

**THE QUARTER IN REVIEW**  
**COMPUTED TAX BY BUSINESS GROUP**  
**QUARTER ENDING December 31, 2002**

Computed tax during the fourth quarter of 2002 amounted to \$383,674,474 which is 1.2% growth from the December 2001 quarter. The number of business filing returns declined from 107,567 to 103,117 or -4.1% during the same period.

**Computed Tax by Business Group**

The Utilities and General Merchandise Groups showed the largest increase in tax with a 13.2% and a 1.9%.

Business Group	# Bus Dec-01	# Bus Dec-02	% Change Bus	Computed Tax Dec-01	Computed Tax Dec-02	% Change Computed Tax
Nonresidents	11	1	-90.91%	\$797	\$6	-99.25%
Utilities	3,499	3,365	-3.83%	\$45,862,692	\$51,888,557	13.14%
Building Materials	2,043	1,991	-2.55%	\$25,541,572	\$25,288,690	-0.99%
General Merchandise	2,026	1,929	-4.79%	\$70,065,329	\$71,407,383	1.92%
Food Dealers	1,757	1,732	-1.42%	\$16,466,329	\$16,069,626	-2.41%
Motor Vehicle	4,129	4,083	-1.11%	\$18,436,333	\$18,480,834	0.24%
Apparel	1,600	1,550	-3.13%	\$10,810,910	\$10,535,842	-2.54%
Home Furnishings	2,545	2,382	-6.40%	\$16,826,169	\$17,052,142	1.34%
Eating and Drinking	6,787	6,724	-0.93%	\$30,725,220	\$31,247,813	1.70%
Specialty Retail	24,181	23,135	-4.33%	\$32,033,595	\$31,901,861	-0.41%
Services	30,874	29,770	-3.58%	\$46,619,065	\$46,488,168	-0.28%
Wholesale Goods	6,641	6,323	-4.79%	\$31,119,157	\$29,444,674	-5.38%
Miscellaneous	13,218	12,765	-3.43%	\$28,837,527	\$28,485,041	-1.22%
Late Filers	8,256	7,367	-10.77%	\$5,791,542	\$5,383,837	-7.04%
<b>TOTAL</b>	<b>107,567</b>	<b>103,117</b>	<b>-4.14%</b>	<b>\$379,136,237</b>	<b>\$383,674,474</b>	<b>1.20%</b>

**USE TAX**  
**QUARTER IN REVIEW**  
**Quarter Ending December 31, 2002**

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

<b>Business Group</b>	<b>No. of Returns</b>	<b>% of Returns</b>	<b>Computed Tax</b>	<b>% of Tax</b>
Utilities	465	3.89%	\$3,623,463	9.24%
Building Materials	237	1.98%	\$796,501	2.03%
General Merchandise	42	0.35%	\$1,196,009	3.05%
Food Dealers	72	0.60%	\$167,567	0.43%
Motor Vehicle	178	1.49%	\$426,825	1.09%
Apparel	112	0.94%	\$323,080	0.82%
Home Furnishings	331	2.77%	\$1,106,570	2.82%
Eating and Drinking	82	0.69%	\$92,443	0.24%
Specialty Retail	2,184	18.27%	\$5,036,717	12.85%
Services	2,268	18.98%	\$7,242,013	18.47%
Wholesale Goods	2,561	21.43%	\$9,569,816	24.41%
Miscellaneous	2,865	23.97%	\$9,052,513	23.09%
Late Filers	555	4.64%	\$565,688	1.44%
<b>TOTAL</b>	<b>11,952</b>	<b>100.00%</b>	<b>\$39,199,205</b>	<b>100.00%</b>

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

<b>USE TAX</b>	<b>Dec-01</b>	<b>Dec-02</b>	<b>% Change</b>
<b>Retailers</b>			
Number of Returns	13,427	11,952	-10.99%
Computed Tax	\$42,404,709	\$39,199,205	-7.56%
<b>Motor Vehicle</b>			
Number of Returns	184,638	NA	NA
Computed Tax	\$74,191,023	\$74,191,023	0.00%
<b>Consumers</b>			
Number of Returns	7,650	7,246	-5.28%
Computed Tax	\$11,654,102	\$11,566,158	-0.75%

NA-Not all documentation for the number of returns has been provided to the Department of Revenue at this time for the number of documents processed. Number of returns processed for the quarter ending December 31, 2002 will be published at a later date.

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
	NON-RESIDENT	1	\$0	\$6	0
ADAIR	GREENFIELD*	134	\$6,225,116	\$311,252	0.08
ADAIR	ADAIR	63	\$1,943,906	\$97,171	0.03
ADAIR	STUART	42	\$1,652,134	\$82,609	0.02
ADAIR	BRIDGEWATER	22	\$348,479	\$17,426	0
ADAIR	FONTANELLE	41	\$500,698	\$25,023	0.01
ADAIR	ORIENT	23	\$313,876	\$15,694	0
ADAIR	OTHER	32	\$1,095,734	\$54,786	0.01
ADAIR	* TOTAL COUNTY *	357	\$12,079,943	\$603,961	0.16
ADAMS	CORNING*	168	\$5,521,675	\$276,085	0.07
ADAMS	PRESCOTT	14	\$80,885	\$4,028	0
ADAMS	OTHER	24	\$308,952	\$15,448	0
ADAMS	* TOTAL COUNTY *	206	\$5,911,512	\$295,561	0.08
ALLAMAKEE	WAUKON*	253	\$12,435,454	\$621,764	0.16
ALLAMAKEE	LANSING	92	\$2,736,353	\$135,690	0.04
ALLAMAKEE	POSTVILLE	106	\$7,297,452	\$364,866	0.1
ALLAMAKEE	NEW ALBIN	34	\$293,802	\$14,709	0
ALLAMAKEE	HARPERS FERRY	27	\$277,245	\$13,864	0
ALLAMAKEE	WATERVILLE	15	\$188,902	\$9,445	0
ALLAMAKEE	OTHER	47	\$354,916	\$17,749	0
ALLAMAKEE	* TOTAL COUNTY *	574	\$23,584,124	\$1,178,087	0.31
APPANOOSE	CENTERVILLE*	318	\$19,224,513	\$960,845	0.25
APPANOOSE	CINCINNATI	13	\$100,036	\$5,004	0
APPANOOSE	MORAVIA	56	\$541,603	\$30,752	0.01
APPANOOSE	MOULTON	35	\$371,753	\$18,588	0
APPANOOSE	MYSTIC	35	\$125,266	\$6,264	0
APPANOOSE	PLANO	13	\$19,411	\$971	0
APPANOOSE	OTHER	59	\$181,866	\$9,090	0
APPANOOSE	* TOTAL COUNTY *	529	\$20,564,448	\$1,031,514	0.27
AUDUBON	AUDUBON*	183	\$5,846,055	\$292,321	0.08
AUDUBON	EXIRA	56	\$1,087,960	\$54,397	0.01
AUDUBON	KIMBALLTON	21	\$189,894	\$9,494	0
AUDUBON	OTHER	35	\$427,404	\$21,378	0
AUDUBON	* TOTAL COUNTY *	295	\$7,551,313	\$377,590	0.1
BENTON	BELLE PLAINE	134	\$4,743,450	\$237,152	0.06
BENTON	VINTON*	284	\$41,607,615	\$2,080,378	0.54
BENTON	BLAIRSTOWN	65	\$1,704,406	\$85,223	0.02
BENTON	SHELLSBURG	58	\$1,967,383	\$98,367	0.03
BENTON	VAN HORNE	40	\$958,342	\$47,872	0.01
BENTON	ATKINS	51	\$1,551,719	\$77,583	0.02
BENTON	GARRISON	26	\$151,424	\$7,571	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BENTON	KEYSTONE	42	\$1,019,653	\$50,985	0.01
BENTON	LUZERNE	14	\$94,136	\$4,706	0
BENTON	MT AUBURN	10	\$92,780	\$4,635	0
BENTON	NEWHALL	45	\$794,732	\$39,737	0.01
BENTON	NORWAY	32	\$2,112,393	\$105,621	0.03
BENTON	URBANA	22	\$3,520,667	\$176,032	0.05
BENTON	WALFORD	29	\$426,354	\$21,314	0.01
BENTON	OTHER	50	\$371,538	\$18,575	0
BENTON	* TOTAL COUNTY *	902	\$61,116,592	\$3,055,751	0.8
BLACK HAWK	WATERLOO*	1,969	\$249,421,737	\$12,471,303	3.25
BLACK HAWK	CEDAR FALLS	1,076	\$106,076,035	\$5,302,166	1.38
BLACK HAWK	EVANSDALE	142	\$4,235,336	\$211,790	0.06
BLACK HAWK	ELK RUN HTS	21	\$4,562,791	\$228,140	0.06
BLACK HAWK	HUDSON	103	\$2,771,632	\$138,614	0.04
BLACK HAWK	LA PORTE CITY	128	\$2,903,948	\$145,000	0.04
BLACK HAWK	DUNKERTON	50	\$1,267,361	\$63,403	0.02
BLACK HAWK	JANESVILLE	31	\$124,758	\$6,241	0
BLACK HAWK	GILBERTVILLE	26	\$303,431	\$15,176	0
BLACK HAWK	RAYMOND	17	\$132,215	\$6,613	0
BLACK HAWK	OTHER	56	\$7,423,055	\$371,152	0
BLACK HAWK	* TOTAL COUNTY *	3,619	\$379,222,299	\$18,959,598	4.94
BOONE	BOONE*	517	\$35,096,302	\$1,754,753	0.46
BOONE	MADRID	99	\$2,843,952	\$142,199	0.04
BOONE	OGDEN	105	\$1,727,542	\$86,361	0.02
BOONE	BOXHOLM	16	\$147,874	\$7,395	0
BOONE	OTHER	66	\$263,675	\$13,184	0
BOONE	* TOTAL COUNTY *	803	\$40,079,345	\$2,003,892	0.52
BREMER	WAVERLY*	402	\$25,444,687	\$1,272,184	0.33
BREMER	SUMNER	141	\$3,538,474	\$176,927	0.05
BREMER	TRIPOLI	81	\$1,749,509	\$87,477	0.02
BREMER	DENVER	119	\$2,983,650	\$149,213	0.04
BREMER	JANESVILLE	35	\$1,018,679	\$50,936	0.01
BREMER	READLYN	38	\$1,309,057	\$65,456	0.02
BREMER	FREDERIKA	15	\$103,473	\$5,175	0
BREMER	PLAINFIELD	34	\$868,043	\$43,334	0.01
BREMER	OTHER	16	\$45,889	\$2,285	0
BREMER	* TOTAL COUNTY *	881	\$37,061,461	\$1,852,987	0.48
BUCHANAN	INDEPENDENCE*	312	\$17,059,647	\$852,983	0.22
BUCHANAN	JESUP	99	\$4,526,581	\$226,324	0.06
BUCHANAN	FAIRBANK	65	\$2,571,894	\$128,592	0.03
BUCHANAN	HAZLETON	65	\$800,750	\$40,030	0.01
BUCHANAN	LAMONT	32	\$586,494	\$29,325	0.01
BUCHANAN	WINTHROP	58	\$1,384,734	\$69,244	0.02
BUCHANAN	AURORA	24	\$304,882	\$15,243	0

