

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
THE QUARTER IN REVIEW  
COMPUTED TAX BY BUSINESS GROUP  
QUARTER ENDING December 31, 2001**

Computed tax during the fourth quarter of 2001 amounted to \$379,136,237 which is 0.3% growth from the December 2000 quarter. The number of business filing returns grew from 106,890 to 107,567 or 0.6% during the same period.

**Computed Tax by Business Group**

The Building Materials and Food Dealers Groups showed the largest increase in tax with a 11.2% and a 6.0%. The Miscellaneous and Eating and Drinking followed with 5.0% and 4.3 respectively.

| <b>Business Group</b> | <b># Bus<br/>Dec-00</b> | <b># Bus<br/>Dec-01</b> | <b>% Change<br/>Bus</b> | <b>Computed<br/>Tax<br/>Dec-00</b> | <b>Computed<br/>Tax<br/>Dec-01</b> | <b>% Change<br/>Computed<br/>Tax</b> |
|-----------------------|-------------------------|-------------------------|-------------------------|------------------------------------|------------------------------------|--------------------------------------|
| Nonresidents          | 12                      | 11                      | -8.33%                  | \$7,460                            | \$797                              | -89.32%                              |
| Utilities             | 3,276                   | 3,499                   | 6.81%                   | \$54,749,032                       | \$45,862,692                       | -16.23%                              |
| Building Materials    | 2,055                   | 2,043                   | -0.58%                  | \$22,964,297                       | \$25,541,572                       | 11.22%                               |
| General Merchandise   | 2,044                   | 2,026                   | -0.88%                  | \$68,198,029                       | \$70,065,329                       | 2.74%                                |
| Food Dealers          | 1,757                   | 1,757                   | 0.00%                   | \$15,543,964                       | \$16,466,329                       | 5.93%                                |
| Motor Vehicle         | 4,118                   | 4,129                   | 0.27%                   | \$17,752,797                       | \$18,436,333                       | 3.85%                                |
| Apparel               | 1,576                   | 1,600                   | 1.52%                   | \$10,725,332                       | \$10,810,910                       | 0.80%                                |
| Home Furnishings      | 2,712                   | 2,545                   | -6.16%                  | \$16,815,147                       | \$16,826,169                       | 0.07%                                |
| Eating and Drinking   | 6,696                   | 6,787                   | 1.36%                   | \$29,451,141                       | \$30,725,220                       | 4.33%                                |
| Specialty Retail      | 23,996                  | 24,181                  | 0.77%                   | \$32,570,087                       | \$32,033,595                       | -1.65%                               |
| Services              | 30,888                  | 30,874                  | -0.05%                  | \$44,525,493                       | \$46,619,065                       | 4.70%                                |
| Wholesale Goods       | 7,369                   | 6,641                   | -9.88%                  | \$32,048,305                       | \$31,119,157                       | -2.90%                               |
| Miscellaneous         | 14,989                  | 13,218                  | -11.82%                 | \$27,471,493                       | \$28,837,527                       | 4.97%                                |
| Late Filers           | 5,402                   | 8,256                   | 52.83%                  | \$5,102,348                        | \$5,791,542                        | 13.51%                               |
| <b>TOTAL</b>          | <b>106,890</b>          | <b>107,567</b>          | <b>0.63%</b>            | <b>\$377,924,925</b>               | <b>\$379,136,237</b>               | <b>0.32%</b>                         |

**USE TAX**  
**QUARTER IN REVIEW**  
**Quarter Ending December 31, 2001**

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

| <u>Business Group</u> | <u>No. of Returns</u> | <u>% of Returns</u> | <u>Computed Tax</u> | <u>% of Tax</u> |
|-----------------------|-----------------------|---------------------|---------------------|-----------------|
| Utilities             | 521                   | 3.88%               | \$4,152,545         | 9.79%           |
| Building Materials    | 260                   | 1.94%               | \$857,662           | 2.02%           |
| General Merchandise   | 48                    | 0.36%               | \$1,140,822         | 2.69%           |
| Food Dealers          | 81                    | 0.60%               | \$396,345           | 0.93%           |
| Motor Vehicle         | 192                   | 1.43%               | \$349,786           | 0.82%           |
| Apparel               | 121                   | 0.90%               | \$291,631           | 0.69%           |
| Home Furnishings      | 388                   | 2.89%               | \$1,290,952         | 3.04%           |
| Eating and Drinking   | 86                    | 0.64%               | \$138,525           | 0.33%           |
| Specialty Retail      | 2,403                 | 17.90%              | \$5,234,467         | 12.34%          |
| Services              | 2,529                 | 18.84%              | \$7,986,980         | 18.84%          |
| Wholesale Goods       | 2,969                 | 22.11%              | \$9,642,017         | 22.74%          |
| Miscellaneous         | 3,310                 | 24.65%              | \$10,393,066        | 24.51%          |
| Late Filers           | 519                   | 3.87%               | \$529,911           | 1.25%           |
| <b>TOTAL</b>          | <b>13,427</b>         | <b>100.00%</b>      | <b>\$42,404,709</b> | <b>100.00%</b>  |

**Comparison of Use Taxes for the Quarter Ending  
December 31, 2000 and 2001**

| <b>USE TAX</b>       | <b>Dec-00</b> | <b>Dec-01</b> | <b>% Change</b> |
|----------------------|---------------|---------------|-----------------|
| <b>Retailers</b>     |               |               |                 |
| Number of Returns    | 13,283        | 13,427        | 1.08%           |
| Computed Tax         | \$45,543,902  | \$42,404,709  | -6.89%          |
| <b>Motor Vehicle</b> |               |               |                 |
| Number of Returns    | 156,652       | 184,638       | 17.87%          |
| Computed Tax         | \$57,203,179  | \$74,191,023  | 29.70%          |
| <b>Consumers</b>     |               |               |                 |
| Number of Returns    | 7,787         | 7,650         | -1.76%          |
| Computed Tax         | \$10,916,070  | \$11,654,102  | 6.76%           |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County    | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|---------------|--------------|----------|
|           | NON-RESIDENT     | 2        | \$15,940      | \$797        | 0        |
| ADAIR     | GREENFIELD*      | 153      | \$6,606,026   | \$330,297    | 0.09     |
| ADAIR     | ADAIR            | 70       | \$2,039,225   | \$109,518    | 0.03     |
| ADAIR     | STUART           | 45       | \$1,672,606   | \$83,631     | 0.02     |
| ADAIR     | BRIDGEWATER      | 22       | \$352,170     | \$17,610     | 0        |
| ADAIR     | FONTANELLE       | 41       | \$533,024     | \$26,650     | 0.01     |
| ADAIR     | ORIENT           | 25       | \$382,178     | \$19,111     | 0.01     |
| ADAIR     | OTHER            | 33       | \$1,357,249   | \$67,864     | 0.01     |
| ADAIR     | * TOTAL COUNTY * | 389      | \$12,942,478  | \$654,681    | 0.17     |
| ADAMS     | CORNING*         | 166      | \$4,831,210   | \$241,519    | 0.06     |
| ADAMS     | PRESCOTT         | 17       | \$88,332      | \$4,416      | 0        |
| ADAMS     | OTHER            | 29       | \$267,962     | \$13,398     | 0        |
| ADAMS     | * TOTAL COUNTY * | 212      | \$5,187,504   | \$259,333    | 0.07     |
| ALLAMAKEE | WAUKON*          | 253      | \$13,693,293  | \$684,679    | 0.18     |
| ALLAMAKEE | LANSING          | 97       | \$2,740,136   | \$137,011    | 0.04     |
| ALLAMAKEE | POSTVILLE        | 118      | \$6,211,422   | \$310,536    | 0.08     |
| ALLAMAKEE | NEW ALBIN        | 34       | \$417,176     | \$20,859     | 0.01     |
| ALLAMAKEE | HARPERS FERRY    | 28       | \$312,521     | \$15,627     | 0        |
| ALLAMAKEE | WATERVILLE       | 16       | \$138,371     | \$6,878      | 0        |
| ALLAMAKEE | OTHER            | 48       | \$438,633     | \$21,933     | 0        |
| ALLAMAKEE | * TOTAL COUNTY * | 594      | \$23,951,552  | \$1,197,523  | 0.32     |
| APPANOOSE | CENTERVILLE*     | 327      | \$19,495,001  | \$974,246    | 0.26     |
| APPANOOSE | CINCINNATI       | 15       | \$92,638      | \$4,631      | 0        |
| APPANOOSE | MORAVIA          | 56       | \$441,377     | \$22,068     | 0.01     |
| APPANOOSE | MOULTON          | 38       | \$376,178     | \$18,765     | 0        |
| APPANOOSE | MYSTIC           | 28       | \$113,712     | \$5,686      | 0        |
| APPANOOSE | NUMA             | 12       | \$34,223      | \$1,711      | 0        |
| APPANOOSE | PLANO            | 11       | \$32,957      | \$1,647      | 0        |
| APPANOOSE | OTHER            | 12       | \$208,412     | \$10,420     | 0        |
| APPANOOSE | * TOTAL COUNTY * | 545      | \$20,794,498  | \$1,039,174  | 0.27     |
| AUDUBON   | AUDUBON*         | 179      | \$5,938,415   | \$296,924    | 0.08     |
| AUDUBON   | EXIRA            | 62       | \$980,575     | \$49,029     | 0.01     |
| AUDUBON   | KIMBALLTON       | 27       | \$216,172     | \$10,811     | 0        |
| AUDUBON   | OTHER            | 38       | \$457,649     | \$22,885     | 0        |
| AUDUBON   | * TOTAL COUNTY * | 306      | \$7,592,811   | \$379,649    | 0.1      |
| BENTON    | BELLE PLAINE     | 138      | \$4,989,563   | \$249,586    | 0.07     |
| BENTON    | VINTON*          | 293      | \$14,541,986  | \$727,101    | 0.19     |
| BENTON    | BLAIRSTOWN       | 69       | \$1,848,200   | \$92,404     | 0.02     |
| BENTON    | SHELLSBURG       | 54       | \$1,987,291   | \$99,362     | 0.03     |
| BENTON    | VAN HORNE        | 35       | \$869,514     | \$43,476     | 0.01     |
| BENTON    | ATKINS           | 49       | \$1,263,511   | \$63,170     | 0.02     |
| BENTON    | GARRISON         | 29       | \$174,493     | \$8,726      | 0        |
| BENTON    | KEYSTONE         | 39       | \$1,039,197   | \$51,958     | 0.01     |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County     | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| BENTON     | LUZERNE          | 14       | \$71,800      | \$3,590      | 0        |
| BENTON     | MT AUBURN        | 11       | \$100,462     | \$5,024      | 0        |
| BENTON     | NEWHALL          | 48       | \$761,725     | \$38,170     | 0.01     |
| BENTON     | NORWAY           | 34       | \$2,068,954   | \$102,666    | 0.03     |
| BENTON     | URBANA           | 17       | \$3,596,017   | \$179,801    | 0.05     |
| BENTON     | WALFORD          | 28       | \$428,089     | \$20,502     | 0.01     |
| BENTON     | OTHER            | 55       | \$332,029     | \$16,600     | 0        |
| BENTON     | * TOTAL COUNTY * | 913      | \$34,072,831  | \$1,702,136  | 0.45     |
| BLACK HAWK | WATERLOO*        | 2,045    | \$241,393,043 | \$12,143,216 | 3.21     |
| BLACK HAWK | CEDAR FALLS      | 1,128    | \$102,767,597 | \$5,137,415  | 1.36     |
| BLACK HAWK | EVANSDALE        | 144      | \$4,473,299   | \$223,631    | 0.06     |
| BLACK HAWK | ELK RUN HTS      | 26       | \$3,549,765   | \$177,488    | 0.05     |
| BLACK HAWK | HUDSON           | 103      | \$2,637,368   | \$132,104    | 0.03     |
| BLACK HAWK | LA PORTE CITY    | 126      | \$3,280,968   | \$164,114    | 0.04     |
| BLACK HAWK | DUNKERTON        | 47       | \$1,993,412   | \$99,656     | 0.03     |
| BLACK HAWK | JANESVILLE       | 33       | \$159,973     | \$8,000      | 0        |
| BLACK HAWK | GILBERTVILLE     | 26       | \$336,994     | \$16,851     | 0        |
| BLACK HAWK | RAYMOND          | 16       | \$123,243     | \$6,160      | 0        |
| BLACK HAWK | OTHER            | 58       | \$5,480,317   | \$274,016    | 0        |
| BLACK HAWK | * TOTAL COUNTY * | 3,752    | \$366,195,979 | \$18,382,651 | 4.86     |
| BOONE      | BOONE*           | 536      | \$32,789,201  | \$1,639,650  | 0.43     |
| BOONE      | MADRID           | 94       | \$2,574,231   | \$128,665    | 0.03     |
| BOONE      | OGDEN            | 118      | \$1,894,376   | \$94,731     | 0.03     |
| BOONE      | BOXHOLM          | 18       | \$192,133     | \$9,604      | 0        |
| BOONE      | FRASER           | 10       | \$10,647      | \$532        | 0        |
| BOONE      | OTHER            | 68       | \$333,850     | \$16,690     | 0        |
| BOONE      | * TOTAL COUNTY * | 844      | \$37,794,438  | \$1,889,872  | 0.5      |
| BREMER     | WAVERLY*         | 403      | \$26,041,195  | \$1,303,105  | 0.34     |
| BREMER     | SUMNER           | 154      | \$3,973,019   | \$198,630    | 0.05     |
| BREMER     | TRIPOLI          | 91       | \$1,970,944   | \$98,558     | 0.03     |
| BREMER     | DENVER           | 119      | \$3,778,666   | \$188,932    | 0.05     |
| BREMER     | JANESVILLE       | 33       | \$872,429     | \$43,623     | 0.01     |
| BREMER     | READLYN          | 43       | \$1,595,778   | \$79,785     | 0.02     |
| BREMER     | FREDERIKA        | 18       | \$139,403     | \$6,943      | 0        |
| BREMER     | PLAINFIELD       | 39       | \$915,309     | \$45,763     | 0.01     |
| BREMER     | OTHER            | 22       | \$66,456      | \$3,324      | 0        |
| BREMER     | * TOTAL COUNTY * | 922      | \$39,353,199  | \$1,968,663  | 0.52     |
| BUCHANAN   | INDEPENDENCE*    | 308      | \$17,267,414  | \$861,334    | 0.23     |
| BUCHANAN   | JESUP            | 109      | \$4,994,242   | \$249,620    | 0.07     |
| BUCHANAN   | FAIRBANK         | 69       | \$2,730,367   | \$136,505    | 0.04     |
| BUCHANAN   | HAZLETON         | 65       | \$837,694     | \$41,903     | 0.01     |
| BUCHANAN   | LAMONT           | 33       | \$478,796     | \$23,937     | 0.01     |
| BUCHANAN   | WINTHROP         | 58       | \$1,336,538   | \$67,262     | 0.02     |
| BUCHANAN   | AURORA           | 21       | \$277,922     | \$13,877     | 0        |
| BUCHANAN   | BRANDON          | 25       | \$187,462     | \$9,375      | 0        |

