

**IOWA DEPARTMENT OF REVENUE AND FINANCE**  
**THE QUARTER IN REVIEW**  
**COMPUTED TAX BY BUSINESS GROUP**  
**QUARTER ENDING March 31, 2002**

Computed tax during the first quarter of 2001 amounted to \$315,964,774 an increase of 0.5% percent from the same quarter in 2000. The number of business filing returns declined from 90,319 to 87,062 or -3.6% during the same period.

**Computed Tax by Business Group**

During the first quarter of 2001 the General Merchandise and the Building Materials Groups showed the largest increase in computed tax with a 10.4% to 6.7% respectively. The Motor Vehicle Group followed with 5.3% increase.

<b>Business Group</b>	<b># Bus Mar-01</b>	<b># Bus Mar-02</b>	<b>% Change Bus</b>	<b>Computed Tax Mar-01</b>	<b>Computed Tax Mar-02</b>	<b>% Change Computed Tax</b>
Nonresidents	13	1	-92.31%	\$1,520	\$521	-65.72%
Utilities	3,113	3,207	3.02%	\$53,124,378	\$49,460,815	-6.90%
Building Materials	1,823	1,774	-2.69%	\$18,108,144	\$19,318,577	6.68%
General Merchandise	1,943	1,902	-2.11%	\$44,445,239	\$49,064,621	10.39%
Food Dealers	1,534	1,504	-1.96%	\$14,841,814	\$14,975,157	0.90%
Motor Vehicle	3,743	3,612	-3.50%	\$16,080,519	\$16,933,753	5.31%
Apparel	1,424	1,402	-1.54%	\$6,977,489	\$7,213,794	3.39%
Home Furnishings	2,333	2,092	-10.33%	\$14,047,499	\$14,247,390	1.42%
Eating and Drinking	6,532	6,541	0.14%	\$28,054,234	\$28,843,773	2.81%
Specialty Retail	14,354	13,424	-6.48%	\$22,605,095	\$23,231,060	2.77%
Services	26,609	25,814	-2.99%	\$43,052,657	\$41,590,921	-3.40%
Wholesale Goods	6,138	5,465	-10.96%	\$27,586,954	\$24,453,586	-11.36%
Miscellaneous	12,378	10,833	-12.48%	\$20,799,681	\$21,066,806	1.28%
Late Filers	8,382	9,491	13.23%	\$4,706,504	\$5,563,899	18.22%
<b>TOTAL</b>	<b>90,319</b>	<b>87,062</b>	<b>-3.61%</b>	<b>\$314,431,727</b>	<b>\$315,964,673</b>	<b>0.49%</b>

**USE TAX  
QUARTER IN REVIEW**

**RETAILERS USE TAX BY BUSINESS GROUP  
Number of Returns and Computed Tax**

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	438	4.23%	\$3,548,470	9.88%
Building Materials	222	2.14%	\$626,964	1.75%
General Merchandise	34	0.33%	\$909,182	2.53%
Food Dealers	58	0.56%	\$130,110	0.36%
Motor Vehicle	145	1.40%	\$336,989	0.94%
Apparel	72	0.69%	\$249,770	0.70%
Home Furnishings	317	3.06%	\$995,364	2.77%
Eating and Drinking	64	0.62%	\$161,656	0.45%
Specialty Retail	1,215	11.72%	\$4,049,963	11.28%
Services	1,987	19.17%	\$7,534,354	20.98%
Wholesale Goods	2,470	23.83%	\$8,540,361	23.78%
Miscellaneous	2,673	25.79%	\$8,371,087	23.31%
Late Filers	670	6.46%	\$465,285	1.30%
<b>TOTAL</b>	<b>10,365</b>	<b>100.00%</b>	<b>\$35,919,555</b>	<b>100.00%</b>

**Comparison of Use Taxes for the Quarter Ending  
March 31, 2001 and 2002**

<b>USE TAX</b>	<b>Mar-01</b>	<b>Mar-02</b>	<b>% Change</b>
<b>Retailers</b>			
Number of Returns	10,911	10,365	-5.00%
Computed Tax	\$39,855,389	\$35,919,555	-9.88%
<b>Motor Vehicle</b>			
Number of Returns	178,939	157,057	-12.23%
Computed Tax	\$63,390,199	\$56,642,028	-10.65%
<b>Consumers</b>			
Number of Returns	6,360	6,255	-1.65%
Computed Tax	\$9,635,283	\$9,462,684	-1.79%

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
	NON-RESIDENT	1	\$10,410	\$521	0
ADAIR	GREENFIELD*	123	\$5,657,554	\$282,879	0.09
ADAIR	ADAIR	55	\$1,503,660	\$75,186	0.02
ADAIR	STUART	33	\$1,374,498	\$68,724	0.02
ADAIR	BRIDGEWATER	18	\$321,317	\$16,067	0.01
ADAIR	FONTANELLE	31	\$387,030	\$19,352	0.01
ADAIR	ORIENT	17	\$343,157	\$17,160	0.01
ADAIR	OTHER	21	\$713,718	\$35,688	0.01
ADAIR	* TOTAL COUNTY *	298	\$10,300,934	\$515,056	0.16
ADAMS	CORNING*	135	\$4,742,073	\$237,093	0.08
ADAMS	PRESCOTT	13	\$113,519	\$5,677	0
ADAMS	OTHER	18	\$233,221	\$11,661	0
ADAMS	* TOTAL COUNTY *	166	\$5,088,813	\$254,431	0.08
ALLAMAKEE	WAUKON*	214	\$9,809,267	\$490,463	0.16
ALLAMAKEE	LANSING	76	\$1,988,941	\$99,455	0.03
ALLAMAKEE	POSTVILLE	92	\$13,202,631	\$660,131	0.21
ALLAMAKEE	NEW ALBIN	28	\$279,264	\$13,964	0
ALLAMAKEE	HARPERS FERRY	20	\$202,767	\$10,138	0
ALLAMAKEE	WATERVILLE	12	\$136,352	\$6,818	0
ALLAMAKEE	OTHER	27	\$241,563	\$12,077	0
ALLAMAKEE	* TOTAL COUNTY *	469	\$25,860,785	\$1,293,046	0.41
APPANOOSE	CENTERVILLE*	266	\$15,485,383	\$774,267	0.25
APPANOOSE	MORAVIA	43	\$382,336	\$19,119	0.01
APPANOOSE	MOULTON	34	\$367,921	\$18,398	0.01
APPANOOSE	MYSTIC	26	\$106,549	\$5,328	0
APPANOOSE	OTHER	56	\$226,649	\$11,332	0
APPANOOSE	* TOTAL COUNTY *	425	\$16,568,838	\$828,444	0.26
AUDUBON	AUDUBON*	134	\$4,916,276	\$245,815	0.08
AUDUBON	EXIRA	51	\$827,648	\$41,383	0.01
AUDUBON	KIMBALLTON	17	\$156,790	\$7,840	0
AUDUBON	OTHER	28	\$352,648	\$17,632	0
AUDUBON	* TOTAL COUNTY *	230	\$6,253,362	\$312,670	0.1
BENTON	BELLE PLAINE	111	\$3,865,802	\$193,292	0.06
BENTON	VINTON*	228	\$42,208,988	\$2,110,460	0.67
BENTON	BLAIRSTOWN	50	\$1,359,408	\$67,970	0.02
BENTON	SHELLSBURG	41	\$1,825,447	\$91,274	0.03
BENTON	VAN HORNE	30	\$818,206	\$40,911	0.01
BENTON	ATKINS	31	\$1,203,446	\$60,175	0.02
BENTON	GARRISON	15	\$113,785	\$5,688	0
BENTON	KEYSTONE	32	\$787,126	\$39,356	0.01
BENTON	LUZERNE	11	\$54,927	\$2,746	0
BENTON	NEWHALL	38	\$698,525	\$34,936	0.01
BENTON	NORWAY	20	\$2,073,982	\$103,698	0.03

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BENTON	URBANA	16	\$3,285,944	\$164,295	0.05
BENTON	WALFORD	16	\$397,474	\$19,875	0.01
BENTON	OTHER	41	\$389,104	\$19,456	0
BENTON	* TOTAL COUNTY *	680	\$59,082,164	\$2,954,132	0.94
BLACK HAWK	WATERLOO*	1,606	\$205,122,688	\$10,256,171	3.25
BLACK HAWK	CEDAR FALLS	823	\$85,661,590	\$4,283,069	1.36
BLACK HAWK	EVANSDALE	92	\$3,760,660	\$188,049	0.06
BLACK HAWK	ELK RUN HTS	17	\$2,582,171	\$129,108	0.04
BLACK HAWK	HUDSON	77	\$2,332,247	\$116,614	0.04
BLACK HAWK	LA PORTE CITY	82	\$2,027,963	\$101,396	0.03
BLACK HAWK	DUNKERTON	31	\$1,131,717	\$56,588	0.02
BLACK HAWK	JANESVILLE	24	\$150,191	\$7,509	0
BLACK HAWK	GILBERTVILLE	21	\$279,078	\$13,953	0
BLACK HAWK	RAYMOND	15	\$146,391	\$7,319	0
BLACK HAWK	OTHER	41	\$4,935,820	\$246,794	0
BLACK HAWK	* TOTAL COUNTY *	2,829	\$307,962,269	\$15,398,158	4.88
BOONE	BOONE*	394	\$28,764,526	\$1,438,228	0.46
BOONE	MADRID	70	\$2,500,843	\$125,042	0.04
BOONE	OGDEN	83	\$1,780,773	\$89,040	0.03
BOONE	BOXHOLM	12	\$187,672	\$9,383	0
BOONE	OTHER	44	\$261,663	\$13,087	0
BOONE	* TOTAL COUNTY *	603	\$33,495,477	\$1,674,780	0.53
BREMER	WAVERLY*	309	\$20,320,824	\$1,016,049	0.32
BREMER	SUMNER	121	\$3,240,521	\$162,030	0.05
BREMER	TRIPOLI	68	\$1,225,850	\$61,297	0.02
BREMER	DENVER	89	\$2,995,039	\$149,752	0.05
BREMER	JANESVILLE	23	\$745,946	\$37,300	0.01
BREMER	READLYN	35	\$1,069,553	\$53,452	0.02
BREMER	FREDERIKA	11	\$77,519	\$3,877	0
BREMER	PLAINFIELD	21	\$789,432	\$39,471	0.01
BREMER	OTHER	12	\$90,383	\$4,519	0
BREMER	* TOTAL COUNTY *	689	\$30,555,067	\$1,527,747	0.48
BUCHANAN	INDEPENDENCE*	251	\$14,318,872	\$715,717	0.23
BUCHANAN	JESUP	81	\$3,154,235	\$157,715	0.05
BUCHANAN	FAIRBANK	55	\$2,112,307	\$105,615	0.03
BUCHANAN	HAZLETON	48	\$616,210	\$30,811	0.01
BUCHANAN	LAMONT	27	\$404,249	\$20,212	0.01
BUCHANAN	WINTHROP	40	\$1,159,183	\$57,962	0.02
BUCHANAN	AURORA	15	\$188,096	\$9,405	0
BUCHANAN	BRANDON	16	\$128,908	\$6,446	0
BUCHANAN	QUASQUETON	17	\$309,070	\$15,455	0
BUCHANAN	ROWLEY	16	\$541,920	\$27,096	0.01
BUCHANAN	OTHER	34	\$446,540	\$22,329	0
BUCHANAN	* TOTAL COUNTY *	600	\$23,379,590	\$1,168,763	0.37