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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BUCHANAN	BRANDON	22	\$135,934	\$6,796	0
BUCHANAN	QUASQUETON	20	\$361,879	\$18,089	0
BUCHANAN	ROWLEY	23	\$528,755	\$26,402	0.01
BUCHANAN	STANLEY	12	\$175,223	\$8,758	0
BUCHANAN	OTHER	40	\$340,210	\$16,785	0
BUCHANAN	* TOTAL COUNTY *	772	\$28,776,983	\$1,438,571	0.37
BUENA VISTA	STORM LAKE*	405	\$32,991,125	\$1,649,564	0.43
BUENA VISTA	ALTA	87	\$3,698,693	\$184,933	0.05
BUENA VISTA	ALBERT CITY	52	\$894,254	\$35,460	0.01
BUENA VISTA	MARATHON	20	\$242,903	\$12,146	0
BUENA VISTA	NEWELL	36	\$709,389	\$35,469	0.01
BUENA VISTA	SIOUX RAPIDS	58	\$2,387,754	\$119,390	0.03
BUENA VISTA	REMBRANDT	17	\$121,520	\$6,077	0
BUENA VISTA	LINN GROVE	20	\$115,847	\$5,798	0
BUENA VISTA	OTHER	25	\$90,753	\$4,539	0
BUENA VISTA	* TOTAL COUNTY *	720	\$41,252,238	\$2,053,376	0.54
BUTLER	CLARKSVILLE	79	\$1,007,272	\$50,342	0.01
BUTLER	GREENE	94	\$2,096,078	\$104,830	0.03
BUTLER	PARKERSBURG	104	\$3,576,182	\$178,810	0.05
BUTLER	SHELL ROCK	69	\$943,589	\$47,148	0.01
BUTLER	ALLISON*	74	\$3,210,764	\$160,542	0.04
BUTLER	APLINGTON	53	\$1,374,785	\$68,974	0.02
BUTLER	DUMONT	45	\$1,109,794	\$55,492	0.01
BUTLER	NEW HARTFORD	38	\$557,280	\$27,859	0.01
BUTLER	BRISTOW	14	\$146,483	\$7,325	0
BUTLER	OTHER	42	\$1,195,434	\$59,787	0
BUTLER	* TOTAL COUNTY *	612	\$15,217,661	\$761,109	0.2
CALHOUN	LAKE CITY	99	\$1,776,860	\$88,813	0.02
CALHOUN	MANSON	82	\$1,766,430	\$88,280	0.02
CALHOUN	ROCKWELL CITY*	127	\$4,297,285	\$214,992	0.06
CALHOUN	LOHRVILLE	30	\$309,315	\$15,461	0
CALHOUN	POMEROY	34	\$343,072	\$17,159	0
CALHOUN	FARNHAMVILLE	23	\$315,722	\$15,782	0
CALHOUN	JOLLEY	13	\$73,724	\$3,686	0
CALHOUN	SOMERS	12	\$56,569	\$2,829	0
CALHOUN	OTHER	38	\$180,838	\$9,032	0
CALHOUN	* TOTAL COUNTY *	458	\$9,119,815	\$456,034	0.12
CARROLL	CARROLL*	536	\$48,089,319	\$2,404,483	0.63
CARROLL	COON RAPIDS	69	\$1,671,444	\$83,568	0.02
CARROLL	MANNING	80	\$2,384,858	\$119,246	0.03
CARROLL	BREDA	47	\$1,539,603	\$76,984	0.02
CARROLL	GLIDDEN	55	\$1,691,811	\$84,591	0.02
CARROLL	ARCADIA	38	\$756,918	\$37,842	0.01
CARROLL	DEDHAM	19	\$349,757	\$17,488	0

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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CARROLL	HALBUR	18	\$1,009,761	\$50,489	0.01
CARROLL	TEMPLETON	30	\$529,971	\$26,495	0.01
CARROLL	OTHER	44	\$622,397	\$31,120	0.01
CARROLL	* TOTAL COUNTY *	936	\$58,645,839	\$2,932,306	0.76
CASS	ATLANTIC*	378	\$22,266,598	\$1,113,187	0.29
CASS	ANITA	51	\$971,620	\$48,578	0.01
CASS	GRISWOLD	78	\$1,627,384	\$81,372	0.02
CASS	LEWIS	17	\$59,795	\$2,988	0
CASS	CUMBERLAND	27	\$226,316	\$11,317	0
CASS	MARNE	13	\$321,051	\$16,054	0
CASS	MASSENA	36	\$634,839	\$31,746	0.01
CASS	WIOTA	23	\$267,120	\$13,358	0
CASS	OTHER	31	\$934,714	\$46,631	0
CASS	* TOTAL COUNTY *	654	\$27,309,437	\$1,365,231	0.36
CEDAR	TIPTON*	212	\$10,064,177	\$503,112	0.13
CEDAR	DURANT	81	\$3,136,120	\$156,807	0.04
CEDAR	MECHANICSVILLE	61	\$1,037,649	\$51,885	0.01
CEDAR	WEST BRANCH	106	\$2,811,084	\$140,558	0.04
CEDAR	CLARENCE	68	\$1,843,247	\$92,165	0.02
CEDAR	LOWDEN	56	\$1,231,987	\$61,600	0.02
CEDAR	STANWOOD	39	\$532,067	\$26,619	0.01
CEDAR	BENNETT	27	\$189,817	\$9,490	0
CEDAR	OTHER	34	\$653,949	\$32,697	0
CEDAR	* TOTAL COUNTY *	684	\$21,500,097	\$1,074,933	0.28
CERRO GORDO	MASON CITY*	1,087	\$127,258,033	\$6,362,606	1.66
CERRO GORDO	CLEAR LAKE	428	\$17,252,005	\$862,574	0.22
CERRO GORDO	VENTURA	49	\$634,453	\$31,725	0.01
CERRO GORDO	ROCKWELL	51	\$657,881	\$32,893	0.01
CERRO GORDO	MESERVEY	14	\$276,421	\$13,818	0
CERRO GORDO	PLYMOUTH	14	\$144,849	\$7,243	0
CERRO GORDO	ROCK FALLS	12	\$357,974	\$17,899	0
CERRO GORDO	SWALEDALE	12	\$735,538	\$36,777	0.01
CERRO GORDO	THORNTON	26	\$437,575	\$21,877	0.01
CERRO GORDO	OTHER	25	\$752,938	\$37,649	0
CERRO GORDO	* TOTAL COUNTY *	1,728	\$148,507,667	\$7,425,061	1.94
CHEROKEE	CHEROKEE*	333	\$16,757,261	\$837,848	0.22
CHEROKEE	MARCUS	74	\$2,774,705	\$138,739	0.04
CHEROKEE	AURELIA	50	\$827,900	\$41,395	0.01
CHEROKEE	CLEGHORN	16	\$203,438	\$10,172	0
CHEROKEE	LARRABEE	12	\$54,216	\$2,710	0
CHEROKEE	MERIDEN	10	\$123,218	\$6,161	0
CHEROKEE	QUIMBY	20	\$478,006	\$23,899	0.01
CHEROKEE	WASHTA	16	\$365,353	\$18,267	0
CHEROKEE	OTHER	23	\$347,251	\$17,363	0

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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CHEROKEE	* TOTAL COUNTY *	554	\$21,931,348	\$1,096,554	0.29
CHICKASAW	NEW HAMPTON*	268	\$13,948,099	\$697,370	0.18
CHICKASAW	NASHUA	93	\$1,972,151	\$98,608	0.03
CHICKASAW	FREDERICKSBURG	74	\$1,374,092	\$68,704	0.02
CHICKASAW	LAWLER	47	\$1,083,213	\$54,162	0.01
CHICKASAW	ALTA VISTA	19	\$298,030	\$14,903	0
CHICKASAW	IONIA	44	\$351,049	\$17,552	0
CHICKASAW	OTHER	47	\$633,125	\$31,653	0
CHICKASAW	* TOTAL COUNTY *	592	\$19,659,759	\$982,952	0.26
CLARKE	OSCEOLA*	245	\$13,062,348	\$653,108	0.17
CLARKE	MURRAY	28	\$246,971	\$12,348	0
CLARKE	OTHER	35	\$439,278	\$20,675	0
CLARKE	* TOTAL COUNTY *	308	\$13,748,597	\$686,131	0.18
CLAY	SPENCER*	598	\$49,713,748	\$2,485,688	0.65
CLAY	EVERLY	41	\$916,916	\$45,845	0.01
CLAY	PETERSON	38	\$248,730	\$12,436	0
CLAY	DICKENS	14	\$278,793	\$13,942	0
CLAY	FOSTORIA	13	\$366,743	\$18,345	0
CLAY	GREENVILLE	13	\$129,992	\$6,499	0
CLAY	ROYAL	30	\$264,981	\$13,249	0
CLAY	WEBB	16	\$142,935	\$7,147	0
CLAY	OTHER	31	\$563,637	\$28,182	0.01
CLAY	* TOTAL COUNTY *	794	\$52,626,475	\$2,631,333	0.69
CLAYTON	ELKADER*	138	\$5,722,081	\$286,102	0.07
CLAYTON	GUTTENBERG	139	\$3,870,404	\$193,734	0.05
CLAYTON	MONONA	104	\$3,315,783	\$165,773	0.04
CLAYTON	STRAWBERRY PT	91	\$2,333,294	\$116,671	0.03
CLAYTON	EDGEWOOD	60	\$2,066,783	\$103,338	0.03
CLAYTON	GARNAVILLO	57	\$1,041,853	\$52,070	0.01
CLAYTON	MARQUETTE	27	\$1,195,940	\$59,798	0.02
CLAYTON	MCGREGOR	96	\$1,624,679	\$81,238	0.02
CLAYTON	FARMERSBURG	15	\$103,036	\$5,151	0
CLAYTON	LUANA	24	\$184,037	\$7,781	0
CLAYTON	ST OLAF	14	\$84,882	\$4,244	0
CLAYTON	VOLGA CITY	25	\$377,707	\$18,887	0
CLAYTON	OTHER	68	\$664,159	\$33,204	0.01
CLAYTON	* TOTAL COUNTY *	858	\$22,584,638	\$1,127,991	0.29
CLINTON	CLINTON*	836	\$81,286,507	\$4,063,685	1.06
CLINTON	DE WITT	227	\$13,373,557	\$668,676	0.17
CLINTON	CAMANCHE	102	\$2,556,606	\$127,666	0.03
CLINTON	DELMAR	30	\$332,539	\$16,627	0
CLINTON	GRAND MOUND	38	\$457,799	\$22,892	0.01
CLINTON	LOST NATION	30	\$627,213	\$31,360	0.01

