

**THE QUARTER IN REVIEW  
 COMPUTED TAX BY BUSINESS GROUP  
 QUARTER ENDING September 30, 2002**

Computed tax during the third quarter of 2002 amounted to \$370,690,194 which is an increase of 0.3% from the same quarter in 2001. The number of business filing returns declined from 88,108 to 84,877 or (3.7%) during the same period.

**Computed Tax by Business Group**

During the third quarter of 2002 the Food Dealers and Home Furnishings Groups showed the largest increase in computed tax with a 8.3% and 4.8% respectively.

<b>Business Group</b>	<b># Bus Sep-01</b>	<b># Bus Sep-02</b>	<b>% Change Bus</b>	<b>Computed Tax Sep-01</b>	<b>Computed Tax Sep-02</b>	<b>% Change Computed Tax</b>
Nonresidents	6	2	-66.67%	\$125,272	\$7	-99.99%
Utilities	3,283	3,162	-3.69%	\$54,232,408	\$53,660,065	-1.06%
Building Materials	1,830	1,734	-5.25%	\$27,444,175	\$27,759,408	1.15%
General Merchandise	1,962	1,842	-6.12%	\$54,967,607	\$55,149,201	0.33%
Food Dealers	1,534	1,520	-0.91%	\$15,767,436	\$17,082,982	8.34%
Motor Vehicle	3,735	3,561	-4.66%	\$19,793,184	\$19,899,257	0.54%
Apparel	1,450	1,390	-4.14%	\$8,726,991	\$8,737,391	0.12%
Home Furnishings	2,205	2,035	-7.71%	\$13,726,385	\$14,382,711	4.78%
Eating and Drinking	6,602	6,588	-0.21%	\$32,632,127	\$32,869,409	0.73%
Specialty Retail	14,260	12,979	-8.98%	\$25,156,483	\$24,774,921	-1.52%
Services	26,524	25,499	-3.86%	\$48,986,876	\$49,655,130	1.36%
Wholesale Goods	5,793	5,279	-8.87%	\$31,340,112	\$29,348,789	-6.35%
Miscellaneous	12,753	10,640	-16.57%	\$32,083,715	\$31,994,836	-0.28%
Late Filers	6,241	8,646	38.54%	\$4,441,316	\$5,376,087	21.05%
<b>TOTAL</b>	<b>88,178</b>	<b>84,877</b>	<b>-3.74%</b>	<b>\$369,424,087</b>	<b>\$370,690,194</b>	<b>0.34%</b>

**USE TAX  
 QUARTER IN REVIEW  
 Quarter Ending September 30, 2002**

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

<b>Business Group</b>	<b>No. of Returns</b>	<b>% of Returns</b>	<b>Computed Tax</b>	<b>% of Tax</b>
Utilities	437	4.20%	\$3,724,299	8.79%
Building Materials	212	2.04%	\$901,306	2.13%
General Merchandise	32	0.31%	\$871,753	2.06%
Food Dealers	55	0.53%	\$377,617	0.89%
Motor Vehicle	142	1.37%	\$390,907	0.92%
Apparel	83	0.80%	\$334,714	0.79%
Home Furnishings	306	2.94%	\$1,127,881	2.66%
Eating and Drinking	65	0.63%	\$143,351	0.34%
Specialty Retail	1,205	11.59%	\$4,287,419	10.12%
Services	2,005	19.29%	\$10,545,682	24.89%
Wholesale Goods	2,432	23.40%	\$9,074,042	21.42%
Miscellaneous	2,625	25.25%	\$9,818,055	23.18%
Late Filers	795	7.65%	\$764,272	1.80%
<b>TOTAL</b>	<b>10,394</b>	<b>100.00%</b>	<b>\$42,361,298</b>	<b>100.00%</b>

**Comparison of Use Taxes for the Quarter Ending  
 September 30, 2001 and 2002**

<b>USE TAX</b>	<b>Sep-01</b>	<b>Sep-02</b>	<b>% Change</b>
<b>Retailers</b>			
Number of Returns	10,630	10,394	-2.22%
Computed Tax	\$39,991,607	\$42,361,298	5.93%
<b>Motor Vehicle</b>			
Number of Returns	198,590	180,670	-9.02%
Computed Tax	\$69,624,829	\$73,572,164	5.67%
<b>Consumers</b>			
Number of Returns	5,996	5,765	-3.85%
Computed Tax	\$9,511,338	\$10,285,487	8.14%

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
	NON-RESIDENT	2	\$0	\$7	0
ADAIR	GREENFIELD*	116	\$6,188,507	\$309,428	0.08
ADAIR	ADAIR	56	\$2,100,320	\$104,938	0.03
ADAIR	STUART	33	\$2,286,139	\$114,310	0.03
ADAIR	BRIDGEWATER	19	\$259,394	\$12,969	0
ADAIR	FONTANELLE	30	\$509,472	\$25,472	0.01
ADAIR	ORIENT	17	\$224,359	\$11,218	0
ADAIR	OTHER	16	\$1,160,368	\$58,022	0.01
ADAIR	* TOTAL COUNTY *	287	\$12,728,559	\$636,357	0.17
ADAMS	CORNING*	134	\$5,586,642	\$279,340	0.08
ADAMS	PRESCOTT	11	\$96,504	\$4,824	0
ADAMS	OTHER	16	\$418,206	\$20,911	0
ADAMS	* TOTAL COUNTY *	161	\$6,101,352	\$305,075	0.08
ALLAMAKEE	WAUKON*	205	\$11,930,893	\$596,543	0.16
ALLAMAKEE	LANSING	70	\$3,166,378	\$158,322	0.04
ALLAMAKEE	POSTVILLE	96	\$6,260,417	\$313,197	0.08
ALLAMAKEE	NEW ALBIN	26	\$240,806	\$12,042	0
ALLAMAKEE	HARPERS FERRY	23	\$327,393	\$16,375	0
ALLAMAKEE	WATERVILLE	11	\$134,652	\$6,733	0
ALLAMAKEE	OTHER	28	\$466,736	\$23,336	0
ALLAMAKEE	* TOTAL COUNTY *	459	\$22,527,275	\$1,126,548	0.3
APPANOOSE	CENTERVILLE*	261	\$18,834,948	\$941,754	0.25
APPANOOSE	MORAVIA	37	\$585,737	\$29,288	0.01
APPANOOSE	MOULTON	32	\$410,191	\$20,512	0.01
APPANOOSE	MYSTIC	24	\$141,960	\$7,099	0
APPANOOSE	OTHER	48	\$355,691	\$17,785	0
APPANOOSE	* TOTAL COUNTY *	402	\$20,328,527	\$1,016,438	0.27
AUDUBON	AUDUBON*	132	\$5,813,193	\$290,669	0.08
AUDUBON	EXIRA	48	\$1,123,343	\$56,169	0.02
AUDUBON	KIMBALLTON	19	\$222,821	\$11,140	0
AUDUBON	OTHER	26	\$388,130	\$19,410	0
AUDUBON	* TOTAL COUNTY *	225	\$7,547,487	\$377,388	0.1
BENTON	BELLE PLAINE	105	\$4,739,487	\$236,974	0.06
BENTON	VINTON*	220	\$50,818,454	\$2,540,935	0.69
BENTON	BLAIRSTOWN	52	\$1,622,398	\$81,119	0.02
BENTON	SHELLSBURG	44	\$2,144,896	\$107,245	0.03
BENTON	VAN HORNE	27	\$810,677	\$40,535	0.01
BENTON	ATKINS	34	\$1,709,134	\$85,458	0.02
BENTON	GARRISON	14	\$142,798	\$7,140	0
BENTON	KEYSTONE	33	\$957,426	\$47,870	0.01
BENTON	LUZERNE	10	\$70,688	\$3,534	0
BENTON	NEWHALL	33	\$752,229	\$37,608	0.01

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BENTON	NORWAY	24	\$2,135,364	\$106,767	0.03
BENTON	URBANA	22	\$3,717,016	\$185,852	0.05
BENTON	WALFORD	15	\$450,249	\$22,512	0.01
BENTON	OTHER	36	\$561,974	\$28,099	0
BENTON	* TOTAL COUNTY *	669	\$70,632,790	\$3,531,648	0.95
BLACK HAWK	WATERLOO*	1,568	\$229,062,071	\$11,453,072	3.09
BLACK HAWK	CEDAR FALLS	831	\$96,882,076	\$4,844,881	1.31
BLACK HAWK	EVANSDALE	87	\$4,249,233	\$212,458	0.06
BLACK HAWK	ELK RUN HTS	12	\$5,276,458	\$263,825	0.07
BLACK HAWK	HUDSON	76	\$2,491,225	\$124,566	0.03
BLACK HAWK	LA PORTE CITY	85	\$2,925,793	\$146,289	0.04
BLACK HAWK	DUNKERTON	31	\$1,105,805	\$55,289	0.01
BLACK HAWK	JANESVILLE	22	\$202,760	\$10,140	0
BLACK HAWK	GILBERTVILLE	21	\$331,643	\$16,581	0
BLACK HAWK	RAYMOND	14	\$141,474	\$7,073	0
BLACK HAWK	OTHER	42	\$6,010,053	\$300,509	0
BLACK HAWK	* TOTAL COUNTY *	2,789	\$348,678,591	\$17,434,683	4.7
BOONE	BOONE*	385	\$35,738,137	\$1,786,917	0.48
BOONE	MADRID	67	\$2,947,982	\$147,401	0.04
BOONE	OGDEN	84	\$1,948,199	\$97,411	0.03
BOONE	OTHER	50	\$898,449	\$44,922	0.01
BOONE	* TOTAL COUNTY *	586	\$41,532,767	\$2,076,651	0.56
BREMER	WAVERLY*	297	\$23,836,396	\$1,191,824	0.32
BREMER	SUMNER	121	\$4,077,249	\$203,862	0.05
BREMER	TRIPOLI	66	\$1,576,327	\$78,818	0.02
BREMER	DENVER	84	\$3,839,601	\$191,980	0.05
BREMER	JANESVILLE	22	\$973,050	\$48,652	0.01
BREMER	READLYN	32	\$1,747,527	\$87,378	0.02
BREMER	PLAINFIELD	25	\$880,845	\$44,044	0.01
BREMER	OTHER	20	\$192,861	\$9,644	0
BREMER	* TOTAL COUNTY *	667	\$37,123,856	\$1,856,202	0.5
BUCHANAN	INDEPENDENCE*	241	\$16,370,864	\$818,545	0.22
BUCHANAN	JESUP	78	\$5,298,798	\$264,942	0.07
BUCHANAN	FAIRBANK	52	\$2,329,911	\$116,498	0.03
BUCHANAN	HAZLETON	52	\$770,196	\$38,511	0.01
BUCHANAN	LAMONT	26	\$433,500	\$21,675	0.01
BUCHANAN	WINTHROP	46	\$1,252,713	\$62,638	0.02
BUCHANAN	AURORA	18	\$235,655	\$11,781	0
BUCHANAN	BRANDON	16	\$152,637	\$7,634	0
BUCHANAN	QUASQUETON	14	\$392,684	\$19,632	0.01
BUCHANAN	ROWLEY	15	\$612,146	\$30,608	0.01
BUCHANAN	OTHER	33	\$512,111	\$25,606	0
BUCHANAN	* TOTAL COUNTY *	591	\$28,361,215	\$1,418,070	0.38

