060	\$972	\$1,044	\$200,000	\$235,789	\$775	\$941	\$749	\$941	\$794	\$1,194
\$250,000	\$308,700	\$1,349	\$1,563	\$250,000	\$257,575	\$1,349	\$1,304	\$250,000	\$294,736	\$973	\$1,239	\$947	\$1,239	\$993	\$1,493
\$300,000	\$370,440	\$1,725	\$1,876	\$300,000	\$309,090	\$1,725	\$1,565	\$300,000	\$353,683	\$1,172	\$1,538	\$1,146	\$1,538	\$1,191	\$1,791
\$400,000	\$493,920	\$2,479	\$2,501	\$400,000	\$412,120	\$2,479	\$2,087	\$400,000	\$471,578	\$1,569	\$2,135	\$1,543	\$2,135	\$1,588	\$2,388
\$500,000	\$617,400	\$3,232	\$3,127	\$500,000	\$515,151	\$3,232	\$2,609	\$500,000	\$589,472	\$1,966	\$2,732	\$1,940	\$2,732	\$1,985	\$2,985
\$600,000	\$740,880	\$3,985	\$3,752	\$600,000	\$618,181	\$3,985	\$3,131	\$600,000	\$707,366	\$2,363	\$3,329	\$2,337	\$3,329	\$2,382	\$3,582
\$700,000	\$864,360	\$4,739	\$4,378	\$700,000	\$721,211	\$4,739	\$3,653	\$700,000	\$825,261	\$2,760	\$3,926	\$2,734	\$3,926	\$2,779	\$4,180
\$800,000	\$987,840	\$5,492	\$5,003	\$800,000	\$824,241	\$5,492	\$4,174	\$800,000	\$943,155	\$3,157	\$4,523	\$3,131	\$4,523	\$3,176	\$4,777
\$900,000	\$1,111,320	\$6,245	\$5,628	\$900,000	\$927,271	\$6,245	\$4,696	\$900,000	\$1,061,050	\$3,554	\$5,120	\$3,528	\$5,120	\$3,573	\$5,374
\$1,000,000	\$1,234,800	\$6,999	\$6,254	\$1,000,000	\$1,030,301	\$6,999	\$5,218	\$1,000,000	\$1,178,944	\$3,951	\$5,718	\$3,925	\$5,718	\$3,970	\$5,971
\$2,000,000	\$2,469,600	\$14,532	\$12,507	\$2,000,000	\$2,060,602	\$14,532	\$10,436	\$2,000,000	\$2,357,888	\$7,921	\$11,688	\$7,895	\$11,688	\$7,940	\$11,941
\$3,000,000	\$3,704,400	\$22,065	\$18,761	\$3,000,000	\$3,090,903	\$22,065	\$15,654	\$3,000,000	\$3,536,832	\$11,891	\$17,659	\$11,865	\$17,659	\$11,910	\$17,912
\$4,000,000	\$4,939,200	\$29,598	\$25,014	\$4,000,000	\$4,121,204	\$29,598	\$20,872	\$4,000,000	\$4,715,776	\$15,861	\$23,630	\$15,835	\$23,630	\$15,880	\$23,883
\$5,000,000	\$6,174,000	\$37,131	\$31,268	\$5,000,000	\$5,151,505	\$37,131	\$26,090	\$5,000,000	\$5,894,720	\$19,831	\$29,600	\$19,805	\$29,600	\$19,850	\$29,854
\$6,000,000	\$7,408,800	\$44,664	\$37,522	\$6,000,000	\$6,181,806	\$44,664	\$31,308	\$6,000,000	\$7,073,664	\$23,801	\$35,571	\$23,775	\$35,571	\$23,820	\$35,824
\$7,000,000	\$8,643,600	\$52,197	\$43,775	\$7,000,000	\$7,212,107	\$52,197	\$36,525	\$7,000,000	\$8,252,608	\$27,771	\$41,542	\$27,745	\$41,542	\$27,790	\$41,795