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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CLINTON	WHEATLAND	42	\$1,116,609	\$55,841	0.01
CLINTON	CALAMUS	24	\$637,485	\$31,989	0.01
CLINTON	CHARLOTTE	23	\$818,909	\$40,937	0.01
CLINTON	GOOSE LAKE	24	\$253,402	\$12,671	0
CLINTON	LOW MOOR	19	\$642,310	\$32,117	0.01
CLINTON	OTHER	68	\$1,704,118	\$85,216	0
CLINTON	* TOTAL COUNTY *	1,463	\$103,807,054	\$5,189,677	1.35
CRAWFORD	DENISON*	320	\$21,295,860	\$1,064,785	0.28
CRAWFORD	CHARTER OAK	36	\$981,908	\$49,095	0.01
CRAWFORD	DOW CITY	31	\$571,856	\$28,598	0.01
CRAWFORD	MANILLA	52	\$566,233	\$28,261	0.01
CRAWFORD	SCHLESWIG	33	\$489,981	\$24,499	0.01
CRAWFORD	VAIL	25	\$183,332	\$9,166	0
CRAWFORD	DELOIT	10	\$47,265	\$2,363	0
CRAWFORD	KIRON	21	\$636,528	\$31,827	0.01
CRAWFORD	WESTSIDE	27	\$363,162	\$18,154	0
CRAWFORD	OTHER	45	\$1,071,744	\$53,586	0
CRAWFORD	* TOTAL COUNTY *	600	\$26,207,869	\$1,310,334	0.34
DALLAS	PERRY	245	\$31,680,923	\$1,584,049	0.41
DALLAS	ADEL*	232	\$12,399,434	\$412,372	0.11
DALLAS	DALLAS CENTER	84	\$1,493,605	\$74,658	0.02
DALLAS	DEXTER	41	\$518,169	\$25,910	0.01
DALLAS	REDFIELD	28	\$532,807	\$26,640	0.01
DALLAS	WAUKEE	179	\$21,441,229	\$1,060,707	0.28
DALLAS	WOODWARD	73	\$1,045,148	\$52,145	0.01
DALLAS	BOUTON	22	\$1,614,485	\$80,726	0.02
DALLAS	DE SOTO	34	\$949,269	\$47,460	0.01
DALLAS	GRANGER	37	\$1,668,676	\$83,429	0.02
DALLAS	LINDEN	11	\$38,201	\$1,910	0
DALLAS	MINBURN	23	\$358,269	\$17,914	0
DALLAS	VAN METER	47	\$1,620,756	\$81,040	0.02
DALLAS	CLIVE	15	\$618,677	\$31,023	0.01
DALLAS	WEST DES MOINES	71	\$11,892,099	\$594,603	0.15
DALLAS	OTHER	63	\$808,337	\$40,409	0
DALLAS	* TOTAL COUNTY *	1,205	\$88,680,084	\$4,214,995	1.1
DAVIS	BLOOMFIELD*	275	\$9,905,398	\$462,890	0.12
DAVIS	DRAKESVILLE	23	\$147,297	\$7,327	0
DAVIS	FLORIS	11	\$155,667	\$7,780	0
DAVIS	PULASKI	20	\$446,014	\$22,303	0.01
DAVIS	OTHER	30	\$155,050	\$7,625	0
DAVIS	* TOTAL COUNTY *	359	\$10,809,426	\$507,925	0.13
DECATUR	LAMONI	77	\$2,754,865	\$137,741	0.04
DECATUR	LEON*	91	\$3,120,617	\$156,310	0.04
DECATUR	DAVIS CITY	10	\$67,449	\$3,376	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
DECATUR	GRAND RIVER	14	\$75,498	\$3,776	0
DECATUR	OTHER	102	\$1,131,338	\$56,563	0
DECATUR	* TOTAL COUNTY *	294	\$7,149,767	\$357,766	0.09
DELAWARE	MANCHESTER*	325	\$17,784,054	\$889,205	0.23
DELAWARE	EARLVILLE	57	\$1,008,895	\$50,456	0.01
DELAWARE	EDGEWOOD	24	\$471,054	\$23,554	0.01
DELAWARE	HOPKINTON	52	\$942,784	\$47,141	0.01
DELAWARE	COLESBURG	40	\$979,539	\$48,980	0.01
DELAWARE	DELHI	50	\$1,186,590	\$59,353	0.02
DELAWARE	DUNDEE	25	\$340,529	\$17,029	0
DELAWARE	DYERSVILLE	32	\$772,818	\$38,644	0.01
DELAWARE	GREELEY	20	\$265,120	\$13,255	0
DELAWARE	RYAN	22	\$170,140	\$8,501	0
DELAWARE	OTHER	41	\$1,601,205	\$80,062	0
DELAWARE	* TOTAL COUNTY *	688	\$25,522,728	\$1,276,180	0.33
DES MOINES	BURLINGTON*	885	\$73,817,323	\$3,572,019	0.93
DES MOINES	MEDIAPOLIS	115	\$3,016,484	\$150,820	0.04
DES MOINES	WEST BURLINGTON	216	\$47,838,434	\$2,391,930	0.62
DES MOINES	DANVILLE	59	\$803,198	\$40,162	0.01
DES MOINES	MIDDLETOWN	13	\$172,905	\$8,660	0
DES MOINES	OTHER	58	\$1,756,388	\$87,940	0
DES MOINES	* TOTAL COUNTY *	1,346	\$127,404,732	\$6,251,531	1.63
DICKINSON	MILFORD	178	\$5,124,946	\$256,242	0.07
DICKINSON	SPIRIT LAKE*	422	\$28,600,585	\$1,429,763	0.37
DICKINSON	ARNOLDS PARK	140	\$3,977,818	\$198,899	0.05
DICKINSON	LAKE PARK	47	\$1,230,450	\$61,077	0.02
DICKINSON	OKOBOJI	65	\$3,038,719	\$151,938	0.04
DICKINSON	TERRIL	24	\$284,837	\$14,243	0
DICKINSON	OTHER	50	\$2,130,646	\$102,490	0.01
DICKINSON	* TOTAL COUNTY *	926	\$44,388,001	\$2,214,652	0.58
DUBUQUE	DUBUQUE*	2,061	\$233,324,929	\$11,666,546	3.04
DUBUQUE	CASCADE	117	\$4,029,929	\$201,501	0.05
DUBUQUE	DYERSVILLE	221	\$16,699,824	\$834,991	0.22
DUBUQUE	EPWORTH	65	\$1,172,986	\$58,647	0.02
DUBUQUE	FARLEY	60	\$1,117,591	\$55,873	0.01
DUBUQUE	BERNARD	22	\$182,414	\$9,123	0
DUBUQUE	DURANGO	31	\$372,935	\$18,648	0
DUBUQUE	HOLY CROSS	30	\$843,872	\$42,196	0.01
DUBUQUE	LUXEMBURG	11	\$133,780	\$6,688	0
DUBUQUE	NEW VIENNA	36	\$1,523,690	\$76,184	0.02
DUBUQUE	PEOSTA	74	\$2,824,924	\$141,248	0.04
DUBUQUE	SHERRILL	33	\$355,508	\$17,777	0
DUBUQUE	WORTHINGTON	22	\$1,364,791	\$68,240	0.02
DUBUQUE	ZWINGLE	16	\$92,421	\$4,621	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
DUBUQUE	OTHER	36	\$1,577,298	\$78,867	0
DUBUQUE	* TOTAL COUNTY *	2,835	\$265,616,892	\$13,281,150	3.46
EMMET	ESTHERVILLE*	284	\$20,422,971	\$1,021,149	0.27
EMMET	ARMSTRONG	83	\$1,953,941	\$92,478	0.02
EMMET	RINGSTED	32	\$495,193	\$24,744	0.01
EMMET	DOLLIVER	14	\$27,572	\$1,378	0
EMMET	WALLINGFORD	13	\$112,857	\$5,643	0
EMMET	OTHER	16	\$216,831	\$10,842	0
EMMET	* TOTAL COUNTY *	442	\$23,229,365	\$1,156,234	0.3
FAYETTE	OELWEIN	265	\$12,525,592	\$625,783	0.16
FAYETTE	FAYETTE	79	\$1,389,557	\$69,482	0.02
FAYETTE	WEST UNION*	178	\$7,338,618	\$366,939	0.1
FAYETTE	ARLINGTON	33	\$452,806	\$22,718	0.01
FAYETTE	CLERMONT	45	\$1,393,763	\$68,447	0.02
FAYETTE	ELGIN	44	\$975,854	\$48,793	0.01
FAYETTE	FAIRBANK	13	\$378,756	\$18,939	0
FAYETTE	HAWKEYE	38	\$634,798	\$31,745	0.01
FAYETTE	MAYNARD	33	\$820,846	\$41,037	0.01
FAYETTE	RANDALIA	13	\$59,895	\$2,994	0
FAYETTE	WADENA	16	\$103,191	\$5,157	0
FAYETTE	WAUCOMA	25	\$429,262	\$21,464	0.01
FAYETTE	WESTGATE	10	\$88,852	\$4,442	0
FAYETTE	OTHER	48	\$2,915,753	\$145,789	0.01
FAYETTE	* TOTAL COUNTY *	840	\$29,507,543	\$1,473,729	0.38
FLOYD	CHARLES CITY*	408	\$21,918,700	\$1,096,027	0.29
FLOYD	NORA SPRINGS	85	\$1,177,379	\$58,783	0.02
FLOYD	ROCKFORD	47	\$854,888	\$42,744	0.01
FLOYD	FLOYD	38	\$491,083	\$24,556	0.01
FLOYD	MARBLE ROCK	29	\$266,087	\$13,303	0
FLOYD	RUDD	40	\$422,287	\$21,113	0.01
FLOYD	OTHER	48	\$319,939	\$15,999	0
FLOYD	* TOTAL COUNTY *	695	\$25,450,363	\$1,272,525	0.33
FRANKLIN	HAMPTON*	242	\$10,134,602	\$506,755	0.13
FRANKLIN	ACKLEY	26	\$482,329	\$24,116	0.01
FRANKLIN	SHEFFIELD	62	\$1,317,065	\$65,856	0.02
FRANKLIN	DOWS	16	\$63,069	\$3,155	0
FRANKLIN	ALEXANDER	16	\$260,299	\$13,017	0
FRANKLIN	COULTER	15	\$118,914	\$5,945	0
FRANKLIN	GENEVA	16	\$184,866	\$9,242	0
FRANKLIN	LATIMER	35	\$1,353,502	\$67,674	0.02
FRANKLIN	OTHER	38	\$311,137	\$15,559	0
FRANKLIN	* TOTAL COUNTY *	466	\$14,225,783	\$711,319	0.19
FREMONT	HAMBURG	66	\$2,362,521	\$117,219	0.03