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BUENA VISTA	STORM LAKE*	371	\$31,385,523	\$1,569,296	0.42
BUENA VISTA	ALTA	69	\$2,044,095	\$102,209	0.03
BUENA VISTA	ALBERT CITY	31	\$682,923	\$34,147	0.01
BUENA VISTA	MARATHON	13	\$151,536	\$7,577	0
BUENA VISTA	NEWELL	27	\$608,101	\$30,405	0.01
BUENA VISTA	SIOUX RAPIDS	52	\$2,341,068	\$117,050	0.03
BUENA VISTA	REMBRANDT	17	\$177,550	\$8,881	0
BUENA VISTA	LINN GROVE	14	\$86,424	\$4,321	0
BUENA VISTA	OTHER	15	\$122,597	\$6,130	0
BUENA VISTA	* TOTAL COUNTY *	609	\$37,599,817	\$1,880,016	0.51
BUTLER	CLARKSVILLE	64	\$1,184,929	\$59,245	0.02
BUTLER	GREENE	73	\$2,114,857	\$105,744	0.03
BUTLER	PARKERSBURG	80	\$3,346,547	\$167,329	0.05
BUTLER	SHELL ROCK	47	\$894,224	\$44,711	0.01
BUTLER	ALLISON*	64	\$3,082,320	\$154,118	0.04
BUTLER	APLINGTON	41	\$1,764,236	\$88,211	0.02
BUTLER	DUMONT	42	\$1,150,273	\$57,517	0.02
BUTLER	NEW HARTFORD	30	\$497,151	\$24,859	0.01
BUTLER	BRISTOW	13	\$80,183	\$4,010	0
BUTLER	OTHER	32	\$1,093,386	\$54,673	0
BUTLER	* TOTAL COUNTY *	486	\$15,208,106	\$760,417	0.21
CALHOUN	LAKE CITY	78	\$1,946,440	\$97,323	0.03
CALHOUN	MANSON	64	\$2,041,781	\$102,085	0.03
CALHOUN	ROCKWELL CITY*	90	\$4,147,063	\$207,352	0.06
CALHOUN	LOHRVILLE	22	\$352,247	\$17,612	0
CALHOUN	POMEROY	27	\$367,630	\$18,381	0
CALHOUN	FARNHAMVILLE	18	\$331,675	\$16,585	0
CALHOUN	OTHER	36	\$342,859	\$17,140	0
CALHOUN	* TOTAL COUNTY *	335	\$9,529,695	\$476,478	0.13
CARROLL	CARROLL*	453	\$43,055,727	\$2,152,790	0.58
CARROLL	COON RAPIDS	55	\$1,945,838	\$97,292	0.03
CARROLL	MANNING	69	\$2,259,937	\$112,994	0.03
CARROLL	BREDA	39	\$1,725,030	\$86,254	0.02
CARROLL	GLIDDEN	38	\$1,530,220	\$76,513	0.02
CARROLL	ARCADIA	25	\$871,383	\$43,573	0.01
CARROLL	DEDHAM	11	\$270,538	\$13,528	0
CARROLL	HALBUR	17	\$884,001	\$44,198	0.01
CARROLL	TEMPLETON	24	\$619,737	\$30,991	0.01
CARROLL	OTHER	27	\$411,063	\$20,553	0
CARROLL	* TOTAL COUNTY *	758	\$53,573,474	\$2,678,686	0.72
CASS	ATLANTIC*	324	\$20,796,520	\$1,039,837	0.28
CASS	ANITA	40	\$1,003,032	\$50,154	0.01
CASS	GRISWOLD	59	\$1,602,673	\$80,132	0.02
CASS	LEWIS	16	\$137,008	\$6,851	0

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CASS	CUMBERLAND	15	\$224,881	\$11,243	0
CASS	MARNE	10	\$275,610	\$13,780	0
CASS	MASSENA	24	\$610,389	\$30,520	0.01
CASS	WIOTA	17	\$170,996	\$8,550	0
CASS	OTHER	21	\$764,177	\$38,210	0
CASS	* TOTAL COUNTY *	526	\$25,585,286	\$1,279,277	0.35
CEDAR	TIPTON*	173	\$9,857,173	\$492,768	0.13
CEDAR	DURANT	73	\$3,586,710	\$179,346	0.05
CEDAR	MECHANICSVILLE	33	\$1,026,959	\$51,349	0.01
CEDAR	WEST BRANCH	88	\$3,086,489	\$154,325	0.04
CEDAR	CLARENCE	49	\$1,941,273	\$97,063	0.03
CEDAR	LOWDEN	43	\$1,038,379	\$51,920	0.01
CEDAR	STANWOOD	30	\$495,045	\$24,755	0.01
CEDAR	BENNETT	23	\$178,380	\$8,920	0
CEDAR	OTHER	21	\$695,857	\$34,791	0
CEDAR	* TOTAL COUNTY *	533	\$21,906,265	\$1,095,237	0.3
CERRO GORDO	MASON CITY*	921	\$121,176,913	\$6,058,880	1.63
CERRO GORDO	CLEAR LAKE	337	\$21,354,854	\$1,067,746	0.29
CERRO GORDO	VENTURA	32	\$767,781	\$38,389	0.01
CERRO GORDO	ROCKWELL	36	\$607,497	\$30,378	0.01
CERRO GORDO	MESERVEY	10	\$252,934	\$12,649	0
CERRO GORDO	ROCK FALLS	11	\$87,252	\$4,363	0
CERRO GORDO	SWALEDALE	10	\$609,109	\$30,456	0.01
CERRO GORDO	THORNTON	19	\$460,241	\$23,011	0.01
CERRO GORDO	OTHER	32	\$921,594	\$46,074	0
CERRO GORDO	* TOTAL COUNTY *	1,408	\$146,238,175	\$7,311,946	1.97
CHEROKEE	CHEROKEE*	285	\$16,329,541	\$816,464	0.22
CHEROKEE	MARCUS	55	\$3,011,259	\$150,565	0.04
CHEROKEE	AURELIA	41	\$850,527	\$42,525	0.01
CHEROKEE	CLEGHORN	19	\$166,405	\$8,320	0
CHEROKEE	QUIMBY	14	\$616,349	\$30,809	0.01
CHEROKEE	WASHTA	11	\$341,100	\$17,050	0
CHEROKEE	OTHER	29	\$495,848	\$24,789	0
CHEROKEE	* TOTAL COUNTY *	454	\$21,811,029	\$1,090,522	0.29
CHICKASAW	NEW HAMPTON*	212	\$13,455,581	\$672,778	0.18
CHICKASAW	NASHUA	62	\$2,095,589	\$104,778	0.03
CHICKASAW	FREDERICKSBURG	48	\$1,344,053	\$67,200	0.02
CHICKASAW	LAWLER	37	\$928,478	\$46,425	0.01
CHICKASAW	ALTA VISTA	19	\$453,043	\$22,651	0.01
CHICKASAW	IONIA	31	\$419,110	\$20,953	0.01
CHICKASAW	OTHER	46	\$724,862	\$36,242	0
CHICKASAW	* TOTAL COUNTY *	455	\$19,420,716	\$971,027	0.26
CLARKE	OSCEOLA*	209	\$13,995,772	\$699,792	0.19

