

CITY OF YETTER, 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	\$7.86402	\$86,408	\$0	\$86,408	
2026-27	\$6.36107	\$88,137	\$47,297	\$135,433	56.7%
2027-28	\$6.49626	\$138,142	\$48,302	\$186,444	37.7%
2028-29	\$6.32254	\$190,172	\$47,010	\$237,183	27.2%
2029-30	\$6.45297	\$241,926	\$47,980	\$289,906	22.2%
2030-31	\$6.27578	\$295,704	\$46,662	\$342,367	18.1%
2031-32	\$6.40401	\$349,214	\$47,616	\$396,830	15.9%
2032-33	\$6.22625	\$404,767	\$46,294	\$451,061	13.7%
2033-34	\$6.35280	\$460,082	\$47,235	\$507,317	12.5%
2034-35	\$6.17535	\$517,463	\$45,916	\$563,379	11.1%
2035-36	\$6.30045	\$574,646	\$46,846	\$621,492	10.3%

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	\$12,837,005	\$10,987,823	\$0	\$10,987,823
2026-27	\$21,355,865	\$21,290,928	\$0	\$21,290,928
2027-28	\$28,765,069	\$28,700,132	\$0	\$28,700,132
2028-29	\$37,578,738	\$37,513,801	\$0	\$37,513,801
2029-30	\$44,990,941	\$44,926,004	\$0	\$44,926,004
2030-31	\$54,618,609	\$54,553,672	\$0	\$54,553,672
2031-32	\$62,030,812	\$61,965,875	\$0	\$61,965,875
2032-33	\$72,509,927	\$72,444,990	\$0	\$72,444,990
2033-34	\$79,922,130	\$79,857,193	\$0	\$79,857,193
2034-35	\$91,295,161	\$91,230,224	\$0	\$91,230,224
2035-36	\$98,707,364	\$98,642,427	\$0	\$98,642,427

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	2.83%	-0.17%	2.67%	90.19%	5.64%	0.15%
2026-27	3.85%	-2.49%	1.36%	93.31%	3.60%	0.08%
2027-28	3.22%	-1.74%	1.47%	94.76%	2.67%	0.06%
2028-29	2.84%	-1.32%	1.52%	95.67%	2.06%	0.05%
2029-30	2.60%	-1.12%	1.48%	96.20%	1.72%	0.04%
2030-31	2.42%	-0.94%	1.48%	96.62%	1.43%	0.03%
2031-32	2.30%	-0.85%	1.44%	96.90%	1.26%	0.03%
2032-33	2.19%	-0.75%	1.43%	97.15%	1.09%	0.02%
2033-34	2.11%	-0.71%	1.41%	97.31%	0.99%	0.02%
2034-35	2.04%	-0.64%	1.40%	97.47%	0.87%	0.02%
2035-36	1.99%	-0.61%	1.38%	97.58%	0.81%	0.02%

**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 YETTER, 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	\$10,987,823	\$7.86402	\$86,408
2026-27	\$21,290,928	\$6.36107	\$135,433
2027-28	\$28,700,132	\$6.49626	\$186,444
2028-29	\$37,513,801	\$6.32254	\$237,183
2029-30	\$44,926,004	\$6.45297	\$289,906
2030-31	\$54,553,672	\$6.27578	\$342,367
2031-32	\$61,965,875	\$6.40401	\$396,830
2032-33	\$72,444,990	\$6.22625	\$451,061
2033-34	\$79,857,193	\$6.35280	\$507,317
2034-35	\$91,230,224	\$6.17535	\$563,379
2035-36	\$98,642,427	\$6.30045	\$621,492

CITY OF YETTER, 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	\$10,987,823	\$7.86402	\$86,408
2026-27	\$18,720,055	\$7.63497	\$142,927
2027-28	\$25,265,461	\$7.41259	\$187,283
2028-29	\$33,025,377	\$7.41259	\$244,804
2029-30	\$39,573,744	\$7.41259	\$293,344
2030-31	\$48,047,068	\$7.41259	\$356,153
2031-32	\$54,598,549	\$7.41259	\$404,717
2032-33	\$63,820,969	\$7.41259	\$473,079
2033-34	\$70,375,732	\$7.41259	\$521,667
2034-35	\$80,384,722	\$7.41259	\$595,859
2035-36	\$86,942,936	\$7.41259	\$644,473