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
FREMONT	SIDNEY*	57	\$1,206,048	\$60,315	0.02
FREMONT	TABOR	41	\$581,189	\$29,056	0.01
FREMONT	FARRAGUT	22	\$291,972	\$14,598	0
FREMONT	RIVERTON	13	\$203,511	\$10,176	0
FREMONT	OTHER	88	\$9,161,183	\$458,090	0.02
FREMONT	* TOTAL COUNTY *	287	\$13,806,424	\$689,454	0.18
GREENE	JEFFERSON*	233	\$12,083,824	\$603,356	0.16
GREENE	CHURDAN	30	\$257,413	\$12,901	0
GREENE	GRAND JCT	33	\$1,933,045	\$96,655	0.03
GREENE	SCRANTON	47	\$508,033	\$25,400	0.01
GREENE	PATON	24	\$1,080,675	\$54,036	0.01
GREENE	RIPPEY	18	\$261,917	\$13,096	0
GREENE	OTHER	17	\$110,249	\$5,508	0
GREENE	* TOTAL COUNTY *	402	\$16,235,156	\$810,952	0.21
GRUNDY	GRUNDY CENTER*	145	\$7,574,422	\$378,722	0.1
GRUNDY	REINBECK	110	\$3,433,193	\$171,663	0.04
GRUNDY	CONRAD	78	\$1,636,514	\$81,798	0.02
GRUNDY	DIKE	47	\$1,830,832	\$91,543	0.02
GRUNDY	WELLSBURG	43	\$535,358	\$26,763	0.01
GRUNDY	BEAMAN	16	\$179,208	\$8,966	0
GRUNDY	HOLLAND	12	\$164,770	\$8,239	0
GRUNDY	OTHER	34	\$307,673	\$15,384	0
GRUNDY	* TOTAL COUNTY *	485	\$15,661,970	\$783,078	0.2
GUTHRIE	GUTHRIE CENTER*	126	\$5,034,767	\$251,744	0.07
GUTHRIE	PANORA	115	\$3,721,678	\$186,143	0.05
GUTHRIE	STUART	56	\$2,384,120	\$119,206	0.03
GUTHRIE	ADAIR	20	\$458,371	\$22,915	0.01
GUTHRIE	BAYARD	35	\$499,920	\$24,995	0.01
GUTHRIE	CASEY	32	\$393,811	\$19,693	0.01
GUTHRIE	BAGLEY	18	\$79,595	\$3,980	0
GUTHRIE	MENLO	19	\$271,050	\$13,553	0
GUTHRIE	YALE	27	\$234,184	\$11,712	0
GUTHRIE	OTHER	26	\$246,650	\$12,333	0
GUTHRIE	* TOTAL COUNTY *	474	\$13,324,146	\$666,274	0.17
HAMILTON	WEBSTER CITY*	320	\$16,509,868	\$825,498	0.22
HAMILTON	JEWELL	64	\$1,834,457	\$91,417	0.02
HAMILTON	STRATFORD	61	\$1,835,962	\$91,798	0.02
HAMILTON	WILLIAMS	32	\$1,249,938	\$62,508	0.02
HAMILTON	BLAIRSBURG	15	\$402,680	\$20,134	0.01
HAMILTON	ELLSWORTH	34	\$1,449,998	\$72,452	0.02
HAMILTON	KAMRAR	14	\$80,467	\$4,023	0
HAMILTON	RANDALL	15	\$197,647	\$9,884	0
HAMILTON	STANHOPE	19	\$339,871	\$16,997	0
HAMILTON	OTHER	21	\$296,506	\$14,790	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
HAMILTON	* TOTAL COUNTY *	595	\$24,197,394	\$1,209,501	0.32
HANCOCK	BRITT	137	\$3,919,687	\$196,004	0.05
HANCOCK	GARNER*	175	\$6,592,499	\$329,533	0.09
HANCOCK	KANAWHA	49	\$1,232,661	\$61,632	0.02
HANCOCK	KLEMME	24	\$596,848	\$29,842	0.01
HANCOCK	CORWITH	22	\$289,096	\$14,846	0
HANCOCK	CRYSTAL LAKE	14	\$102,191	\$5,111	0
HANCOCK	GOODELL	17	\$268,128	\$13,408	0
HANCOCK	WODEN	17	\$180,944	\$9,049	0
HANCOCK	FOREST CITY	43	\$3,945,409	\$197,274	0.05
HANCOCK	OTHER	18	\$46,905	\$2,347	0
HANCOCK	* TOTAL COUNTY *	516	\$17,174,368	\$859,046	0.22
HARDIN	IOWA FALLS	316	\$23,946,544	\$1,197,326	0.31
HARDIN	ACKLEY	74	\$1,997,395	\$99,874	0.03
HARDIN	ELDORA*	139	\$4,819,611	\$240,983	0.06
HARDIN	ALDEN	57	\$1,435,878	\$71,796	0.02
HARDIN	HUBBARD	58	\$1,306,147	\$65,309	0.02
HARDIN	RADCLIFFE	34	\$428,924	\$21,450	0.01
HARDIN	NEW PROVIDENCE	12	\$102,842	\$5,142	0
HARDIN	STEAMBOAT ROCK	30	\$338,550	\$16,926	0
HARDIN	UNION	27	\$824,049	\$41,204	0.01
HARDIN	OTHER	45	\$677,303	\$33,866	0
HARDIN	* TOTAL COUNTY *	792	\$35,877,243	\$1,793,876	0.47
HARRISON	DUNLAP	61	\$2,255,995	\$112,800	0.03
HARRISON	LOGAN*	88	\$1,568,542	\$78,355	0.02
HARRISON	MISSOURI VALLEY	146	\$8,107,036	\$405,353	0.11
HARRISON	WOODBINE	75	\$1,679,422	\$83,972	0.02
HARRISON	LITTLE SIOUX	11	\$67,272	\$3,363	0
HARRISON	MODALE	11	\$188,332	\$9,416	0
HARRISON	MONDAMIN	23	\$222,662	\$10,310	0
HARRISON	PERSIA	14	\$98,676	\$4,936	0
HARRISON	PISGAH	14	\$118,258	\$5,913	0
HARRISON	OTHER	29	\$347,873	\$17,394	0
HARRISON	* TOTAL COUNTY *	472	\$14,654,068	\$731,812	0.19
HENRY	MT PLEASANT*	407	\$27,089,577	\$1,354,488	0.35
HENRY	NEW LONDON	102	\$1,616,456	\$80,828	0.02
HENRY	WAYLAND	61	\$1,204,164	\$60,210	0.02
HENRY	WINFIELD	79	\$1,247,682	\$62,385	0.02
HENRY	HILLSBORO	13	\$44,888	\$2,245	0
HENRY	MT UNION	19	\$368,413	\$18,421	0
HENRY	OLDS	17	\$413,126	\$20,658	0.01
HENRY	SALEM	19	\$232,799	\$8,897	0
HENRY	OTHER	40	\$1,606,254	\$80,312	0
HENRY	* TOTAL COUNTY *	757	\$33,823,359	\$1,688,444	0.44