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By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CLARKE	MURRAY	20	\$255,058	\$12,752	0
CLARKE	OTHER	21	\$455,126	\$22,758	0
CLARKE	* TOTAL COUNTY *	250	\$14,705,956	\$735,302	0.2
CLAY	SPENCER*	517	\$50,187,684	\$2,509,385	0.68
CLAY	EVERLY	32	\$1,047,665	\$52,384	0.01
CLAY	PETERSON	29	\$298,111	\$14,906	0
CLAY	FOSTORIA	10	\$487,911	\$24,395	0.01
CLAY	GREENVILLE	10	\$105,062	\$5,254	0
CLAY	ROYAL	22	\$222,300	\$11,083	0
CLAY	WEBB	12	\$107,345	\$5,368	0
CLAY	OTHER	27	\$669,431	\$33,471	0.01
CLAY	* TOTAL COUNTY *	659	\$53,125,509	\$2,656,246	0.72
CLAYTON	ELKADER*	121	\$5,706,627	\$285,328	0.08
CLAYTON	GUTTENBERG	118	\$4,505,257	\$225,265	0.06
CLAYTON	MONONA	83	\$3,258,853	\$162,933	0.04
CLAYTON	STRAWBERRY PT	78	\$2,100,210	\$105,016	0.03
CLAYTON	EDGEWOOD	47	\$1,880,758	\$94,039	0.03
CLAYTON	GARNAVILLO	52	\$1,051,306	\$52,568	0.01
CLAYTON	MARQUETTE	21	\$1,518,061	\$75,905	0.02
CLAYTON	MCGREGOR	78	\$2,188,124	\$109,412	0.03
CLAYTON	FARMERSBURG	10	\$86,375	\$4,318	0
CLAYTON	LUANA	22	\$243,160	\$12,159	0
CLAYTON	VOLGA CITY	18	\$411,523	\$20,574	0.01
CLAYTON	OTHER	45	\$403,457	\$20,173	0
CLAYTON	* TOTAL COUNTY *	693	\$23,353,711	\$1,167,690	0.32
CLINTON	CLINTON*	723	\$69,480,893	\$3,474,038	0.94
CLINTON	DE WITT	203	\$13,937,172	\$696,856	0.19
CLINTON	CAMANCHE	86	\$2,724,582	\$136,222	0.04
CLINTON	DELMAR	22	\$234,967	\$11,752	0
CLINTON	GRAND MOUND	30	\$467,958	\$23,401	0.01
CLINTON	LOST NATION	24	\$666,503	\$33,326	0.01
CLINTON	WHEATLAND	29	\$960,780	\$48,040	0.01
CLINTON	CALAMUS	18	\$574,217	\$28,712	0.01
CLINTON	CHARLOTTE	13	\$870,137	\$43,506	0.01
CLINTON	GOOSE LAKE	13	\$233,871	\$11,691	0
CLINTON	LOW MOOR	18	\$673,110	\$33,655	0.01
CLINTON	OTHER	56	\$1,936,931	\$96,847	0
CLINTON	* TOTAL COUNTY *	1,235	\$92,761,121	\$4,638,046	1.25
CRAWFORD	DENISON*	303	\$20,404,318	\$1,020,226	0.28
CRAWFORD	CHARTER OAK	24	\$1,130,302	\$56,515	0.02
CRAWFORD	DOW CITY	26	\$607,607	\$30,381	0.01
CRAWFORD	MANILLA	40	\$478,364	\$23,920	0.01
CRAWFORD	SCHLESWIG	28	\$488,778	\$24,439	0.01
CRAWFORD	VAIL	16	\$192,502	\$9,620	0

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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CRAWFORD	KIRON	18	\$711,028	\$35,551	0.01
CRAWFORD	WESTSIDE	22	\$356,637	\$17,833	0
CRAWFORD	OTHER	40	\$902,946	\$45,148	0
CRAWFORD	* TOTAL COUNTY *	517	\$25,272,482	\$1,263,633	0.34
DALLAS	PERRY	206	\$34,511,262	\$1,725,566	0.47
DALLAS	ADEL*	179	\$8,814,128	\$440,711	0.12
DALLAS	DALLAS CENTER	54	\$1,448,861	\$72,445	0.02
DALLAS	DEXTER	30	\$359,174	\$17,959	0
DALLAS	REDFIELD	24	\$570,899	\$28,544	0.01
DALLAS	WAUKEE	136	\$22,006,673	\$1,100,332	0.3
DALLAS	WOODWARD	47	\$912,266	\$45,616	0.01
DALLAS	BOUTON	17	\$2,320,924	\$116,046	0.03
DALLAS	DE SOTO	21	\$984,402	\$49,220	0.01
DALLAS	GRANGER	23	\$1,596,890	\$79,844	0.02
DALLAS	MINBURN	17	\$272,098	\$13,604	0
DALLAS	VAN METER	39	\$1,416,071	\$70,801	0.02
DALLAS	WEST DES MOINES	57	\$13,287,016	\$664,351	0.18
DALLAS	OTHER	59	\$1,357,803	\$67,872	0
DALLAS	* TOTAL COUNTY *	909	\$89,858,467	\$4,492,911	1.21
DAVIS	BLOOMFIELD*	211	\$9,440,208	\$472,021	0.13
DAVIS	DRAKESVILLE	15	\$178,273	\$8,913	0
DAVIS	PULASKI	16	\$329,874	\$16,495	0
DAVIS	OTHER	29	\$477,628	\$23,883	0
DAVIS	* TOTAL COUNTY *	271	\$10,425,983	\$521,312	0.14
DECATUR	LAMONI	65	\$2,826,621	\$141,336	0.04
DECATUR	LEON*	71	\$3,435,490	\$171,773	0.05
DECATUR	DECATUR CITY	10	\$187,200	\$9,360	0
DECATUR	OTHER	82	\$1,061,647	\$53,083	0
DECATUR	* TOTAL COUNTY *	228	\$7,510,958	\$375,552	0.1
DELAWARE	MANCHESTER*	261	\$17,554,777	\$877,742	0.24
DELAWARE	EARLVILLE	39	\$1,708,257	\$85,413	0.02
DELAWARE	EDGEWOOD	19	\$592,282	\$29,614	0.01
DELAWARE	HOPKINTON	46	\$882,030	\$44,100	0.01
DELAWARE	COLESBURG	27	\$1,629,866	\$81,493	0.02
DELAWARE	DELHI	37	\$1,507,646	\$75,384	0.02
DELAWARE	DUNDEE	21	\$500,378	\$25,019	0.01
DELAWARE	DYERSVILLE	29	\$839,810	\$41,993	0.01
DELAWARE	GREELEY	15	\$331,343	\$16,572	0
DELAWARE	RYAN	17	\$133,838	\$6,692	0
DELAWARE	OTHER	32	\$2,009,450	\$100,480	0
DELAWARE	* TOTAL COUNTY *	543	\$27,689,677	\$1,384,502	0.37
DES MOINES	BURLINGTON*	702	\$65,973,819	\$3,298,707	0.89
DES MOINES	MEDIAPOLIS	81	\$3,406,159	\$170,311	0.05

**Retail Sales Tax  
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<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
DES MOINES	WEST BURLINGTON	181	\$37,467,027	\$1,873,358	0.51
DES MOINES	DANVILLE	39	\$915,143	\$45,761	0.01
DES MOINES	MIDDLETOWN	10	\$202,236	\$10,112	0
DES MOINES	OTHER	43	\$1,872,867	\$93,644	0
DES MOINES	* TOTAL COUNTY *	1,056	\$109,837,251	\$5,491,893	1.48
DICKINSON	MILFORD	164	\$7,429,353	\$371,464	0.1
DICKINSON	SPIRIT LAKE*	361	\$39,441,304	\$1,972,081	0.53
DICKINSON	ARNOLDS PARK	131	\$11,967,770	\$598,392	0.16
DICKINSON	LAKE PARK	33	\$1,188,343	\$59,416	0.02
DICKINSON	OKOBOJI	56	\$11,500,403	\$575,017	0.16
DICKINSON	TERRIL	18	\$286,155	\$14,308	0
DICKINSON	OTHER	43	\$3,485,654	\$174,284	0
DICKINSON	* TOTAL COUNTY *	806	\$75,298,982	\$3,764,962	1.02
DUBUQUE	DUBUQUE*	1,691	\$207,394,447	\$10,369,981	2.8
DUBUQUE	CASCADE	94	\$4,285,879	\$214,301	0.06
DUBUQUE	DYERSVILLE	199	\$15,913,954	\$795,766	0.21
DUBUQUE	EPWORTH	47	\$1,222,234	\$61,113	0.02
DUBUQUE	FARLEY	51	\$1,201,563	\$60,079	0.02
DUBUQUE	BERNARD	18	\$166,875	\$8,345	0
DUBUQUE	DURANGO	22	\$446,630	\$22,331	0.01
DUBUQUE	HOLY CROSS	25	\$774,646	\$38,733	0.01
DUBUQUE	NEW VIENNA	30	\$1,570,930	\$78,544	0.02
DUBUQUE	PEOSTA	56	\$3,135,659	\$156,787	0.04
DUBUQUE	SHERRILL	20	\$341,085	\$17,057	0
DUBUQUE	WORTHINGTON	19	\$1,408,206	\$70,413	0.02
DUBUQUE	ZWINGLE	12	\$71,110	\$3,555	0
DUBUQUE	OTHER	37	\$1,944,875	\$97,244	0.01
DUBUQUE	* TOTAL COUNTY *	2,321	\$239,878,093	\$11,994,249	3.24
EMMET	ESTHERVILLE*	243	\$19,825,050	\$991,258	0.27
EMMET	ARMSTRONG	71	\$2,033,274	\$101,666	0.03
EMMET	RINGSTED	24	\$393,081	\$19,655	0.01
EMMET	WALLINGFORD	11	\$109,401	\$5,471	0
EMMET	OTHER	16	\$96,000	\$4,801	0
EMMET	* TOTAL COUNTY *	365	\$22,456,806	\$1,122,851	0.3
FAYETTE	OELWEIN	222	\$12,350,202	\$617,516	0.17
FAYETTE	FAYETTE	68	\$1,337,512	\$66,878	0.02
FAYETTE	WEST UNION*	149	\$8,076,181	\$403,805	0.11
FAYETTE	ARLINGTON	25	\$340,795	\$17,041	0
FAYETTE	CLERMONT	36	\$1,329,252	\$66,462	0.02
FAYETTE	ELGIN	38	\$955,342	\$47,769	0.01
FAYETTE	HAWKEYE	34	\$518,333	\$25,917	0.01
FAYETTE	MAYNARD	24	\$965,141	\$48,258	0.01
FAYETTE	RANDALIA	10	\$60,105	\$3,007	0
FAYETTE	WADENA	15	\$115,220	\$5,757	0