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BUENA VISTA	STORM LAKE*	367	\$26,569,674	\$1,328,199	0.42
BUENA VISTA	ALTA	66	\$4,031,594	\$201,583	0.06
BUENA VISTA	ALBERT CITY	31	\$420,589	\$21,028	0.01
BUENA VISTA	MARATHON	12	\$188,686	\$9,433	0
BUENA VISTA	NEWELL	24	\$694,250	\$34,712	0.01
BUENA VISTA	SIOUX RAPIDS	53	\$1,793,542	\$89,676	0.03
BUENA VISTA	REMBRANDT	15	\$134,476	\$6,724	0
BUENA VISTA	LINN GROVE	14	\$77,259	\$3,864	0
BUENA VISTA	OTHER	18	\$113,931	\$5,696	0
BUENA VISTA	* TOTAL COUNTY *	600	\$34,024,001	\$1,700,915	0.54
BUTLER	CLARKSVILLE	62	\$932,098	\$46,606	0.01
BUTLER	GREENE	72	\$1,765,125	\$88,258	0.03
BUTLER	PARKERSBURG	81	\$3,316,141	\$165,802	0.05
BUTLER	SHELL ROCK	46	\$705,372	\$35,272	0.01
BUTLER	ALLISON*	58	\$3,089,070	\$154,455	0.05
BUTLER	APLINGTON	46	\$1,011,548	\$50,580	0.02
BUTLER	DUMONT	36	\$1,055,328	\$52,767	0.02
BUTLER	NEW HARTFORD	30	\$529,329	\$26,466	0.01
BUTLER	BRISTOW	13	\$66,271	\$3,313	0
BUTLER	OTHER	33	\$575,082	\$28,755	0
BUTLER	* TOTAL COUNTY *	477	\$13,045,364	\$652,274	0.21
CALHOUN	LAKE CITY	85	\$1,924,731	\$96,239	0.03
CALHOUN	MANSON	71	\$1,711,479	\$85,575	0.03
CALHOUN	ROCKWELL CITY*	105	\$4,089,496	\$204,476	0.06
CALHOUN	LOHRVILLE	23	\$271,120	\$13,556	0
CALHOUN	POMEROY	27	\$295,057	\$14,755	0
CALHOUN	FARNHAMVILLE	19	\$364,050	\$18,205	0.01
CALHOUN	OTHER	36	\$172,893	\$8,646	0
CALHOUN	* TOTAL COUNTY *	366	\$8,828,826	\$441,452	0.14
CARROLL	CARROLL*	481	\$36,826,402	\$1,841,323	0.58
CARROLL	COON RAPIDS	60	\$1,872,534	\$93,632	0.03
CARROLL	MANNING	67	\$2,223,028	\$111,162	0.04
CARROLL	BREDA	40	\$1,076,151	\$53,808	0.02
CARROLL	GLIDDEN	33	\$1,426,293	\$71,318	0.02
CARROLL	ARCADIA	26	\$442,994	\$22,150	0.01
CARROLL	DEDHAM	12	\$249,216	\$12,461	0
CARROLL	HALBUR	16	\$707,544	\$35,378	0.01
CARROLL	TEMPLETON	27	\$655,348	\$32,767	0.01
CARROLL	OTHER	33	\$441,573	\$22,078	0
CARROLL	* TOTAL COUNTY *	795	\$45,921,083	\$2,296,077	0.73
CASS	ATLANTIC*	328	\$17,748,986	\$887,469	0.28
CASS	ANITA	47	\$1,006,408	\$50,323	0.02
CASS	GRISWOLD	58	\$1,614,578	\$80,729	0.03
CASS	LEWIS	15	\$79,814	\$3,991	0
CASS	CUMBERLAND	15	\$292,113	\$14,605	0

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CASS	MASSENA	26	\$549,822	\$27,490	0.01
CASS	WIOTA	14	\$133,645	\$6,683	0
CASS	OTHER	30	\$1,293,850	\$64,691	0
CASS	* TOTAL COUNTY *	533	\$22,719,216	\$1,135,981	0.36
CEDAR	TIPTON*	174	\$8,472,541	\$423,640	0.13
CEDAR	DURANT	76	\$2,505,896	\$125,297	0.04
CEDAR	MECHANICSVILLE	36	\$786,917	\$39,346	0.01
CEDAR	WEST BRANCH	79	\$1,954,943	\$97,749	0.03
CEDAR	CLARENCE	53	\$1,324,131	\$66,208	0.02
CEDAR	LOWDEN	51	\$1,102,219	\$55,090	0.02
CEDAR	STANWOOD	33	\$438,737	\$21,936	0.01
CEDAR	BENNETT	19	\$148,717	\$7,437	0
CEDAR	OTHER	27	\$557,069	\$28,353	0
CEDAR	* TOTAL COUNTY *	548	\$17,301,170	\$865,056	0.27
CERRO GORDO	MASON CITY*	927	\$93,595,366	\$4,679,803	1.48
CERRO GORDO	CLEAR LAKE	339	\$14,234,221	\$711,722	0.23
CERRO GORDO	VENTURA	30	\$454,291	\$22,716	0.01
CERRO GORDO	ROCKWELL	37	\$676,123	\$33,806	0.01
CERRO GORDO	MESERVEY	13	\$227,965	\$11,400	0
CERRO GORDO	ROCK FALLS	11	\$86,629	\$4,331	0
CERRO GORDO	SWALEDALE	11	\$509,575	\$25,479	0.01
CERRO GORDO	THORNTON	21	\$612,372	\$30,619	0.01
CERRO GORDO	OTHER	30	\$807,371	\$40,369	0
CERRO GORDO	* TOTAL COUNTY *	1,419	\$111,203,913	\$5,560,245	1.76
CHEROKEE	CHEROKEE*	283	\$13,309,692	\$665,489	0.21
CHEROKEE	MARCUS	60	\$1,896,921	\$94,848	0.03
CHEROKEE	AURELIA	40	\$643,396	\$32,173	0.01
CHEROKEE	CLEGHORN	14	\$255,806	\$12,791	0
CHEROKEE	QUIMBY	17	\$502,320	\$25,148	0.01
CHEROKEE	WASHTA	14	\$303,640	\$15,181	0
CHEROKEE	OTHER	28	\$483,096	\$24,157	0
CHEROKEE	* TOTAL COUNTY *	456	\$17,394,871	\$869,787	0.28
CHICKASAW	NEW HAMPTON*	212	\$10,729,688	\$536,478	0.17
CHICKASAW	NASHUA	62	\$1,793,345	\$89,668	0.03
CHICKASAW	FREDERICKSBURG	54	\$1,408,049	\$70,400	0.02
CHICKASAW	LAWLER	36	\$706,633	\$35,332	0.01
CHICKASAW	ALTA VISTA	18	\$232,504	\$11,624	0
CHICKASAW	IONIA	30	\$260,063	\$13,004	0
CHICKASAW	OTHER	46	\$451,936	\$22,596	0
CHICKASAW	* TOTAL COUNTY *	458	\$15,582,218	\$779,102	0.25
CLARKE	OSCEOLA*	205	\$12,109,774	\$605,499	0.19
CLARKE	MURRAY	18	\$271,469	\$13,574	0
CLARKE	OTHER	18	\$324,152	\$16,209	0
CLARKE	* TOTAL COUNTY *	241	\$12,705,395	\$635,282	0.2