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
HOWARD	CRESCO*	233	\$11,191,408	\$559,569	0.15
HOWARD	ELMA	56	\$805,055	\$40,254	0.01
HOWARD	LIME SPRINGS	49	\$473,801	\$23,693	0.01
HOWARD	RICEVILLE	24	\$423,086	\$21,153	0.01
HOWARD	CHESTER	24	\$449,588	\$22,479	0.01
HOWARD	PROTIVIN	21	\$949,417	\$47,472	0.01
HOWARD	OTHER	25	\$289,329	\$14,469	0
HOWARD	* TOTAL COUNTY *	432	\$14,581,684	\$729,089	0.19
HUMBOLDT	HUMBOLDT	239	\$13,851,772	\$692,458	0.18
HUMBOLDT	DAKOTA CITY*	29	\$469,308	\$23,467	0.01
HUMBOLDT	GILMORE CITY	22	\$228,090	\$11,404	0
HUMBOLDT	LIVERMORE	34	\$529,429	\$26,474	0.01
HUMBOLDT	BODE	17	\$323,820	\$16,191	0
HUMBOLDT	HARDY	10	\$145,217	\$7,262	0
HUMBOLDT	OTTOSEN	13	\$315,544	\$15,778	0
HUMBOLDT	RENWICK	18	\$343,566	\$17,180	0
HUMBOLDT	OTHER	45	\$635,117	\$31,755	0.01
HUMBOLDT	* TOTAL COUNTY *	427	\$16,841,863	\$841,969	0.22
IDA	HOLSTEIN	85	\$2,127,389	\$106,376	0.03
IDA	IDA GROVE*	153	\$8,273,881	\$413,598	0.11
IDA	BATTLE CREEK	37	\$835,523	\$41,785	0.01
IDA	ARTHUR	14	\$168,704	\$8,435	0
IDA	GALVA	21	\$254,177	\$12,703	0
IDA	OTHER	16	\$75,476	\$3,774	0
IDA	* TOTAL COUNTY *	326	\$11,735,150	\$586,671	0.15
IOWA	MARENGO*	147	\$4,980,042	\$249,007	0.06
IOWA	NORTH ENGLISH	53	\$1,303,777	\$65,190	0.02
IOWA	WILLIAMSBURG	221	\$28,396,713	\$1,419,958	0.37
IOWA	VICTOR	53	\$1,370,598	\$68,528	0.02
IOWA	LADORA	21	\$225,821	\$11,290	0
IOWA	MILLERSBURG	16	\$65,230	\$3,262	0
IOWA	OTHER	217	\$9,686,382	\$484,268	0
IOWA	* TOTAL COUNTY *	728	\$46,028,563	\$2,301,503	0.6
JACKSON	MAQUOKETA*	358	\$18,293,227	\$914,684	0.24
JACKSON	BELLEVUE	178	\$4,052,743	\$202,648	0.05
JACKSON	PRESTON	67	\$2,260,393	\$113,016	0.03
JACKSON	SABULA	38	\$489,629	\$24,481	0.01
JACKSON	ANDREW	12	\$201,058	\$10,055	0
JACKSON	BALDWIN	17	\$192,826	\$9,645	0
JACKSON	LA MOTTE	36	\$588,230	\$29,410	0.01
JACKSON	MILES	28	\$720,755	\$36,037	0.01
JACKSON	MONMOUTH	14	\$52,713	\$2,636	0
JACKSON	SPRAGUEVILLE	11	\$127,339	\$6,367	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
JACKSON	ST DONATUS	12	\$282,907	\$14,146	0
JACKSON	OTHER	55	\$836,501	\$41,826	0
JACKSON	* TOTAL COUNTY *	826	\$28,098,321	\$1,404,951	0.37
JASPER	NEWTON*	633	\$68,871,339	\$3,440,628	0.9
JASPER	COLFAX	94	\$4,169,530	\$208,473	0.05
JASPER	MONROE	95	\$2,521,902	\$126,086	0.03
JASPER	BAXTER	53	\$671,943	\$33,587	0.01
JASPER	KELLOGG	49	\$886,209	\$44,311	0.01
JASPER	PRAIRIE CITY	68	\$3,354,115	\$167,708	0.04
JASPER	LYNNVILLE	33	\$949,713	\$47,487	0.01
JASPER	MINGO	30	\$132,956	\$6,644	0
JASPER	REASNOR	19	\$205,313	\$10,267	0
JASPER	SULLY	71	\$2,840,876	\$142,042	0.04
JASPER	OTHER	40	\$461,371	\$23,045	0
JASPER	* TOTAL COUNTY *	1,185	\$85,065,267	\$4,250,278	1.11
JEFFERSON	FAIRFIELD*	566	\$29,865,019	\$1,476,209	0.38
JEFFERSON	BATAVIA	30	\$7,903,966	\$395,199	0.1
JEFFERSON	LIBERTYVILLE	25	\$351,585	\$17,584	0
JEFFERSON	LOCKRIDGE	28	\$154,289	\$7,711	0
JEFFERSON	PACKWOOD	21	\$270,559	\$13,527	0
JEFFERSON	OTHER	31	\$128,884	\$6,449	0
JEFFERSON	* TOTAL COUNTY *	701	\$38,674,302	\$1,916,679	0.5
JOHNSON	IOWA CITY*	1,558	\$207,945,836	\$10,397,481	2.71
JOHNSON	CORALVILLE	617	\$131,514,874	\$6,575,742	1.71
JOHNSON	LONE TREE	41	\$509,080	\$25,454	0.01
JOHNSON	OXFORD	93	\$1,227,404	\$61,361	0.02
JOHNSON	SOLON	151	\$2,411,287	\$120,449	0.03
JOHNSON	HILLS	22	\$849,990	\$42,499	0.01
JOHNSON	NORTH LIBERTY	157	\$8,249,231	\$412,436	0.11
JOHNSON	SWISHER	84	\$1,646,453	\$82,358	0.02
JOHNSON	TIFFIN	32	\$564,810	\$28,243	0.01
JOHNSON	OTHER	51	\$1,150,518	\$57,524	0
JOHNSON	* TOTAL COUNTY *	2,806	\$356,069,483	\$17,803,547	4.64
JONES	ANAMOSA*	246	\$15,485,667	\$774,285	0.2
JONES	MONTICELLO	293	\$11,391,684	\$569,473	0.15
JONES	CASCADE	15	\$53,582	\$2,679	0
JONES	OLIN	38	\$629,027	\$31,453	0.01
JONES	OXFORD JCT	35	\$240,794	\$12,034	0
JONES	WYOMING	51	\$1,018,762	\$50,951	0.01
JONES	CENTER JCT	10	\$59,948	\$2,998	0
JONES	MARTELLE	23	\$458,227	\$22,914	0.01
JONES	ONslow	20	\$327,733	\$16,388	0
JONES	OTHER	61	\$1,119,430	\$55,975	0
JONES	* TOTAL COUNTY *	792	\$30,784,854	\$1,539,150	0.4

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
KEOKUK	KEOTA	51	\$1,175,381	\$58,769	0.02
KEOKUK	SIGOURNEY*	130	\$3,655,905	\$182,562	0.05
KEOKUK	DELTA	18	\$111,211	\$5,561	0
KEOKUK	HEDRICK	37	\$687,319	\$34,955	0.01
KEOKUK	RICHLAND	34	\$598,835	\$29,934	0.01
KEOKUK	WHAT CHEER	37	\$414,799	\$20,741	0.01
KEOKUK	HARPER	15	\$157,768	\$7,888	0
KEOKUK	KESWICK	16	\$365,556	\$18,273	0
KEOKUK	OLLIE	19	\$186,183	\$9,309	0
KEOKUK	SOUTH ENGLISH	18	\$277,928	\$13,614	0
KEOKUK	OTHER	55	\$909,266	\$45,456	0
KEOKUK	* TOTAL COUNTY *	430	\$8,540,151	\$427,062	0.11
KOSSUTH	ALGONA*	377	\$21,238,136	\$1,055,862	0.28
KOSSUTH	BANCROFT	55	\$1,431,307	\$71,568	0.02
KOSSUTH	BURT	29	\$539,158	\$26,959	0.01
KOSSUTH	LU VERNE	25	\$202,690	\$10,136	0
KOSSUTH	SWEA CITY	49	\$470,336	\$23,516	0.01
KOSSUTH	TITONKA	42	\$992,597	\$49,886	0.01
KOSSUTH	WESLEY	31	\$922,737	\$46,138	0.01
KOSSUTH	WEST BEND	17	\$568,993	\$28,433	0.01
KOSSUTH	WHITTEMORE	36	\$758,600	\$37,929	0.01
KOSSUTH	FENTON	20	\$229,672	\$11,484	0
KOSSUTH	LAKOTA	24	\$241,447	\$12,075	0
KOSSUTH	LEDYARD	19	\$234,090	\$11,704	0
KOSSUTH	LONE ROCK	16	\$158,726	\$7,935	0
KOSSUTH	OTHER	24	\$164,332	\$8,217	0
KOSSUTH	* TOTAL COUNTY *	764	\$28,152,821	\$1,401,842	0.37
LEE	FT MADISON*	406	\$24,043,908	\$1,203,639	0.31
LEE	KEOKUK	418	\$36,272,425	\$1,813,639	0.47
LEE	DONNELLSON	83	\$2,362,676	\$118,127	0.03
LEE	MONTROSE	41	\$472,437	\$23,622	0.01
LEE	WEST POINT	80	\$1,713,514	\$85,677	0.02
LEE	ST PAUL	12	\$701,853	\$35,093	0.01
LEE	HOUGHTON	17	\$2,013,499	\$100,674	0.03
LEE	OTHER	107	\$2,134,436	\$106,742	0
LEE	* TOTAL COUNTY *	1,164	\$69,714,748	\$3,487,213	0.91
LINN	CEDAR RAPIDS*	3,806	\$618,808,444	\$30,953,924	8.07
LINN	MARION	817	\$66,295,657	\$3,314,748	0.86
LINN	CENTER POINT	103	\$3,313,180	\$165,657	0.04
LINN	CENTRAL CITY	100	\$839,958	\$42,002	0.01
LINN	HIAWATHA	218	\$19,076,216	\$958,776	0.25
LINN	LISBON	76	\$1,135,616	\$56,724	0.01
LINN	MT VERNON	174	\$8,193,039	\$397,276	0.1
LINN	COGGON	51	\$696,232	\$34,763	0.01