\$8,000,000	\$9,878,400	\$59,730	\$50,029	\$8,000,000	\$8,242,408	\$59,730	\$41,743	\$8,000,000	\$9,431,552	\$31,741	\$47,513	\$31,715	\$47,513	\$31,760	\$47,766
\$9,000,000	\$11,113,200	\$67,263	\$56,282	\$9,000,000	\$9,272,709	\$67,263	\$46,961	\$9,000,000	\$10,610,496	\$35,711	\$53,483	\$35,685	\$53,483	\$35,730	\$53,737
\$10,000,000	\$12,348,000	\$74,796	\$62,536	\$10,000,000	\$10,303,010	\$74,796	\$52,179	\$10,000,000	\$11,789,440	\$39,681	\$59,454	\$39,655	\$59,454	\$39,700	\$59,707
\$15,000,000	\$18,522,000	\$112,461	\$93,804	\$15,000,000	\$15,454,515	\$112,461	\$78,269	\$15,000,000	\$17,684,160	\$59,531	\$89,308	\$59,505	\$89,308	\$59,550	\$89,561
\$20,000,000	\$24,696,000	\$150,126	\$125,072	\$20,000,000	\$20,606,020	\$150,126	\$104,359	\$20,000,000	\$23,578,880	\$79,381	\$119,161	\$79,355	\$119,161	\$79,400	\$119,415
\$25,000,000	\$30,870,000	\$187,791	\$156,340	\$25,000,000	\$25,757,525	\$187,791	\$130,448	\$25,000,000	\$29,473,600	\$99,231	\$149,015	\$99,206	\$149,015	\$99,251	\$149,268
\$30,000,000	\$37,044,000	\$225,456	\$187,608	\$30,000,000	\$30,909,030	\$225,456	\$156,538	\$30,000,000	\$35,368,320	\$119,081	\$178,869	\$119,056	\$178,869	\$119,101	\$179,122
\$35,000,000	\$43,218,000	\$263,121	\$218,876	\$35,000,000	\$36,060,535	\$263,121	\$182,627	\$35,000,000	\$41,263,040	\$138,932	\$208,722	\$138,906	\$208,722	\$138,951	\$208,975
\$40,000,000	\$49,392,000	\$300,786	\$250,144	\$40,000,000	\$41,212,040	\$300,786	\$208,717	\$40,000,000	\$47,157,760	\$158,782	\$238,576	\$158,756	\$238,576	\$158,801	\$238,829
\$45,000,000	\$55,566,000	\$338,451	\$281,412	\$45,000,000	\$46,363,545	\$338,451	\$234,807	\$45,000,000	\$53,052,480	\$178,632	\$268,429	\$178,606	\$268,429	\$178,651	\$268,683
\$50,000,000	\$61,740,000	\$376,116	\$312,680	\$50,000,000	\$51,515,050	\$376,116	\$260,896	\$50,000,000	\$58,947,200	\$198,482	\$298,283	\$198,456	\$298,283	\$198,501	\$298,536

CITY OF YALE, 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	\$114	57.52%	\$62	31.43%	(\$134)	(74.72%)	(\$108)	(70.47%)	\$100	50.40%
\$100,000	\$228	57.52%	\$125	31.43%	(\$34)	(8.97%)	(\$8)	(2.30%)	\$200	50.40%
\$150,000	\$343	57.52%	\$187	31.43%	\$66	11.48%	\$92	16.70%	\$300	50.40%
\$200,000	\$279	28.65%	\$71	7.35%	\$166	21.45%	\$192	25.63%	\$400	50.40%
\$250,000	\$215	15.91%	(\$44)	(3.29%)	\$266	27.35%	\$292	30.82%	\$500	50.40%