**Retail Sales Tax  
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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
FAYETTE	WAUCOMA	20	\$364,028	\$18,199	0
FAYETTE	OTHER	39	\$2,601,550	\$130,078	0.01
FAYETTE	* TOTAL COUNTY *	680	\$29,013,661	\$1,450,687	0.39
FLOYD	CHARLES CITY*	309	\$21,917,842	\$1,096,151	0.3
FLOYD	NORA SPRINGS	72	\$1,323,471	\$66,177	0.02
FLOYD	ROCKFORD	41	\$1,016,135	\$50,806	0.01
FLOYD	FLOYD	28	\$526,190	\$26,314	0.01
FLOYD	MARBLE ROCK	18	\$175,462	\$8,773	0
FLOYD	RUDD	29	\$310,268	\$15,515	0
FLOYD	OTHER	36	\$273,943	\$13,699	0
FLOYD	* TOTAL COUNTY *	533	\$25,543,311	\$1,277,435	0.34
FRANKLIN	HAMPTON*	204	\$9,996,765	\$499,837	0.13
FRANKLIN	ACKLEY	15	\$460,847	\$23,044	0.01
FRANKLIN	SHEFFIELD	53	\$1,388,820	\$69,444	0.02
FRANKLIN	DOWS	11	\$102,327	\$5,117	0
FRANKLIN	COULTER	12	\$110,653	\$5,533	0
FRANKLIN	GENEVA	10	\$118,607	\$5,931	0
FRANKLIN	LATIMER	26	\$1,448,835	\$72,443	0.02
FRANKLIN	OTHER	37	\$460,445	\$23,023	0
FRANKLIN	* TOTAL COUNTY *	368	\$14,087,299	\$704,372	0.19
FREMONT	HAMBURG	54	\$2,758,199	\$137,912	0.04
FREMONT	SIDNEY*	44	\$1,173,617	\$58,697	0.02
FREMONT	TABOR	37	\$578,276	\$28,910	0.01
FREMONT	FARRAGUT	18	\$235,378	\$11,769	0
FREMONT	RIVERTON	10	\$186,154	\$9,308	0
FREMONT	OTHER	70	\$8,396,791	\$419,841	0.02
FREMONT	* TOTAL COUNTY *	233	\$13,328,415	\$666,437	0.18
GREENE	JEFFERSON*	175	\$12,415,579	\$620,780	0.17
GREENE	CHURDAN	16	\$196,800	\$9,840	0
GREENE	GRAND JCT	29	\$1,672,613	\$83,630	0.02
GREENE	SCRANTON	32	\$525,190	\$26,259	0.01
GREENE	PATON	16	\$623,608	\$31,179	0.01
GREENE	RIPPEY	14	\$228,982	\$11,446	0
GREENE	OTHER	13	\$114,329	\$5,716	0
GREENE	* TOTAL COUNTY *	295	\$15,777,101	\$788,850	0.21
GRUNDY	GRUNDY CENTER*	110	\$6,900,125	\$345,012	0.09
GRUNDY	REINBECK	81	\$3,755,323	\$187,768	0.05
GRUNDY	CONRAD	63	\$1,624,555	\$81,228	0.02
GRUNDY	DIKE	37	\$2,221,332	\$111,070	0.03
GRUNDY	WELLSBURG	28	\$341,296	\$17,064	0
GRUNDY	BEAMAN	13	\$100,177	\$5,010	0
GRUNDY	OTHER	30	\$786,057	\$39,304	0
GRUNDY	* TOTAL COUNTY *	362	\$15,728,865	\$786,456	0.21

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
GUTHRIE	GUTHRIE CENTER*	95	\$5,429,618	\$271,484	0.07
GUTHRIE	PANORA	92	\$5,016,994	\$250,935	0.07
GUTHRIE	STUART	54	\$2,312,244	\$115,613	0.03
GUTHRIE	ADAIR	16	\$542,477	\$27,126	0.01
GUTHRIE	BAYARD	30	\$667,145	\$33,361	0.01
GUTHRIE	CASEY	21	\$553,334	\$27,667	0.01
GUTHRIE	BAGLEY	14	\$95,526	\$4,776	0
GUTHRIE	MENLO	15	\$234,762	\$11,739	0
GUTHRIE	YALE	17	\$130,227	\$6,512	0
GUTHRIE	OTHER	17	\$188,012	\$9,397	0
GUTHRIE	* TOTAL COUNTY *	371	\$15,170,339	\$758,610	0.2
HAMILTON	WEBSTER CITY*	251	\$15,185,498	\$759,282	0.2
HAMILTON	JEWELL	45	\$1,642,825	\$82,143	0.02
HAMILTON	STRATFORD	50	\$1,750,138	\$87,508	0.02
HAMILTON	WILLIAMS	26	\$1,391,749	\$69,594	0.02
HAMILTON	BLAIRSBURG	10	\$405,426	\$20,271	0.01
HAMILTON	ELLSWORTH	22	\$646,266	\$32,313	0.01
HAMILTON	STANHOPE	13	\$326,495	\$16,324	0
HAMILTON	OTHER	24	\$443,878	\$22,196	0
HAMILTON	* TOTAL COUNTY *	441	\$21,792,275	\$1,089,631	0.29
HANCOCK	BRITT	116	\$3,806,025	\$190,307	0.05
HANCOCK	GARNER*	125	\$6,427,912	\$321,399	0.09
HANCOCK	KANAWHA	38	\$1,259,943	\$63,000	0.02
HANCOCK	KLEMME	18	\$481,639	\$24,085	0.01
HANCOCK	CORWITH	16	\$220,514	\$11,027	0
HANCOCK	CRYSTAL LAKE	10	\$117,748	\$5,888	0
HANCOCK	GOODELL	12	\$271,943	\$13,599	0
HANCOCK	WODEN	14	\$185,935	\$9,298	0
HANCOCK	FOREST CITY	36	\$4,813,792	\$240,692	0.06
HANCOCK	OTHER	12	\$51,387	\$2,568	0
HANCOCK	* TOTAL COUNTY *	397	\$17,636,838	\$881,863	0.24
HARDIN	IOWA FALLS	264	\$26,787,962	\$1,339,399	0.36
HARDIN	ACKLEY	61	\$1,769,551	\$88,479	0.02
HARDIN	ELDORA*	117	\$5,112,205	\$255,620	0.07
HARDIN	ALDEN	42	\$1,680,865	\$84,045	0.02
HARDIN	HUBBARD	41	\$1,612,608	\$80,636	0.02
HARDIN	RADCLIFFE	25	\$513,524	\$25,676	0.01
HARDIN	STEAMBOAT ROCK	23	\$300,274	\$14,672	0
HARDIN	UNION	25	\$870,193	\$43,512	0.01
HARDIN	OTHER	37	\$789,411	\$39,474	0
HARDIN	* TOTAL COUNTY *	635	\$39,436,593	\$1,971,513	0.53
HARRISON	DUNLAP	50	\$2,195,754	\$109,792	0.03
HARRISON	LOGAN*	68	\$1,807,660	\$90,384	0.02

**Retail Sales Tax  
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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
HARRISON	MISSOURI VALLEY	135	\$9,118,909	\$455,947	0.12
HARRISON	WOODBINE	59	\$2,388,799	\$119,434	0.03
HARRISON	MODALE	10	\$197,582	\$9,880	0
HARRISON	MONDAMIN	18	\$218,652	\$10,934	0
HARRISON	PISGAH	12	\$101,525	\$5,076	0
HARRISON	OTHER	33	\$678,713	\$33,935	0
HARRISON	* TOTAL COUNTY *	385	\$16,707,594	\$835,382	0.23
HENRY	MT PLEASANT*	320	\$26,639,359	\$1,331,970	0.36
HENRY	NEW LONDON	74	\$1,555,210	\$77,762	0.02
HENRY	WAYLAND	45	\$1,051,992	\$52,598	0.01
HENRY	WINFIELD	55	\$1,227,893	\$61,396	0.02
HENRY	MT UNION	14	\$263,442	\$13,171	0
HENRY	OLDS	14	\$380,287	\$19,015	0.01
HENRY	SALEM	12	\$198,416	\$9,921	0
HENRY	OTHER	36	\$1,702,108	\$85,059	0.01
HENRY	* TOTAL COUNTY *	580	\$33,018,707	\$1,650,892	0.45
HOWARD	CRESCO*	184	\$10,957,770	\$547,895	0.15
HOWARD	ELMA	35	\$642,252	\$32,115	0.01
HOWARD	LIME SPRINGS	40	\$413,973	\$20,701	0.01
HOWARD	RICEVILLE	21	\$417,446	\$20,873	0.01
HOWARD	CHESTER	18	\$307,756	\$15,386	0
HOWARD	PROTIVIN	18	\$585,923	\$29,296	0.01
HOWARD	OTHER	17	\$440,381	\$22,019	0
HOWARD	* TOTAL COUNTY *	333	\$13,765,501	\$688,285	0.19
HUMBOLDT	HUMBOLDT	206	\$13,987,538	\$699,382	0.19
HUMBOLDT	DAKOTA CITY*	22	\$394,616	\$19,731	0.01
HUMBOLDT	GILMORE CITY	13	\$250,711	\$12,536	0
HUMBOLDT	LIVERMORE	24	\$423,823	\$21,190	0.01
HUMBOLDT	BODE	13	\$513,560	\$25,675	0.01
HUMBOLDT	RENWICK	16	\$268,623	\$13,433	0
HUMBOLDT	OTHER	53	\$838,169	\$41,908	0.01
HUMBOLDT	* TOTAL COUNTY *	347	\$16,677,040	\$833,855	0.22
IDA	HOLSTEIN	67	\$2,000,715	\$100,038	0.03
IDA	IDA GROVE*	134	\$7,765,040	\$388,258	0.1
IDA	BATTLE CREEK	28	\$777,632	\$38,882	0.01
IDA	ARTHUR	12	\$185,908	\$9,297	0
IDA	GALVA	16	\$243,425	\$12,171	0
IDA	OTHER	12	\$66,694	\$3,343	0
IDA	* TOTAL COUNTY *	269	\$11,039,414	\$551,989	0.15
IOWA	MARENGO*	103	\$4,968,073	\$248,406	0.07
IOWA	NORTH ENGLISH	42	\$1,214,837	\$60,742	0.02
IOWA	WILLIAMSBURG	186	\$27,130,519	\$1,356,527	0.37
IOWA	VICTOR	47	\$1,794,543	\$89,726	0.02