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	\$2,570,874	(\$1.27390)	-\$7,494
2027-28	\$3,434,671	(\$0.91633)	-\$839
2028-29	\$4,488,423	(\$1.09005)	-\$7,621
2029-30	\$5,352,260	(\$0.95962)	-\$3,438
2030-31	\$6,506,603	(\$1.13681)	-\$13,786
2031-32	\$7,367,326	(\$1.00858)	-\$7,887
2032-33	\$8,624,021	(\$1.18634)	-\$22,018
2033-34	\$9,481,462	(\$1.05979)	-\$14,350
2034-35	\$10,845,502	(\$1.23724)	-\$32,481
2035-36	\$11,699,490	(\$1.11214)	-\$22,981

CITY OF YETTER, 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	\$187	\$387	\$50,000	\$51,515	\$187	\$323	\$50,000	\$58,947	\$168	\$56	\$144	\$56	\$187	\$370
\$100,000	\$123,480	\$373	\$775	\$100,000	\$103,030	\$373	\$647	\$100,000	\$117,894	\$355	\$426	\$331	\$426	\$373	\$740
\$150,000	\$185,220	\$560	\$1,162	\$150,000	\$154,545	\$560	\$970	\$150,000	\$176,842	\$541	\$796	\$517	\$796	\$560	\$1,110
\$200,000	\$246,960	\$913	\$1,550	\$200,000	\$206,060	\$913	\$1,293	\$200,000	\$235,789	\$728	\$1,166	\$704	\$1,166	\$746	\$1,480
\$250,000	\$308,700	\$1,267	\$1,937	\$250,000	\$257,575	\$1,267	\$1,616	\$250,000	\$294,736	\$914	\$1,536	\$890	\$1,536	\$933	\$1,850
\$300,000	\$370,440	\$1,621	\$2,325	\$300,000	\$309,090	\$1,621	\$1,940	\$300,000	\$353,683	\$1,101	\$1,906	\$1,077	\$1,906	\$1,119	\$2,220
\$400,000	\$493,920	\$2,329	\$3,100	\$400,000	\$412,120	\$2,329	\$2,586	\$400,000	\$471,578	\$1,474	\$2,646	\$1,450	\$2,646	\$1,492	\$2,960
\$500,000	\$617,400	\$3,037	\$3,875	\$500,000	\$515,151	\$3,037	\$3,233	\$500,000	\$589,472	\$1,847	\$3,386	\$1,823	\$3,386	\$1,865	\$3,699
\$600,000	\$740,880	\$3,744	\$4,650	\$600,000	\$618,181	\$3,744	\$3,880	\$600,000	\$707,366	\$2,220	\$4,125	\$2,196	\$4,125	\$2,238	\$4,439
\$700,000	\$864,360	\$4,452	\$5,425	\$700,000	\$721,211	\$4,452	\$4,526	\$700,000	\$825,261	\$2,593	\$4,865	\$2,569	\$4,865	\$2,611	\$5,179
\$800,000	\$987,840	\$5,160	\$6,199	\$800,000	\$824,241	\$5,160	\$5,173	\$800,000	\$943,155	\$2,966	\$5,605	\$2,942	\$5,605	\$2,984	\$5,919
\$900,000	\$1,111,320	\$5,868	\$6,974	\$900,000	\$927,271	\$5,868	\$5,819	\$900,000	\$1,061,050	\$3,339	\$6,345	\$3,315	\$6,345	\$3,357	\$6,659
\$1,000,000	\$1,234,800	\$6,575	\$7,749	\$1,000,000	\$1,030,301	\$6,575	\$6,466	\$1,000,000	\$1,178,944	\$3,712	\$7,085	\$3,688	\$7,085	\$3,730	\$7,399
\$2,000,000	\$2,469,600	\$13,653	\$15,499	\$2,000,000	\$2,060,602	\$13,653	\$12,932	\$2,000,000	\$2,357,888	\$7,442	\$14,484	\$7,418	\$14,484	\$7,460	\$14,798
\$3,000,000	\$3,704,400	\$20,731	\$23,248	\$3,000,000	\$3,090,903	\$20,731	\$19,398	\$3,000,000	\$3,536,832	\$11,172	\$21,883	\$11,148	\$21,883	\$11,190	\$22,196