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By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CLAY	SPENCER*	518	\$43,563,808	\$2,178,177	0.67
CLAY	EVERLY	33	\$966,211	\$48,311	0.02
CLAY	PETERSON	28	\$182,705	\$9,139	0
CLAY	ROYAL	23	\$311,338	\$15,570	0
CLAY	WEBB	10	\$72,966	\$3,648	0
CLAY	OTHER	48	\$1,104,453	\$55,224	0.01
CLAY	* TOTAL COUNTY *	660	\$46,201,481	\$2,310,069	0.71
CLAYTON	ELKADER*	116	\$4,523,247	\$226,163	0.07
CLAYTON	GUTTENBERG	115	\$3,158,220	\$157,911	0.05
CLAYTON	MONONA	85	\$2,656,467	\$132,826	0.04
CLAYTON	STRAWBERRY PT	81	\$1,785,818	\$89,297	0.03
CLAYTON	EDGEWOOD	48	\$1,417,565	\$70,877	0.02
CLAYTON	GARNAVILLO	49	\$799,859	\$39,994	0.01
CLAYTON	MARQUETTE	20	\$822,668	\$41,136	0.01
CLAYTON	MCGREGOR	71	\$1,224,406	\$61,223	0.02
CLAYTON	FARMERSBURG	12	\$126,159	\$6,309	0
CLAYTON	LUANA	21	\$278,889	\$13,943	0
CLAYTON	ST OLAF	10	\$68,303	\$3,415	0
CLAYTON	VOLGA CITY	17	\$205,928	\$10,297	0
CLAYTON	OTHER	44	\$226,022	\$11,303	0
CLAYTON	* TOTAL COUNTY *	689	\$17,293,551	\$864,694	0.27
CLINTON	CLINTON*	743	\$63,673,526	\$3,183,709	0.98
CLINTON	DE WITT	209	\$11,425,335	\$571,273	0.18
CLINTON	CAMANCHE	79	\$2,352,285	\$117,622	0.04
CLINTON	DELMAR	19	\$159,184	\$7,959	0
CLINTON	GRAND MOUND	29	\$494,406	\$24,720	0.01
CLINTON	LOST NATION	26	\$704,572	\$35,229	0.01
CLINTON	WHEATLAND	29	\$1,003,613	\$50,180	0.02
CLINTON	CALAMUS	17	\$437,983	\$21,899	0.01
CLINTON	CHARLOTTE	17	\$544,795	\$27,239	0.01
CLINTON	GOOSE LAKE	13	\$155,076	\$7,754	0
CLINTON	LOW MOOR	17	\$463,756	\$23,187	0.01
CLINTON	OTHER	56	\$1,197,705	\$59,888	0
CLINTON	* TOTAL COUNTY *	1,254	\$82,612,236	\$4,130,659	1.28
CRAWFORD	DENISON*	303	\$17,994,516	\$899,740	0.29
CRAWFORD	CHARTER OAK	34	\$981,367	\$49,071	0.02
CRAWFORD	DOW CITY	30	\$622,888	\$31,149	0.01
CRAWFORD	MANILLA	42	\$633,566	\$31,681	0.01
CRAWFORD	SCHLESWIG	30	\$454,253	\$22,712	0.01
CRAWFORD	VAIL	18	\$198,480	\$9,925	0
CRAWFORD	KIRON	21	\$432,759	\$21,639	0.01
CRAWFORD	WESTSIDE	22	\$323,063	\$16,152	0.01
CRAWFORD	OTHER	40	\$796,341	\$39,816	0
CRAWFORD	* TOTAL COUNTY *	540	\$22,437,233	\$1,121,885	0.36

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
DALLAS	PERRY	219	\$29,100,962	\$1,455,061	0.46
DALLAS	ADEL*	170	\$5,590,952	\$279,550	0.09
DALLAS	DALLAS CENTER	54	\$1,203,447	\$60,172	0.02
DALLAS	DEXTER	31	\$451,337	\$22,569	0.01
DALLAS	REDFIELD	28	\$512,855	\$25,643	0.01
DALLAS	WAUKEE	144	\$17,472,366	\$873,616	0.28
DALLAS	WOODWARD	51	\$874,282	\$43,713	0.01
DALLAS	BOUTON	19	\$1,012,745	\$50,637	0.02
DALLAS	DE SOTO	19	\$619,188	\$30,961	0.01
DALLAS	GRANGER	26	\$1,438,018	\$71,900	0.02
DALLAS	MINBURN	16	\$565,504	\$28,277	0.01
DALLAS	VAN METER	43	\$1,152,940	\$57,648	0.02
DALLAS	WEST DES MOINES	56	\$10,589,969	\$529,498	0.17
DALLAS	OTHER	61	\$756,133	\$37,810	0
DALLAS	* TOTAL COUNTY *	937	\$71,340,698	\$3,567,055	1.13
DAVIS	BLOOMFIELD*	215	\$8,103,019	\$405,155	0.13
DAVIS	DRAKESVILLE	14	\$157,599	\$7,880	0
DAVIS	PULASKI	16	\$309,973	\$15,498	0
DAVIS	OTHER	28	\$280,504	\$14,026	0
DAVIS	* TOTAL COUNTY *	273	\$8,851,095	\$442,559	0.14
DECATUR	LAMONI	63	\$2,286,236	\$114,310	0.04
DECATUR	LEON*	74	\$2,829,798	\$141,494	0.04
DECATUR	DECATUR CITY	12	\$192,008	\$9,600	0
DECATUR	OTHER	81	\$717,430	\$35,872	0
DECATUR	* TOTAL COUNTY *	230	\$6,025,472	\$301,276	0.1
DELAWARE	MANCHESTER*	268	\$15,894,548	\$794,739	0.25
DELAWARE	EARLVILLE	44	\$864,045	\$43,205	0.01
DELAWARE	EDGEWOOD	18	\$438,636	\$21,932	0.01
DELAWARE	HOPKINTON	44	\$1,043,859	\$52,195	0.02
DELAWARE	COLESBURG	26	\$526,895	\$26,345	0.01
DELAWARE	DELHI	32	\$889,693	\$44,484	0.01
DELAWARE	DUNDEE	19	\$295,021	\$14,751	0
DELAWARE	DYERSVILLE	28	\$654,227	\$32,712	0.01
DELAWARE	GREELEY	14	\$131,002	\$6,545	0
DELAWARE	RYAN	18	\$137,006	\$6,849	0
DELAWARE	OTHER	31	\$1,145,785	\$57,289	0
DELAWARE	* TOTAL COUNTY *	542	\$22,020,717	\$1,101,046	0.35
DES MOINES	BURLINGTON*	732	\$55,557,672	\$2,777,900	0.88
DES MOINES	MEDIAPOLIS	87	\$2,593,159	\$129,657	0.04
DES MOINES	WEST BURLINGTON	183	\$35,261,598	\$1,763,086	0.56
DES MOINES	DANVILLE	39	\$733,871	\$36,693	0.01
DES MOINES	MIDDLETOWN	10	\$155,270	\$7,765	0
DES MOINES	OTHER	46	\$1,265,160	\$63,261	0
DES MOINES	* TOTAL COUNTY *	1,097	\$95,566,730	\$4,778,362	1.52



**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
DICKINSON	MILFORD	165	\$4,754,924	\$237,747	0.08
DICKINSON	SPIRIT LAKE*	358	\$23,870,904	\$1,193,550	0.38
DICKINSON	ARNOLDS PARK	126	\$3,133,068	\$156,643	0.05
DICKINSON	LAKE PARK	38	\$1,085,045	\$54,246	0.02
DICKINSON	OKOBOJI	50	\$3,772,261	\$188,613	0.06
DICKINSON	TERRIL	19	\$261,733	\$13,087	0
DICKINSON	OTHER	47	\$1,234,481	\$61,725	0.01
DICKINSON	* TOTAL COUNTY *	803	\$38,112,416	\$1,905,611	0.6
DUBUQUE	DUBUQUE*	1,720	\$180,272,826	\$9,013,682	2.86
DUBUQUE	CASCADE	92	\$3,888,848	\$194,443	0.06
DUBUQUE	DYERSVILLE	196	\$13,333,723	\$666,690	0.21
DUBUQUE	EPWORTH	51	\$959,222	\$47,961	0.02
DUBUQUE	FARLEY	47	\$817,551	\$40,877	0.01
DUBUQUE	BERNARD	17	\$162,009	\$8,101	0
DUBUQUE	DURANGO	29	\$449,039	\$22,451	0.01
DUBUQUE	HOLY CROSS	27	\$788,882	\$39,445	0.01
DUBUQUE	NEW VIENNA	32	\$1,063,572	\$53,181	0.02
DUBUQUE	PEOSTA	51	\$1,922,793	\$96,139	0.03
DUBUQUE	SHERRILL	21	\$260,000	\$12,998	0
DUBUQUE	WORTHINGTON	22	\$1,218,972	\$60,950	0.02
DUBUQUE	ZWINGLE	12	\$62,276	\$3,107	0
DUBUQUE	OTHER	34	\$967,064	\$48,353	0.01
DUBUQUE	* TOTAL COUNTY *	2,351	\$206,166,777	\$10,308,378	3.27
EMMET	ESTHERVILLE*	238	\$18,073,682	\$903,685	0.29
EMMET	ARMSTRONG	68	\$1,620,317	\$81,026	0.03
EMMET	RINGSTED	24	\$382,152	\$19,107	0.01
EMMET	DOLLIVER	10	\$32,723	\$1,637	0
EMMET	WALLINGFORD	13	\$112,656	\$5,632	0
EMMET	OTHER	10	\$85,219	\$4,261	0
EMMET	* TOTAL COUNTY *	363	\$20,306,749	\$1,015,348	0.32
FAYETTE	OELWEIN	216	\$10,939,205	\$546,965	0.17
FAYETTE	FAYETTE	64	\$944,451	\$47,224	0.01
FAYETTE	WEST UNION*	155	\$6,496,911	\$324,849	0.1
FAYETTE	ARLINGTON	23	\$211,735	\$10,585	0
FAYETTE	CLERMONT	38	\$837,345	\$41,870	0.01
FAYETTE	ELGIN	38	\$919,464	\$45,972	0.01
FAYETTE	HAWKEYE	34	\$573,535	\$28,677	0.01
FAYETTE	MAYNARD	23	\$436,957	\$21,847	0.01
FAYETTE	RANDALIA	10	\$29,220	\$1,463	0
FAYETTE	WADENA	13	\$85,181	\$4,260	0
FAYETTE	WAUCOMA	23	\$318,042	\$15,903	0.01
FAYETTE	OTHER	48	\$2,219,250	\$110,964	0.01
FAYETTE	* TOTAL COUNTY *	685	\$24,011,296	\$1,200,579	0.38
FLOYD	CHARLES CITY*	325	\$17,163,736	\$858,111	0.27
FLOYD	NORA SPRINGS	69	\$1,087,471	\$54,364	0.02