\$300,000	\$151	8.73%	(\$160)	(9.28%)	\$366	31.26%	\$392	34.21%	\$600	50.40%
\$400,000	\$23	0.92%	(\$392)	(15.80%)	\$566	36.10%	\$592	38.38%	\$800	50.40%
\$500,000	(\$105)	(3.26%)	(\$623)	(19.28%)	\$766	38.99%	\$792	40.84%	\$1,000	50.40%
\$600,000	(\$233)	(5.85%)	(\$855)	(21.44%)	\$966	40.90%	\$992	42.46%	\$1,200	50.40%
\$700,000	(\$361)	(7.62%)	(\$1,086)	(22.92%)	\$1,167	42.27%	\$1,192	43.61%	\$1,400	50.40%
\$800,000	(\$489)	(8.91%)	(\$1,318)	(23.99%)	\$1,367	43.29%	\$1,392	44.47%	\$1,601	50.40%
\$900,000	(\$617)	(9.88%)	(\$1,549)	(24.80%)	\$1,567	44.08%	\$1,592	45.14%	\$1,801	50.40%
\$1,000,000	(\$745)	(10.64%)	(\$1,781)	(25.44%)	\$1,767	44.72%	\$1,793	45.67%	\$2,001	50.40%
\$2,000,000	(\$2,024)	(13.93%)	(\$4,096)	(28.18%)	\$3,767	47.56%	\$3,793	48.05%	\$4,001	50.40%
\$3,000,000	(\$3,304)	(14.97%)	(\$6,411)	(29.05%)	\$5,768	48.51%	\$5,794	48.83%	\$6,002	50.40%
\$4,000,000	(\$4,583)	(15.48%)	(\$8,726)	(29.48%)	\$7,769	48.98%	\$7,795	49.22%	\$8,003	50.40%
\$5,000,000	(\$5,863)	(15.79%)	(\$11,041)	(29.74%)	\$9,770	49.26%	\$9,795	49.46%	\$10,004	50.40%
\$6,000,000	(\$7,142)	(15.99%)	(\$13,356)	(29.90%)	\$11,770	49.45%	\$11,796	49.62%	\$12,004	50.40%
\$7,000,000	(\$8,421)	(16.13%)	(\$15,671)	(30.02%)	\$13,771	49.59%	\$13,797	49.73%	\$14,005	50.40%
\$8,000,000	(\$9,701)	(16.24%)	(\$17,986)	(30.11%)	\$15,772	49.69%	\$15,797	49.81%	\$16,006	50.40%
\$9,000,000	(\$10,980)	(16.32%)	(\$20,301)	(30.18%)	\$17,772	49.77%	\$17,798	49.88%	\$18,006	50.40%
\$10,000,000	(\$12,259)	(16.39%)	(\$22,616)	(30.24%)	\$19,773	49.83%	\$19,799	49.93%	\$20,007	50.40%
\$15,000,000	(\$18,656)	(16.59%)	(\$34,192)	(30.40%)	\$29,777	50.02%	\$29,802	50.08%	\$30,011	50.40%
\$20,000,000	(\$25,053)	(16.69%)	(\$45,767)	(30.49%)	\$39,780	50.11%	\$39,806	50.16%	\$40,014	50.40%
\$25,000,000	(\$31,450)	(16.75%)	(\$57,342)	(30.54%)	\$49,784	50.17%	\$49,809	50.21%	\$50,018	50.40%
\$30,000,000	(\$37,847)	(16.79%)	(\$68,918)	(30.57%)	\$59,787	50.21%	\$59,813	50.24%	\$60,021	50.40%
\$35,000,000	(\$44,244)	(16.82%)	(\$80,493)	(30.59%)	\$69,791	50.23%	\$69,816	50.26%	\$70,025	50.40%
\$40,000,000	(\$50,641)	(16.84%)	(\$92,068)	(30.61%)	\$79,794	50.25%	\$79,820	50.28%	\$80,028	50.40%
\$45,000,000	(\$57,038)	(16.85%)	(\$103,644)	(30.62%)	\$89,798	50.27%	\$89,823	50.29%	\$90,032	50.40%
\$50,000,000	(\$63,435)	(16.87%)	(\$115,219)	(30.63%)	\$99,801	50.28%	\$99,827	50.30%	\$100,035	50.40%