\$4,000,000	\$4,939,200	\$27,808	\$30,997	\$4,000,000	\$4,121,204	\$27,808	\$25,864	\$4,000,000	\$4,715,776	\$14,902	\$29,281	\$14,878	\$29,281	\$14,920	\$29,595
\$5,000,000	\$6,174,000	\$34,886	\$38,747	\$5,000,000	\$5,151,505	\$34,886	\$32,330	\$5,000,000	\$5,894,720	\$18,632	\$36,680	\$18,608	\$36,680	\$18,650	\$36,994
\$6,000,000	\$7,408,800	\$41,964	\$46,496	\$6,000,000	\$6,181,806	\$41,964	\$38,796	\$6,000,000	\$7,073,664	\$22,362	\$44,079	\$22,338	\$44,079	\$22,380	\$44,393
\$7,000,000	\$8,643,600	\$49,041	\$54,245	\$7,000,000	\$7,212,107	\$49,041	\$45,262	\$7,000,000	\$8,252,608	\$26,092	\$51,478	\$26,068	\$51,478	\$26,110	\$51,792
\$8,000,000	\$9,878,400	\$56,119	\$61,995	\$8,000,000	\$8,242,408	\$56,119	\$51,728	\$8,000,000	\$9,431,552	\$29,822	\$58,877	\$29,798	\$58,877	\$29,840	\$59,190
\$9,000,000	\$11,113,200	\$63,196	\$69,744	\$9,000,000	\$9,272,709	\$63,196	\$58,193	\$9,000,000	\$10,610,496	\$33,552	\$66,275	\$33,528	\$66,275	\$33,570	\$66,589
\$10,000,000	\$12,348,000	\$70,274	\$77,493	\$10,000,000	\$10,303,010	\$70,274	\$64,659	\$10,000,000	\$11,789,440	\$37,282	\$73,674	\$37,258	\$73,674	\$37,300	\$73,988
\$15,000,000	\$18,522,000	\$105,662	\$116,240	\$15,000,000	\$15,454,515	\$105,662	\$96,989	\$15,000,000	\$17,684,160	\$55,932	\$110,668	\$55,908	\$110,668	\$55,950	\$110,982
\$20,000,000	\$24,696,000	\$141,050	\$154,987	\$20,000,000	\$20,606,020	\$141,050	\$129,319	\$20,000,000	\$23,578,880	\$74,583	\$147,662	\$74,558	\$147,662	\$74,601	\$147,976
\$25,000,000	\$30,870,000	\$176,438	\$193,733	\$25,000,000	\$25,757,525	\$176,438	\$161,649	\$25,000,000	\$29,473,600	\$93,233	\$184,656	\$93,208	\$184,656	\$93,251	\$184,970
\$30,000,000	\$37,044,000	\$211,826	\$232,480	\$30,000,000	\$30,909,030	\$211,826	\$193,978	\$30,000,000	\$35,368,320	\$111,883	\$221,650	\$111,859	\$221,650	\$111,901	\$221,964
\$35,000,000	\$43,218,000	\$247,214	\$271,227	\$35,000,000	\$36,060,535	\$247,214	\$226,308	\$35,000,000	\$41,263,040	\$130,533	\$258,644	\$130,509	\$258,644	\$130,551	\$258,958
\$40,000,000	\$49,392,000	\$282,603	\$309,973	\$40,000,000	\$41,212,040	\$282,603	\$258,638	\$40,000,000	\$47,157,760	\$149,183	\$295,638	\$149,159	\$295,638	\$149,201	\$295,952
\$45,000,000	\$55,566,000	\$317,991	\$348,720	\$45,000,000	\$46,363,545	\$317,991	\$290,967	\$45,000,000	\$53,052,480	\$167,833	\$332,632	\$167,809	\$332,632	\$167,851	\$332,946
\$50,000,000	\$61,740,000	\$353,379	\$387,467	\$50,000,000	\$51,515,050	\$353,379	\$323,297	\$50,000,000	\$58,947,200	\$186,483	\$369,626	\$186,459	\$369,626	\$186,502	\$369,940