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
FLOYD	ROCKFORD	41	\$790,190	\$39,510	0.01
FLOYD	FLOYD	28	\$652,069	\$32,599	0.01
FLOYD	MARBLE ROCK	20	\$266,246	\$13,312	0
FLOYD	RUDD	30	\$348,149	\$17,415	0.01
FLOYD	OTHER	37	\$267,848	\$13,390	0
FLOYD	* TOTAL COUNTY *	550	\$20,575,709	\$1,028,701	0.33
FRANKLIN	HAMPTON*	198	\$9,064,089	\$453,204	0.14
FRANKLIN	ACKLEY	15	\$408,461	\$20,424	0.01
FRANKLIN	SHEFFIELD	55	\$910,497	\$45,530	0.01
FRANKLIN	DOWS	14	\$45,610	\$2,280	0
FRANKLIN	COULTER	11	\$116,122	\$5,805	0
FRANKLIN	GENEVA	11	\$66,623	\$3,331	0
FRANKLIN	LATIMER	25	\$1,034,400	\$51,720	0.02
FRANKLIN	OTHER	35	\$332,573	\$16,630	0
FRANKLIN	* TOTAL COUNTY *	364	\$11,978,375	\$598,924	0.19
FREMONT	HAMBURG	54	\$2,449,638	\$122,483	0.04
FREMONT	SIDNEY*	42	\$1,083,573	\$54,177	0.02
FREMONT	TABOR	37	\$652,300	\$32,618	0.01
FREMONT	FARRAGUT	19	\$237,721	\$11,886	0
FREMONT	RIVERTON	14	\$166,077	\$8,303	0
FREMONT	OTHER	69	\$7,577,428	\$378,876	0.02
FREMONT	* TOTAL COUNTY *	235	\$12,166,737	\$608,343	0.19
GREENE	JEFFERSON*	183	\$10,186,953	\$509,348	0.16
GREENE	CHURDAN	16	\$247,255	\$12,365	0
GREENE	GRAND JCT	33	\$1,708,885	\$85,444	0.03
GREENE	SCRANTON	29	\$459,526	\$22,976	0.01
GREENE	PATON	19	\$215,760	\$10,789	0
GREENE	RIPPEY	15	\$286,265	\$14,314	0
GREENE	OTHER	12	\$86,030	\$4,302	0
GREENE	* TOTAL COUNTY *	307	\$13,190,674	\$659,538	0.21
GRUNDY	GRUNDY CENTER*	108	\$6,062,454	\$303,126	0.1
GRUNDY	REINBECK	83	\$3,052,293	\$152,616	0.05
GRUNDY	CONRAD	64	\$1,495,167	\$74,759	0.02
GRUNDY	DIKE	40	\$1,572,288	\$78,615	0.02
GRUNDY	WELLSBURG	29	\$264,928	\$13,246	0
GRUNDY	BEAMAN	15	\$373,586	\$18,680	0.01
GRUNDY	OTHER	30	\$317,407	\$15,871	0
GRUNDY	* TOTAL COUNTY *	369	\$13,138,123	\$656,913	0.21
GUTHRIE	GUTHRIE CENTER*	100	\$4,536,479	\$226,824	0.07
GUTHRIE	PANORA	93	\$3,094,668	\$154,730	0.05
GUTHRIE	STUART	51	\$2,094,556	\$104,725	0.03
GUTHRIE	ADAIR	11	\$355,548	\$17,776	0.01
GUTHRIE	BAYARD	27	\$511,214	\$25,561	0.01
GUTHRIE	CASEY	24	\$310,708	\$15,537	0

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
GUTHRIE	BAGLEY	12	\$88,307	\$4,415	0
GUTHRIE	MENLO	15	\$242,759	\$12,138	0
GUTHRIE	YALE	18	\$144,586	\$7,228	0
GUTHRIE	OTHER	17	\$133,556	\$6,647	0
GUTHRIE	* TOTAL COUNTY *	368	\$11,512,381	\$575,581	0.18
HAMILTON	WEBSTER CITY*	261	\$13,704,243	\$685,219	0.22
HAMILTON	JEWELL	45	\$1,524,614	\$76,232	0.02
HAMILTON	STRATFORD	52	\$1,271,549	\$63,580	0.02
HAMILTON	WILLIAMS	28	\$1,123,110	\$56,157	0.02
HAMILTON	BLAIRSBURG	11	\$315,634	\$15,780	0.01
HAMILTON	ELLSWORTH	24	\$626,304	\$31,314	0.01
HAMILTON	KAMRAR	10	\$53,805	\$2,690	0
HAMILTON	RANDALL	11	\$218,112	\$10,907	0
HAMILTON	STANHOPE	13	\$321,553	\$16,078	0.01
HAMILTON	OTHER	9	\$411,296	\$20,565	0
HAMILTON	* TOTAL COUNTY *	464	\$19,570,220	\$978,522	0.31
HANCOCK	BRITT	121	\$3,320,614	\$166,041	0.05
HANCOCK	GARNER*	127	\$5,194,554	\$259,729	0.08
HANCOCK	KANAWHA	38	\$995,236	\$49,992	0.02
HANCOCK	KLEMME	22	\$315,294	\$15,763	0
HANCOCK	CORWITH	18	\$222,340	\$11,117	0
HANCOCK	CRYSTAL LAKE	13	\$90,288	\$4,514	0
HANCOCK	GOODELL	10	\$207,652	\$10,383	0
HANCOCK	WODEN	13	\$120,941	\$6,048	0
HANCOCK	FOREST CITY	32	\$3,495,061	\$174,757	0.06
HANCOCK	OTHER	17	\$40,423	\$2,022	0
HANCOCK	* TOTAL COUNTY *	411	\$14,002,403	\$700,366	0.22
HARDIN	IOWA FALLS	283	\$24,753,086	\$1,237,630	0.39
HARDIN	ACKLEY	67	\$1,743,535	\$87,178	0.03
HARDIN	ELDORA*	116	\$3,800,886	\$190,049	0.06
HARDIN	ALDEN	46	\$753,661	\$37,683	0.01
HARDIN	HUBBARD	41	\$1,371,124	\$68,554	0.02
HARDIN	RADCLIFFE	28	\$331,555	\$16,578	0.01
HARDIN	STEAMBOAT ROCK	18	\$257,568	\$12,879	0
HARDIN	UNION	29	\$789,707	\$39,486	0.01
HARDIN	OTHER	39	\$714,879	\$35,749	0.01
HARDIN	* TOTAL COUNTY *	667	\$34,516,001	\$1,725,786	0.55
HARRISON	DUNLAP	51	\$1,884,037	\$94,200	0.03
HARRISON	LOGAN*	61	\$1,093,829	\$54,694	0.02
HARRISON	MISSOURI VALLEY	146	\$7,969,611	\$398,486	0.13
HARRISON	WOODBINE	59	\$2,301,811	\$115,093	0.04
HARRISON	MONDAMIN	18	\$184,273	\$9,214	0
HARRISON	PERSIA	11	\$80,821	\$4,041	0
HARRISON	PISGAH	11	\$73,201	\$3,659	0

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
HARRISON	OTHER	37	\$553,253	\$27,664	0.01
HARRISON	* TOTAL COUNTY *	394	\$14,140,836	\$707,051	0.22
HENRY	MT PLEASANT*	327	\$21,787,909	\$1,089,393	0.35
HENRY	NEW LONDON	78	\$1,592,042	\$79,604	0.03
HENRY	WAYLAND	51	\$1,129,067	\$56,455	0.02
HENRY	WINFIELD	53	\$939,685	\$46,981	0.01
HENRY	MT UNION	15	\$276,326	\$13,817	0
HENRY	OLDS	14	\$333,834	\$16,691	0.01
HENRY	SALEM	12	\$171,304	\$8,566	0
HENRY	OTHER	43	\$1,878,476	\$93,925	0
HENRY	* TOTAL COUNTY *	593	\$28,108,643	\$1,405,432	0.45
HOWARD	CRESCO*	183	\$9,305,676	\$465,200	0.15
HOWARD	ELMA	38	\$498,753	\$24,941	0.01
HOWARD	LIME SPRINGS	35	\$532,872	\$26,644	0.01
HOWARD	RICEVILLE	21	\$362,471	\$18,124	0.01
HOWARD	CHESTER	17	\$373,779	\$18,690	0.01
HOWARD	PROTIVIN	15	\$530,479	\$26,523	0.01
HOWARD	OTHER	23	\$342,951	\$17,148	0
HOWARD	* TOTAL COUNTY *	332	\$11,946,981	\$597,270	0.19
HUMBOLDT	HUMBOLDT	214	\$11,592,420	\$579,632	0.18
HUMBOLDT	DAKOTA CITY*	22	\$366,816	\$18,343	0.01
HUMBOLDT	GILMORE CITY	19	\$269,389	\$13,469	0
HUMBOLDT	LIVERMORE	24	\$391,500	\$19,574	0.01
HUMBOLDT	BODE	14	\$415,665	\$20,784	0.01
HUMBOLDT	OTTOSEN	10	\$444,134	\$22,206	0.01
HUMBOLDT	RENWICK	17	\$291,282	\$14,565	0
HUMBOLDT	OTHER	45	\$631,906	\$31,592	0.01
HUMBOLDT	* TOTAL COUNTY *	365	\$14,403,112	\$720,165	0.23
IDA	HOLSTEIN	70	\$1,887,932	\$94,397	0.03
IDA	IDA GROVE*	135	\$7,366,076	\$368,304	0.12
IDA	BATTLE CREEK	34	\$714,340	\$35,717	0.01
IDA	ARTHUR	13	\$157,765	\$7,889	0
IDA	GALVA	14	\$250,277	\$12,513	0
IDA	OTHER	12	\$45,446	\$2,273	0
IDA	* TOTAL COUNTY *	278	\$10,421,836	\$521,093	0.17
IOWA	MARENGO*	117	\$4,144,089	\$207,206	0.07
IOWA	NORTH ENGLISH	41	\$1,048,649	\$52,436	0.02
IOWA	WILLIAMSBURG	197	\$17,862,795	\$893,142	0.28
IOWA	VICTOR	51	\$1,221,661	\$61,079	0.02
IOWA	LADORA	20	\$131,691	\$6,587	0
IOWA	MILLERSBURG	12	\$128,303	\$6,415	0
IOWA	OTHER	173	\$7,419,739	\$370,984	0
IOWA	* TOTAL COUNTY *	611	\$31,956,927	\$1,597,849	0.51