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
LINN	FAIRFAX	65	\$1,416,686	\$70,828	0.02
LINN	SPRINGVILLE	71	\$1,932,081	\$96,611	0.03
LINN	WALKER	46	\$2,055,400	\$102,769	0.03
LINN	ALBURNETTE	39	\$780,712	\$39,036	0.01
LINN	ELY	56	\$1,021,646	\$51,087	0.01
LINN	PALO	56	\$1,971,740	\$98,588	0.03
LINN	ROBINS	32	\$596,908	\$29,847	0.01
LINN	OTHER	99	\$1,146,093	\$57,236	0.01
LINN	* TOTAL COUNTY *	5,809	\$729,279,608	\$36,469,872	9.51
LOUISA	COLUMBUS JCT	99	\$2,458,997	\$122,948	0.03
LOUISA	WAPELLO*	114	\$2,298,970	\$114,946	0.03
LOUISA	MORNING SUN	43	\$842,234	\$42,138	0.01
LOUISA	COLUMBUS CITY	10	\$93,074	\$4,654	0
LOUISA	GRANDVIEW	12	\$173,191	\$8,660	0
LOUISA	LETTS	22	\$61,931	\$3,097	0
LOUISA	OAKVILLE	21	\$762,710	\$38,136	0.01
LOUISA	OTHER	26	\$489,659	\$24,457	0
LOUISA	* TOTAL COUNTY *	347	\$7,180,766	\$359,036	0.09
LUCAS	CHARITON*	221	\$8,806,620	\$441,596	0.12
LUCAS	RUSSELL	23	\$149,701	\$7,485	0
LUCAS	DERBY	10	\$290,817	\$14,540	0
LUCAS	LUCAS	16	\$154,127	\$7,679	0
LUCAS	OTHER	58	\$385,906	\$19,295	0
LUCAS	* TOTAL COUNTY *	328	\$9,787,171	\$490,595	0.13
LYON	ROCK RAPIDS*	143	\$5,530,695	\$276,544	0.07
LYON	GEORGE	74	\$2,143,892	\$107,192	0.03
LYON	DOON	46	\$1,474,540	\$73,727	0.02
LYON	INWOOD	57	\$1,787,231	\$89,365	0.02
LYON	LARCHWOOD	57	\$1,656,791	\$82,841	0.02
LYON	LITTLE ROCK	24	\$602,861	\$30,145	0.01
LYON	ALVORD	12	\$90,778	\$4,539	0
LYON	LESTER	19	\$545,170	\$27,260	0.01
LYON	OTHER	31	\$173,378	\$8,672	0
LYON	* TOTAL COUNTY *	463	\$14,005,336	\$700,285	0.18
MADISON	WINTERSSET*	245	\$14,562,282	\$728,095	0.19
MADISON	EARLHAM	57	\$2,255,333	\$112,765	0.03
MADISON	BEVINGTON	11	\$400,271	\$20,016	0.01
MADISON	ST CHARLES	48	\$728,204	\$36,408	0.01
MADISON	TRURO	23	\$625,478	\$31,275	0.01
MADISON	OTHER	70	\$571,420	\$28,574	0
MADISON	* TOTAL COUNTY *	454	\$19,142,988	\$957,133	0.25
MAHASKA	OSKALOOSA*	565	\$35,145,924	\$1,757,332	0.46
MAHASKA	EDDYVILLE	16	\$239,205	\$11,960	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
MAHASKA	NEW SHARON	86	\$1,748,070	\$87,412	0.02
MAHASKA	BEACON	15	\$185,815	\$9,291	0
MAHASKA	UNIVERSITY PARK	10	\$9,955	\$498	0
MAHASKA	BARNES CITY	11	\$420,502	\$21,028	0.01
MAHASKA	FREMONT	36	\$309,211	\$15,453	0
MAHASKA	LEIGHTON	24	\$485,329	\$24,268	0.01
MAHASKA	OTHER	43	\$509,779	\$25,449	0
MAHASKA	* TOTAL COUNTY *	806	\$39,053,790	\$1,952,691	0.51
MARION	KNOXVILLE*	320	\$22,407,760	\$1,120,382	0.29
MARION	PELLA	459	\$29,288,744	\$1,464,627	0.38
MARION	PLEASANTVILLE	77	\$1,501,896	\$75,096	0.02
MARION	BUSSEY	21	\$150,021	\$7,500	0
MARION	MELCHER	29	\$335,795	\$16,793	0
MARION	DALLAS	11	\$136,676	\$6,834	0
MARION	HARVEY	19	\$769,316	\$38,465	0.01
MARION	OTHER	83	\$1,378,810	\$68,839	0
MARION	* TOTAL COUNTY *	1,019	\$55,969,018	\$2,798,536	0.73
MARSHALL	MARSHALLTOWN*	894	\$88,079,967	\$4,404,687	1.15
MARSHALL	STATE CENTER	68	\$1,131,356	\$56,494	0.01
MARSHALL	ALBION	30	\$435,799	\$21,791	0.01
MARSHALL	GILMAN	22	\$441,505	\$22,077	0.01
MARSHALL	MELBOURNE	23	\$249,295	\$12,466	0
MARSHALL	CLEMONS	12	\$24,201	\$1,209	0
MARSHALL	LAUREL	24	\$113,310	\$5,665	0
MARSHALL	LE GRAND	26	\$555,768	\$27,824	0.01
MARSHALL	LISCOMB	11	\$75,682	\$3,783	0
MARSHALL	RHODES	24	\$329,891	\$16,494	0
MARSHALL	OTHER	41	\$1,468,043	\$73,401	0.01
MARSHALL	* TOTAL COUNTY *	1,175	\$92,904,817	\$4,645,891	1.21
MILLS	GLENWOOD*	206	\$9,095,994	\$454,750	0.12
MILLS	MALVERN	59	\$1,041,504	\$52,072	0.01
MILLS	EMERSON	31	\$999,547	\$49,975	0.01
MILLS	PACIFIC JCT	18	\$486,152	\$24,308	0.01
MILLS	HASTINGS	14	\$92,170	\$4,609	0
MILLS	SILVER CITY	12	\$204,347	\$10,217	0
MILLS	OTHER	35	\$346,135	\$17,309	0
MILLS	* TOTAL COUNTY *	375	\$12,265,849	\$613,240	0.16
MITCHELL	OSAGE*	229	\$8,217,176	\$410,866	0.11
MITCHELL	ST ANSGAR	105	\$4,556,564	\$131,388	0.03
MITCHELL	RICEVILLE	45	\$1,021,888	\$51,095	0.01
MITCHELL	STACYVILLE	47	\$1,214,555	\$60,709	0.02
MITCHELL	MCINTIRE	18	\$469,990	\$23,500	0.01
MITCHELL	ORCHARD	11	\$77,170	\$3,858	0
MITCHELL	OTHER	38	\$393,557	\$19,677	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
MITCHELL	* TOTAL COUNTY *	493	\$15,950,900	\$701,093	0.18
MONONA	ONAWA*	166	\$7,845,997	\$392,300	0.1
MONONA	MAPLETON	85	\$2,626,684	\$131,350	0.03
MONONA	UTE	33	\$563,063	\$28,155	0.01
MONONA	WHITING	31	\$715,325	\$35,772	0.01
MONONA	BLENCOE	17	\$220,010	\$11,001	0
MONONA	CASTANA	15	\$54,339	\$2,716	0
MONONA	MOORHEAD	25	\$169,937	\$8,489	0
MONONA	SOLDIER	23	\$362,640	\$18,133	0
MONONA	TURIN	11	\$60,171	\$3,009	0
MONONA	OTHER	18	\$594,766	\$29,739	0
MONONA	* TOTAL COUNTY *	424	\$13,212,932	\$660,664	0.17
MONROE	ALBIA*	235	\$8,703,255	\$435,100	0.11
MONROE	EDDYVILLE	10	\$206,251	\$10,312	0
MONROE	LOVILIA	35	\$543,852	\$27,191	0.01
MONROE	OTHER	34	\$338,868	\$16,939	0
MONROE	* TOTAL COUNTY *	314	\$9,792,226	\$489,542	0.13
MONTGOMERY	RED OAK*	255	\$15,224,860	\$761,244	0.2
MONTGOMERY	VILLISCA	75	\$1,192,983	\$59,624	0.02
MONTGOMERY	STANTON	70	\$1,432,229	\$71,768	0.02
MONTGOMERY	ELLIOTT	21	\$38,050	\$1,900	0
MONTGOMERY	OTHER	24	\$121,728	\$6,086	0
MONTGOMERY	* TOTAL COUNTY *	445	\$18,009,850	\$900,622	0.23
MUSCATINE	MUSCATINE*	762	\$78,050,954	\$3,902,514	1.02
MUSCATINE	WEST LIBERTY	122	\$3,540,102	\$177,010	0.05
MUSCATINE	WILTON	108	\$9,954,733	\$497,737	0.13
MUSCATINE	ATALISSA	18	\$231,691	\$11,583	0
MUSCATINE	CONESVILLE	13	\$59,606	\$2,980	0
MUSCATINE	NICHOLS	33	\$535,911	\$26,791	0.01
MUSCATINE	DURANT	13	\$217,708	\$10,885	0
MUSCATINE	FRUITLAND	11	\$288,593	\$14,429	0
MUSCATINE	OTHER	59	\$1,251,975	\$62,545	0
MUSCATINE	* TOTAL COUNTY *	1,139	\$94,131,273	\$4,706,474	1.23
OBRIEN	SHELDON	270	\$17,033,315	\$851,222	0.22
OBRIEN	HARTLEY	79	\$2,817,831	\$140,972	0.04
OBRIEN	PAULLINA	76	\$1,364,692	\$68,259	0.02
OBRIEN	PRIMGHAR*	54	\$942,981	\$47,095	0.01
OBRIEN	SANBORN	74	\$2,800,811	\$140,015	0.04
OBRIEN	SUTHERLAND	40	\$1,109,968	\$55,500	0.01
OBRIEN	ARCHER	13	\$253,528	\$12,677	0
OBRIEN	OTHER	45	\$295,826	\$14,791	0
OBRIEN	* TOTAL COUNTY *	651	\$26,618,952	\$1,330,531	0.35