**Retail Sales Tax  
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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
IOWA	LADORA	17	\$159,624	\$7,972	0
IOWA	MILLERSBURG	10	\$44,569	\$2,228	0
IOWA	OTHER	176	\$11,928,902	\$596,451	0
IOWA	* TOTAL COUNTY *	581	\$47,241,067	\$2,362,052	0.64
JACKSON	MAQUOKETA*	294	\$17,255,788	\$862,803	0.23
JACKSON	BELLEVUE	132	\$4,405,370	\$220,275	0.06
JACKSON	PRESTON	57	\$2,322,975	\$116,150	0.03
JACKSON	SABULA	31	\$476,830	\$23,842	0.01
JACKSON	BALDWIN	14	\$201,321	\$10,067	0
JACKSON	LA MOTTE	30	\$524,030	\$26,201	0.01
JACKSON	MILES	23	\$607,350	\$30,369	0.01
JACKSON	SPRINGBROOK	10	\$195,212	\$9,761	0
JACKSON	OTHER	68	\$1,406,734	\$70,336	0.01
JACKSON	* TOTAL COUNTY *	659	\$27,395,610	\$1,369,804	0.37
JASPER	NEWTON*	505	\$67,654,018	\$3,382,700	0.91
JASPER	COLFAX	76	\$5,072,922	\$253,652	0.07
JASPER	MONROE	81	\$3,231,158	\$161,555	0.04
JASPER	BAXTER	44	\$900,150	\$45,008	0.01
JASPER	KELLOGG	31	\$641,034	\$32,052	0.01
JASPER	PRAIRIE CITY	47	\$3,517,528	\$175,880	0.05
JASPER	LYNNVILLE	27	\$1,184,413	\$59,221	0.02
JASPER	MINGO	19	\$189,372	\$9,469	0
JASPER	REASNOR	18	\$262,643	\$13,097	0
JASPER	SULLY	58	\$2,749,066	\$137,454	0.04
JASPER	OTHER	29	\$414,233	\$20,713	0
JASPER	* TOTAL COUNTY *	935	\$85,816,537	\$4,290,801	1.16
JEFFERSON	FAIRFIELD*	400	\$27,313,842	\$1,366,432	0.37
JEFFERSON	BATAVIA	25	\$6,428,998	\$321,452	0.09
JEFFERSON	LIBERTYVILLE	17	\$297,753	\$14,888	0
JEFFERSON	LOCKRIDGE	20	\$117,896	\$5,896	0
JEFFERSON	PACKWOOD	14	\$217,758	\$10,888	0
JEFFERSON	OTHER	21	\$235,560	\$11,777	0
JEFFERSON	* TOTAL COUNTY *	497	\$34,611,807	\$1,731,333	0.47
JOHNSON	IOWA CITY*	1,204	\$207,536,638	\$10,376,865	2.8
JOHNSON	CORALVILLE	522	\$115,808,634	\$5,790,425	1.56
JOHNSON	LONE TREE	35	\$454,331	\$22,717	0.01
JOHNSON	OXFORD	62	\$1,008,156	\$50,411	0.01
JOHNSON	SOLO	100	\$3,185,854	\$159,290	0.04
JOHNSON	HILLS	15	\$980,060	\$49,004	0.01
JOHNSON	NORTH LIBERTY	119	\$10,240,208	\$512,018	0.14
JOHNSON	SWISHER	56	\$1,711,871	\$85,594	0.02
JOHNSON	TIFFIN	23	\$729,208	\$36,461	0.01
JOHNSON	OTHER	43	\$1,189,410	\$59,475	0
JOHNSON	* TOTAL COUNTY *	2,179	\$342,844,370	\$17,142,260	4.62

**Retail Sales Tax  
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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
JONES	ANAMOSA*	182	\$16,028,059	\$801,408	0.22
JONES	MONTICELLO	237	\$12,166,942	\$608,347	0.16
JONES	OLIN	38	\$628,970	\$31,449	0.01
JONES	OXFORD JCT	28	\$240,890	\$12,046	0
JONES	WYOMING	42	\$797,787	\$39,887	0.01
JONES	MARTELLE	17	\$395,523	\$19,778	0.01
JONES	ONSLow	19	\$227,229	\$11,363	0
JONES	OTHER	53	\$2,173,513	\$108,675	0
JONES	* TOTAL COUNTY *	616	\$32,658,913	\$1,632,953	0.44
KEOKUK	KEOTA	46	\$1,277,152	\$63,858	0.02
KEOKUK	SIGOURNEY*	100	\$3,645,213	\$182,261	0.05
KEOKUK	DELTA	14	\$97,453	\$4,873	0
KEOKUK	HEDRICK	23	\$410,288	\$20,515	0.01
KEOKUK	RICHLAND	25	\$554,927	\$27,744	0.01
KEOKUK	WHAT CHEER	28	\$425,623	\$21,282	0.01
KEOKUK	HARPER	12	\$266,690	\$13,335	0
KEOKUK	KESWICK	14	\$410,045	\$20,502	0.01
KEOKUK	SOUTH ENGLISH	17	\$404,212	\$20,209	0.01
KEOKUK	OTHER	42	\$1,054,759	\$52,739	0.01
KEOKUK	* TOTAL COUNTY *	321	\$8,546,362	\$427,318	0.12
KOSSUTH	ALGONA*	292	\$21,253,688	\$1,062,697	0.29
KOSSUTH	BANCROFT	45	\$1,383,473	\$69,174	0.02
KOSSUTH	BURT	21	\$708,325	\$35,416	0.01
KOSSUTH	LU VERNE	16	\$378,494	\$18,924	0.01
KOSSUTH	SWEA CITY	35	\$400,284	\$20,014	0.01
KOSSUTH	TITONKA	31	\$894,572	\$44,733	0.01
KOSSUTH	WESLEY	25	\$1,083,201	\$54,163	0.01
KOSSUTH	WEST BEND	13	\$785,869	\$39,294	0.01
KOSSUTH	WHITTEMORE	33	\$798,115	\$39,904	0.01
KOSSUTH	FENTON	16	\$225,263	\$11,264	0
KOSSUTH	LAKOTA	17	\$323,425	\$16,170	0
KOSSUTH	LEDYARD	11	\$128,589	\$6,430	0
KOSSUTH	LONE ROCK	11	\$173,014	\$8,651	0
KOSSUTH	OTHER	17	\$175,300	\$8,766	0
KOSSUTH	* TOTAL COUNTY *	583	\$28,711,612	\$1,435,600	0.39
LEE	FT MADISON*	327	\$25,696,987	\$1,284,884	0.35
LEE	KEOKUK	374	\$34,164,768	\$1,708,238	0.46
LEE	DONNELLSON	66	\$1,688,563	\$84,427	0.02
LEE	MONTROSE	34	\$484,884	\$24,247	0.01
LEE	WEST POINT	65	\$1,813,311	\$90,671	0.02
LEE	ST PAUL	11	\$949,873	\$47,493	0.01
LEE	HOUGHTON	16	\$1,509,127	\$75,449	0.02
LEE	OTHER	88	\$2,490,516	\$124,529	0
LEE	* TOTAL COUNTY *	981	\$68,798,029	\$3,439,938	0.93

**Retail Sales Tax  
By County and Town  
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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
LINN	CEDAR RAPIDS*	3,018	\$596,594,159	\$29,855,504	8.05
LINN	MARION	611	\$70,008,039	\$3,500,420	0.94
LINN	CENTER POINT	82	\$3,078,749	\$153,940	0.04
LINN	CENTRAL CITY	68	\$1,134,287	\$56,718	0.02
LINN	HIAWATHA	184	\$20,171,699	\$1,008,587	0.27
LINN	LISBON	54	\$1,185,280	\$59,268	0.02
LINN	MT VERNON	139	\$9,130,595	\$456,533	0.12
LINN	COGGON	31	\$619,092	\$30,957	0.01
LINN	FAIRFAX	49	\$1,588,910	\$79,443	0.02
LINN	SPRINGVILLE	52	\$2,086,005	\$104,304	0.03
LINN	WALKER	40	\$2,730,655	\$136,533	0.04
LINN	ALBURNETTE	29	\$627,482	\$31,376	0.01
LINN	ELY	41	\$1,080,039	\$53,998	0.01
LINN	PALO	42	\$1,745,764	\$87,291	0.02
LINN	ROBINS	19	\$766,621	\$38,332	0.01
LINN	OTHER	72	\$1,593,970	\$79,705	0.01
LINN	* TOTAL COUNTY *	4,536	\$714,141,346	\$35,732,909	9.64
LOUISA	COLUMBUS JCT	86	\$2,336,048	\$116,802	0.03
LOUISA	WAPELLO*	90	\$2,127,268	\$106,366	0.03
LOUISA	MORNING SUN	32	\$916,855	\$46,318	0.01
LOUISA	LETTS	17	\$40,058	\$2,002	0
LOUISA	OAKVILLE	15	\$160,450	\$8,024	0
LOUISA	OTHER	33	\$905,945	\$45,300	0.01
LOUISA	* TOTAL COUNTY *	272	\$6,486,624	\$324,812	0.09
LUCAS	CHARITON*	161	\$8,617,356	\$432,406	0.12
LUCAS	RUSSELL	16	\$179,576	\$8,950	0
LUCAS	LUCAS	11	\$142,195	\$7,111	0
LUCAS	OTHER	48	\$673,114	\$33,662	0
LUCAS	* TOTAL COUNTY *	236	\$9,612,241	\$482,129	0.13
LYON	ROCK RAPIDS*	118	\$6,027,808	\$301,402	0.08
LYON	GEORGE	57	\$1,912,777	\$95,641	0.03
LYON	DOON	35	\$1,188,836	\$59,442	0.02
LYON	INWOOD	53	\$1,655,067	\$82,756	0.02
LYON	LARCHWOOD	38	\$2,088,506	\$104,430	0.03
LYON	LITTLE ROCK	16	\$543,967	\$27,198	0.01
LYON	LESTER	17	\$423,236	\$21,163	0.01
LYON	OTHER	26	\$188,863	\$9,443	0
LYON	* TOTAL COUNTY *	360	\$14,029,060	\$701,475	0.19
MADISON	WINTERSET*	205	\$14,634,913	\$731,750	0.2
MADISON	EARLHAM	43	\$2,619,600	\$130,980	0.04
MADISON	BEVINGTON	10	\$414,961	\$20,748	0.01
MADISON	ST CHARLES	34	\$846,266	\$42,315	0.01
MADISON	TRURO	18	\$622,484	\$31,126	0.01