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By County and Town  
Quarter Ending December 2001**

| County      | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-------------|------------------|----------|---------------|--------------|----------|
| BUCHANAN    | QUASQUETON       | 23       | \$393,513     | \$19,675     | 0.01     |
| BUCHANAN    | ROWLEY           | 22       | \$544,522     | \$27,192     | 0.01     |
| BUCHANAN    | STANLEY          | 11       | \$385,639     | \$19,282     | 0.01     |
| BUCHANAN    | OTHER            | 41       | \$395,803     | \$19,751     | 0        |
| BUCHANAN    | * TOTAL COUNTY * | 785      | \$29,829,912  | \$1,489,713  | 0.39     |
| BUENA VISTA | STORM LAKE*      | 441      | \$33,661,922  | \$1,683,203  | 0.44     |
| BUENA VISTA | ALTA             | 90       | \$3,818,842   | \$190,963    | 0.05     |
| BUENA VISTA | ALBERT CITY      | 55       | \$734,227     | \$36,710     | 0.01     |
| BUENA VISTA | MARATHON         | 18       | \$248,971     | \$12,448     | 0        |
| BUENA VISTA | NEWELL           | 37       | \$754,487     | \$37,725     | 0.01     |
| BUENA VISTA | SIOUX RAPIDS     | 58       | \$2,177,315   | \$108,838    | 0.03     |
| BUENA VISTA | REMBRANDT        | 17       | \$148,800     | \$7,442      | 0        |
| BUENA VISTA | LINN GROVE       | 20       | \$95,311      | \$4,766      | 0        |
| BUENA VISTA | OTHER            | 30       | \$134,577     | \$6,730      | 0        |
| BUENA VISTA | * TOTAL COUNTY * | 766      | \$41,774,452  | \$2,088,825  | 0.55     |
| BUTLER      | CLARKSVILLE      | 80       | \$1,098,322   | \$54,863     | 0.01     |
| BUTLER      | GREENE           | 97       | \$2,011,764   | \$100,593    | 0.03     |
| BUTLER      | PARKERSBURG      | 106      | \$3,477,291   | \$173,862    | 0.05     |
| BUTLER      | SHELL ROCK       | 66       | \$883,969     | \$44,197     | 0.01     |
| BUTLER      | ALLISON*         | 70       | \$3,026,687   | \$151,338    | 0.04     |
| BUTLER      | APLINGTON        | 56       | \$1,301,307   | \$65,074     | 0.02     |
| BUTLER      | DUMONT           | 37       | \$1,171,465   | \$58,573     | 0.02     |
| BUTLER      | NEW HARTFORD     | 40       | \$657,898     | \$32,878     | 0.01     |
| BUTLER      | BRISTOW          | 15       | \$157,107     | \$7,857      | 0        |
| BUTLER      | OTHER            | 43       | \$1,091,061   | \$54,428     | 0        |
| BUTLER      | * TOTAL COUNTY * | 610      | \$14,876,871  | \$743,663    | 0.2      |
| CALHOUN     | LAKE CITY        | 110      | \$2,014,399   | \$100,610    | 0.03     |
| CALHOUN     | MANSON           | 91       | \$1,886,934   | \$94,337     | 0.02     |
| CALHOUN     | ROCKWELL CITY*   | 131      | \$4,555,369   | \$227,809    | 0.06     |
| CALHOUN     | LOHRVILLE        | 32       | \$334,848     | \$16,741     | 0        |
| CALHOUN     | POMEROY          | 38       | \$442,727     | \$22,132     | 0.01     |
| CALHOUN     | FARNHAMVILLE     | 26       | \$393,777     | \$19,686     | 0.01     |
| CALHOUN     | JOLLEY           | 13       | \$87,697      | \$4,384      | 0        |
| CALHOUN     | SOMERS           | 15       | \$51,477      | \$2,574      | 0        |
| CALHOUN     | OTHER            | 40       | \$155,325     | \$7,768      | 0        |
| CALHOUN     | * TOTAL COUNTY * | 496      | \$9,922,553   | \$496,041    | 0.13     |
| CARROLL     | CARROLL*         | 539      | \$47,703,981  | \$2,385,786  | 0.63     |
| CARROLL     | COON RAPIDS      | 76       | \$1,992,288   | \$99,617     | 0.03     |
| CARROLL     | MANNING          | 85       | \$2,370,737   | \$121,264    | 0.03     |
| CARROLL     | BREDA            | 48       | \$2,060,890   | \$103,023    | 0.03     |
| CARROLL     | GLIDDEN          | 41       | \$1,409,893   | \$70,497     | 0.02     |
| CARROLL     | ARCADIA          | 31       | \$866,306     | \$43,316     | 0.01     |
| CARROLL     | DEDHAM           | 17       | \$379,519     | \$18,976     | 0.01     |
| CARROLL     | HALBUR           | 17       | \$846,768     | \$42,338     | 0.01     |
| CARROLL     | TEMPLETON        | 31       | \$670,016     | \$33,503     | 0.01     |

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|-------------|------------------|----------|---------------|--------------|----------|
| CARROLL     | OTHER            | 48       | \$597,015     | \$29,853     | 0        |
| CARROLL     | * TOTAL COUNTY * | 933      | \$58,897,413  | \$2,948,173  | 0.78     |
| CASS        | ATLANTIC*        | 396      | \$22,543,008  | \$1,127,130  | 0.3      |
| CASS        | ANITA            | 53       | \$1,095,804   | \$54,607     | 0.01     |
| CASS        | GRISWOLD         | 78       | \$1,683,547   | \$84,177     | 0.02     |
| CASS        | LEWIS            | 21       | \$96,006      | \$4,800      | 0        |
| CASS        | CUMBERLAND       | 25       | \$138,591     | \$6,929      | 0        |
| CASS        | MARNE            | 13       | \$332,316     | \$16,615     | 0        |
| CASS        | MASSENA          | 38       | \$548,515     | \$27,427     | 0.01     |
| CASS        | WIOTA            | 22       | \$203,468     | \$10,174     | 0        |
| CASS        | OTHER            | 43       | \$1,020,956   | \$51,045     | 0        |
| CASS        | * TOTAL COUNTY * | 689      | \$27,662,211  | \$1,382,904  | 0.37     |
| CEDAR       | TIPTON*          | 230      | \$10,474,297  | \$523,850    | 0.14     |
| CEDAR       | DURANT           | 86       | \$3,044,469   | \$152,227    | 0.04     |
| CEDAR       | MECHANICSVILLE   | 59       | \$968,374     | \$48,472     | 0.01     |
| CEDAR       | WEST BRANCH      | 102      | \$2,427,313   | \$121,370    | 0.03     |
| CEDAR       | CLARENCE         | 61       | \$1,854,625   | \$92,732     | 0.02     |
| CEDAR       | LOWDEN           | 65       | \$1,124,935   | \$56,256     | 0.01     |
| CEDAR       | STANWOOD         | 46       | \$567,534     | \$28,376     | 0.01     |
| CEDAR       | BENNETT          | 21       | \$204,564     | \$10,228     | 0        |
| CEDAR       | OTHER            | 40       | \$566,212     | \$28,338     | 0        |
| CEDAR       | * TOTAL COUNTY * | 710      | \$21,232,323  | \$1,061,849  | 0.28     |
| CERRO GORDO | MASON CITY*      | 1,111    | \$126,050,064 | \$6,328,382  | 1.67     |
| CERRO GORDO | CLEAR LAKE       | 419      | \$18,222,486  | \$927,606    | 0.25     |
| CERRO GORDO | VENTURA          | 48       | \$701,085     | \$35,054     | 0.01     |
| CERRO GORDO | ROCKWELL         | 46       | \$688,537     | \$34,427     | 0.01     |
| CERRO GORDO | MESERVEY         | 18       | \$303,500     | \$15,171     | 0        |
| CERRO GORDO | PLYMOUTH         | 16       | \$139,790     | \$6,991      | 0        |
| CERRO GORDO | ROCK FALLS       | 13       | \$106,340     | \$5,317      | 0        |
| CERRO GORDO | SWALEDALE        | 14       | \$1,798,891   | \$89,946     | 0.02     |
| CERRO GORDO | THORNTON         | 30       | \$721,800     | \$31,317     | 0.01     |
| CERRO GORDO | OTHER            | 40       | \$771,111     | \$38,533     | 0        |
| CERRO GORDO | * TOTAL COUNTY * | 1,755    | \$149,503,604 | \$7,512,744  | 1.98     |
| CHEROKEE    | CHEROKEE*        | 351      | \$16,861,164  | \$843,391    | 0.22     |
| CHEROKEE    | MARCUS           | 80       | \$2,919,744   | \$145,480    | 0.04     |
| CHEROKEE    | AURELIA          | 61       | \$929,276     | \$46,464     | 0.01     |
| CHEROKEE    | CLEGHORN         | 19       | \$287,143     | \$14,350     | 0        |
| CHEROKEE    | LARRABEE         | 11       | \$72,062      | \$3,604      | 0        |
| CHEROKEE    | MERIDEN          | 10       | \$149,001     | \$7,450      | 0        |
| CHEROKEE    | QUIMBY           | 22       | \$643,091     | \$32,138     | 0.01     |
| CHEROKEE    | WASHTA           | 18       | \$379,020     | \$18,952     | 0.01     |
| CHEROKEE    | OTHER            | 22       | \$363,498     | \$18,174     | 0        |
| CHEROKEE    | * TOTAL COUNTY * | 594      | \$22,603,999  | \$1,130,003  | 0.3      |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County    | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|---------------|--------------|----------|
| CHICKASAW | NEW HAMPTON*     | 275      | \$13,946,189  | \$697,504    | 0.18     |
| CHICKASAW | NASHUA           | 96       | \$2,150,035   | \$107,516    | 0.03     |
| CHICKASAW | FREDERICKSBURG   | 75       | \$1,168,422   | \$57,576     | 0.02     |
| CHICKASAW | LAWLER           | 49       | \$973,331     | \$48,668     | 0.01     |
| CHICKASAW | ALTA VISTA       | 22       | \$850,527     | \$42,526     | 0.01     |
| CHICKASAW | IONIA            | 39       | \$456,800     | \$22,841     | 0.01     |
| CHICKASAW | OTHER            | 59       | \$756,387     | \$37,604     | 0.01     |
| CHICKASAW | * TOTAL COUNTY * | 615      | \$20,301,691  | \$1,014,235  | 0.27     |
| CLARKE    | OSCEOLA*         | 256      | \$13,964,504  | \$698,525    | 0.18     |
| CLARKE    | MURRAY           | 27       | \$275,039     | \$13,752     | 0        |
| CLARKE    | OTHER            | 39       | \$626,712     | \$31,180     | 0        |
| CLARKE    | * TOTAL COUNTY * | 322      | \$14,866,255  | \$743,457    | 0.2      |
| CLAY      | SPENCER*         | 606      | \$53,889,878  | \$2,689,941  | 0.67     |
| CLAY      | EVERLY           | 43       | \$1,178,184   | \$58,910     | 0.02     |
| CLAY      | PETERSON         | 37       | \$261,804     | \$13,072     | 0        |
| CLAY      | DICKENS          | 17       | \$276,735     | \$13,836     | 0        |
| CLAY      | FOSTORIA         | 13       | \$468,166     | \$23,408     | 0.01     |
| CLAY      | GREENVILLE       | 14       | \$89,612      | \$4,481      | 0        |
| CLAY      | ROYAL            | 31       | \$255,021     | \$12,730     | 0        |
| CLAY      | WEBB             | 14       | \$152,703     | \$7,635      | 0        |
| CLAY      | OTHER            | 32       | \$286,446     | \$14,289     | 0        |
| CLAY      | * TOTAL COUNTY * | 807      | \$56,858,549  | \$2,838,302  | 0.71     |
| CLAYTON   | ELKADER*         | 152      | \$6,619,422   | \$331,108    | 0.09     |
| CLAYTON   | GUTTENBERG       | 138      | \$3,859,219   | \$195,303    | 0.05     |
| CLAYTON   | MONONA           | 103      | \$3,693,268   | \$164,768    | 0.04     |
| CLAYTON   | STRAWBERRY PT    | 96       | \$2,101,726   | \$105,058    | 0.03     |
| CLAYTON   | EDGEWOOD         | 62       | \$2,367,483   | \$118,373    | 0.03     |
| CLAYTON   | GARNAVILLO       | 54       | \$1,153,622   | \$57,685     | 0.02     |
| CLAYTON   | MARQUETTE        | 26       | \$884,947     | \$44,248     | 0.01     |
| CLAYTON   | MCGREGOR         | 93       | \$1,593,906   | \$79,939     | 0.02     |
| CLAYTON   | FARMERSBURG      | 18       | \$127,269     | \$6,364      | 0        |
| CLAYTON   | GARBER           | 10       | \$33,846      | \$1,693      | 0        |
| CLAYTON   | LUANA            | 28       | \$170,576     | \$8,529      | 0        |
| CLAYTON   | ST OLAF          | 14       | \$73,495      | \$3,676      | 0        |
| CLAYTON   | VOLGA CITY       | 26       | \$397,670     | \$19,847     | 0.01     |
| CLAYTON   | OTHER            | 64       | \$717,353     | \$35,738     | 0.01     |
| CLAYTON   | * TOTAL COUNTY * | 884      | \$23,793,802  | \$1,172,329  | 0.31     |
| CLINTON   | CLINTON*         | 877      | \$83,581,915  | \$4,219,561  | 1.07     |
| CLINTON   | DE WITT          | 241      | \$13,212,305  | \$661,072    | 0.17     |
| CLINTON   | CAMANCHE         | 108      | \$2,178,688   | \$108,888    | 0.03     |
| CLINTON   | DELMAR           | 30       | \$340,353     | \$17,015     | 0        |
| CLINTON   | GRAND MOUND      | 35       | \$444,773     | \$22,239     | 0.01     |
| CLINTON   | LOST NATION      | 36       | \$723,629     | \$36,182     | 0.01     |
| CLINTON   | WHEATLAND        | 41       | \$1,030,684   | \$51,542     | 0.01     |
| CLINTON   | CALAMUS          | 27       | \$599,146     | \$29,957     | 0.01     |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County   | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|----------|------------------|----------|---------------|--------------|----------|
| CLINTON  | CHARLOTTE        | 28       | \$1,141,290   | \$57,252     | 0.02     |
| CLINTON  | GOOSE LAKE       | 23       | \$187,967     | \$9,394      | 0        |
| CLINTON  | LOW MOOR         | 20       | \$551,776     | \$27,589     | 0.01     |
| CLINTON  | WELTON           | 12       | \$225,296     | \$11,253     | 0        |
| CLINTON  | OTHER            | 65       | \$1,670,852   | \$83,544     | 0        |
| CLINTON  | * TOTAL COUNTY * | 1,543    | \$105,888,674 | \$5,335,488  | 1.37     |
| CRAWFORD | DENISON*         | 345      | \$21,466,617  | \$1,073,969  | 0.28     |
| CRAWFORD | CHARTER OAK      | 40       | \$1,099,017   | \$54,955     | 0.01     |
| CRAWFORD | DOW CITY         | 35       | \$705,375     | \$34,955     | 0.01     |
| CRAWFORD | MANILLA          | 49       | \$660,927     | \$33,047     | 0.01     |
| CRAWFORD | SCHLESWIG        | 35       | \$485,550     | \$24,264     | 0.01     |
| CRAWFORD | VAIL             | 25       | \$218,084     | \$10,906     | 0        |
| CRAWFORD | KIRON            | 24       | \$546,775     | \$27,341     | 0.01     |
| CRAWFORD | WESTSIDE         | 29       | \$366,373     | \$18,321     | 0        |
| CRAWFORD | OTHER            | 60       | \$1,038,139   | \$51,908     | 0        |
| CRAWFORD | * TOTAL COUNTY * | 642      | \$26,586,857  | \$1,329,666  | 0.35     |
| DALLAS   | PERRY            | 268      | \$21,283,079  | \$1,064,189  | 0.28     |
| DALLAS   | ADEL*            | 229      | \$7,748,610   | \$387,434    | 0.1      |
| DALLAS   | DALLAS CENTER    | 79       | \$1,502,353   | \$75,118     | 0.02     |
| DALLAS   | DEXTER           | 32       | \$655,164     | \$32,759     | 0.01     |
| DALLAS   | REDFIELD         | 27       | \$575,142     | \$28,758     | 0.01     |
| DALLAS   | WAUKEE           | 180      | \$20,766,937  | \$1,038,347  | 0.27     |
| DALLAS   | WOODWARD         | 72       | \$1,049,593   | \$52,318     | 0.01     |
| DALLAS   | BOUTON           | 23       | \$1,619,159   | \$80,956     | 0.02     |
| DALLAS   | DE SOTO          | 32       | \$711,901     | \$35,597     | 0.01     |
| DALLAS   | GRANGER          | 36       | \$1,625,748   | \$82,470     | 0.02     |
| DALLAS   | LINDEN           | 12       | \$42,942      | \$2,147      | 0        |
| DALLAS   | MINBURN          | 22       | \$274,720     | \$13,737     | 0        |
| DALLAS   | VAN METER        | 46       | \$1,465,323   | \$73,262     | 0.02     |
| DALLAS   | CLIVE            | 12       | \$155,608     | \$7,809      | 0        |
| DALLAS   | WEST DES MOINES  | 65       | \$11,943,986  | \$690,796    | 0.18     |
| DALLAS   | OTHER            | 75       | \$838,587     | \$41,950     | 0        |
| DALLAS   | * TOTAL COUNTY * | 1,210    | \$72,258,852  | \$3,707,647  | 0.98     |
| DAVIS    | BLOOMFIELD*      | 286      | \$10,386,167  | \$494,024    | 0.13     |
| DAVIS    | DRAKESVILLE      | 23       | \$184,305     | \$9,217      | 0        |
| DAVIS    | FLORIS           | 12       | \$47,042      | \$2,352      | 0        |
| DAVIS    | PULASKI          | 20       | \$386,679     | \$19,335     | 0.01     |
| DAVIS    | OTHER            | 41       | \$325,938     | \$16,289     | 0        |
| DAVIS    | * TOTAL COUNTY * | 382      | \$11,330,131  | \$541,217    | 0.14     |
| DECATUR  | LAMONI           | 83       | \$2,766,286   | \$138,173    | 0.04     |
| DECATUR  | LEON*            | 97       | \$3,500,848   | \$174,998    | 0.05     |
| DECATUR  | DAVIS CITY       | 12       | \$76,087      | \$3,804      | 0        |
| DECATUR  | DECATUR CITY     | 12       | \$236,558     | \$11,828     | 0        |
| DECATUR  | GRAND RIVER      | 16       | \$90,158      | \$4,500      | 0        |