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
OSCEOLA	SIBLEY*	133	\$6,343,105	\$317,154	0.08
OSCEOLA	ASHTON	30	\$558,739	\$27,809	0.01
OSCEOLA	OCHEYEDAN	44	\$748,172	\$37,409	0.01
OSCEOLA	HARRIS	15	\$86,829	\$4,343	0
OSCEOLA	MELVIN	20	\$425,586	\$21,280	0.01
OSCEOLA	OTHER	20	\$349,705	\$17,483	0
OSCEOLA	* TOTAL COUNTY *	262	\$8,512,136	\$425,478	0.11
PAGE	CLARINDA*	240	\$9,686,396	\$484,326	0.13
PAGE	SHENANDOAH	237	\$9,745,910	\$487,257	0.13
PAGE	ESSEX	36	\$542,970	\$27,149	0.01
PAGE	BRADDYVILLE	12	\$135,006	\$6,713	0
PAGE	COIN	19	\$76,690	\$3,836	0
PAGE	OTHER	52	\$358,783	\$17,946	0
PAGE	* TOTAL COUNTY *	596	\$20,545,755	\$1,027,227	0.27
PALO ALTO	EMMETSBURG*	175	\$6,516,562	\$325,826	0.08
PALO ALTO	GRAETTINGER	50	\$2,954,159	\$147,709	0.04
PALO ALTO	RUTHVEN	44	\$858,316	\$42,915	0.01
PALO ALTO	WEST BEND	44	\$1,734,405	\$86,719	0.02
PALO ALTO	AYRSHIRE	12	\$146,862	\$7,343	0
PALO ALTO	CYLINDER	16	\$179,548	\$8,977	0
PALO ALTO	MALLARD	23	\$397,845	\$19,892	0.01
PALO ALTO	OTHER	20	\$352,365	\$17,618	0
PALO ALTO	* TOTAL COUNTY *	384	\$13,140,062	\$656,999	0.17
PLYMOUTH	LE MARS*	411	\$29,818,630	\$1,490,473	0.39
PLYMOUTH	AKRON	64	\$1,867,773	\$93,387	0.02
PLYMOUTH	KINGSLEY	84	\$2,068,395	\$103,420	0.03
PLYMOUTH	REMSSEN	114	\$3,327,228	\$166,370	0.04
PLYMOUTH	MERRILL	47	\$728,651	\$36,434	0.01
PLYMOUTH	HINTON	46	\$815,753	\$40,787	0.01
PLYMOUTH	WESTFIELD	15	\$94,794	\$4,741	0
PLYMOUTH	OTHER	50	\$464,426	\$23,221	0
PLYMOUTH	* TOTAL COUNTY *	831	\$39,185,650	\$1,958,833	0.51
POCAHONTAS	FONDA	34	\$416,631	\$20,833	0.01
POCAHONTAS	LAURENS	89	\$2,189,313	\$109,458	0.03
POCAHONTAS	POCAHONTAS*	130	\$3,656,752	\$182,840	0.05
POCAHONTAS	GILMORE CITY	18	\$900,753	\$45,037	0.01
POCAHONTAS	ROLFE	44	\$1,048,850	\$52,444	0.01
POCAHONTAS	HAVELOCK	15	\$259,625	\$13,012	0
POCAHONTAS	PALMER	21	\$324,605	\$16,114	0
POCAHONTAS	OTHER	33	\$167,909	\$8,395	0
POCAHONTAS	* TOTAL COUNTY *	384	\$8,964,438	\$448,133	0.12
POLK	DES MOINES*	5,921	\$993,547,094	\$49,731,530	12.96
POLK	WEST DES MOINES	1,353	\$268,099,577	\$13,403,080	3.49

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
POLK	URBANDALE	738	\$114,335,017	\$5,716,735	1.49
POLK	ALTOONA	316	\$45,000,592	\$2,250,047	0.59
POLK	ANKENY	874	\$103,214,022	\$5,159,155	1.34
POLK	WINDSOR HTS	53	\$3,971,204	\$198,555	0.05
POLK	CLIVE	359	\$76,825,882	\$3,841,608	1
POLK	GRIMES	178	\$24,774,282	\$1,236,716	0.32
POLK	MITCHELLVILLE	60	\$662,977	\$33,149	0.01
POLK	POLK CITY	93	\$1,626,596	\$81,330	0.02
POLK	BONDURANT	102	\$2,119,717	\$105,985	0.03
POLK	ELKHART	30	\$763,506	\$38,176	0.01
POLK	PLEASANT HILL	111	\$5,923,744	\$296,192	0.08
POLK	RUNNELLS	77	\$997,546	\$49,879	0.01
POLK	JOHNSTON	297	\$23,698,788	\$1,186,193	0.31
POLK	ALLEMAN	16	\$341,848	\$17,093	0
POLK	OTHER	43	\$3,738,055	\$186,901	0
POLK	* TOTAL COUNTY *	10,621	\$1,669,640,447	\$83,532,324	21.77
POTTAWATTAMIE	COUNCIL BLUFFS*	1,417	\$207,567,523	\$10,377,898	2.7
POTTAWATTAMIE	AVOCA	80	\$4,146,998	\$207,359	0.05
POTTAWATTAMIE	CARTER LAKE	70	\$2,470,725	\$123,537	0.03
POTTAWATTAMIE	OAKLAND	75	\$3,815,964	\$190,807	0.05
POTTAWATTAMIE	CARSON	41	\$549,427	\$27,474	0.01
POTTAWATTAMIE	NEOLA	34	\$1,011,301	\$50,566	0.01
POTTAWATTAMIE	WALNUT	66	\$1,469,469	\$73,474	0.02
POTTAWATTAMIE	CRESCENT	42	\$851,908	\$42,423	0.01
POTTAWATTAMIE	HANCOCK	18	\$436,669	\$19,150	0
POTTAWATTAMIE	MACEDONIA	10	\$344,060	\$17,204	0
POTTAWATTAMIE	MCCLELLAND	13	\$100,045	\$4,992	0
POTTAWATTAMIE	MINDEN	28	\$377,066	\$18,855	0
POTTAWATTAMIE	TREYNOR	27	\$731,271	\$36,564	0.01
POTTAWATTAMIE	UNDERWOOD	51	\$2,331,076	\$116,567	0.03
POTTAWATTAMIE	OTHER	63	\$826,319	\$41,342	0
POTTAWATTAMIE	* TOTAL COUNTY *	2,035	\$227,029,821	\$11,348,212	2.96
POWESHIEK	GRINNELL	377	\$17,980,819	\$899,028	0.23
POWESHIEK	BROOKLYN	112	\$6,171,985	\$308,607	0.08
POWESHIEK	MONTEZUMA*	130	\$4,587,689	\$213,574	0.06
POWESHIEK	VICTOR	17	\$472,236	\$23,612	0.01
POWESHIEK	DEEP RIVER	30	\$213,205	\$10,663	0
POWESHIEK	MALCOM	28	\$433,379	\$21,669	0.01
POWESHIEK	SEARSBORO	10	\$52,865	\$2,639	0
POWESHIEK	OTHER	40	\$1,417,859	\$70,896	0
POWESHIEK	* TOTAL COUNTY *	744	\$31,330,037	\$1,550,688	0.4
RINGGOLD	MOUNT AYR*	109	\$7,781,978	\$390,650	0.1
RINGGOLD	DIAGONAL	21	\$405,800	\$20,294	0.01
RINGGOLD	ELLSTON	19	\$27,158	\$1,357	0
RINGGOLD	KELLERTON	14	\$104,469	\$5,218	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
RINGGOLD	OTHER	69	\$428,552	\$21,430	0
RINGGOLD	* TOTAL COUNTY *	232	\$8,747,957	\$438,949	0.11
SAC	SAC CITY*	139	\$4,950,079	\$247,497	0.06
SAC	LAKE VIEW	84	\$2,285,112	\$114,250	0.03
SAC	ODEBOLT	58	\$1,464,725	\$73,233	0.02
SAC	EARLY	35	\$697,705	\$34,885	0.01
SAC	SCHALLER	47	\$1,028,606	\$51,434	0.01
SAC	WALL LAKE	50	\$1,402,810	\$70,143	0.02
SAC	AUBURN	17	\$278,950	\$13,948	0
SAC	LYTTON	21	\$225,116	\$11,256	0
SAC	NEMAHA	16	\$372,272	\$18,614	0
SAC	OTHER	39	\$675,996	\$33,797	0
SAC	* TOTAL COUNTY *	506	\$13,381,371	\$669,057	0.17
SCOTT	DAVENPORT*	2,533	\$461,289,783	\$23,064,262	6.01
SCOTT	BETTENDORF	777	\$65,726,179	\$3,285,610	0.86
SCOTT	BUFFALO	30	\$1,774,255	\$88,716	0.02
SCOTT	LE CLAIRE	114	\$2,486,560	\$124,329	0.03
SCOTT	BLUE GRASS	99	\$2,386,178	\$119,287	0.03
SCOTT	ELDRIDGE	189	\$11,751,859	\$587,588	0.15
SCOTT	PRINCETON	36	\$510,229	\$25,508	0.01
SCOTT	WALCOTT	85	\$9,164,105	\$458,210	0.12
SCOTT	DIXON	20	\$210,409	\$10,521	0
SCOTT	DONAHUE	31	\$331,370	\$16,557	0
SCOTT	LONG GROVE	51	\$355,093	\$17,755	0
SCOTT	MCCAUSLAND	13	\$227,885	\$11,384	0
SCOTT	NEW LIBERTY	11	\$3,417	\$170	0
SCOTT	OTHER	48	\$3,126,182	\$156,311	0
SCOTT	* TOTAL COUNTY *	4,037	\$559,343,504	\$27,966,208	7.29
SHELBY	HARLAN*	306	\$15,470,713	\$773,546	0.2
SHELBY	ELK HORN	56	\$1,634,566	\$81,725	0.02
SHELBY	SHELBY	30	\$280,647	\$14,001	0
SHELBY	DEFIANCE	37	\$433,649	\$21,675	0.01
SHELBY	EARLING	34	\$239,119	\$11,958	0
SHELBY	IRWIN	24	\$454,703	\$22,735	0.01
SHELBY	KIRKMAN	11	\$57,180	\$2,861	0
SHELBY	PANAMA	22	\$420,597	\$21,031	0.01
SHELBY	PORTSMOUTH	15	\$290,080	\$14,504	0
SHELBY	OTHER	30	\$284,599	\$14,232	0
SHELBY	* TOTAL COUNTY *	565	\$19,565,853	\$978,268	0.25
SIoux	HAWARDEN	154	\$4,896,729	\$244,839	0.06
SIoux	ALTON	57	\$1,660,614	\$83,030	0.02
SIoux	HULL	116	\$2,543,253	\$127,163	0.03
SIoux	ORANGE CITY*	243	\$13,489,264	\$672,727	0.18
SIoux	ROCK VALLEY	182	\$8,616,124	\$430,803	0.11