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
MADISON	OTHER	49	\$538,649	\$26,933	0
MADISON	* TOTAL COUNTY *	359	\$19,676,873	\$983,852	0.27
MAHASKA	OSKALOOSA*	462	\$34,890,124	\$1,744,512	0.47
MAHASKA	EDDYVILLE	13	\$274,848	\$13,742	0
MAHASKA	NEW SHARON	72	\$1,797,724	\$89,884	0.02
MAHASKA	BEACON	10	\$313,813	\$15,691	0
MAHASKA	FREMONT	26	\$255,224	\$12,765	0
MAHASKA	LEIGHTON	11	\$467,940	\$23,398	0.01
MAHASKA	OTHER	38	\$710,834	\$35,543	0
MAHASKA	* TOTAL COUNTY *	632	\$38,710,507	\$1,935,535	0.52
MARION	KNOXVILLE*	268	\$25,702,777	\$1,285,155	0.35
MARION	PELLA	380	\$31,845,900	\$1,592,317	0.43
MARION	PLEASANTVILLE	62	\$1,278,869	\$63,943	0.02
MARION	BUSSEY	17	\$196,747	\$9,836	0
MARION	MELCHER	25	\$438,028	\$21,902	0.01
MARION	HARVEY	10	\$1,481,063	\$74,053	0.02
MARION	OTHER	70	\$1,462,051	\$73,104	0
MARION	* TOTAL COUNTY *	832	\$62,405,435	\$3,120,310	0.84
MARSHALL	MARSHALLTOWN*	716	\$83,848,748	\$4,192,448	1.13
MARSHALL	STATE CENTER	48	\$1,191,967	\$59,598	0.02
MARSHALL	ALBION	16	\$485,557	\$24,278	0.01
MARSHALL	GILMAN	15	\$421,445	\$21,075	0.01
MARSHALL	MELBOURNE	21	\$184,639	\$9,233	0
MARSHALL	LAUREL	14	\$107,064	\$5,353	0
MARSHALL	LE GRAND	19	\$860,314	\$43,017	0.01
MARSHALL	RHODES	15	\$1,229,948	\$61,496	0.02
MARSHALL	OTHER	45	\$2,217,286	\$110,864	0.02
MARSHALL	* TOTAL COUNTY *	909	\$90,546,968	\$4,527,362	1.22
MILLS	GLENWOOD*	163	\$8,806,186	\$440,320	0.12
MILLS	MALVERN	47	\$1,112,153	\$55,618	0.02
MILLS	EMERSON	25	\$631,399	\$31,569	0.01
MILLS	PACIFIC JCT	17	\$719,489	\$35,975	0.01
MILLS	HASTINGS	10	\$68,608	\$3,429	0
MILLS	SILVER CITY	11	\$156,699	\$7,836	0
MILLS	OTHER	22	\$327,515	\$16,378	0
MILLS	* TOTAL COUNTY *	295	\$11,822,049	\$591,125	0.16
MITCHELL	OSAGE*	193	\$7,854,639	\$392,728	0.11
MITCHELL	ST ANSGAR	86	\$2,772,205	\$138,629	0.04
MITCHELL	RICEVILLE	33	\$937,279	\$46,864	0.01
MITCHELL	STACYVILLE	38	\$944,160	\$47,209	0.01
MITCHELL	MCINTIRE	15	\$351,954	\$17,597	0
MITCHELL	ORCHARD	10	\$84,954	\$4,248	0
MITCHELL	OTHER	30	\$302,383	\$15,119	0

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
MITCHELL	* TOTAL COUNTY *	405	\$13,247,574	\$662,394	0.18
MONONA	ONAWA*	138	\$7,844,501	\$392,233	0.11
MONONA	MAPLETON	69	\$2,684,080	\$134,205	0.04
MONONA	UTE	25	\$453,827	\$22,691	0.01
MONONA	WHITING	26	\$722,190	\$36,112	0.01
MONONA	BLENCOE	13	\$165,166	\$8,259	0
MONONA	CASTANA	14	\$68,989	\$3,448	0
MONONA	MOORHEAD	21	\$164,693	\$8,235	0
MONONA	SOLDIER	16	\$333,947	\$16,696	0
MONONA	TURIN	10	\$55,473	\$2,774	0
MONONA	OTHER	13	\$797,645	\$39,893	0
MONONA	* TOTAL COUNTY *	345	\$13,290,511	\$664,546	0.18
MONROE	ALBIA*	183	\$8,719,042	\$435,943	0.12
MONROE	LOVILIA	31	\$545,989	\$27,298	0.01
MONROE	NON-PERMIT	16	\$366,628	\$18,332	0
MONROE	OTHER	15	\$292,533	\$14,629	0
MONROE	* TOTAL COUNTY *	245	\$9,924,192	\$496,202	0.13
MONTGOMERY	RED OAK*	225	\$15,543,338	\$777,071	0.21
MONTGOMERY	VILLISCA	55	\$1,143,986	\$57,199	0.02
MONTGOMERY	STANTON	50	\$1,239,970	\$62,216	0.02
MONTGOMERY	ELLIOTT	15	\$59,074	\$2,951	0
MONTGOMERY	OTHER	14	\$93,088	\$4,658	0
MONTGOMERY	* TOTAL COUNTY *	359	\$18,079,456	\$904,095	0.24
MUSCATINE	MUSCATINE*	632	\$70,294,823	\$3,514,631	0.95
MUSCATINE	WEST LIBERTY	102	\$3,593,207	\$179,665	0.05
MUSCATINE	WILTON	91	\$11,046,057	\$552,301	0.15
MUSCATINE	ATALISSA	11	\$102,804	\$5,140	0
MUSCATINE	NICHOLS	25	\$600,354	\$30,019	0.01
MUSCATINE	DURANT	10	\$201,446	\$10,075	0
MUSCATINE	OTHER	61	\$1,812,582	\$90,634	0.01
MUSCATINE	* TOTAL COUNTY *	932	\$87,651,273	\$4,382,465	1.18
OBRIEN	SHELDON	229	\$15,902,696	\$795,123	0.21
OBRIEN	HARTLEY	70	\$3,189,807	\$159,491	0.04
OBRIEN	PAULLINA	62	\$1,380,783	\$69,038	0.02
OBRIEN	PRIMGHAR*	43	\$1,104,085	\$55,204	0.01
OBRIEN	SANBORN	55	\$2,722,300	\$136,115	0.04
OBRIEN	SUTHERLAND	32	\$1,032,866	\$51,646	0.01
OBRIEN	OTHER	40	\$783,534	\$39,178	0.01
OBRIEN	* TOTAL COUNTY *	531	\$26,116,071	\$1,305,795	0.35
OSCEOLA	SIBLEY*	108	\$6,881,583	\$344,081	0.09
OSCEOLA	ASHTON	19	\$503,175	\$25,158	0.01
OSCEOLA	OCHEYEDAN	33	\$1,177,636	\$58,882	0.02

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
OSCEOLA	HARRIS	10	\$115,871	\$5,795	0
OSCEOLA	MELVIN	13	\$333,611	\$16,679	0
OSCEOLA	OTHER	11	\$332,191	\$16,603	0
OSCEOLA	* TOTAL COUNTY *	194	\$9,344,067	\$467,198	0.13
PAGE	CLARINDA*	222	\$9,651,447	\$482,582	0.13
PAGE	SHENANDOAH	201	\$10,233,892	\$511,695	0.14
PAGE	ESSEX	26	\$545,835	\$27,290	0.01
PAGE	COIN	11	\$86,929	\$4,345	0
PAGE	OTHER	45	\$525,823	\$26,296	0.01
PAGE	* TOTAL COUNTY *	505	\$21,043,926	\$1,052,208	0.28
PALO ALTO	EMMETSBURG*	156	\$7,296,399	\$364,820	0.1
PALO ALTO	GRAETTINGER	35	\$4,607,307	\$230,366	0.06
PALO ALTO	RUTHVEN	34	\$936,872	\$46,843	0.01
PALO ALTO	WEST BEND	39	\$1,953,949	\$97,698	0.03
PALO ALTO	AYRSHIRE	11	\$124,692	\$6,234	0
PALO ALTO	CYLINDER	11	\$163,995	\$8,201	0
PALO ALTO	MALLARD	20	\$450,145	\$22,507	0.01
PALO ALTO	OTHER	11	\$168,249	\$8,413	0
PALO ALTO	* TOTAL COUNTY *	317	\$15,701,608	\$785,082	0.21
PLYMOUTH	LE MARS*	356	\$28,348,018	\$1,417,431	0.38
PLYMOUTH	AKRON	55	\$2,192,793	\$109,641	0.03
PLYMOUTH	KINGSLEY	59	\$1,875,594	\$93,776	0.03
PLYMOUTH	REMSSEN	100	\$3,161,024	\$158,037	0.04
PLYMOUTH	MERRILL	32	\$711,272	\$35,560	0.01
PLYMOUTH	HINTON	35	\$731,645	\$36,578	0.01
PLYMOUTH	WESTFIELD	13	\$110,384	\$5,520	0
PLYMOUTH	OTHER	39	\$522,823	\$26,141	0
PLYMOUTH	* TOTAL COUNTY *	689	\$37,653,553	\$1,882,684	0.51
POCAHONTAS	FONDA	26	\$435,047	\$21,754	0.01
POCAHONTAS	LAURENS	69	\$1,962,717	\$98,138	0.03
POCAHONTAS	POCAHONTAS*	121	\$3,496,137	\$174,806	0.05
POCAHONTAS	GILMORE CITY	13	\$935,456	\$46,772	0.01
POCAHONTAS	ROLFE	33	\$1,029,805	\$51,492	0.01
POCAHONTAS	PALMER	18	\$328,894	\$16,443	0
POCAHONTAS	OTHER	35	\$369,885	\$18,494	0
POCAHONTAS	* TOTAL COUNTY *	315	\$8,557,941	\$427,899	0.12
POLK	DES MOINES*	4,858	\$942,689,284	\$47,135,787	12.72
POLK	WEST DES MOINES	1,133	\$244,386,449	\$12,219,335	3.3
POLK	URBANDALE	592	\$102,650,285	\$5,132,533	1.38
POLK	ALTOONA	238	\$56,186,487	\$2,809,324	0.76
POLK	ANKENY	659	\$91,736,520	\$4,586,835	1.24
POLK	WINDSOR HTS	43	\$4,336,163	\$216,811	0.06
POLK	CLIVE	311	\$71,585,525	\$3,579,712	0.97