**Retail Sales Tax  
By County and Town  
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| County     | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| DECATUR    | OTHER            | 96       | \$1,128,843   | \$56,296     | 0        |
| DECATUR    | * TOTAL COUNTY * | 316      | \$7,798,780   | \$389,599    | 0.1      |
| DELAWARE   | MANCHESTER*      | 340      | \$18,119,700  | \$912,689    | 0.24     |
| DELAWARE   | EARLVILLE        | 59       | \$780,793     | \$38,998     | 0.01     |
| DELAWARE   | EDGEWOOD         | 23       | \$570,090     | \$28,503     | 0.01     |
| DELAWARE   | HOPKINTON        | 52       | \$1,117,934   | \$55,888     | 0.01     |
| DELAWARE   | COLESBURG        | 36       | \$736,770     | \$36,838     | 0.01     |
| DELAWARE   | DELHI            | 50       | \$1,307,165   | \$65,601     | 0.02     |
| DELAWARE   | DUNDEE           | 27       | \$422,300     | \$21,117     | 0.01     |
| DELAWARE   | DYERSVILLE       | 33       | \$1,037,014   | \$51,881     | 0.01     |
| DELAWARE   | GREELEY          | 20       | \$208,553     | \$10,429     | 0        |
| DELAWARE   | MASONVILLE       | 11       | \$58,102      | \$2,904      | 0        |
| DELAWARE   | RYAN             | 25       | \$249,061     | \$12,455     | 0        |
| DELAWARE   | OTHER            | 42       | \$1,601,929   | \$80,099     | 0        |
| DELAWARE   | * TOTAL COUNTY * | 718      | \$26,209,411  | \$1,317,402  | 0.35     |
| DES MOINES | BURLINGTON*      | 923      | \$66,009,990  | \$3,321,606  | 0.88     |
| DES MOINES | MEDIAPOLIS       | 117      | \$3,546,041   | \$177,292    | 0.05     |
| DES MOINES | WEST BURLINGTON  | 213      | \$49,192,721  | \$2,460,521  | 0.65     |
| DES MOINES | DANVILLE         | 58       | \$800,066     | \$40,012     | 0.01     |
| DES MOINES | MIDDLETOWN       | 12       | \$189,311     | \$9,465      | 0        |
| DES MOINES | OTHER            | 62       | \$2,201,489   | \$109,845    | 0        |
| DES MOINES | * TOTAL COUNTY * | 1,385    | \$121,939,618 | \$6,118,741  | 1.62     |
| DICKINSON  | MILFORD          | 193      | \$5,208,556   | \$260,986    | 0.07     |
| DICKINSON  | SPIRIT LAKE*     | 437      | \$28,848,168  | \$1,443,712  | 0.38     |
| DICKINSON  | ARNOLDS PARK     | 141      | \$3,762,189   | \$188,690    | 0.05     |
| DICKINSON  | LAKE PARK        | 51       | \$1,178,615   | \$58,905     | 0.02     |
| DICKINSON  | OKOBOJI          | 68       | \$3,945,525   | \$206,162    | 0.05     |
| DICKINSON  | TERRIL           | 26       | \$354,045     | \$17,702     | 0        |
| DICKINSON  | OTHER            | 64       | \$2,157,410   | \$107,896    | 0        |
| DICKINSON  | * TOTAL COUNTY * | 980      | \$45,454,508  | \$2,284,053  | 0.6      |
| DUBUQUE    | DUBUQUE*         | 2,127    | \$225,418,325 | \$11,456,029 | 3.03     |
| DUBUQUE    | CASCADE          | 118      | \$4,228,995   | \$211,473    | 0.06     |
| DUBUQUE    | DYERSVILLE       | 237      | \$18,634,156  | \$931,735    | 0.25     |
| DUBUQUE    | EPWORTH          | 65       | \$1,131,390   | \$56,298     | 0.01     |
| DUBUQUE    | FARLEY           | 62       | \$1,115,460   | \$55,813     | 0.01     |
| DUBUQUE    | BERNARD          | 28       | \$201,426     | \$10,069     | 0        |
| DUBUQUE    | DURANGO          | 35       | \$470,306     | \$23,518     | 0.01     |
| DUBUQUE    | HOLY CROSS       | 34       | \$737,699     | \$36,884     | 0.01     |
| DUBUQUE    | LUXEMBURG        | 10       | \$152,424     | \$7,621      | 0        |
| DUBUQUE    | NEW VIENNA       | 36       | \$1,368,870   | \$68,447     | 0.02     |
| DUBUQUE    | PEOSTA           | 76       | \$2,734,488   | \$136,727    | 0.04     |
| DUBUQUE    | SHERRILL         | 37       | \$318,810     | \$15,941     | 0        |
| DUBUQUE    | WORTHINGTON      | 24       | \$1,520,655   | \$76,034     | 0.02     |
| DUBUQUE    | ZWINGLE          | 17       | \$581,868     | \$29,095     | 0.01     |

**Retail Sales Tax  
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|----------|------------------|----------|---------------|--------------|----------|
| DUBUQUE  | OTHER            | 37       | \$2,294,561   | \$114,729    | 0        |
| DUBUQUE  | * TOTAL COUNTY * | 2,943    | \$260,909,433 | \$13,230,413 | 3.5      |
| EMMET    | ESTHERVILLE*     | 313      | \$21,429,224  | \$1,071,463  | 0.28     |
| EMMET    | ARMSTRONG        | 81       | \$1,878,630   | \$93,921     | 0.02     |
| EMMET    | RINGSTED         | 31       | \$496,455     | \$24,814     | 0.01     |
| EMMET    | DOLLIVER         | 13       | \$55,538      | \$2,777      | 0        |
| EMMET    | WALLINGFORD      | 14       | \$118,916     | \$5,946      | 0        |
| EMMET    | OTHER            | 17       | \$181,021     | \$9,051      | 0        |
| EMMET    | * TOTAL COUNTY * | 469      | \$24,159,784  | \$1,207,972  | 0.32     |
| FAYETTE  | OELWEIN          | 276      | \$15,331,795  | \$767,785    | 0.2      |
| FAYETTE  | FAYETTE          | 78       | \$1,505,426   | \$75,276     | 0.02     |
| FAYETTE  | WEST UNION*      | 193      | \$9,627,957   | \$486,575    | 0.13     |
| FAYETTE  | ARLINGTON        | 33       | \$534,464     | \$26,725     | 0.01     |
| FAYETTE  | CLERMONT         | 47       | \$1,539,244   | \$76,902     | 0.02     |
| FAYETTE  | ELGIN            | 44       | \$1,196,813   | \$59,842     | 0.02     |
| FAYETTE  | FAIRBANK         | 16       | \$399,537     | \$19,977     | 0.01     |
| FAYETTE  | HAWKEYE          | 40       | \$601,899     | \$30,096     | 0.01     |
| FAYETTE  | MAYNARD          | 38       | \$824,265     | \$41,215     | 0.01     |
| FAYETTE  | RANDALIA         | 14       | \$78,202      | \$3,911      | 0        |
| FAYETTE  | WADENA           | 14       | \$115,521     | \$5,776      | 0        |
| FAYETTE  | WAUCOMA          | 30       | \$529,694     | \$26,486     | 0.01     |
| FAYETTE  | WESTGATE         | 14       | \$105,234     | \$5,262      | 0        |
| FAYETTE  | OTHER            | 54       | \$3,017,342   | \$152,301    | 0        |
| FAYETTE  | * TOTAL COUNTY * | 891      | \$35,407,393  | \$1,778,129  | 0.47     |
| FLOYD    | CHARLES CITY*    | 424      | \$22,271,306  | \$1,111,763  | 0.29     |
| FLOYD    | NORA SPRINGS     | 91       | \$1,187,307   | \$59,355     | 0.02     |
| FLOYD    | ROCKFORD         | 55       | \$1,031,726   | \$51,586     | 0.01     |
| FLOYD    | FLOYD            | 42       | \$515,871     | \$25,782     | 0.01     |
| FLOYD    | MARBLE ROCK      | 28       | \$335,101     | \$16,736     | 0        |
| FLOYD    | RUDD             | 42       | \$488,585     | \$24,420     | 0.01     |
| FLOYD    | OTHER            | 49       | \$281,713     | \$14,093     | 0        |
| FLOYD    | * TOTAL COUNTY * | 731      | \$26,111,609  | \$1,303,735  | 0.34     |
| FRANKLIN | HAMPTON*         | 250      | \$10,081,005  | \$503,267    | 0.13     |
| FRANKLIN | ACKLEY           | 24       | \$499,614     | \$24,983     | 0.01     |
| FRANKLIN | SHEFFIELD        | 68       | \$1,213,607   | \$60,684     | 0.02     |
| FRANKLIN | DOWS             | 18       | \$85,903      | \$4,296      | 0        |
| FRANKLIN | ALEXANDER        | 16       | \$461,326     | \$23,067     | 0.01     |
| FRANKLIN | COULTER          | 13       | \$161,116     | \$8,057      | 0        |
| FRANKLIN | GENEVA           | 16       | \$156,885     | \$7,845      | 0        |
| FRANKLIN | LATIMER          | 37       | \$1,401,716   | \$70,087     | 0.02     |
| FRANKLIN | OTHER            | 46       | \$214,796     | \$10,743     | 0        |
| FRANKLIN | * TOTAL COUNTY * | 488      | \$14,275,968  | \$713,029    | 0.19     |
| FREMONT  | HAMBURG          | 64       | \$2,436,232   | \$121,820    | 0.03     |
| FREMONT  | SIDNEY*          | 57       | \$1,079,103   | \$53,925     | 0.01     |