CITY OF            YETTER, 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	\$201	107.76%	\$137	73.35%	(\$112)	(66.66%)	(\$88)	(61.05%)	\$183	98.36%
\$100,000	\$402	107.76%	\$274	73.35%	\$71	20.06%	\$95	28.86%	\$367	98.36%
\$150,000	\$603	107.76%	\$410	73.35%	\$255	47.03%	\$279	53.92%	\$550	98.36%
\$200,000	\$636	69.68%	\$380	41.58%	\$438	60.18%	\$462	65.70%	\$734	98.36%
\$250,000	\$670	52.87%	\$349	27.56%	\$621	67.97%	\$646	72.54%	\$917	98.36%
\$300,000	\$704	43.40%	\$319	19.65%	\$805	73.11%	\$829	77.01%	\$1,101	98.36%
\$400,000	\$771	33.10%	\$257	11.06%	\$1,172	79.50%	\$1,196	82.50%	\$1,468	98.36%
\$500,000	\$838	27.60%	\$196	6.46%	\$1,539	83.31%	\$1,563	85.75%	\$1,834	98.36%
\$600,000	\$905	24.17%	\$135	3.61%	\$1,906	85.84%	\$1,930	87.89%	\$2,201	98.36%
\$700,000	\$972	21.84%	\$74	1.66%	\$2,272	87.64%	\$2,297	89.41%	\$2,568	98.36%
\$800,000	\$1,040	20.15%	\$13	0.25%	\$2,639	88.99%	\$2,664	90.55%	\$2,935	98.36%
\$900,000	\$1,107	18.86%	(\$48)	(0.82%)	\$3,006	90.03%	\$3,030	91.42%	\$3,302	98.36%
\$1,000,000	\$1,174	17.85%	(\$110)	(1.67%)	\$3,373	90.87%	\$3,397	92.13%	\$3,669	98.36%
\$2,000,000	\$1,846	13.52%	(\$721)	(5.28%)	\$7,042	94.62%	\$7,066	95.26%	\$7,338	98.36%
\$3,000,000	\$2,517	12.14%	(\$1,333)	(6.43%)	\$10,711	95.87%	\$10,735	96.30%	\$11,006	98.36%
\$4,000,000	\$3,189	11.47%	(\$1,945)	(6.99%)	\$14,379	96.49%	\$14,404	96.81%	\$14,675	98.36%
\$5,000,000	\$3,861	11.07%	(\$2,556)	(7.33%)	\$18,048	96.87%	\$18,072	97.12%	\$18,344	98.36%
\$6,000,000	\$4,532	10.80%	(\$3,168)	(7.55%)	\$21,717	97.11%	\$21,741	97.33%	\$22,013	98.36%
\$7,000,000	\$5,204	10.61%	(\$3,780)	(7.71%)	\$25,386	97.29%	\$25,410	97.48%	\$25,681	98.36%
\$8,000,000	\$5,876	10.47%	(\$4,391)	(7.82%)	\$29,054	97.43%	\$29,079	97.59%	\$29,350	98.36%
\$9,000,000	\$6,548	10.36%	(\$5,003)	(7.92%)	\$32,723	97.53%	\$32,747	97.67%	\$33,019	98.36%
\$10,000,000	\$7,219	10.27%	(\$5,615)	(7.99%)	\$36,392	97.61%	\$36,416	97.74%	\$36,688	98.36%
\$15,000,000	\$10,578	10.01%	(\$8,673)	(8.21%)	\$54,736	97.86%	\$54,760	97.95%	\$55,031	98.36%
\$20,000,000	\$13,936	9.88%	(\$11,731)	(8.32%)	\$73,080	97.98%	\$73,104	98.05%	\$73,375	98.36%
\$25,000,000	\$17,295	9.80%	(\$14,790)	(8.38%)	\$91,423	98.06%	\$91,448	98.11%	\$91,719	98.36%
\$30,000,000	\$20,654	9.75%	(\$17,848)	(8.43%)	\$109,767	98.11%	\$109,791	98.15%	\$110,063	98.36%
\$35,000,000	\$24,012	9.71%	(\$20,906)	(8.46%)	\$128,111	98.14%	\$128,135	98.18%	\$128,407	98.36%
\$40,000,000	\$27,371	9.69%	(\$23,965)	(8.48%)	\$146,455	98.17%	\$146,479	98.20%	\$146,751	98.36%
\$45,000,000	\$30,729	9.66%	(\$27,023)	(8.50%)	\$164,799	98.19%	\$164,823	98.22%	\$165,094	98.36%
\$50,000,000	\$34,088	9.65%	(\$30,082)	(8.51%)	\$183,142	98.21%	\$183,167	98.23%	\$183,438	98.36%