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
POLK	GRIMES	135	\$33,222,391	\$1,661,129	0.45
POLK	MITCHELLVILLE	41	\$661,604	\$33,080	0.01
POLK	POLK CITY	65	\$2,667,492	\$133,373	0.04
POLK	BONDURANT	70	\$2,381,479	\$119,069	0.03
POLK	ELKHART	21	\$916,124	\$45,808	0.01
POLK	PLEASANT HILL	87	\$6,923,983	\$346,201	0.09
POLK	RUNNELLS	45	\$1,209,097	\$60,453	0.02
POLK	JOHNSTON	216	\$27,422,742	\$1,372,664	0.37
POLK	ALLEMAN	18	\$268,544	\$13,425	0
POLK	OTHER	33	\$3,832,062	\$191,596	0
POLK	* TOTAL COUNTY *	8,565	\$1,593,076,231	\$79,657,135	21.49
POTTAWATTAMIE	COUNCIL BLUFFS*	1,168	\$204,125,224	\$10,206,284	2.75
POTTAWATTAMIE	AVOCA	66	\$4,557,755	\$227,899	0.06
POTTAWATTAMIE	CARTER LAKE	57	\$3,061,476	\$153,077	0.04
POTTAWATTAMIE	OAKLAND	64	\$2,490,238	\$124,515	0.03
POTTAWATTAMIE	CARSON	35	\$641,942	\$32,095	0.01
POTTAWATTAMIE	NEOLA	33	\$989,210	\$49,463	0.01
POTTAWATTAMIE	WALNUT	51	\$1,923,649	\$96,181	0.03
POTTAWATTAMIE	CRESCENT	28	\$866,247	\$43,315	0.01
POTTAWATTAMIE	HANCOCK	14	\$173,017	\$8,654	0
POTTAWATTAMIE	MINDEN	23	\$450,890	\$22,547	0.01
POTTAWATTAMIE	TREYNOR	25	\$841,315	\$42,067	0.01
POTTAWATTAMIE	UNDERWOOD	39	\$1,852,195	\$92,610	0.02
POTTAWATTAMIE	OTHER	55	\$1,838,144	\$911,915	0.02
POTTAWATTAMIE	* TOTAL COUNTY *	1,658	\$223,811,302	\$11,190,622	3.02
POWESHIEK	GRINNELL	284	\$17,810,350	\$890,532	0.24
POWESHIEK	BROOKLYN	90	\$7,584,711	\$379,235	0.1
POWESHIEK	MONTEZUMA*	113	\$4,649,789	\$216,711	0.06
POWESHIEK	VICTOR	11	\$381,458	\$19,074	0.01
POWESHIEK	DEEP RIVER	24	\$193,914	\$9,697	0
POWESHIEK	MALCOM	25	\$438,606	\$21,931	0.01
POWESHIEK	OTHER	32	\$1,527,659	\$76,384	0
POWESHIEK	* TOTAL COUNTY *	579	\$32,586,487	\$1,613,564	0.44
RINGGOLD	MOUNT AYR*	95	\$7,186,738	\$359,339	0.1
RINGGOLD	DIAGONAL	14	\$348,422	\$16,533	0
RINGGOLD	ELLSTON	12	\$38,024	\$1,901	0
RINGGOLD	KELLERTON	10	\$179,660	\$8,983	0
RINGGOLD	OTHER	50	\$484,871	\$24,246	0
RINGGOLD	* TOTAL COUNTY *	181	\$8,237,715	\$411,002	0.11
SAC	SAC CITY*	116	\$5,207,216	\$260,363	0.07
SAC	LAKE VIEW	66	\$3,624,499	\$181,227	0.05
SAC	ODEBOLT	48	\$1,657,028	\$82,848	0.02
SAC	EARLY	26	\$759,056	\$37,954	0.01
SAC	SCHALLER	43	\$1,146,198	\$57,311	0.02

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
SAC	WALL LAKE	42	\$1,646,507	\$82,327	0.02
SAC	AUBURN	16	\$559,617	\$27,980	0.01
SAC	LYTTON	12	\$193,513	\$9,675	0
SAC	NEMAHA	13	\$323,088	\$16,156	0
SAC	OTHER	29	\$649,733	\$32,488	0
SAC	* TOTAL COUNTY *	411	\$15,766,455	\$788,329	0.21
SCOTT	DAVENPORT*	2,228	\$405,349,072	\$20,266,294	5.47
SCOTT	BETTENDORF	660	\$69,727,350	\$3,486,390	0.94
SCOTT	BUFFALO	25	\$3,450,713	\$172,536	0.05
SCOTT	LE CLAIRE	82	\$3,058,794	\$152,957	0.04
SCOTT	BLUE GRASS	72	\$2,386,128	\$119,305	0.03
SCOTT	ELDRIDGE	153	\$12,536,442	\$626,827	0.17
SCOTT	PRINCETON	27	\$473,240	\$23,664	0.01
SCOTT	WALCOTT	67	\$10,356,850	\$517,842	0.14
SCOTT	DIXON	15	\$218,208	\$10,912	0
SCOTT	DONAHUE	22	\$191,649	\$9,582	0
SCOTT	LONG GROVE	35	\$670,301	\$33,516	0.01
SCOTT	MCCAUSLAND	13	\$239,940	\$11,997	0
SCOTT	OTHER	48	\$3,370,785	\$168,540	0
SCOTT	* TOTAL COUNTY *	3,447	\$512,029,472	\$25,600,362	6.91
SHELBY	HARLAN*	261	\$14,596,818	\$729,853	0.2
SHELBY	ELK HORN	43	\$1,557,863	\$77,895	0.02
SHELBY	SHELBY	24	\$299,285	\$14,967	0
SHELBY	DEFIANCE	22	\$417,339	\$20,865	0.01
SHELBY	EARLING	26	\$281,573	\$14,078	0
SHELBY	IRWIN	25	\$419,015	\$20,941	0.01
SHELBY	PANAMA	20	\$331,970	\$16,600	0
SHELBY	PORTSMOUTH	14	\$237,662	\$11,882	0
SHELBY	OTHER	27	\$223,605	\$11,180	0
SHELBY	* TOTAL COUNTY *	462	\$18,365,130	\$918,261	0.25
SIoux	HAWARDEN	118	\$4,584,000	\$229,200	0.06
SIoux	ALTON	43	\$1,621,809	\$81,090	0.02
SIoux	HULL	87	\$2,695,201	\$134,765	0.04
SIoux	ORANGE CITY*	191	\$12,834,625	\$641,735	0.17
SIoux	ROCK VALLEY	152	\$8,854,358	\$442,719	0.12
SIoux	SIoux CENTER	253	\$19,687,362	\$984,377	0.27
SIoux	BOYDEN	29	\$559,759	\$27,989	0.01
SIoux	HOSPERS	37	\$1,241,101	\$62,058	0.02
SIoux	IRETON	26	\$1,268,181	\$63,408	0.02
SIoux	GRANVILLE	20	\$414,993	\$20,749	0.01
SIoux	MAURICE	22	\$144,226	\$7,210	0
SIoux	OTHER	37	\$554,735	\$27,737	0
SIoux	* TOTAL COUNTY *	1,015	\$54,460,350	\$2,723,037	0.73
STORY	AMES	1,007	\$168,671,491	\$8,435,131	2.28

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
STORY	NEVADA*	193	\$11,282,266	\$564,114	0.15
STORY	STORY CITY	152	\$8,649,554	\$432,476	0.12
STORY	CAMBRIDGE	15	\$226,611	\$11,331	0
STORY	COLO	31	\$941,656	\$47,084	0.01
STORY	MAXWELL	30	\$354,203	\$17,712	0
STORY	ROLAND	37	\$750,228	\$37,513	0.01
STORY	SLATER	34	\$1,984,650	\$99,237	0.03
STORY	ZEARING	27	\$371,101	\$18,557	0.01
STORY	COLLINS	15	\$217,198	\$10,862	0
STORY	GILBERT	24	\$636,357	\$31,818	0.01
STORY	HUXLEY	57	\$2,044,793	\$102,242	0.03
STORY	KELLEY	15	\$66,371	\$3,307	0
STORY	MCCALLSBURG	11	\$227,650	\$11,384	0
STORY	OTHER	34	\$1,013,830	\$50,693	0
STORY	* TOTAL COUNTY *	1,682	\$197,437,959	\$9,873,461	2.66
TAMA	TAMA	109	\$3,160,501	\$158,024	0.04
TAMA	DYSART	58	\$1,898,249	\$94,913	0.03
TAMA	TOLEDO*	102	\$12,431,970	\$621,607	0.17
TAMA	TRAER	76	\$2,827,953	\$141,396	0.04
TAMA	GARWIN	25	\$235,942	\$11,799	0
TAMA	GLADBROOK	53	\$1,921,893	\$96,101	0.03
TAMA	CHELSEA	22	\$213,771	\$10,689	0
TAMA	CLUTIER	17	\$202,605	\$10,131	0
TAMA	ELBERON	14	\$110,846	\$5,543	0
TAMA	OTHER	40	\$4,890,072	\$244,504	0.01
TAMA	* TOTAL COUNTY *	516	\$27,893,802	\$1,394,707	0.38
TAYLOR	BEDFORD*	92	\$3,204,838	\$160,282	0.04
TAYLOR	LENOX	63	\$1,774,630	\$88,735	0.02
TAYLOR	CLEARFIELD	24	\$191,942	\$9,595	0
TAYLOR	NEW MARKET	16	\$149,208	\$7,459	0
TAYLOR	OTHER	30	\$318,085	\$15,905	0
TAYLOR	* TOTAL COUNTY *	225	\$5,638,703	\$281,976	0.08
UNION	CRESTON*	287	\$24,958,570	\$1,247,931	0.34
UNION	AFTON	45	\$1,036,648	\$51,833	0.01
UNION	LORIMOR	16	\$98,016	\$4,902	0
UNION	OTHER	22	\$449,421	\$22,470	0
UNION	* TOTAL COUNTY *	370	\$26,542,655	\$1,327,136	0.36
VAN BUREN	KEOSAUQUA*	75	\$1,899,090	\$94,955	0.03
VAN BUREN	BONAPARTE	27	\$466,202	\$23,286	0.01
VAN BUREN	FARMINGTON	32	\$549,101	\$27,455	0.01
VAN BUREN	MILTON	17	\$174,303	\$8,708	0
VAN BUREN	BIRMINGHAM	23	\$303,023	\$15,152	0
VAN BUREN	CANTRIL	15	\$571,832	\$28,591	0.01
VAN BUREN	STOCKPORT	16	\$767,279	\$38,366	0.01