**Retail Sales Tax  
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| FREMONT  | TABOR            | 43       | \$616,734     | \$30,836     | 0.01     |
| FREMONT  | FARRAGUT         | 24       | \$363,198     | \$18,162     | 0        |
| FREMONT  | RIVERTON         | 10       | \$198,254     | \$9,911      | 0        |
| FREMONT  | OTHER            | 103      | \$9,366,294   | \$468,324    | 0.02     |
| FREMONT  | * TOTAL COUNTY * | 301      | \$14,059,815  | \$702,978    | 0.19     |
| GREENE   | JEFFERSON*       | 239      | \$12,715,461  | \$635,327    | 0.17     |
| GREENE   | CHURDAN          | 32       | \$242,013     | \$12,098     | 0        |
| GREENE   | GRAND JCT        | 41       | \$1,968,217   | \$98,412     | 0.03     |
| GREENE   | SCRANTON         | 44       | \$504,935     | \$25,245     | 0.01     |
| GREENE   | PATON            | 24       | \$501,510     | \$25,076     | 0.01     |
| GREENE   | RIPPEY           | 20       | \$264,363     | \$13,217     | 0        |
| GREENE   | OTHER            | 18       | \$93,861      | \$4,692      | 0        |
| GREENE   | * TOTAL COUNTY * | 418      | \$16,290,360  | \$814,067    | 0.22     |
| GRUNDY   | GRUNDY CENTER*   | 159      | \$7,170,379   | \$357,718    | 0.09     |
| GRUNDY   | REINBECK         | 108      | \$2,232,273   | \$111,583    | 0.03     |
| GRUNDY   | CONRAD           | 79       | \$1,710,597   | \$85,536     | 0.02     |
| GRUNDY   | DIKE             | 55       | \$1,752,875   | \$87,645     | 0.02     |
| GRUNDY   | WELLSBURG        | 39       | \$458,291     | \$22,267     | 0.01     |
| GRUNDY   | BEAMAN           | 15       | \$178,258     | \$8,913      | 0        |
| GRUNDY   | HOLLAND          | 11       | \$165,722     | \$8,286      | 0        |
| GRUNDY   | OTHER            | 33       | \$383,809     | \$19,176     | 0        |
| GRUNDY   | * TOTAL COUNTY * | 499      | \$14,052,204  | \$701,124    | 0.19     |
| GUTHRIE  | GUTHRIE CENTER*  | 127      | \$5,256,274   | \$262,676    | 0.07     |
| GUTHRIE  | PANORA           | 116      | \$3,438,790   | \$171,953    | 0.05     |
| GUTHRIE  | STUART           | 52       | \$2,166,410   | \$108,323    | 0.03     |
| GUTHRIE  | ADAIR            | 20       | \$515,752     | \$25,791     | 0.01     |
| GUTHRIE  | BAYARD           | 36       | \$723,687     | \$36,187     | 0.01     |
| GUTHRIE  | CASEY            | 36       | \$476,243     | \$23,810     | 0.01     |
| GUTHRIE  | BAGLEY           | 19       | \$107,307     | \$5,364      | 0        |
| GUTHRIE  | JAMAICA          | 10       | \$63,802      | \$3,204      | 0        |
| GUTHRIE  | MENLO            | 20       | \$294,001     | \$14,700     | 0        |
| GUTHRIE  | YALE             | 27       | \$194,752     | \$9,740      | 0        |
| GUTHRIE  | OTHER            | 25       | \$98,113      | \$4,906      | 0        |
| GUTHRIE  | * TOTAL COUNTY * | 488      | \$13,335,131  | \$666,654    | 0.18     |
| HAMILTON | WEBSTER CITY*    | 329      | \$16,730,956  | \$836,541    | 0.22     |
| HAMILTON | JEWELL           | 62       | \$1,703,795   | \$85,190     | 0.02     |
| HAMILTON | STRATFORD        | 63       | \$1,300,202   | \$64,998     | 0.02     |
| HAMILTON | WILLIAMS         | 40       | \$1,343,463   | \$67,169     | 0.02     |
| HAMILTON | BLAIRSBURG       | 16       | \$504,884     | \$25,244     | 0.01     |
| HAMILTON | ELLSWORTH        | 37       | \$1,433,633   | \$71,662     | 0.02     |
| HAMILTON | KAMRAR           | 14       | \$54,328      | \$2,715      | 0        |
| HAMILTON | RANDALL          | 16       | \$218,155     | \$10,909     | 0        |
| HAMILTON | STANHOPE         | 20       | \$337,190     | \$16,860     | 0        |
| HAMILTON | OTHER            | 24       | \$343,334     | \$17,050     | 0        |
| HAMILTON | * TOTAL COUNTY * | 621      | \$23,969,940  | \$1,198,338  | 0.32     |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County   | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|----------|------------------|----------|---------------|--------------|----------|
| HANCOCK  | BRITT            | 140      | \$3,944,449   | \$197,374    | 0.05     |
| HANCOCK  | GARNER*          | 169      | \$6,452,057   | \$322,581    | 0.09     |
| HANCOCK  | KANAWHA          | 47       | \$1,149,211   | \$57,461     | 0.02     |
| HANCOCK  | KLEMME           | 28       | \$524,544     | \$26,227     | 0.01     |
| HANCOCK  | CORWITH          | 27       | \$331,263     | \$16,565     | 0        |
| HANCOCK  | CRYSTAL LAKE     | 15       | \$104,028     | \$5,201      | 0        |
| HANCOCK  | GOODELL          | 18       | \$266,334     | \$13,369     | 0        |
| HANCOCK  | WODEN            | 16       | \$222,831     | \$11,143     | 0        |
| HANCOCK  | FOREST CITY      | 41       | \$3,420,383   | \$171,021    | 0.05     |
| HANCOCK  | OTHER            | 25       | \$55,722      | \$2,786      | 0        |
| HANCOCK  | * TOTAL COUNTY * | 526      | \$16,470,822  | \$823,728    | 0.22     |
|          |                  |          |               |              |          |
| HARDIN   | IOWA FALLS       | 336      | \$29,536,594  | \$1,476,469  | 0.39     |
| HARDIN   | ACKLEY           | 80       | \$1,981,964   | \$99,099     | 0.03     |
| HARDIN   | ELDORA*          | 137      | \$4,843,833   | \$242,194    | 0.06     |
| HARDIN   | ALDEN            | 64       | \$1,322,041   | \$66,103     | 0.02     |
| HARDIN   | HUBBARD          | 62       | \$1,575,002   | \$78,689     | 0.02     |
| HARDIN   | RADCLIFFE        | 36       | \$373,406     | \$18,671     | 0        |
| HARDIN   | NEW PROVIDENCE   | 12       | \$107,244     | \$5,362      | 0        |
| HARDIN   | STEAMBOAT ROCK   | 22       | \$223,772     | \$11,226     | 0        |
| HARDIN   | UNION            | 33       | \$929,760     | \$46,488     | 0.01     |
| HARDIN   | OTHER            | 52       | \$971,782     | \$48,549     | 0        |
| HARDIN   | * TOTAL COUNTY * | 834      | \$41,865,398  | \$2,092,850  | 0.55     |
|          |                  |          |               |              |          |
| HARRISON | DUNLAP           | 63       | \$2,266,329   | \$113,317    | 0.03     |
| HARRISON | LOGAN*           | 81       | \$1,414,710   | \$70,719     | 0.02     |
| HARRISON | MISSOURI VALLEY  | 159      | \$8,759,349   | \$437,933    | 0.12     |
| HARRISON | WOODBINE         | 77       | \$2,828,128   | \$141,421    | 0.04     |
| HARRISON | LITTLE SIOUX     | 11       | \$84,309      | \$4,214      | 0        |
| HARRISON | MODALE           | 10       | \$238,752     | \$11,938     | 0        |
| HARRISON | MONDAMIN         | 22       | \$196,487     | \$9,824      | 0        |
| HARRISON | PERSIA           | 16       | \$101,209     | \$5,060      | 0        |
| HARRISON | PISGAH           | 12       | \$81,529      | \$4,077      | 0        |
| HARRISON | OTHER            | 34       | \$262,286     | \$17,205     | 0        |
| HARRISON | * TOTAL COUNTY * | 485      | \$16,233,088  | \$815,708    | 0.22     |
|          |                  |          |               |              |          |
| HENRY    | MT PLEASANT*     | 408      | \$26,812,662  | \$1,343,362  | 0.35     |
| HENRY    | NEW LONDON       | 102      | \$1,672,032   | \$83,633     | 0.02     |
| HENRY    | WAYLAND          | 61       | \$1,183,746   | \$59,190     | 0.02     |
| HENRY    | WINFIELD         | 79       | \$1,335,747   | \$61,541     | 0.02     |
| HENRY    | HILLSBORO        | 12       | \$55,693      | \$2,815      | 0        |
| HENRY    | MT UNION         | 18       | \$378,924     | \$18,948     | 0.01     |
| HENRY    | OLDS             | 15       | \$410,658     | \$20,533     | 0.01     |
| HENRY    | SALEM            | 24       | \$164,961     | \$8,216      | 0        |
| HENRY    | OTHER            | 51       | \$2,125,016   | \$106,251    | 0.01     |
| HENRY    | * TOTAL COUNTY * | 770      | \$34,139,439  | \$1,704,489  | 0.45     |
|          |                  |          |               |              |          |
| HOWARD   | CRESCO*          | 240      | \$11,734,974  | \$586,696    | 0.16     |
| HOWARD   | ELMA             | 58       | \$691,755     | \$34,683     | 0.01     |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County   | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|----------|------------------|----------|---------------|--------------|----------|
| HOWARD   | LIME SPRINGS     | 45       | \$572,483     | \$28,627     | 0.01     |
| HOWARD   | RICEVILLE        | 30       | \$453,261     | \$22,663     | 0.01     |
| HOWARD   | CHESTER          | 21       | \$189,027     | \$9,449      | 0        |
| HOWARD   | PROTIVIN         | 21       | \$1,076,877   | \$53,831     | 0.01     |
| HOWARD   | OTHER            | 27       | \$382,095     | \$19,102     | 0        |
| HOWARD   | * TOTAL COUNTY * | 442      | \$15,100,472  | \$755,051    | 0.2      |
| HUMBOLDT | HUMBOLDT         | 258      | \$15,758,221  | \$787,718    | 0.21     |
| HUMBOLDT | DAKOTA CITY*     | 29       | \$616,266     | \$30,815     | 0.01     |
| HUMBOLDT | GILMORE CITY     | 26       | \$336,007     | \$16,800     | 0        |
| HUMBOLDT | LIVERMORE        | 36       | \$472,842     | \$23,639     | 0.01     |
| HUMBOLDT | BODE             | 19       | \$384,087     | \$19,245     | 0.01     |
| HUMBOLDT | HARDY            | 11       | \$92,278      | \$4,613      | 0        |
| HUMBOLDT | OTTOSEN          | 14       | \$306,185     | \$15,310     | 0        |
| HUMBOLDT | RENWICK          | 19       | \$357,726     | \$17,887     | 0        |
| HUMBOLDT | OTHER            | 46       | \$594,269     | \$29,702     | 0.01     |
| HUMBOLDT | * TOTAL COUNTY * | 458      | \$18,917,881  | \$945,729    | 0.25     |
| IDA      | HOLSTEIN         | 89       | \$2,001,613   | \$106,732    | 0.03     |
| IDA      | IDA GROVE*       | 168      | \$8,425,169   | \$421,347    | 0.11     |
| IDA      | BATTLE CREEK     | 46       | \$916,777     | \$45,832     | 0.01     |
| IDA      | ARTHUR           | 15       | \$196,802     | \$9,841      | 0        |
| IDA      | GALVA            | 26       | \$267,801     | \$13,390     | 0        |
| IDA      | OTHER            | 19       | \$84,445      | \$4,223      | 0        |
| IDA      | * TOTAL COUNTY * | 363      | \$11,892,607  | \$601,365    | 0.16     |
| IOWA     | MARENGO*         | 153      | \$5,029,268   | \$251,326    | 0.07     |
| IOWA     | NORTH ENGLISH    | 54       | \$1,134,383   | \$56,703     | 0.01     |
| IOWA     | WILLIAMSBURG     | 224      | \$27,528,508  | \$1,375,639  | 0.36     |
| IOWA     | VICTOR           | 58       | \$1,587,408   | \$79,372     | 0.02     |
| IOWA     | LADORA           | 24       | \$172,753     | \$8,623      | 0        |
| IOWA     | MILLERSBURG      | 12       | \$101,278     | \$5,064      | 0        |
| IOWA     | PARNELL          | 10       | \$46,270      | \$2,311      | 0        |
| IOWA     | OTHER            | 217      | \$10,408,753  | \$564,452    | 0        |
| IOWA     | * TOTAL COUNTY * | 752      | \$46,008,621  | \$2,343,490  | 0.62     |
| JACKSON  | MAQUOKETA*       | 375      | \$18,221,203  | \$912,216    | 0.24     |
| JACKSON  | BELLEVUE         | 175      | \$3,962,039   | \$202,686    | 0.05     |
| JACKSON  | PRESTON          | 64       | \$2,362,353   | \$118,095    | 0.03     |
| JACKSON  | SABULA           | 45       | \$442,606     | \$22,134     | 0.01     |
| JACKSON  | ANDREW           | 12       | \$213,302     | \$10,666     | 0        |
| JACKSON  | BALDWIN          | 16       | \$292,681     | \$14,634     | 0        |
| JACKSON  | LA MOTTE         | 41       | \$558,672     | \$27,921     | 0.01     |
| JACKSON  | MILES            | 27       | \$800,794     | \$40,039     | 0.01     |
| JACKSON  | MONMOUTH         | 12       | \$35,380      | \$1,768      | 0        |
| JACKSON  | SPRAGUEVILLE     | 12       | \$152,898     | \$7,646      | 0        |
| JACKSON  | SPRINGBROOK      | 12       | \$191,658     | \$9,584      | 0        |
| JACKSON  | ZWINGLE          | 13       | \$119,681     | \$5,984      | 0        |
| JACKSON  | ST DONATUS       | 12       | \$301,130     | \$15,056     | 0        |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County    | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|---------------|--------------|----------|
| JACKSON   | OTHER            | 45       | \$593,851     | \$29,694     | 0        |
| JACKSON   | * TOTAL COUNTY * | 861      | \$28,248,248  | \$1,418,123  | 0.37     |
| JASPER    | NEWTON*          | 660      | \$67,655,631  | \$3,417,861  | 0.9      |
| JASPER    | COLFAX           | 94       | \$3,931,282   | \$196,302    | 0.05     |
| JASPER    | MONROE           | 102      | \$2,769,516   | \$138,477    | 0.04     |
| JASPER    | BAXTER           | 56       | \$737,558     | \$36,878     | 0.01     |
| JASPER    | KELLOGG          | 50       | \$853,158     | \$42,649     | 0.01     |
| JASPER    | PRAIRIE CITY     | 76       | \$3,670,263   | \$183,339    | 0.05     |
| JASPER    | LYNNVILLE        | 36       | \$537,536     | \$26,878     | 0.01     |
| JASPER    | MINGO            | 29       | \$181,532     | \$8,882      | 0        |
| JASPER    | REASNOR          | 20       | \$229,847     | \$11,493     | 0        |
| JASPER    | SULLY            | 74       | \$3,549,838   | \$177,490    | 0.05     |
| JASPER    | OTHER            | 46       | \$746,271     | \$347,313    | 0        |
| JASPER    | * TOTAL COUNTY * | 1,243    | \$84,862,432  | \$4,277,562  | 1.13     |
| JEFFERSON | FAIRFIELD*       | 613      | \$29,908,459  | \$1,561,296  | 0.41     |
| JEFFERSON | BATAVIA          | 34       | \$5,464,516   | \$273,226    | 0.07     |
| JEFFERSON | LIBERTYVILLE     | 21       | \$425,422     | \$21,271     | 0.01     |
| JEFFERSON | LOCKRIDGE        | 28       | \$166,076     | \$8,299      | 0        |
| JEFFERSON | PACKWOOD         | 19       | \$296,509     | \$14,825     | 0        |
| JEFFERSON | OTHER            | 39       | \$560,676     | \$23,900     | 0        |
| JEFFERSON | * TOTAL COUNTY * | 754      | \$36,521,658  | \$1,891,950  | 0.5      |
| JOHNSON   | IOWA CITY*       | 1,625    | \$196,969,938 | \$9,965,271  | 2.63     |
| JOHNSON   | CORALVILLE       | 620      | \$121,920,473 | \$6,346,996  | 1.68     |
| JOHNSON   | LONE TREE        | 49       | \$480,211     | \$24,009     | 0.01     |
| JOHNSON   | OXFORD           | 86       | \$1,010,607   | \$49,124     | 0.01     |
| JOHNSON   | OLON             | 157      | \$2,142,718   | \$107,203    | 0.03     |
| JOHNSON   | HILLS            | 22       | \$701,201     | \$35,059     | 0.01     |
| JOHNSON   | NORTH LIBERTY    | 158      | \$9,287,928   | \$464,401    | 0.12     |
| JOHNSON   | SWISHER          | 85       | \$2,472,257   | \$123,510    | 0.03     |
| JOHNSON   | TIFFIN           | 35       | \$696,142     | \$32,852     | 0.01     |
| JOHNSON   | OTHER            | 63       | \$1,013,834   | \$50,695     | 0        |
| JOHNSON   | * TOTAL COUNTY * | 2,900    | \$336,695,309 | \$17,199,120 | 4.54     |
| JONES     | ANAMOSA*         | 257      | \$14,771,449  | \$742,485    | 0.2      |
| JONES     | MONTICELLO       | 308      | \$12,472,861  | \$623,422    | 0.16     |
| JONES     | CASCADE          | 14       | \$20,406      | \$1,020      | 0        |
| JONES     | OLIN             | 47       | \$654,321     | \$32,717     | 0.01     |
| JONES     | OXFORD JCT       | 37       | \$293,323     | \$14,662     | 0        |
| JONES     | WYOMING          | 55       | \$1,054,868   | \$52,742     | 0.01     |
| JONES     | CENTER JCT       | 10       | \$52,460      | \$2,623      | 0        |
| JONES     | MARTELLE         | 22       | \$416,932     | \$20,848     | 0.01     |
| JONES     | ONSLow           | 23       | \$294,148     | \$14,652     | 0        |
| JONES     | OTHER            | 67       | \$3,546,023   | \$76,042     | 0        |
| JONES     | * TOTAL COUNTY * | 840      | \$33,576,791  | \$1,581,213  | 0.42     |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County  | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|---------|------------------|----------|---------------|--------------|----------|
| KEOKUK  | KEOTA            | 55       | \$1,286,088   | \$64,307     | 0.02     |
| KEOKUK  | SIGOURNEY*       | 133      | \$3,727,460   | \$186,445    | 0.05     |
| KEOKUK  | DELTA            | 22       | \$103,086     | \$5,156      | 0        |
| KEOKUK  | HEDRICK          | 37       | \$505,638     | \$25,280     | 0.01     |
| KEOKUK  | RICHLAND         | 36       | \$598,162     | \$29,719     | 0.01     |
| KEOKUK  | WHAT CHEER       | 41       | \$411,908     | \$20,597     | 0.01     |
| KEOKUK  | HARPER           | 14       | \$142,528     | \$7,126      | 0        |
| KEOKUK  | KESWICK          | 15       | \$372,769     | \$18,640     | 0        |
| KEOKUK  | OLLIE            | 21       | \$153,043     | \$7,653      | 0        |
| KEOKUK  | SOUTH ENGLISH    | 19       | \$228,220     | \$11,410     | 0        |
| KEOKUK  | OTHER            | 67       | \$888,713     | \$72,601     | 0        |
| KEOKUK  | * TOTAL COUNTY * | 460      | \$8,417,615   | \$420,769    | 0.11     |
| KOSSUTH | ALGONA*          | 384      | \$21,148,155  | \$1,057,399  | 0.28     |
| KOSSUTH | BANCROFT         | 56       | \$1,536,990   | \$76,850     | 0.02     |
| KOSSUTH | BURT             | 33       | \$637,631     | \$31,884     | 0.01     |
| KOSSUTH | LU VERNE         | 27       | \$153,583     | \$7,679      | 0        |
| KOSSUTH | SWEA CITY        | 43       | \$515,382     | \$25,772     | 0.01     |
| KOSSUTH | TITONKA          | 45       | \$1,030,384   | \$51,500     | 0.01     |
| KOSSUTH | WESLEY           | 30       | \$933,920     | \$46,699     | 0.01     |
| KOSSUTH | WEST BEND        | 16       | \$759,270     | \$37,884     | 0.01     |
| KOSSUTH | WHITTEMORE       | 36       | \$762,263     | \$38,117     | 0.01     |
| KOSSUTH | FENTON           | 21       | \$226,799     | \$11,340     | 0        |
| KOSSUTH | LAKOTA           | 25       | \$270,113     | \$13,505     | 0        |
| KOSSUTH | LEDYARD          | 18       | \$323,533     | \$16,137     | 0        |
| KOSSUTH | LONE ROCK        | 16       | \$176,905     | \$8,844      | 0        |
| KOSSUTH | OTHER            | 35       | \$238,496     | \$11,925     | 0        |
| KOSSUTH | * TOTAL COUNTY * | 785      | \$28,713,424  | \$1,435,535  | 0.38     |
| LEE     | FT MADISON*      | 413      | \$25,647,643  | \$1,296,126  | 0.34     |
| LEE     | KEOKUK           | 441      | \$35,845,339  | \$1,799,878  | 0.48     |
| LEE     | DONNELLSON       | 94       | \$2,392,681   | \$119,458    | 0.03     |
| LEE     | MONTROSE         | 47       | \$505,758     | \$24,322     | 0.01     |
| LEE     | WEST POINT       | 77       | \$1,749,294   | \$87,467     | 0.02     |
| LEE     | ST PAUL          | 13       | \$822,275     | \$41,112     | 0.01     |
| LEE     | HOUGHTON         | 19       | \$1,603,387   | \$80,171     | 0.02     |
| LEE     | OTHER            | 111      | \$2,031,377   | \$101,571    | 0        |
| LEE     | * TOTAL COUNTY * | 1,215    | \$70,597,754  | \$3,550,105  | 0.94     |
| LINN    | CEDAR RAPIDS*    | 3,959    | \$598,103,909 | \$30,394,466 | 8.03     |
| LINN    | MARION           | 826      | \$65,542,012  | \$3,276,352  | 0.87     |
| LINN    | CENTER POINT     | 116      | \$3,689,285   | \$183,729    | 0.05     |
| LINN    | CENTRAL CITY     | 103      | \$906,793     | \$45,343     | 0.01     |
| LINN    | HIAWATHA         | 228      | \$20,333,895  | \$1,015,638  | 0.27     |
| LINN    | LISBON           | 83       | \$1,333,014   | \$66,610     | 0.02     |
| LINN    | MT VERNON        | 193      | \$8,228,412   | \$411,318    | 0.11     |
| LINN    | COGGON           | 49       | \$462,135     | \$23,109     | 0.01     |
| LINN    | FAIRFAX          | 65       | \$1,283,104   | \$64,106     | 0.02     |
| LINN    | SPRINGVILLE      | 73       | \$1,831,714   | \$91,535     | 0.02     |