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
JACKSON	MAQUOKETA*	302	\$15,445,213	\$772,263	0.24
JACKSON	BELLEVUE	138	\$3,460,307	\$173,017	0.05
JACKSON	PRESTON	53	\$2,108,399	\$105,430	0.03
JACKSON	SABULA	31	\$463,193	\$23,159	0.01
JACKSON	BALDWIN	13	\$214,065	\$10,647	0
JACKSON	LA MOTTE	31	\$522,896	\$26,144	0.01
JACKSON	MILES	21	\$516,376	\$25,820	0.01
JACKSON	OTHER	75	\$1,262,224	\$63,114	0.01
JACKSON	* TOTAL COUNTY *	664	\$23,992,673	\$1,199,594	0.38
JASPER	NEWTON*	511	\$61,364,058	\$3,068,207	0.97
JASPER	COLFAX	70	\$3,928,269	\$196,416	0.06
JASPER	MONROE	74	\$2,133,070	\$106,652	0.03
JASPER	BAXTER	37	\$652,480	\$32,627	0.01
JASPER	KELLOGG	34	\$701,330	\$35,065	0.01
JASPER	PRAIRIE CITY	52	\$2,500,529	\$125,025	0.04
JASPER	LYNNVILLE	29	\$505,623	\$25,283	0.01
JASPER	MINGO	18	\$142,559	\$7,128	0
JASPER	REASNOR	16	\$87,095	\$4,355	0
JASPER	SULLY	57	\$2,830,890	\$141,547	0.04
JASPER	OTHER	29	\$460,460	\$23,025	0
JASPER	* TOTAL COUNTY *	927	\$74,919,416	\$3,745,983	1.19
JEFFERSON	FAIRFIELD*	427	\$24,268,775	\$1,213,426	0.38
JEFFERSON	BATAVIA	25	\$5,574,023	\$278,700	0.09
JEFFERSON	LIBERTYVILLE	16	\$540,837	\$27,041	0.01
JEFFERSON	LOCKRIDGE	19	\$156,638	\$7,832	0
JEFFERSON	PACKWOOD	18	\$199,165	\$9,958	0
JEFFERSON	OTHER	20	\$208,651	\$10,431	0
JEFFERSON	* TOTAL COUNTY *	525	\$30,948,089	\$1,547,388	0.49
JOHNSON	IOWA CITY*	1,215	\$176,796,829	\$8,839,877	2.8
JOHNSON	CORALVILLE	523	\$100,071,544	\$5,003,587	1.58
JOHNSON	LONE TREE	35	\$456,240	\$22,814	0.01
JOHNSON	OXFORD	57	\$768,613	\$38,431	0.01
JOHNSON	SOLON	100	\$2,070,146	\$103,501	0.03
JOHNSON	HILLS	15	\$447,163	\$22,358	0.01
JOHNSON	NORTH LIBERTY	123	\$7,338,933	\$366,708	0.12
JOHNSON	SWISHER	58	\$1,707,808	\$85,392	0.03
JOHNSON	TIFFIN	25	\$658,737	\$32,937	0.01
JOHNSON	OTHER	47	\$1,048,290	\$52,416	0
JOHNSON	* TOTAL COUNTY *	2,198	\$290,977,526	\$14,548,682	4.61
JONES	ANAMOSA*	191	\$13,849,124	\$692,451	0.22
JONES	MONTICELLO	249	\$10,518,743	\$525,944	0.17
JONES	OLIN	40	\$458,238	\$22,918	0.01
JONES	OXFORD JCT	29	\$172,155	\$8,610	0
JONES	WYOMING	42	\$872,227	\$43,614	0.01
JONES	MARTELLE	16	\$344,450	\$17,222	0.01

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
JONES	ONslow	17	\$262,072	\$13,104	0
JONES	OTHER	56	\$589,300	\$29,464	0
JONES	* TOTAL COUNTY *	640	\$27,066,309	\$1,353,327	0.43
KEOKUK	KEOTA	51	\$1,076,453	\$53,826	0.02
KEOKUK	SIGOURNEY*	109	\$3,266,623	\$163,330	0.05
KEOKUK	DELTA	15	\$79,445	\$3,973	0
KEOKUK	HEDRICK	26	\$552,130	\$27,607	0.01
KEOKUK	RICHLAND	25	\$539,008	\$26,951	0.01
KEOKUK	WHAT CHEER	29	\$317,335	\$15,867	0.01
KEOKUK	KESWICK	12	\$261,912	\$13,096	0
KEOKUK	OLLIE	12	\$113,009	\$5,649	0
KEOKUK	SOUTH ENGLISH	16	\$249,365	\$12,471	0
KEOKUK	OTHER	52	\$1,088,603	\$54,430	0.01
KEOKUK	* TOTAL COUNTY *	347	\$7,543,883	\$377,200	0.12
KOSSUTH	ALGONA*	306	\$17,831,396	\$891,569	0.28
KOSSUTH	BANCROFT	44	\$1,160,538	\$58,025	0.02
KOSSUTH	BURT	23	\$432,104	\$21,604	0.01
KOSSUTH	LU VERNE	16	\$166,102	\$8,306	0
KOSSUTH	SWEA CITY	33	\$279,330	\$13,968	0
KOSSUTH	TITONKA	31	\$561,487	\$28,077	0.01
KOSSUTH	WESLEY	25	\$928,929	\$46,447	0.01
KOSSUTH	WEST BEND	13	\$466,807	\$23,340	0.01
KOSSUTH	WHITTEMORE	34	\$647,939	\$32,399	0.01
KOSSUTH	FENTON	16	\$171,838	\$8,593	0
KOSSUTH	LAKOTA	15	\$89,108	\$4,455	0
KOSSUTH	LEDYARD	15	\$130,955	\$6,548	0
KOSSUTH	LONE ROCK	12	\$155,073	\$7,754	0
KOSSUTH	OTHER	21	\$162,168	\$8,110	0
KOSSUTH	* TOTAL COUNTY *	604	\$23,183,774	\$1,159,195	0.37
LEE	FT MADISON*	326	\$22,505,905	\$1,125,312	0.36
LEE	KEOKUK	382	\$32,869,346	\$1,643,477	0.52
LEE	DONNELLSON	71	\$1,813,740	\$90,692	0.03
LEE	MONTROSE	34	\$450,196	\$22,513	0.01
LEE	WEST POINT	65	\$1,358,512	\$67,929	0.02
LEE	ST PAUL	12	\$713,540	\$35,674	0.01
LEE	HOUGHTON	17	\$1,557,186	\$77,859	0.02
LEE	OTHER	89	\$2,172,076	\$108,606	0
LEE	* TOTAL COUNTY *	996	\$63,440,501	\$3,172,062	1.01
LINN	CEDAR RAPIDS*	3,108	\$514,070,916	\$25,703,650	8.15
LINN	MARION	613	\$56,659,251	\$2,832,916	0.9
LINN	CENTER POINT	87	\$3,042,434	\$152,121	0.05
LINN	CENTRAL CITY	68	\$703,288	\$35,164	0.01
LINN	HIAWATHA	183	\$18,462,798	\$923,143	0.29
LINN	LISBON	53	\$1,001,740	\$50,084	0.02
LINN	MT VERNON	148	\$6,938,794	\$346,951	0.11

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
LINN	COGGON	32	\$342,416	\$17,122	0.01
LINN	FAIRFAX	44	\$866,468	\$43,323	0.01
LINN	SPRINGVILLE	53	\$1,123,501	\$56,177	0.02
LINN	WALKER	39	\$1,543,102	\$77,156	0.02
LINN	ALBURNETTE	31	\$641,005	\$32,053	0.01
LINN	ELY	37	\$820,415	\$41,011	0.01
LINN	PALO	43	\$783,896	\$39,194	0.01
LINN	ROBINS	19	\$281,718	\$14,085	0
LINN	OTHER	74	\$9,014,622	\$45,073	0.01
LINN	* TOTAL COUNTY *	4,632	\$607,817,630	\$30,390,944	9.64
LOUISA	COLUMBUS JCT	82	\$1,956,669	\$97,834	0.03
LOUISA	WAPELLO*	94	\$1,796,606	\$89,832	0.03
LOUISA	MORNING SUN	34	\$868,566	\$43,428	0.01
LOUISA	COLUMBUS CITY	10	\$83,653	\$4,182	0
LOUISA	GRANDVIEW	10	\$213,100	\$10,656	0
LOUISA	LETTS	17	\$72,055	\$3,604	0
LOUISA	OAKVILLE	17	\$203,545	\$10,177	0
LOUISA	NON-PERMIT	13	\$293,135	\$14,657	0
LOUISA	OTHER	4	\$153,684	\$7,685	0
LOUISA	* TOTAL COUNTY *	281	\$5,641,013	\$282,055	0.09
LUCAS	CHARITON*	174	\$7,874,493	\$393,729	0.12
LUCAS	RUSSELL	16	\$155,969	\$7,799	0
LUCAS	LUCAS	11	\$103,529	\$5,177	0
LUCAS	OTHER	53	\$496,092	\$24,805	0
LUCAS	* TOTAL COUNTY *	254	\$8,630,083	\$431,510	0.14
LYON	ROCK RAPIDS*	113	\$5,316,073	\$265,805	0.08
LYON	GEORGE	58	\$1,521,459	\$76,075	0.02
LYON	DOON	35	\$921,326	\$46,069	0.01
LYON	INWOOD	52	\$1,445,406	\$72,268	0.02
LYON	LARCHWOOD	36	\$909,489	\$45,477	0.01
LYON	LITTLE ROCK	16	\$380,213	\$19,011	0.01
LYON	ALVORD	10	\$73,071	\$3,653	0
LYON	LESTER	17	\$359,965	\$17,998	0.01
LYON	OTHER	22	\$119,478	\$5,974	0
LYON	* TOTAL COUNTY *	359	\$11,046,480	\$552,330	0.18
MADISON	WINTERSET*	203	\$13,249,006	\$662,458	0.21
MADISON	EARLHAM	44	\$1,790,558	\$89,525	0.03
MADISON	ST CHARLES	33	\$460,639	\$23,030	0.01
MADISON	TRURO	17	\$534,866	\$26,745	0.01
MADISON	OTHER	56	\$737,913	\$36,894	0.01
MADISON	* TOTAL COUNTY *	353	\$16,772,982	\$838,652	0.27
MAHASKA	OSKALOOSA*	478	\$31,810,684	\$1,590,546	0.5
MAHASKA	EDDYVILLE	11	\$290,597	\$14,529	0
MAHASKA	NEW SHARON	68	\$965,234	\$48,263	0.02