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
VAN BUREN	OTHER	54	\$1,422,208	\$71,110	0
VAN BUREN	* TOTAL COUNTY *	259	\$6,153,038	\$307,623	0.08
WAPELLO	OTTUMWA*	758	\$69,854,012	\$3,492,715	0.94
WAPELLO	ELDON	46	\$712,927	\$35,647	0.01
WAPELLO	EDDYVILLE	27	\$901,605	\$45,080	0.01
WAPELLO	AGENCY	28	\$573,183	\$28,659	0.01
WAPELLO	BLAKESBURG	23	\$190,577	\$9,530	0
WAPELLO	OTHER	26	\$1,534,339	\$76,713	0
WAPELLO	* TOTAL COUNTY *	908	\$73,766,643	\$3,688,344	0.99
WARREN	INDIANOLA*	394	\$34,455,008	\$1,722,679	0.46
WARREN	CARLISLE	92	\$3,478,509	\$173,921	0.05
WARREN	NORWALK	129	\$9,764,267	\$488,211	0.13
WARREN	MILO	31	\$724,863	\$36,248	0.01
WARREN	CUMMING	26	\$399,299	\$19,965	0.01
WARREN	HARTFORD	11	\$169,618	\$8,482	0
WARREN	LACONA	20	\$409,630	\$20,483	0.01
WARREN	MARTENSDALE	13	\$653,524	\$32,676	0.01
WARREN	NEW VIRGINIA	32	\$390,889	\$19,546	0.01
WARREN	OTHER	48	\$1,600,276	\$80,015	0
WARREN	* TOTAL COUNTY *	796	\$52,045,883	\$2,602,226	0.7
WASHINGTON	WASHINGTON*	308	\$18,544,822	\$927,241	0.25
WASHINGTON	KALONA	162	\$6,898,437	\$344,928	0.09
WASHINGTON	BRIGHTON	33	\$492,387	\$24,622	0.01
WASHINGTON	RIVERSIDE	57	\$1,685,288	\$84,263	0.02
WASHINGTON	WELLMAN	75	\$2,514,411	\$125,741	0.03
WASHINGTON	AINSWORTH	33	\$977,032	\$48,854	0.01
WASHINGTON	CRAWFORDSVILLE	17	\$392,765	\$19,639	0.01
WASHINGTON	OTHER	33	\$510,634	\$25,533	0
WASHINGTON	* TOTAL COUNTY *	718	\$32,015,776	\$1,600,821	0.43
WAYNE	CORYDON*	93	\$2,534,361	\$126,723	0.03
WAYNE	SEYMOUR	27	\$407,342	\$20,367	0.01
WAYNE	ALLERTON	29	\$860,580	\$43,031	0.01
WAYNE	HUMESTON	37	\$895,636	\$44,784	0.01
WAYNE	OTHER	35	\$1,248,065	\$62,401	0.02
WAYNE	* TOTAL COUNTY *	221	\$5,945,984	\$297,306	0.08
WEBSTER	FT DODGE*	858	\$104,486,192	\$5,224,450	1.41
WEBSTER	GOWRIE	55	\$1,740,143	\$87,000	0.02
WEBSTER	DAYTON	42	\$654,169	\$32,709	0.01
WEBSTER	LEHIGH	20	\$451,435	\$22,574	0.01
WEBSTER	OTHO	16	\$176,160	\$8,808	0
WEBSTER	BADGER	14	\$96,827	\$4,842	0
WEBSTER	CALLENDER	15	\$101,542	\$5,079	0
WEBSTER	CLARE	14	\$123,759	\$6,188	0

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WEBSTER	DUNCOMBE	18	\$250,727	\$12,537	0
WEBSTER	HARCOURT	14	\$800,085	\$40,005	0.01
WEBSTER	VINCENT	12	\$113,708	\$5,684	0
WEBSTER	OTHER	47	\$1,097,395	\$54,869	0
WEBSTER	* TOTAL COUNTY *	1,125	\$110,092,142	\$5,504,745	1.49
WINNEBAGO	FOREST CITY*	141	\$5,818,031	\$290,900	0.08
WINNEBAGO	BUFFALO CENTER	54	\$1,494,615	\$74,732	0.02
WINNEBAGO	LAKE MILLS	92	\$5,685,146	\$284,261	0.08
WINNEBAGO	THOMPSON	24	\$2,696,517	\$134,819	0.04
WINNEBAGO	LELAND	19	\$467,627	\$23,380	0.01
WINNEBAGO	RAKE	15	\$256,838	\$12,844	0
WINNEBAGO	OTHER	15	\$1,239,374	\$61,968	0
WINNEBAGO	* TOTAL COUNTY *	360	\$17,658,148	\$882,904	0.24
WINNESHIEK	DECORAH*	391	\$32,501,237	\$1,625,083	0.44
WINNESHIEK	CALMAR	50	\$2,461,418	\$123,075	0.03
WINNESHIEK	OSSIAN	61	\$1,532,918	\$76,651	0.02
WINNESHIEK	FT. ATKINSON	37	\$668,923	\$33,452	0.01
WINNESHIEK	RIDGEWAY	26	\$932,106	\$46,610	0.01
WINNESHIEK	SPELLVILLE	20	\$524,254	\$26,212	0.01
WINNESHIEK	OTHER	56	\$1,267,157	\$63,357	0
WINNESHIEK	* TOTAL COUNTY *	641	\$39,888,013	\$1,994,440	0.54
WOODBURY	SIOUX CITY*	1,907	\$269,679,197	\$13,484,351	3.64
WOODBURY	MOVILLE	50	\$2,370,257	\$118,518	0.03
WOODBURY	ANTHON	35	\$756,693	\$37,834	0.01
WOODBURY	CORRECTIONVILLE	43	\$1,459,492	\$72,975	0.02
WOODBURY	DANBURY	23	\$491,856	\$24,594	0.01
WOODBURY	SERGEANT BLUFF	77	\$4,961,169	\$248,053	0.07
WOODBURY	SLOAN	36	\$917,307	\$45,865	0.01
WOODBURY	HORNICK	18	\$169,736	\$8,486	0
WOODBURY	LAWTON	31	\$1,161,973	\$58,101	0.02
WOODBURY	PIERSON	21	\$569,732	\$28,489	0.01
WOODBURY	SALIX	22	\$695,995	\$34,802	0.01
WOODBURY	SMITHLAND	13	\$104,343	\$5,219	0
WOODBURY	BRONSON	11	\$112,030	\$5,601	0
WOODBURY	OTHER	42	\$820,005	\$41,001	0
WOODBURY	* TOTAL COUNTY *	2,329	\$284,269,785	\$14,213,889	3.83
WORTH	MANLY	35	\$1,088,995	\$54,448	0.01
WORTH	NORTHWOOD*	86	\$3,374,487	\$168,732	0.05
WORTH	FERTILE	14	\$191,862	\$9,594	0
WORTH	GRAFTON	15	\$309,085	\$15,454	0
WORTH	HANLONTOWN	12	\$244,568	\$12,230	0
WORTH	JOICE	10	\$22,009	\$1,100	0
WORTH	KENSETT	21	\$180,889	\$9,046	0
WORTH	OTHER	15	\$129,326	\$6,465	0

**Retail Sales Tax  
By County and Town  
Quarter Ending September 30, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WORTH	* TOTAL COUNTY *	208	\$5,541,221	\$277,069	0.07
WRIGHT	CLARION*	124	\$5,864,639	\$293,227	0.08
WRIGHT	EAGLE GROVE	104	\$6,348,606	\$317,435	0.09
WRIGHT	BELMOND	122	\$6,166,263	\$308,323	0.08
WRIGHT	DOWS	25	\$474,751	\$23,738	0.01
WRIGHT	GOLDFIELD	31	\$893,435	\$44,676	0.01
WRIGHT	ROWAN	10	\$265,529	\$13,277	0
WRIGHT	WOOLSTOCK	11	\$353,365	\$17,668	0
WRIGHT	OTHER	24	\$331,758	\$16,589	0
WRIGHT	* TOTAL COUNTY *	451	\$20,698,346	\$1,034,933	0.28
	* LATE FILERS *	8,646	\$107,681,516	\$5,376,087	1.45
	<b>** GRAND TOTAL **</b>	<b>84,877</b>	<b>\$7,413,601,269</b>	<b>\$370,690,194</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> <ol style="list-style-type: none"><li>Sales in interstate commerce,</li><li>Sales to government units,</li><li>Sales for resale or processing,</li><li>Sales of gasoline or diesel fuel,</li><li>Sales of vehicles subject to registration, and</li><li>Sales of food, prescription drugs, medical devices and medically prescribed oxygen</li></ol>
COMPUTED TAX DUE	<p>The amount of tax computed to be due based on taxable sales or taxable DUE purchases.</p>
NON-PERMIT	<p>Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.</p>
OTHERS	<ol style="list-style-type: none"><li>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>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></ol>
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.</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>