**Retail Sales Tax  
By County and Town  
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|---------|------------------|----------|---------------|--------------|----------|
| LINN    | WALKER           | 44       | \$2,044,104   | \$101,969    | 0.03     |
| LINN    | ALBURNETTE       | 40       | \$752,635     | \$37,633     | 0.01     |
| LINN    | ELY              | 55       | \$1,145,502   | \$57,275     | 0.02     |
| LINN    | PALO             | 59       | \$909,514     | \$45,476     | 0.01     |
| LINN    | ROBINS           | 34       | \$769,339     | \$38,469     | 0.01     |
| LINN    | OTHER            | 118      | \$12,933,425  | \$64,540     | 0        |
| LINN    | * TOTAL COUNTY * | 6,045    | \$708,628,792 | \$35,917,568 | 9.49     |
| LOUISA  | COLUMBUS JCT     | 106      | \$2,322,776   | \$116,127    | 0.03     |
| LOUISA  | WAPELLO*         | 117      | \$2,231,097   | \$111,538    | 0.03     |
| LOUISA  | MORNING SUN      | 47       | \$1,012,370   | \$50,620     | 0.01     |
| LOUISA  | COLUMBUS CITY    | 12       | \$109,581     | \$5,478      | 0        |
| LOUISA  | GRANDVIEW        | 12       | \$220,122     | \$11,008     | 0        |
| LOUISA  | LETTS            | 24       | \$81,755      | \$4,089      | 0        |
| LOUISA  | OAKVILLE         | 23       | \$663,680     | \$33,183     | 0.01     |
| LOUISA  | OTHER            | 26       | \$417,068     | \$28,814     | 0        |
| LOUISA  | * TOTAL COUNTY * | 367      | \$7,217,635   | \$360,857    | 0.1      |
| LUCAS   | CHARITON*        | 222      | \$9,885,688   | \$494,264    | 0.13     |
| LUCAS   | RUSSELL          | 25       | \$197,309     | \$9,868      | 0        |
| LUCAS   | DERBY            | 11       | \$85,812      | \$4,290      | 0        |
| LUCAS   | LUCAS            | 15       | \$136,739     | \$6,836      | 0        |
| LUCAS   | OTHER            | 78       | \$661,259     | \$32,951     | 0        |
| LUCAS   | * TOTAL COUNTY * | 351      | \$10,966,807  | \$548,209    | 0.14     |
| LYON    | ROCK RAPIDS*     | 143      | \$6,179,083   | \$308,961    | 0.08     |
| LYON    | GEORGE           | 77       | \$2,096,648   | \$104,842    | 0.03     |
| LYON    | DOON             | 46       | \$1,235,748   | \$61,760     | 0.02     |
| LYON    | INWOOD           | 64       | \$1,688,455   | \$84,424     | 0.02     |
| LYON    | LARCHWOOD        | 54       | \$1,293,404   | \$64,653     | 0.02     |
| LYON    | LITTLE ROCK      | 31       | \$805,013     | \$40,245     | 0.01     |
| LYON    | ALVORD           | 11       | \$91,704      | \$4,585      | 0        |
| LYON    | LESTER           | 20       | \$387,876     | \$19,395     | 0.01     |
| LYON    | OTHER            | 36       | \$122,580     | \$6,129      | 0        |
| LYON    | * TOTAL COUNTY * | 482      | \$13,900,511  | \$694,994    | 0.18     |
| MADISON | WINTERSET*       | 254      | \$16,065,397  | \$806,593    | 0.21     |
| MADISON | EARLHAM          | 64       | \$2,222,454   | \$111,073    | 0.03     |
| MADISON | ST CHARLES       | 51       | \$865,328     | \$40,823     | 0.01     |
| MADISON | TRURO            | 24       | \$612,392     | \$30,526     | 0.01     |
| MADISON | OTHER            | 85       | \$926,808     | \$45,955     | 0.01     |
| MADISON | * TOTAL COUNTY * | 478      | \$20,692,379  | \$1,034,970  | 0.27     |
| MAHASKA | OSKALOOSA*       | 583      | \$37,515,892  | \$1,881,296  | 0.5      |
| MAHASKA | EDDYVILLE        | 20       | \$270,524     | \$13,526     | 0        |
| MAHASKA | NEW SHARON       | 81       | \$1,747,078   | \$87,361     | 0.02     |
| MAHASKA | BEACON           | 13       | \$227,199     | \$11,361     | 0        |
| MAHASKA | FREMONT          | 37       | \$371,657     | \$18,584     | 0        |
| MAHASKA | LEIGHTON         | 22       | \$616,346     | \$30,820     | 0.01     |