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
MAHASKA	BEACON	10	\$169,314	\$8,465	0
MAHASKA	FREMONT	31	\$265,015	\$13,254	0
MAHASKA	LEIGHTON	11	\$300,829	\$15,042	0
MAHASKA	OTHER	42	\$901,131	\$45,058	0
MAHASKA	* TOTAL COUNTY *	651	\$34,702,804	\$1,735,157	0.55
MARION	KNOXVILLE*	273	\$17,463,683	\$873,168	0.28
MARION	PELLA	369	\$23,615,370	\$1,180,779	0.37
MARION	PLEASANTVILLE	56	\$1,298,590	\$64,930	0.02
MARION	BUSSEY	16	\$170,506	\$8,525	0
MARION	MELCHER	26	\$372,325	\$18,617	0.01
MARION	DALLAS	10	\$126,709	\$6,212	0
MARION	HARVEY	11	\$115,675	\$5,785	0
MARION	OTHER	57	\$883,075	\$44,153	0
MARION	* TOTAL COUNTY *	818	\$44,045,933	\$2,202,169	0.7
MARSHALL	MARSHALLTOWN*	749	\$72,159,097	\$3,610,064	1.14
MARSHALL	STATE CENTER	48	\$1,079,923	\$53,999	0.02
MARSHALL	ALBION	21	\$424,296	\$21,213	0.01
MARSHALL	GILMAN	21	\$390,049	\$19,503	0.01
MARSHALL	MELBOURNE	21	\$242,324	\$12,117	0
MARSHALL	LAUREL	14	\$95,062	\$4,753	0
MARSHALL	LE GRAND	23	\$572,525	\$28,626	0.01
MARSHALL	RHODES	13	\$106,892	\$5,344	0
MARSHALL	OTHER	50	\$933,016	\$46,641	0.01
MARSHALL	* TOTAL COUNTY *	960	\$76,003,184	\$3,802,260	1.21
MILLS	GLENWOOD*	161	\$8,389,456	\$419,469	0.13
MILLS	MALVERN	43	\$1,052,390	\$52,621	0.02
MILLS	EMERSON	25	\$278,545	\$13,929	0
MILLS	PACIFIC JCT	12	\$243,971	\$12,198	0
MILLS	HASTINGS	12	\$90,677	\$4,534	0
MILLS	SILVER CITY	12	\$270,940	\$13,546	0
MILLS	OTHER	37	\$286,386	\$14,325	0
MILLS	* TOTAL COUNTY *	292	\$10,612,365	\$530,622	0.17
MITCHELL	OSAGE*	200	\$7,107,769	\$355,394	0.11
MITCHELL	ST ANSGAR	85	\$1,982,524	\$99,129	0.03
MITCHELL	RICEVILLE	34	\$662,019	\$33,102	0.01
MITCHELL	STACYVILLE	41	\$840,895	\$42,044	0.01
MITCHELL	MCINTIRE	12	\$196,284	\$9,814	0
MITCHELL	OTHER	39	\$502,674	\$25,139	0.01
MITCHELL	* TOTAL COUNTY *	411	\$11,292,165	\$564,622	0.18
MONONA	ONAWA*	138	\$6,343,259	\$317,160	0.1
MONONA	MAPLETON	72	\$2,260,100	\$113,009	0.04
MONONA	UTE	28	\$483,826	\$24,193	0.01
MONONA	WHITING	30	\$791,330	\$39,566	0.01
MONONA	BLENCOE	13	\$277,274	\$13,865	0



**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
MONONA	CASTANA	14	\$74,804	\$3,742	0
MONONA	MOORHEAD	23	\$151,602	\$7,582	0
MONONA	SOLDIER	20	\$356,803	\$17,838	0.01
MONONA	TURIN	10	\$43,384	\$2,168	0
MONONA	OTHER	17	\$568,809	\$28,441	0
MONONA	* TOTAL COUNTY *	365	\$11,351,191	\$567,564	0.18
MONROE	ALBIA*	184	\$7,738,227	\$386,915	0.12
MONROE	LOVILIA	33	\$477,865	\$23,893	0.01
MONROE	MELROSE	11	\$48,029	\$2,401	0
MONROE	OTHER	24	\$505,064	\$25,256	0
MONROE	* TOTAL COUNTY *	252	\$8,769,185	\$438,465	0.14
MONTGOMERY	RED OAK*	236	\$14,914,703	\$745,742	0.24
MONTGOMERY	VILLISCA	54	\$1,039,884	\$52,000	0.02
MONTGOMERY	STANTON	49	\$1,290,379	\$64,528	0.02
MONTGOMERY	ELLIOTT	17	\$51,573	\$2,578	0
MONTGOMERY	OTHER	16	\$113,063	\$5,655	0
MONTGOMERY	* TOTAL COUNTY *	372	\$17,409,602	\$870,503	0.28
MUSCATINE	MUSCATINE*	646	\$64,629,366	\$3,231,435	1.02
MUSCATINE	WEST LIBERTY	106	\$3,153,354	\$157,669	0.05
MUSCATINE	WILTON	98	\$9,008,357	\$450,422	0.14
MUSCATINE	ATALISSA	15	\$142,776	\$7,139	0
MUSCATINE	NICHOLS	24	\$382,237	\$19,234	0.01
MUSCATINE	OTHER	77	\$1,109,199	\$55,464	0.01
MUSCATINE	* TOTAL COUNTY *	966	\$78,425,289	\$3,921,363	1.24
OBRIEN	SHELDON	232	\$13,915,471	\$695,780	0.22
OBRIEN	HARTLEY	70	\$2,408,000	\$120,400	0.04
OBRIEN	PAULLINA	58	\$1,285,413	\$64,273	0.02
OBRIEN	PRIMGHAR*	42	\$869,951	\$43,501	0.01
OBRIEN	SANBORN	62	\$2,008,846	\$100,447	0.03
OBRIEN	SUTHERLAND	33	\$750,867	\$37,548	0.01
OBRIEN	OTHER	42	\$276,546	\$13,828	0
OBRIEN	* TOTAL COUNTY *	539	\$21,515,094	\$1,075,777	0.34
OSCEOLA	SIBLEY*	114	\$5,278,085	\$263,909	0.08
OSCEOLA	ASHTON	21	\$471,176	\$23,558	0.01
OSCEOLA	OCHEYEDAN	35	\$530,501	\$26,525	0.01
OSCEOLA	HARRIS	11	\$60,436	\$3,019	0
OSCEOLA	MELVIN	12	\$245,002	\$12,251	0
OSCEOLA	OTHER	11	\$304,026	\$15,203	0
OSCEOLA	* TOTAL COUNTY *	204	\$6,889,226	\$344,465	0.11
PAGE	CLARINDA*	228	\$8,050,509	\$402,518	0.13
PAGE	SHENANDOAH	209	\$8,697,099	\$434,862	0.14
PAGE	ESSEX	27	\$578,963	\$28,949	0.01
PAGE	COIN	12	\$45,797	\$2,291	0

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
PAGE	OTHER	44	\$422,253	\$21,113	0
PAGE	* TOTAL COUNTY *	520	\$17,794,621	\$889,733	0.28
PALO ALTO	EMMETSBURG*	145	\$6,345,820	\$317,276	0.1
PALO ALTO	GRAETTINGER	38	\$1,515,488	\$75,776	0.02
PALO ALTO	RUTHVEN	32	\$733,545	\$36,677	0.01
PALO ALTO	WEST BEND	41	\$1,709,129	\$85,461	0.03
PALO ALTO	CYLINDER	11	\$77,660	\$3,883	0
PALO ALTO	MALLARD	24	\$398,147	\$19,907	0.01
PALO ALTO	OTHER	21	\$250,717	\$12,537	0
PALO ALTO	* TOTAL COUNTY *	312	\$11,030,506	\$551,517	0.17
PLYMOUTH	LE MARS*	360	\$24,508,989	\$1,225,449	0.39
PLYMOUTH	AKRON	55	\$1,262,304	\$63,119	0.02
PLYMOUTH	KINGSLEY	62	\$1,462,276	\$73,112	0.02
PLYMOUTH	REMSEN	101	\$3,077,712	\$153,889	0.05
PLYMOUTH	MERRILL	34	\$507,341	\$25,367	0.01
PLYMOUTH	HINTON	32	\$645,582	\$32,282	0.01
PLYMOUTH	WESTFIELD	16	\$171,142	\$8,557	0
PLYMOUTH	OTHER	39	\$351,100	\$17,556	0
PLYMOUTH	* TOTAL COUNTY *	699	\$31,986,446	\$1,599,331	0.51
POCAHONTAS	FONDA	26	\$447,033	\$22,354	0.01
POCAHONTAS	LAURENS	74	\$1,953,246	\$97,661	0.03
POCAHONTAS	POCAHONTAS*	126	\$3,506,016	\$175,296	0.06
POCAHONTAS	GILMORE CITY	14	\$442,192	\$22,111	0.01
POCAHONTAS	ROLFE	31	\$976,553	\$48,827	0.02
POCAHONTAS	HAVELOCK	10	\$390,303	\$19,515	0.01
POCAHONTAS	PALMER	19	\$472,798	\$23,640	0.01
POCAHONTAS	OTHER	24	\$135,094	\$6,755	0
POCAHONTAS	* TOTAL COUNTY *	324	\$8,323,235	\$416,159	0.13
POLK	DES MOINES*	4,974	\$876,347,193	\$43,817,689	13.82
POLK	WEST DES MOINES	1,146	\$177,888,768	\$8,894,544	2.82
POLK	URBANDALE	587	\$88,488,252	\$4,424,418	1.39
POLK	ALTOONA	240	\$36,253,040	\$1,812,572	0.57
POLK	ANKENY	647	\$68,578,007	\$3,428,655	1.07
POLK	WINDSOR HTS	44	\$3,669,130	\$183,457	0.06
POLK	CLIVE	300	\$61,664,031	\$3,083,204	0.98
POLK	GRIMES	143	\$14,270,998	\$713,558	0.23
POLK	MITCHELLVILLE	38	\$525,078	\$26,254	0.01
POLK	POLK CITY	61	\$1,538,061	\$76,906	0.02
POLK	BONDURANT	67	\$2,055,414	\$102,771	0.03
POLK	ELKHART	22	\$1,132,660	\$56,633	0.02
POLK	PLEASANT HILL	87	\$4,922,728	\$246,137	0.08
POLK	RUNNELLS	51	\$539,545	\$26,978	0.01
POLK	JOHNSTON	213	\$18,786,725	\$939,354	0.3
POLK	ALLEMAN	17	\$250,557	\$12,529	0