**Retail Sales Tax  
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| County   | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|----------|------------------|----------|---------------|--------------|----------|
| MAHASKA  | OTHER            | 67       | \$769,848     | \$38,583     | 0        |
| MAHASKA  | * TOTAL COUNTY * | 823      | \$41,518,544  | \$2,081,531  | 0.55     |
| MARION   | KNOXVILLE*       | 360      | \$16,043,491  | \$802,184    | 0.21     |
| MARION   | PELLA            | 457      | \$29,933,095  | \$1,526,910  | 0.4      |
| MARION   | PLEASANTVILLE    | 80       | \$1,490,666   | \$74,533     | 0.02     |
| MARION   | BUSSEY           | 19       | \$281,786     | \$14,091     | 0        |
| MARION   | MELCHER          | 37       | \$439,103     | \$21,943     | 0.01     |
| MARION   | DALLAS           | 13       | \$140,294     | \$7,014      | 0        |
| MARION   | HARVEY           | 19       | \$92,999      | \$4,651      | 0        |
| MARION   | OTHER            | 84       | \$1,328,710   | \$66,441     | 0        |
| MARION   | * TOTAL COUNTY * | 1,069    | \$49,750,144  | \$2,517,767  | 0.67     |
| MARSHALL | MARSHALLTOWN*    | 916      | \$87,353,266  | \$4,361,775  | 1.15     |
| MARSHALL | STATE CENTER     | 70       | \$1,243,585   | \$62,178     | 0.02     |
| MARSHALL | ALBION           | 34       | \$560,873     | \$28,044     | 0.01     |
| MARSHALL | GILMAN           | 23       | \$457,014     | \$22,851     | 0.01     |
| MARSHALL | MELBOURNE        | 27       | \$285,299     | \$14,267     | 0        |
| MARSHALL | CLEMONS          | 14       | \$52,492      | \$2,626      | 0        |
| MARSHALL | LAUREL           | 22       | \$168,002     | \$8,400      | 0        |
| MARSHALL | LE GRAND         | 32       | \$689,116     | \$34,453     | 0.01     |
| MARSHALL | LISCOMB          | 16       | \$70,289      | \$3,516      | 0        |
| MARSHALL | RHODES           | 21       | \$311,874     | \$15,593     | 0        |
| MARSHALL | OTHER            | 47       | \$1,636,896   | \$81,846     | 0.01     |
| MARSHALL | * TOTAL COUNTY * | 1,222    | \$92,828,706  | \$4,635,549  | 1.22     |
| MILLS    | GLENWOOD*        | 216      | \$10,082,283  | \$504,454    | 0.13     |
| MILLS    | MALVERN          | 54       | \$1,031,946   | \$51,597     | 0.01     |
| MILLS    | EMERSON          | 31       | \$354,770     | \$17,740     | 0        |
| MILLS    | PACIFIC JCT      | 15       | \$202,494     | \$10,124     | 0        |
| MILLS    | HASTINGS         | 16       | \$116,691     | \$5,835      | 0        |
| MILLS    | HENDERSON        | 11       | \$77,335      | \$3,866      | 0        |
| MILLS    | SILVER CITY      | 15       | \$186,939     | \$9,441      | 0        |
| MILLS    | OTHER            | 30       | \$299,114     | \$14,956     | 0        |
| MILLS    | * TOTAL COUNTY * | 388      | \$12,351,572  | \$618,013    | 0.16     |
| MITCHELL | OSAGE*           | 230      | \$8,450,818   | \$422,547    | 0.11     |
| MITCHELL | ST ANSGAR        | 108      | \$3,411,895   | \$170,585    | 0.05     |
| MITCHELL | RICEVILLE        | 50       | \$670,829     | \$33,544     | 0.01     |
| MITCHELL | STACYVILLE       | 49       | \$1,054,334   | \$52,718     | 0.01     |
| MITCHELL | MCINTIRE         | 19       | \$538,089     | \$25,576     | 0.01     |
| MITCHELL | ORCHARD          | 10       | \$74,035      | \$3,701      | 0        |
| MITCHELL | OTHER            | 40       | \$472,877     | \$23,644     | 0.01     |
| MITCHELL | * TOTAL COUNTY * | 506      | \$14,672,877  | \$732,315    | 0.19     |
| MONONA   | ONAWA*           | 160      | \$7,828,688   | \$391,443    | 0.1      |
| MONONA   | MAPLETON         | 88       | \$3,142,623   | \$157,155    | 0.04     |
| MONONA   | UTE              | 34       | \$461,763     | \$23,090     | 0.01     |
| MONONA   | WHITING          | 38       | \$793,497     | \$39,673     | 0.01     |

**Retail Sales Tax  
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| County     | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| MONONA     | BLENCOE          | 17       | \$204,659     | \$10,234     | 0        |
| MONONA     | CASTANA          | 19       | \$109,058     | \$5,453      | 0        |
| MONONA     | MOORHEAD         | 27       | \$163,394     | \$8,171      | 0        |
| MONONA     | SOLDIER          | 23       | \$375,187     | \$18,758     | 0        |
| MONONA     | TURIN            | 12       | \$60,816      | \$3,041      | 0        |
| MONONA     | OTHER            | 26       | \$581,953     | \$29,099     | 0        |
| MONONA     | * TOTAL COUNTY * | 444      | \$13,721,638  | \$686,117    | 0.18     |
| MONROE     | ALBIA*           | 228      | \$8,806,644   | \$440,364    | 0.12     |
| MONROE     | LOVILIA          | 35       | \$524,983     | \$26,249     | 0.01     |
| MONROE     | MELROSE          | 10       | \$32,314      | \$1,615      | 0        |
| MONROE     | OTHER            | 38       | \$329,055     | \$16,451     | 0        |
| MONROE     | * TOTAL COUNTY * | 311      | \$9,692,996   | \$484,679    | 0.13     |
| MONTGOMERY | RED OAK*         | 286      | \$17,688,431  | \$884,410    | 0.23     |
| MONTGOMERY | VILLISCA         | 77       | \$1,182,443   | \$59,116     | 0.02     |
| MONTGOMERY | STANTON          | 72       | \$1,385,781   | \$69,282     | 0.02     |
| MONTGOMERY | ELLIOTT          | 23       | \$74,485      | \$3,685      | 0        |
| MONTGOMERY | OTHER            | 31       | \$125,199     | \$6,262      | 0        |
| MONTGOMERY | * TOTAL COUNTY * | 489      | \$20,456,339  | \$1,022,755  | 0.27     |
| MUSCATINE  | MUSCATINE*       | 776      | \$74,661,598  | \$3,751,104  | 0.99     |
| MUSCATINE  | WEST LIBERTY     | 120      | \$3,670,226   | \$183,480    | 0.05     |
| MUSCATINE  | WILTON           | 118      | \$8,435,498   | \$421,770    | 0.11     |
| MUSCATINE  | ATALISSA         | 16       | \$235,793     | \$11,789     | 0        |
| MUSCATINE  | CONESVILLE       | 11       | \$32,862      | \$1,644      | 0        |
| MUSCATINE  | NICHOLS          | 31       | \$297,626     | \$14,881     | 0        |
| MUSCATINE  | STOCKTON         | 10       | \$159,660     | \$7,984      | 0        |
| MUSCATINE  | DURANT           | 16       | \$217,775     | \$10,892     | 0        |
| MUSCATINE  | FRUITLAND        | 14       | \$223,612     | \$11,181     | 0        |
| MUSCATINE  | OTHER            | 60       | \$1,590,554   | \$79,539     | 0        |
| MUSCATINE  | * TOTAL COUNTY * | 1,172    | \$89,525,204  | \$4,494,264  | 1.19     |
| OBRIEN     | SHELDON          | 284      | \$17,387,517  | \$870,087    | 0.23     |
| OBRIEN     | HARTLEY          | 85       | \$2,412,423   | \$120,623    | 0.03     |
| OBRIEN     | PAULLINA         | 78       | \$1,521,932   | \$76,096     | 0.02     |
| OBRIEN     | PRIMGHAR*        | 53       | \$1,035,380   | \$51,769     | 0.01     |
| OBRIEN     | SANBORN          | 86       | \$3,104,325   | \$155,221    | 0.04     |
| OBRIEN     | SUTHERLAND       | 44       | \$1,059,138   | \$52,956     | 0.01     |
| OBRIEN     | ARCHER           | 14       | \$257,451     | \$12,872     | 0        |
| OBRIEN     | CALUMET          | 10       | \$138,942     | \$6,947      | 0        |
| OBRIEN     | OTHER            | 44       | \$231,633     | \$11,584     | 0        |
| OBRIEN     | * TOTAL COUNTY * | 698      | \$27,148,741  | \$1,358,155  | 0.36     |
| OSCEOLA    | SIBLEY*          | 142      | \$6,284,662   | \$314,240    | 0.08     |
| OSCEOLA    | ASHTON           | 32       | \$542,887     | \$27,128     | 0.01     |
| OSCEOLA    | OCHEYEDAN        | 45       | \$1,038,780   | \$51,940     | 0.01     |
| OSCEOLA    | HARRIS           | 14       | \$120,848     | \$6,042      | 0        |
| OSCEOLA    | MELVIN           | 21       | \$413,473     | \$20,672     | 0.01     |

**Retail Sales Tax  
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| County     | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| OSCEOLA    | OTHER            | 21       | \$352,213     | \$17,612     | 0        |
| OSCEOLA    | * TOTAL COUNTY * | 275      | \$8,752,863   | \$437,634    | 0.12     |
| PAGE       | CLARINDA*        | 262      | \$9,728,961   | \$487,042    | 0.13     |
| PAGE       | SHENANDOAH       | 249      | \$10,255,044  | \$512,786    | 0.14     |
| PAGE       | ESSEX            | 34       | \$769,357     | \$38,469     | 0.01     |
| PAGE       | BRADDYVILLE      | 12       | \$207,507     | \$10,376     | 0        |
| PAGE       | COIN             | 20       | \$95,539      | \$4,778      | 0        |
| PAGE       | OTHER            | 55       | \$384,335     | \$19,215     | 0        |
| PAGE       | * TOTAL COUNTY * | 632      | \$21,440,743  | \$1,072,666  | 0.28     |
| PALO ALTO  | EMMETSBURG*      | 183      | \$7,156,366   | \$357,875    | 0.09     |
| PALO ALTO  | GRAETTINGER      | 50       | \$5,410,271   | \$270,516    | 0.07     |
| PALO ALTO  | RUTHVEN          | 47       | \$1,007,496   | \$50,376     | 0.01     |
| PALO ALTO  | WEST BEND        | 51       | \$1,860,217   | \$93,011     | 0.02     |
| PALO ALTO  | AYRSHIRE         | 10       | \$133,832     | \$6,692      | 0        |
| PALO ALTO  | CYLINDER         | 19       | \$180,150     | \$9,007      | 0        |
| PALO ALTO  | MALLARD          | 25       | \$376,247     | \$18,815     | 0        |
| PALO ALTO  | OTHER            | 33       | \$418,125     | \$20,905     | 0        |
| PALO ALTO  | * TOTAL COUNTY * | 408      | \$16,542,704  | \$827,197    | 0.22     |
| PLYMOUTH   | LE MARS*         | 425      | \$28,346,205  | \$1,417,419  | 0.37     |
| PLYMOUTH   | AKRON            | 72       | \$1,791,215   | \$89,658     | 0.02     |
| PLYMOUTH   | KINGSLEY         | 81       | \$1,913,973   | \$95,690     | 0.03     |
| PLYMOUTH   | REMSEN           | 118      | \$3,441,931   | \$172,097    | 0.05     |
| PLYMOUTH   | MERRILL          | 47       | \$726,155     | \$36,257     | 0.01     |
| PLYMOUTH   | BRUNSVILLE       | 10       | \$79,275      | \$3,964      | 0        |
| PLYMOUTH   | HINTON           | 47       | \$802,773     | \$40,141     | 0.01     |
| PLYMOUTH   | WESTFIELD        | 17       | \$190,361     | \$9,520      | 0        |
| PLYMOUTH   | OTHER            | 51       | \$397,273     | \$19,863     | 0        |
| PLYMOUTH   | * TOTAL COUNTY * | 868      | \$37,689,161  | \$1,884,609  | 0.5      |
| POCAHONTAS | FONDA            | 32       | \$478,816     | \$23,936     | 0.01     |
| POCAHONTAS | LAURENS          | 91       | \$2,177,605   | \$108,882    | 0.03     |
| POCAHONTAS | POCAHONTAS*      | 145      | \$3,696,694   | \$184,850    | 0.05     |
| POCAHONTAS | GILMORE CITY     | 17       | \$842,432     | \$42,123     | 0.01     |
| POCAHONTAS | ROLFE            | 44       | \$1,089,013   | \$54,451     | 0.01     |
| POCAHONTAS | HAVELOCK         | 17       | \$358,342     | \$17,916     | 0        |
| POCAHONTAS | PALMER           | 23       | \$410,359     | \$20,518     | 0.01     |
| POCAHONTAS | OTHER            | 37       | \$124,820     | \$6,239      | 0        |
| POCAHONTAS | * TOTAL COUNTY * | 406      | \$9,178,081   | \$458,915    | 0.12     |
| POLK       | DES MOINES*      | 6,218    | \$960,639,882 | \$48,344,899 | 12.73    |
| POLK       | WEST DES MOINES  | 1,411    | \$234,393,459 | \$11,796,670 | 3.12     |
| POLK       | URBANDALE        | 711      | \$112,024,464 | \$5,681,067  | 1.5      |
| POLK       | ALTOONA          | 322      | \$40,760,794  | \$2,072,597  | 0.55     |
| POLK       | ANKENY           | 844      | \$90,431,148  | \$4,553,611  | 1.2      |
| POLK       | WINDSOR HTS      | 62       | \$4,054,137   | \$202,707    | 0.05     |
| POLK       | CLIVE            | 353      | \$76,422,934  | \$3,869,312  | 1.02     |

**Retail Sales Tax  
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|---------------|------------------|----------|-----------------|--------------|----------|
| POLK          | GRIMES           | 180      | \$25,579,851    | \$1,278,997  | 0.34     |
| POLK          | MITCHELLVILLE    | 61       | \$701,152       | \$35,060     | 0.01     |
| POLK          | POLK CITY        | 88       | \$1,652,098     | \$82,455     | 0.02     |
| POLK          | BONDURANT        | 103      | \$2,436,951     | \$121,846    | 0.03     |
| POLK          | ELKHART          | 30       | \$922,193       | \$46,111     | 0.01     |
| POLK          | PLEASANT HILL    | 103      | \$4,997,309     | \$249,853    | 0.07     |
| POLK          | RUNNELLS         | 86       | \$965,268       | \$48,265     | 0.01     |
| POLK          | JOHNSTON         | 288      | \$21,438,736    | \$1,091,820  | 0.29     |
| POLK          | ALLEMAN          | 18       | \$314,407       | \$15,722     | 0        |
| POLK          | OTHER            | 51       | \$4,251,213     | \$212,567    | 0        |
| POLK          | * TOTAL COUNTY * | 10,929   | \$1,581,985,996 | \$79,703,559 | 21.01    |
| POTTAWATTAMIE | COUNCIL BLUFFS*  | 1,415    | \$215,976,426   | \$11,101,642 | 2.93     |
| POTTAWATTAMIE | AVOCA            | 93       | \$4,478,104     | \$223,219    | 0.06     |
| POTTAWATTAMIE | CARTER LAKE      | 70       | \$2,370,758     | \$118,539    | 0.03     |
| POTTAWATTAMIE | OAKLAND          | 76       | \$3,584,793     | \$179,287    | 0.05     |
| POTTAWATTAMIE | CARSON           | 44       | \$701,712       | \$35,057     | 0.01     |
| POTTAWATTAMIE | NEOLA            | 44       | \$1,159,848     | \$57,990     | 0.02     |
| POTTAWATTAMIE | WALNUT           | 66       | \$1,469,202     | \$73,464     | 0.02     |
| POTTAWATTAMIE | CRESCENT         | 38       | \$893,180       | \$44,661     | 0.01     |
| POTTAWATTAMIE | HANCOCK          | 17       | \$457,495       | \$22,876     | 0.01     |
| POTTAWATTAMIE | MACEDONIA        | 13       | \$668,688       | \$33,431     | 0.01     |
| POTTAWATTAMIE | MCCLELLAND       | 17       | \$127,124       | \$6,356      | 0        |
| POTTAWATTAMIE | MINDEN           | 33       | \$449,148       | \$22,458     | 0.01     |
| POTTAWATTAMIE | TREYNOR          | 34       | \$891,456       | \$44,576     | 0.01     |
| POTTAWATTAMIE | UNDERWOOD        | 54       | \$2,034,088     | \$101,704    | 0.03     |
| POTTAWATTAMIE | OTHER            | 63       | \$1,130,038     | \$56,479     | 0        |
| POTTAWATTAMIE | * TOTAL COUNTY * | 2,077    | \$236,392,060   | \$12,121,739 | 3.2      |
| POWESHIEK     | GRINNELL         | 386      | \$19,082,518    | \$960,548    | 0.25     |
| POWESHIEK     | BROOKLYN         | 116      | \$6,707,781     | \$334,865    | 0.09     |
| POWESHIEK     | MONTEZUMA*       | 137      | \$4,482,473     | \$224,111    | 0.06     |
| POWESHIEK     | VICTOR           | 13       | \$498,433       | \$24,921     | 0.01     |
| POWESHIEK     | DEEP RIVER       | 29       | \$188,755       | \$9,433      | 0        |
| POWESHIEK     | MALCOM           | 30       | \$431,148       | \$21,559     | 0.01     |
| POWESHIEK     | OTHER            | 52       | \$1,456,377     | \$72,820     | 0        |
| POWESHIEK     | * TOTAL COUNTY * | 763      | \$32,847,485    | \$1,648,257  | 0.44     |
| RINGGOLD      | MOUNT AYR*       | 114      | \$7,668,919     | \$383,289    | 0.1      |
| RINGGOLD      | DIAGONAL         | 20       | \$387,278       | \$19,264     | 0.01     |
| RINGGOLD      | ELLSTON          | 15       | \$52,460        | \$2,624      | 0        |
| RINGGOLD      | KELLERTON        | 15       | \$123,697       | \$6,185      | 0        |
| RINGGOLD      | REDDING          | 10       | \$180,277       | \$9,014      | 0        |
| RINGGOLD      | OTHER            | 68       | \$321,066       | \$16,054     | 0        |
| RINGGOLD      | * TOTAL COUNTY * | 242      | \$8,733,697     | \$436,430    | 0.12     |
| SAC           | SAC CITY*        | 145      | \$5,996,574     | \$299,830    | 0.08     |
| SAC           | LAKE VIEW        | 90       | \$2,028,002     | \$101,401    | 0.03     |
| SAC           | ODEBOLT          | 60       | \$1,480,402     | \$74,021     | 0.02     |

**Retail Sales Tax  
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| SAC    | EARLY            | 31       | \$668,765     | \$33,439     | 0.01     |
| SAC    | SCHALLER         | 48       | \$1,168,228   | \$58,416     | 0.02     |
| SAC    | WALL LAKE        | 48       | \$1,765,787   | \$88,292     | 0.02     |
| SAC    | AUBURN           | 18       | \$425,091     | \$21,206     | 0.01     |
| SAC    | LYTTON           | 19       | \$205,519     | \$10,240     | 0        |
| SAC    | NEMAHA           | 17       | \$346,841     | \$17,343     | 0        |
| SAC    | OTHER            | 40       | \$625,794     | \$31,290     | 0        |
| SAC    | * TOTAL COUNTY * | 516      | \$14,711,003  | \$735,478    | 0.19     |
| SCOTT  | DAVENPORT*       | 2,636    | \$446,302,671 | \$22,529,595 | 5.95     |
| SCOTT  | BETTENDORF       | 793      | \$59,439,114  | \$3,023,784  | 0.8      |
| SCOTT  | BUFFALO          | 34       | \$2,321,864   | \$116,063    | 0.03     |
| SCOTT  | LE CLAIRE        | 114      | \$2,633,664   | \$150,173    | 0.04     |
| SCOTT  | BLUE GRASS       | 104      | \$2,284,692   | \$114,224    | 0.03     |
| SCOTT  | ELDRIDGE         | 191      | \$11,772,131  | \$588,804    | 0.16     |
| SCOTT  | PRINCETON        | 41       | \$556,380     | \$27,818     | 0.01     |
| SCOTT  | WALCOTT          | 82       | \$8,541,746   | \$427,089    | 0.11     |
| SCOTT  | DIXON            | 20       | \$256,540     | \$13,086     | 0        |
| SCOTT  | DONAHUE          | 29       | \$348,362     | \$17,418     | 0        |
| SCOTT  | LONG GROVE       | 62       | \$447,736     | \$22,373     | 0.01     |
| SCOTT  | MCCAUSLAND       | 16       | \$329,723     | \$16,484     | 0        |
| SCOTT  | OTHER            | 72       | \$3,204,289   | \$160,214    | 0        |
| SCOTT  | * TOTAL COUNTY * | 4,194    | \$538,438,912 | \$27,207,125 | 7.19     |
| SHELBY | HARLAN*          | 317      | \$15,376,118  | \$768,804    | 0.2      |
| SHELBY | ELK HORN         | 54       | \$1,545,182   | \$79,200     | 0.02     |
| SHELBY | SHELBY           | 32       | \$254,485     | \$12,717     | 0        |
| SHELBY | DEFIANCE         | 35       | \$481,263     | \$24,062     | 0.01     |
| SHELBY | EARLING          | 32       | \$304,278     | \$15,215     | 0        |
| SHELBY | IRWIN            | 26       | \$586,473     | \$29,325     | 0.01     |
| SHELBY | KIRKMAN          | 14       | \$87,255      | \$4,361      | 0        |
| SHELBY | PANAMA           | 22       | \$455,835     | \$22,793     | 0.01     |
| SHELBY | PORTSMOUTH       | 19       | \$299,426     | \$14,970     | 0        |
| SHELBY | OTHER            | 37       | \$149,258     | \$7,464      | 0        |
| SHELBY | * TOTAL COUNTY * | 588      | \$19,539,573  | \$978,911    | 0.26     |
| SIOUX  | HAWARDEN         | 154      | \$5,932,386   | \$296,615    | 0.08     |
| SIOUX  | ALTON            | 53       | \$1,764,460   | \$88,222     | 0.02     |
| SIOUX  | HULL             | 123      | \$2,871,819   | \$143,591    | 0.04     |
| SIOUX  | ORANGE CITY*     | 245      | \$13,374,970  | \$668,755    | 0.18     |
| SIOUX  | ROCK VALLEY      | 187      | \$9,407,233   | \$463,330    | 0.12     |
| SIOUX  | SIOUX CENTER     | 313      | \$22,181,557  | \$1,109,103  | 0.29     |
| SIOUX  | BOYDEN           | 42       | \$615,988     | \$30,802     | 0.01     |
| SIOUX  | HOSPERS          | 49       | \$1,342,226   | \$67,112     | 0.02     |
| SIOUX  | IRETON           | 38       | \$1,440,484   | \$72,025     | 0.02     |
| SIOUX  | GRANVILLE        | 19       | \$351,535     | \$17,577     | 0        |
| SIOUX  | MAURICE          | 33       | \$188,385     | \$9,371      | 0        |
| SIOUX  | SHELDON          | 11       | \$35,945      | \$1,797      | 0        |