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
POLK	OTHER	32	\$3,443,272	\$172,164	0
POLK	* TOTAL COUNTY *	8,669	\$1,360,353,459	\$68,017,823	21.47
POTTAWATTAMIE	COUNCIL BLUFFS*	1,168	\$178,993,965	\$8,963,368	2.84
POTTAWATTAMIE	AVOCA	70	\$3,513,921	\$175,692	0.06
POTTAWATTAMIE	CARTER LAKE	54	\$2,428,459	\$121,425	0.04
POTTAWATTAMIE	OAKLAND	67	\$1,961,164	\$98,064	0.03
POTTAWATTAMIE	CARSON	34	\$516,289	\$25,812	0.01
POTTAWATTAMIE	NEOLA	36	\$986,855	\$49,342	0.02
POTTAWATTAMIE	WALNUT	51	\$1,173,381	\$58,671	0.02
POTTAWATTAMIE	CRESCENT	27	\$732,319	\$36,618	0.01
POTTAWATTAMIE	HANCOCK	14	\$216,265	\$10,824	0
POTTAWATTAMIE	MACEDONIA	13	\$405,104	\$20,255	0.01
POTTAWATTAMIE	MINDEN	25	\$349,862	\$17,492	0.01
POTTAWATTAMIE	TREYNOR	27	\$750,527	\$37,527	0.01
POTTAWATTAMIE	UNDERWOOD	39	\$1,635,298	\$81,763	0.03
POTTAWATTAMIE	OTHER	47	\$1,143,874	\$57,196	0.01
POTTAWATTAMIE	* TOTAL COUNTY *	1,672	\$194,807,283	\$9,754,049	3.09
POWESHIEK	GRINNELL	290	\$15,183,917	\$759,201	0.24
POWESHIEK	BROOKLYN	90	\$5,739,177	\$286,962	0.09
POWESHIEK	MONTEZUMA*	116	\$3,937,893	\$196,885	0.06
POWESHIEK	VICTOR	12	\$285,259	\$14,263	0
POWESHIEK	DEEP RIVER	22	\$183,255	\$9,162	0
POWESHIEK	MALCOM	27	\$351,534	\$17,578	0.01
POWESHIEK	OTHER	32	\$1,139,623	\$56,967	0
POWESHIEK	* TOTAL COUNTY *	589	\$26,820,658	\$1,341,018	0.43
RINGGOLD	MOUNT AYR*	93	\$7,180,966	\$359,050	0.11
RINGGOLD	DIAGONAL	16	\$238,322	\$11,916	0
RINGGOLD	ELLSTON	11	\$28,131	\$1,406	0
RINGGOLD	KELLERTON	10	\$126,858	\$6,342	0
RINGGOLD	OTHER	48	\$377,716	\$18,885	0
RINGGOLD	* TOTAL COUNTY *	178	\$7,951,993	\$397,599	0.13
SAC	SAC CITY*	122	\$4,494,697	\$224,735	0.07
SAC	LAKE VIEW	66	\$1,818,325	\$90,918	0.03
SAC	ODEBOLT	50	\$1,309,914	\$65,498	0.02
SAC	EARLY	28	\$632,199	\$31,612	0.01
SAC	SCHALLER	43	\$947,570	\$47,380	0.02
SAC	WALL LAKE	42	\$1,281,007	\$64,048	0.02
SAC	AUBURN	14	\$241,879	\$12,092	0
SAC	LYTTON	11	\$188,380	\$9,419	0
SAC	NEMAHA	14	\$247,250	\$12,363	0
SAC	OTHER	31	\$513,446	\$25,673	0
SAC	* TOTAL COUNTY *	421	\$11,674,667	\$583,738	0.19
SCOTT	DAVENPORT*	2,245	\$358,770,254	\$17,938,554	5.69
SCOTT	BETTENDORF	667	\$60,994,213	\$3,049,733	0.97

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
SCOTT	BUFFALO	28	\$991,560	\$49,577	0.02
SCOTT	LE CLAIRE	81	\$2,142,809	\$107,141	0.03
SCOTT	BLUE GRASS	73	\$1,561,505	\$78,080	0.02
SCOTT	ELDRIDGE	152	\$9,032,205	\$451,610	0.14
SCOTT	PRINCETON	29	\$393,313	\$19,669	0.01
SCOTT	WALCOTT	71	\$8,066,625	\$403,333	0.13
SCOTT	DIXON	17	\$184,185	\$9,211	0
SCOTT	DONAHUE	21	\$185,841	\$9,293	0
SCOTT	LONG GROVE	36	\$222,321	\$11,118	0
SCOTT	MCCAUSLAND	15	\$236,708	\$11,836	0
SCOTT	OTHER	52	\$2,089,018	\$104,448	0
SCOTT	* TOTAL COUNTY *	3,487	\$444,870,557	\$22,243,603	7.05
SHELBY	HARLAN*	265	\$13,445,274	\$672,261	0.21
SHELBY	ELK HORN	43	\$1,417,486	\$70,879	0.02
SHELBY	SHELBY	21	\$246,735	\$12,339	0
SHELBY	DEFIANCE	26	\$352,826	\$17,641	0.01
SHELBY	EARLING	25	\$239,242	\$11,964	0
SHELBY	IRWIN	23	\$444,091	\$22,206	0.01
SHELBY	KIRKMAN	10	\$51,586	\$2,581	0
SHELBY	PANAMA	17	\$408,409	\$20,419	0.01
SHELBY	PORTSMOUTH	13	\$225,275	\$11,263	0
SHELBY	OTHER	19	\$118,176	\$5,909	0
SHELBY	* TOTAL COUNTY *	462	\$16,949,100	\$847,462	0.27
SIOUX	HAWARDEN	125	\$4,002,108	\$200,103	0.06
SIOUX	ALTON	43	\$1,239,382	\$61,969	0.02
SIOUX	HULL	97	\$2,114,894	\$105,745	0.03
SIOUX	ORANGE CITY*	200	\$10,776,382	\$538,817	0.17
SIOUX	ROCK VALLEY	147	\$8,045,568	\$402,273	0.13
SIOUX	SIOUX CENTER	256	\$17,161,396	\$858,066	0.27
SIOUX	BOYDEN	31	\$689,792	\$34,489	0.01
SIOUX	HOSPERS	36	\$1,047,781	\$52,393	0.02
SIOUX	IRETON	32	\$1,300,768	\$65,040	0.02
SIOUX	GRANVILLE	18	\$232,620	\$11,632	0
SIOUX	MAURICE	25	\$103,885	\$5,193	0
SIOUX	OTHER	44	\$443,664	\$22,184	0
SIOUX	* TOTAL COUNTY *	1,054	\$47,158,240	\$2,357,904	0.75
STORY	AMES	1,015	\$126,980,940	\$6,349,147	2.01
STORY	NEVADA*	191	\$8,511,560	\$425,589	0.13
STORY	STORY CITY	148	\$6,658,441	\$332,929	0.11
STORY	CAMBRIDGE	17	\$174,418	\$8,720	0
STORY	COLO	30	\$462,696	\$23,138	0.01
STORY	MAXWELL	32	\$352,337	\$17,611	0.01
STORY	ROLAND	35	\$601,764	\$30,091	0.01
STORY	SLATER	34	\$1,282,158	\$64,112	0.02
STORY	ZEARING	29	\$457,305	\$22,865	0.01
STORY	COLLINS	12	\$285,817	\$14,290	0

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
STORY	GILBERT	28	\$559,146	\$27,959	0.01
STORY	HUXLEY	64	\$1,468,730	\$73,427	0.02
STORY	KELLEY	13	\$61,846	\$3,093	0
STORY	MCCALLSBURG	13	\$192,193	\$9,611	0
STORY	OTHER	34	\$1,707,807	\$85,391	0
STORY	* TOTAL COUNTY *	1,695	\$149,427,379	\$7,471,484	2.37
TAMA	TAMA	118	\$2,676,257	\$133,825	0.04
TAMA	DYSART	57	\$1,212,300	\$60,614	0.02
TAMA	TOLEDO*	105	\$10,655,253	\$532,767	0.17
TAMA	TRAER	72	\$2,141,546	\$107,080	0.03
TAMA	GARWIN	26	\$410,334	\$20,518	0.01
TAMA	GLADBROOK	58	\$1,529,366	\$76,471	0.02
TAMA	CHELSEA	21	\$204,978	\$10,251	0
TAMA	CLUTIER	17	\$156,593	\$7,830	0
TAMA	ELBERON	16	\$64,694	\$3,235	0
TAMA	MONTOUR	12	\$271,530	\$13,576	0
TAMA	OTHER	34	\$285,052	\$14,252	0
TAMA	* TOTAL COUNTY *	536	\$19,607,903	\$980,419	0.31
TAYLOR	BEDFORD*	96	\$2,832,645	\$141,634	0.04
TAYLOR	LENOX	63	\$1,734,271	\$86,716	0.03
TAYLOR	CLEARFIELD	22	\$258,572	\$12,929	0
TAYLOR	NEW MARKET	17	\$113,640	\$5,682	0
TAYLOR	BLOCKTON	10	\$53,692	\$2,686	0
TAYLOR	OTHER	21	\$221,416	\$11,072	0
TAYLOR	* TOTAL COUNTY *	229	\$5,214,236	\$260,719	0.08
UNION	CRESTON*	300	\$22,306,134	\$1,115,311	0.35
UNION	AFTON	46	\$998,388	\$49,918	0.02
UNION	LORIMOR	19	\$138,341	\$6,910	0
UNION	OTHER	18	\$246,976	\$12,350	0
UNION	* TOTAL COUNTY *	383	\$23,689,839	\$1,184,489	0.38
VAN BUREN	KEOSAUQUA*	82	\$1,298,831	\$64,932	0.02
VAN BUREN	BONAPARTE	29	\$381,024	\$19,052	0.01
VAN BUREN	FARMINGTON	33	\$452,950	\$22,648	0.01
VAN BUREN	MILTON	19	\$147,125	\$7,358	0
VAN BUREN	BIRMINGHAM	21	\$260,221	\$13,012	0
VAN BUREN	CANTRIL	16	\$399,388	\$19,968	0.01
VAN BUREN	STOCKPORT	16	\$403,566	\$20,179	0.01
VAN BUREN	OTHER	59	\$971,154	\$48,559	0
VAN BUREN	* TOTAL COUNTY *	275	\$4,314,259	\$215,708	0.07
WAPELLO	OTTUMWA*	771	\$59,961,926	\$2,998,094	0.95
WAPELLO	ELDON	48	\$608,607	\$30,431	0.01
WAPELLO	EDDYVILLE	27	\$576,617	\$28,830	0.01
WAPELLO	AGENCY	25	\$454,494	\$22,724	0.01
WAPELLO	BLAKESBURG	22	\$147,170	\$7,349	0