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| SIoux  | OTHER            | 61       | \$625,560     | \$31,281     | 0        |
| SIoux  | * TOTAL COUNTY * | 1,328    | \$60,132,548  | \$2,999,581  | 0.79     |
| STORY  | AMES             | 1,289    | \$165,225,507 | \$8,314,885  | 2.2      |
| STORY  | NEVADA*          | 248      | \$11,413,219  | \$570,659    | 0.15     |
| STORY  | STORY CITY       | 180      | \$8,708,160   | \$435,415    | 0.12     |
| STORY  | CAMBRIDGE        | 27       | \$334,995     | \$16,738     | 0        |
| STORY  | COLO             | 38       | \$843,598     | \$42,180     | 0.01     |
| STORY  | MAXWELL          | 39       | \$388,098     | \$19,403     | 0.01     |
| STORY  | ROLAND           | 49       | \$824,931     | \$40,785     | 0.01     |
| STORY  | SLATER           | 46       | \$2,046,464   | \$102,322    | 0.03     |
| STORY  | ZEARING          | 40       | \$464,085     | \$23,204     | 0.01     |
| STORY  | COLLINS          | 14       | \$295,847     | \$14,793     | 0        |
| STORY  | GILBERT          | 36       | \$680,282     | \$34,015     | 0.01     |
| STORY  | HUXLEY           | 87       | \$2,295,685   | \$114,782    | 0.03     |
| STORY  | KELLEY           | 17       | \$81,745      | \$4,089      | 0        |
| STORY  | MCCALLSBURG      | 15       | \$213,788     | \$10,691     | 0        |
| STORY  | OTHER            | 63       | \$1,122,457   | \$56,121     | 0        |
| STORY  | * TOTAL COUNTY * | 2,188    | \$194,938,861 | \$9,800,082  | 2.59     |
| TAMA   | TAMA             | 152      | \$3,399,608   | \$169,779    | 0.04     |
| TAMA   | DYSART           | 83       | \$2,184,152   | \$109,215    | 0.03     |
| TAMA   | TOLEDO*          | 132      | \$8,120,134   | \$411,487    | 0.11     |
| TAMA   | TRAER            | 101      | \$2,598,389   | \$129,908    | 0.03     |
| TAMA   | GARWIN           | 38       | \$337,705     | \$18,133     | 0        |
| TAMA   | GLADBROOK        | 63       | \$1,957,818   | \$97,892     | 0.03     |
| TAMA   | CHELSEA          | 27       | \$366,034     | \$18,301     | 0        |
| TAMA   | CLUTIER          | 23       | \$272,531     | \$13,628     | 0        |
| TAMA   | ELBERON          | 17       | \$125,054     | \$6,254      | 0        |
| TAMA   | MONTOUR          | 15       | \$317,134     | \$15,857     | 0        |
| TAMA   | OTHER            | 15       | \$2,889,172   | \$144,458    | 0        |
| TAMA   | * TOTAL COUNTY * | 707      | \$22,567,731  | \$1,134,912  | 0.3      |
| TAYLOR | BEDFORD*         | 125      | \$3,177,865   | \$157,893    | 0.04     |
| TAYLOR | LENOX            | 75       | \$2,017,218   | \$100,862    | 0.03     |
| TAYLOR | CLEARFIELD       | 24       | \$201,548     | \$10,075     | 0        |
| TAYLOR | NEW MARKET       | 26       | \$143,675     | \$7,155      | 0        |
| TAYLOR | BLOCKTON         | 15       | \$75,276      | \$3,765      | 0        |
| TAYLOR | GRAVITY          | 16       | \$13,341      | \$667        | 0        |
| TAYLOR | OTHER            | 22       | \$349,257     | \$12,464     | 0        |
| TAYLOR | * TOTAL COUNTY * | 303      | \$5,878,180   | \$292,881    | 0.08     |
| UNION  | CRESTON*         | 382      | \$26,792,593  | \$1,339,813  | 0.35     |
| UNION  | AFTON            | 57       | \$1,192,079   | \$59,606     | 0.02     |
| UNION  | LORIMOR          | 20       | \$122,682     | \$6,136      | 0        |
| UNION  | OTHER            | 40       | \$374,503     | \$20,416     | 0        |
| UNION  | * TOTAL COUNTY * | 499      | \$28,481,857  | \$1,425,971  | 0.38     |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County     | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| VAN BUREN  | KEOSAUQUA*       | 100      | \$1,755,284   | \$87,732     | 0.02     |
| VAN BUREN  | BONAPARTE        | 42       | \$469,924     | \$23,495     | 0.01     |
| VAN BUREN  | FARMINGTON       | 54       | \$983,344     | \$49,163     | 0.01     |
| VAN BUREN  | MILTON           | 28       | \$186,546     | \$9,327      | 0        |
| VAN BUREN  | BIRMINGHAM       | 30       | \$307,259     | \$15,362     | 0        |
| VAN BUREN  | CANTRIL          | 25       | \$651,551     | \$32,578     | 0.01     |
| VAN BUREN  | STOCKPORT        | 25       | \$622,532     | \$31,126     | 0.01     |
| VAN BUREN  | OTHER            | 93       | \$2,141,705   | \$107,083    | 0        |
| VAN BUREN  | * TOTAL COUNTY * | 397      | \$7,118,145   | \$355,866    | 0.09     |
| WAPELLO    | OTTUMWA*         | 985      | \$79,727,489  | \$4,021,690  | 1.06     |
| WAPELLO    | ELDON            | 62       | \$754,831     | \$34,258     | 0.01     |
| WAPELLO    | EDDYVILLE        | 36       | \$629,807     | \$31,489     | 0.01     |
| WAPELLO    | AGENCY           | 40       | \$619,440     | \$30,910     | 0.01     |
| WAPELLO    | BLAKESBURG       | 35       | \$267,148     | \$13,359     | 0        |
| WAPELLO    | OTHER            | 51       | \$1,498,560   | \$69,336     | 0        |
| WAPELLO    | * TOTAL COUNTY * | 1,209    | \$83,497,275  | \$4,201,042  | 1.11     |
| WARREN     | INDIANOLA*       | 529      | \$34,726,888  | \$1,748,641  | 0.46     |
| WARREN     | CARLISLE         | 140      | \$3,038,590   | \$152,098    | 0.04     |
| WARREN     | NORWALK          | 193      | \$9,206,065   | \$460,256    | 0.12     |
| WARREN     | MILO             | 47       | \$864,119     | \$43,205     | 0.01     |
| WARREN     | ACKWORTH         | 11       | \$25,369      | \$1,269      | 0        |
| WARREN     | CUMMING          | 40       | \$464,595     | \$23,239     | 0.01     |
| WARREN     | HARTFORD         | 25       | \$212,443     | \$10,631     | 0        |
| WARREN     | LACONA           | 25       | \$570,533     | \$28,528     | 0.01     |
| WARREN     | MARTENSDALE      | 17       | \$911,502     | \$45,576     | 0.01     |
| WARREN     | NEW VIRGINIA     | 47       | \$331,567     | \$16,531     | 0        |
| WARREN     | ST MARYS         | 10       | \$143,791     | \$7,189      | 0        |
| WARREN     | OTHER            | 41       | \$712,868     | \$35,644     | 0        |
| WARREN     | * TOTAL COUNTY * | 1,125    | \$51,208,330  | \$2,572,807  | 0.68     |
| WASHINGTON | WASHINGTON*      | 435      | \$18,726,565  | \$935,748    | 0.25     |
| WASHINGTON | KALONA           | 202      | \$7,087,082   | \$354,462    | 0.09     |
| WASHINGTON | BRIGHTON         | 45       | \$377,982     | \$18,894     | 0        |
| WASHINGTON | RIVERSIDE        | 79       | \$1,745,784   | \$87,286     | 0.02     |
| WASHINGTON | WELLMAN          | 103      | \$2,741,987   | \$137,098    | 0.04     |
| WASHINGTON | AINSWORTH        | 50       | \$989,117     | \$46,889     | 0.01     |
| WASHINGTON | CRAWFORDSVILLE   | 23       | \$132,128     | \$6,608      | 0        |
| WASHINGTON | OTHER            | 45       | \$534,829     | \$26,737     | 0        |
| WASHINGTON | * TOTAL COUNTY * | 982      | \$32,335,474  | \$1,613,722  | 0.43     |
| WAYNE      | CORYDON*         | 119      | \$2,568,165   | \$128,425    | 0.03     |
| WAYNE      | SEYMOUR          | 33       | \$420,098     | \$21,005     | 0.01     |
| WAYNE      | ALLERTON         | 39       | \$762,809     | \$38,143     | 0.01     |
| WAYNE      | HUMESTON         | 47       | \$874,602     | \$43,731     | 0.01     |
| WAYNE      | LINEVILLE        | 15       | \$162,844     | \$8,099      | 0        |
| WAYNE      | PROMISE CITY     | 10       | \$747,040     | \$37,352     | 0.01     |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County     | Town             | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| WAYNE      | OTHER            | 35       | \$281,061     | \$14,055     | 0        |
| WAYNE      | * TOTAL COUNTY * | 298      | \$5,816,619   | \$290,810    | 0.08     |
| WEBSTER    | FT DODGE*        | 1,048    | \$112,741,086 | \$5,674,234  | 1.46     |
| WEBSTER    | GOWRIE           | 68       | \$1,861,126   | \$93,055     | 0.02     |
| WEBSTER    | DAYTON           | 52       | \$616,673     | \$30,833     | 0.01     |
| WEBSTER    | LEHIGH           | 30       | \$388,080     | \$19,404     | 0.01     |
| WEBSTER    | OTHO             | 19       | \$178,310     | \$8,914      | 0        |
| WEBSTER    | BADGER           | 23       | \$91,138      | \$4,550      | 0        |
| WEBSTER    | CALLENDER        | 24       | \$123,658     | \$6,183      | 0        |
| WEBSTER    | CLARE            | 17       | \$157,147     | \$7,860      | 0        |
| WEBSTER    | DUNCOMBE         | 22       | \$309,642     | \$15,483     | 0        |
| WEBSTER    | HARCOURT         | 28       | \$628,865     | \$31,441     | 0.01     |
| WEBSTER    | MOORLAND         | 15       | \$68,105      | \$3,380      | 0        |
| WEBSTER    | VINCENT          | 15       | \$533,620     | \$26,682     | 0.01     |
| WEBSTER    | OTHER            | 70       | \$799,624     | \$39,768     | 0        |
| WEBSTER    | * TOTAL COUNTY * | 1,431    | \$118,497,074 | \$5,961,787  | 1.54     |
| WINNEBAGO  | FOREST CITY*     | 194      | \$5,652,327   | \$282,609    | 0.07     |
| WINNEBAGO  | BUFFALO CENTER   | 72       | \$2,322,183   | \$116,112    | 0.03     |
| WINNEBAGO  | LAKE MILLS       | 125      | \$6,551,623   | \$327,632    | 0.09     |
| WINNEBAGO  | THOMPSON         | 39       | \$2,694,449   | \$134,723    | 0.04     |
| WINNEBAGO  | LELAND           | 22       | \$356,049     | \$17,802     | 0        |
| WINNEBAGO  | RAKE             | 21       | \$357,120     | \$17,849     | 0        |
| WINNEBAGO  | OTHER            | 39       | \$1,253,187   | \$65,958     | 0        |
| WINNEBAGO  | * TOTAL COUNTY * | 512      | \$19,186,938  | \$962,685    | 0.25     |
| WINNESHIEK | DECORAH*         | 514      | \$35,783,953  | \$1,785,874  | 0.47     |
| WINNESHIEK | CALMAR           | 61       | \$2,893,517   | \$144,717    | 0.04     |
| WINNESHIEK | OSSIAN           | 73       | \$1,761,883   | \$88,103     | 0.02     |
| WINNESHIEK | CASTALIA         | 15       | \$54,704      | \$2,735      | 0        |
| WINNESHIEK | FT. ATKINSON     | 52       | \$801,283     | \$40,067     | 0.01     |
| WINNESHIEK | RIDGEWAY         | 34       | \$916,888     | \$45,841     | 0.01     |
| WINNESHIEK | SPILLVILLE       | 25       | \$528,639     | \$26,436     | 0.01     |
| WINNESHIEK | OTHER            | 69       | \$990,888     | \$49,484     | 0        |
| WINNESHIEK | * TOTAL COUNTY * | 843      | \$43,731,755  | \$2,183,257  | 0.58     |
| WOODBURY   | SIoux CITY*      | 2,225    | \$300,648,533 | \$15,188,220 | 4.01     |
| WOODBURY   | MOVILLE          | 68       | \$2,403,073   | \$120,152    | 0.03     |
| WOODBURY   | ANTHON           | 41       | \$725,253     | \$36,265     | 0.01     |
| WOODBURY   | CORRECTIONVILLE  | 60       | \$1,482,159   | \$74,107     | 0.02     |
| WOODBURY   | DANBURY          | 28       | \$522,208     | \$26,093     | 0.01     |
| WOODBURY   | SERGEANT BLUFF   | 94       | \$8,189,929   | \$409,506    | 0.11     |
| WOODBURY   | SLOAN            | 44       | \$770,025     | \$38,499     | 0.01     |
| WOODBURY   | HORNICK          | 23       | \$220,941     | \$11,048     | 0        |
| WOODBURY   | LAWTON           | 40       | \$1,350,281   | \$67,515     | 0.02     |
| WOODBURY   | PIERSON          | 25       | \$584,276     | \$29,216     | 0.01     |
| WOODBURY   | SALIX            | 26       | \$409,782     | \$20,481     | 0.01     |
| WOODBURY   | SMITHLAND        | 21       | \$139,235     | \$6,963      | 0        |

**Retail Sales Tax  
By County and Town  
Quarter Ending December 2001**

| County   | Town                     | # of Bus       | Taxable Sales          | Computed Tax         | % of Tax   |
|----------|--------------------------|----------------|------------------------|----------------------|------------|
| WOODBURY | BRONSON                  | 11             | \$99,995               | \$4,975              | 0          |
| WOODBURY | OTHER                    | 62             | \$563,209              | \$28,160             | 0          |
| WOODBURY | * TOTAL COUNTY *         | 2,768          | \$318,108,899          | \$16,061,200         | 4.24       |
| WORTH    | MANLY                    | 55             | \$992,756              | \$49,644             | 0.01       |
| WORTH    | NORTHWOOD*               | 120            | \$4,612,607            | \$229,900            | 0.06       |
| WORTH    | FERTILE                  | 19             | \$189,875              | \$9,496              | 0          |
| WORTH    | GRAFTON                  | 19             | \$304,823              | \$15,242             | 0          |
| WORTH    | HANLONTOWN               | 19             | \$283,682              | \$14,184             | 0          |
| WORTH    | JOICE                    | 11             | \$160,149              | \$8,008              | 0          |
| WORTH    | KENSETT                  | 30             | \$135,108              | \$6,756              | 0          |
| WORTH    | OTHER                    | 33             | \$85,888               | \$4,295              | 0          |
| WORTH    | * TOTAL COUNTY *         | 306            | \$6,764,888            | \$337,525            | 0.09       |
| WRIGHT   | CLARION*                 | 163            | \$6,655,266            | \$326,376            | 0.09       |
| WRIGHT   | EAGLE GROVE              | 143            | \$7,030,059            | \$351,275            | 0.09       |
| WRIGHT   | BELMOND                  | 168            | \$7,249,864            | \$339,353            | 0.09       |
| WRIGHT   | DOWS                     | 38             | \$743,311              | \$37,167             | 0.01       |
| WRIGHT   | GOLDFIELD                | 39             | \$1,062,857            | \$53,090             | 0.01       |
| WRIGHT   | ROWAN                    | 12             | \$314,966              | \$15,749             | 0          |
| WRIGHT   | WOOLSTOCK                | 13             | \$346,804              | \$17,339             | 0          |
| WRIGHT   | OTHER                    | 38             | \$323,970              | \$16,199             | 0          |
| WRIGHT   | * TOTAL COUNTY *         | 614            | \$23,727,097           | \$1,156,548          | 0.31       |
|          | * LATE FILERS *          | 8,255          | \$115,856,243          | \$5,791,542          | 1.53       |
|          | <b>** GRAND TOTAL **</b> | <b>107,666</b> | <b>\$7,525,497,969</b> | <b>\$379,136,237</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>  |