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WAPELLO	OTHER	27	\$1,094,704	\$107,875	0
WAPELLO	* TOTAL COUNTY *	920	\$62,843,518	\$3,142,163	1
WARREN	INDIANOLA*	395	\$27,430,379	\$1,371,531	0.43
WARREN	CARLISLE	92	\$2,644,054	\$132,207	0.04
WARREN	NORWALK	139	\$7,561,712	\$378,095	0.12
WARREN	MILO	33	\$765,897	\$38,296	0.01
WARREN	CUMMING	25	\$301,075	\$15,053	0
WARREN	HARTFORD	12	\$191,784	\$9,590	0
WARREN	LACONA	17	\$497,696	\$24,886	0.01
WARREN	MARTENSDALE	13	\$525,628	\$26,280	0.01
WARREN	NEW VIRGINIA	34	\$231,239	\$11,564	0
WARREN	OTHER	44	\$1,424,927	\$38,106	0
WARREN	* TOTAL COUNTY *	804	\$40,911,585	\$2,045,608	0.65
WASHINGTON	WASHINGTON*	325	\$16,032,491	\$801,627	0.25
WASHINGTON	KALONA	164	\$5,457,209	\$272,864	0.09
WASHINGTON	BRIGHTON	28	\$419,498	\$20,976	0.01
WASHINGTON	RIVERSIDE	59	\$1,412,147	\$70,606	0.02
WASHINGTON	WELLMAN	75	\$2,362,565	\$118,129	0.04
WASHINGTON	AINSWORTH	38	\$825,113	\$41,254	0.01
WASHINGTON	CRAWFORDSVILLE	20	\$175,350	\$8,769	0
WASHINGTON	OTHER	33	\$335,856	\$16,794	0
WASHINGTON	* TOTAL COUNTY *	742	\$27,020,229	\$1,351,020	0.43
WAYNE	CORYDON*	95	\$2,692,537	\$134,628	0.04
WAYNE	SEYMOUR	28	\$364,560	\$18,227	0.01
WAYNE	ALLERTON	32	\$580,993	\$29,052	0.01
WAYNE	HUMESTON	39	\$759,076	\$37,954	0.01
WAYNE	LINEVILLE	10	\$172,280	\$8,614	0
WAYNE	OTHER	31	\$640,429	\$32,021	0.01
WAYNE	* TOTAL COUNTY *	235	\$5,209,875	\$260,496	0.08
WEBSTER	FT DODGE*	869	\$99,735,231	\$4,986,753	1.56
WEBSTER	GOWRIE	58	\$1,901,743	\$95,087	0.03
WEBSTER	DAYTON	37	\$586,589	\$29,330	0.01
WEBSTER	LEHIGH	21	\$397,171	\$19,860	0.01
WEBSTER	OTHO	11	\$140,837	\$7,044	0
WEBSTER	BADGER	13	\$80,922	\$4,047	0
WEBSTER	CALLENDER	14	\$108,328	\$5,418	0
WEBSTER	CLARE	14	\$80,182	\$4,012	0
WEBSTER	DUNCOMBE	15	\$235,103	\$11,756	0
WEBSTER	HARCOURT	16	\$482,440	\$24,123	0.01
WEBSTER	MOORLAND	10	\$56,488	\$2,825	0
WEBSTER	VINCENT	11	\$755,656	\$37,782	0.01
WEBSTER	OTHER	43	\$752,072	\$37,612	0
WEBSTER	* TOTAL COUNTY *	1,132	\$105,312,762	\$5,265,649	1.65

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WINNEBAGO	FOREST CITY*	134	\$5,471,035	\$273,559	0.09
WINNEBAGO	BUFFALO CENTER	58	\$1,359,493	\$67,977	0.02
WINNEBAGO	LAKE MILLS	98	\$5,957,433	\$297,874	0.09
WINNEBAGO	THOMPSON	25	\$2,792,189	\$139,611	0.04
WINNEBAGO	LELAND	18	\$466,284	\$23,317	0.01
WINNEBAGO	RAKE	18	\$279,965	\$13,999	0
WINNEBAGO	OTHER	17	\$965,325	\$48,266	0
WINNEBAGO	* TOTAL COUNTY *	368	\$17,291,724	\$864,603	0.27
WINNESHIEK	DECORAH*	387	\$25,776,374	\$1,288,828	0.41
WINNESHIEK	CALMAR	53	\$1,861,551	\$93,081	0.03
WINNESHIEK	OSSIAN	54	\$1,144,875	\$57,243	0.02
WINNESHIEK	FT. ATKINSON	36	\$541,006	\$27,055	0.01
WINNESHIEK	RIDGEWAY	24	\$684,279	\$34,214	0.01
WINNESHIEK	SPILLVILLE	19	\$375,477	\$18,775	0.01
WINNESHIEK	OTHER	60	\$1,357,436	\$67,876	0
WINNESHIEK	* TOTAL COUNTY *	633	\$31,740,998	\$1,587,072	0.5
WOODBURY	SIOUX CITY*	1,908	\$242,590,766	\$12,099,225	3.84
WOODBURY	MOVILLE	49	\$2,000,859	\$100,045	0.03
WOODBURY	ANTHON	31	\$673,124	\$33,658	0.01
WOODBURY	CORRECTIONVILLE	46	\$1,145,974	\$57,299	0.02
WOODBURY	DANBURY	24	\$439,540	\$21,978	0.01
WOODBURY	SERGEANT BLUFF	79	\$7,853,606	\$392,680	0.12
WOODBURY	SLOAN	37	\$646,203	\$32,304	0.01
WOODBURY	HORNICK	18	\$200,360	\$10,018	0
WOODBURY	LAWTON	32	\$1,145,424	\$57,272	0.02
WOODBURY	PIERSON	23	\$567,113	\$28,355	0.01
WOODBURY	SALIX	22	\$390,104	\$19,497	0.01
WOODBURY	SMITHLAND	13	\$77,165	\$3,859	0
WOODBURY	BRONSON	11	\$82,877	\$4,147	0
WOODBURY	OTHER	48	\$625,443	\$31,271	0
WOODBURY	* TOTAL COUNTY *	2,341	\$258,438,558	\$12,891,608	4.09
WORTH	MANLY	40	\$792,567	\$39,628	0.01
WORTH	NORTHWOOD*	91	\$2,714,147	\$135,709	0.04
WORTH	FERTILE	16	\$207,565	\$10,377	0
WORTH	GRAFTON	17	\$261,102	\$13,057	0
WORTH	HANLONTOWN	14	\$112,762	\$5,639	0
WORTH	KENSETT	19	\$124,240	\$6,213	0
WORTH	OTHER	26	\$86,501	\$4,325	0
WORTH	* TOTAL COUNTY *	223	\$4,298,884	\$214,948	0.07
WRIGHT	CLARION*	120	\$5,328,919	\$266,450	0.08
WRIGHT	EAGLE GROVE	96	\$5,804,888	\$290,247	0.09
WRIGHT	BELMOND	122	\$5,004,246	\$250,216	0.08
WRIGHT	DOWS	26	\$633,489	\$31,675	0.01
WRIGHT	GOLDFIELD	32	\$1,252,349	\$62,618	0.02

**Retail Sales Tax  
By County and Town  
Quarter Ending March 2002**

<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
WRIGHT	WOOLSTOCK	11	\$302,981	\$15,149	0
WRIGHT	OTHER	36	\$396,642	\$19,832	0
WRIGHT	* TOTAL COUNTY *	443	\$18,723,514	\$936,187	0.3
	* LATE FILERS *	9,491	\$111,930,000	\$5,563,899	1.76
	<b>** GRAND TOTAL **</b>	<b>87,062</b>	<b>\$6,320,227,617</b>	<b>\$315,964,673</b>	<b>100</b>



## GLOSSARY

TAXABLE SALES	<p>Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:</p> <ul style="list-style-type: none"><li>a) Sales in interstate commerce,</li><li>b) Sales to government units,</li><li>c) Sales for resale or processing,</li><li>d) Sales of gasoline or diesel fuel,</li><li>e) Sales of vehicles subject to registration, and</li><li>f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen</li></ul>
COMPUTED TAX DUE	<p>The amount to be due based on taxable sales or taxable purchases.</p>
NON-PERMIT	<p>Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.</p>
OTHERS	<ul style="list-style-type: none"><li>a) County and Town Section — Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).</li><li>b) County and Selected Cities Section — All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).</li></ul>
BUSINESS CLASSIFICATION	<p>Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.</p>
BUSINESS GROUP	<p>Consolidation of related business classes into twelve business groups. A break down of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."</p>
NUMBER OF BUSINESSES	<p>The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore; the approximate number of businesses may be computed by dividing the number of returns received by four.</p>