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
SIoux	SIoux CENTER	293	\$20,907,800	\$1,045,398	0.27
SIoux	BOYDEN	46	\$404,928	\$20,251	0.01
SIoux	HOSPERS	50	\$1,088,686	\$54,434	0.01
SIoux	IRETON	37	\$1,507,632	\$75,380	0.02
SIoux	GRANVILLE	21	\$435,964	\$21,798	0.01
SIoux	MAURICE	28	\$299,948	\$14,998	0
SIoux	SHELDON	11	\$58,132	\$2,908	0
SIoux	OTHER	49	\$517,112	\$25,856	0
SIoux	* TOTAL COUNTY *	1,287	\$56,426,186	\$2,819,585	0.73
STORY	AMES	1,262	\$170,487,384	\$8,525,083	2.22
STORY	NEVADA*	256	\$11,330,958	\$566,622	0.15
STORY	STORY CITY	171	\$8,896,312	\$444,820	0.12
STORY	CAMBRIDGE	27	\$259,456	\$12,970	0
STORY	COLO	35	\$965,680	\$48,285	0.01
STORY	MAXWELL	36	\$392,925	\$19,647	0.01
STORY	ROLAND	45	\$809,030	\$40,452	0.01
STORY	SLATER	41	\$1,618,141	\$80,911	0.02
STORY	ZEARING	34	\$518,977	\$25,950	0.01
STORY	COLLINS	19	\$263,328	\$13,166	0
STORY	GILBERT	31	\$632,040	\$31,603	0.01
STORY	HUXLEY	85	\$1,901,545	\$95,129	0.02
STORY	KELLEY	15	\$81,093	\$4,057	0
STORY	MCCALLSBURG	13	\$263,788	\$13,188	0
STORY	OTHER	49	\$964,725	\$48,237	0
STORY	* TOTAL COUNTY *	2,119	\$199,385,382	\$9,970,120	2.6
TAMA	TAMA	144	\$3,184,698	\$159,178	0.04
TAMA	DYSART	80	\$1,849,388	\$92,480	0.02
TAMA	TOLEDO*	122	\$11,526,892	\$576,346	0.15
TAMA	TRAER	96	\$2,315,697	\$115,790	0.03
TAMA	GARWIN	40	\$453,429	\$23,553	0.01
TAMA	GLADBROOK	64	\$2,083,227	\$104,158	0.03
TAMA	CHELSEA	25	\$291,514	\$14,594	0
TAMA	CLUTIER	27	\$269,225	\$13,548	0
TAMA	ELBERON	18	\$238,519	\$11,921	0
TAMA	LINCOLN	10	\$191,087	\$9,554	0
TAMA	MONTOUR	13	\$337,533	\$16,879	0
TAMA	OTHER	46	\$1,498,998	\$74,952	0
TAMA	* TOTAL COUNTY *	685	\$24,240,207	\$1,212,953	0.32
TAYLOR	BEDFORD*	125	\$3,557,201	\$177,902	0.05
TAYLOR	LENOX	75	\$1,865,836	\$93,294	0.02
TAYLOR	CLEARFIELD	23	\$261,416	\$13,069	0
TAYLOR	NEW MARKET	27	\$153,298	\$7,666	0
TAYLOR	BLOCKTON	12	\$57,542	\$2,877	0
TAYLOR	GRAVITY	13	\$48,878	\$486	0
TAYLOR	OTHER	15	\$235,780	\$11,790	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
TAYLOR	* TOTAL COUNTY *	290	\$6,179,951	\$307,084	0.08
UNION	CRESTON*	367	\$26,865,977	\$1,343,302	0.35
UNION	AFTON	56	\$1,160,029	\$58,001	0.02
UNION	LORIMOR	21	\$123,532	\$6,176	0
UNION	OTHER	38	\$360,407	\$17,995	0
UNION	* TOTAL COUNTY *	482	\$28,509,945	\$1,425,474	0.37
VAN BUREN	KEOSAUQUA*	97	\$1,873,603	\$93,653	0.02
VAN BUREN	BONAPARTE	40	\$481,824	\$24,095	0.01
VAN BUREN	FARMINGTON	54	\$586,723	\$29,337	0.01
VAN BUREN	MILTON	28	\$149,106	\$7,455	0
VAN BUREN	BIRMINGHAM	30	\$322,641	\$16,134	0
VAN BUREN	CANTRIL	24	\$674,556	\$33,704	0.01
VAN BUREN	STOCKPORT	21	\$750,080	\$37,506	0.01
VAN BUREN	OTHER	74	\$1,259,059	\$62,930	0
VAN BUREN	* TOTAL COUNTY *	368	\$6,097,592	\$304,814	0.08
WAPELLO	OTTUMWA*	938	\$80,393,983	\$4,017,974	1.05
WAPELLO	ELDON	59	\$626,384	\$31,318	0.01
WAPELLO	EDDYVILLE	36	\$842,510	\$42,554	0.01
WAPELLO	AGENCY	38	\$584,377	\$29,221	0.01
WAPELLO	BLAKESBURG	32	\$299,327	\$14,968	0
WAPELLO	OTHER	42	\$1,339,063	\$66,954	0
WAPELLO	* TOTAL COUNTY *	1,145	\$84,085,644	\$4,202,989	1.1
WARREN	INDIANOLA*	519	\$34,761,619	\$1,738,203	0.45
WARREN	CARLISLE	145	\$3,238,978	\$161,955	0.04
WARREN	NORWALK	178	\$9,018,357	\$450,913	0.12
WARREN	MILO	42	\$739,369	\$36,971	0.01
WARREN	ACKWORTH	12	\$35,942	\$1,797	0
WARREN	CUMMING	45	\$454,620	\$22,496	0.01
WARREN	HARTFORD	20	\$159,093	\$7,956	0
WARREN	LACONA	25	\$504,952	\$25,229	0.01
WARREN	MARTENSDALE	16	\$764,257	\$38,215	0.01
WARREN	NEW VIRGINIA	45	\$342,006	\$17,097	0
WARREN	ST MARYS	11	\$144,883	\$7,245	0
WARREN	OTHER	44	\$949,459	\$47,457	0
WARREN	* TOTAL COUNTY *	1,102	\$51,113,535	\$2,555,534	0.67
WASHINGTON	WASHINGTON*	415	\$19,400,288	\$970,380	0.25
WASHINGTON	KALONA	194	\$6,961,410	\$348,040	0.09
WASHINGTON	BRIGHTON	44	\$480,554	\$24,029	0.01
WASHINGTON	RIVERSIDE	81	\$1,727,657	\$86,386	0.02
WASHINGTON	WELLMAN	97	\$2,697,372	\$134,881	0.04
WASHINGTON	AINSWORTH	38	\$830,738	\$41,538	0.01
WASHINGTON	CRAWFORDSVILLE	24	\$160,355	\$8,017	0
WASHINGTON	OTHER	44	\$721,715	\$36,088	0

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
WASHINGTON	* TOTAL COUNTY *	937	\$32,980,089	\$1,649,359	0.43
WAYNE	CORYDON*	119	\$2,766,570	\$138,508	0.04
WAYNE	SEYMOUR	35	\$425,339	\$21,269	0.01
WAYNE	ALLERTON	36	\$721,457	\$36,075	0.01
WAYNE	HUMESTON	45	\$954,767	\$47,740	0.01
WAYNE	LINEVILLE	15	\$186,244	\$9,314	0
WAYNE	PROMISE CITY	10	\$567,462	\$28,373	0.01
WAYNE	OTHER	33	\$288,625	\$14,421	0
WAYNE	* TOTAL COUNTY *	293	\$5,910,464	\$295,700	0.08
WEBSTER	FT DODGE*	995	\$111,986,886	\$5,618,814	1.46
WEBSTER	GOWRIE	62	\$1,685,082	\$84,257	0.02
WEBSTER	DAYTON	44	\$623,570	\$31,192	0.01
WEBSTER	LEHIGH	32	\$425,468	\$21,274	0.01
WEBSTER	OTHO	22	\$139,556	\$6,977	0
WEBSTER	BADGER	25	\$112,750	\$5,584	0
WEBSTER	BARNUM	10	\$61,978	\$3,099	0
WEBSTER	CALLENDER	22	\$87,006	\$4,354	0
WEBSTER	CLARE	17	\$146,531	\$7,327	0
WEBSTER	DUNCOMBE	23	\$299,914	\$14,999	0
WEBSTER	HARCOURT	22	\$650,624	\$32,532	0.01
WEBSTER	MOORLAND	12	\$64,576	\$3,228	0
WEBSTER	VINCENT	14	\$1,058,891	\$52,946	0.01
WEBSTER	OTHER	54	\$613,577	\$30,679	0
WEBSTER	* TOTAL COUNTY *	1,354	\$117,956,409	\$5,917,262	1.54
WINNEBAGO	FOREST CITY*	189	\$6,000,591	\$300,028	0.08
WINNEBAGO	BUFFALO CENTER	66	\$1,665,809	\$83,288	0.02
WINNEBAGO	LAKE MILLS	117	\$6,223,318	\$311,168	0.08
WINNEBAGO	THOMPSON	37	\$2,849,940	\$142,490	0.04
WINNEBAGO	LELAND	19	\$482,345	\$24,118	0.01
WINNEBAGO	RAKE	21	\$241,481	\$12,078	0
WINNEBAGO	OTHER	32	\$1,166,826	\$58,355	0
WINNEBAGO	* TOTAL COUNTY *	481	\$18,630,310	\$931,525	0.24
WINNESHIEK	DECORAH*	519	\$32,938,806	\$1,646,816	0.43
WINNESHIEK	CALMAR	56	\$2,694,740	\$134,736	0.04
WINNESHIEK	OSSIAN	73	\$1,753,730	\$87,686	0.02
WINNESHIEK	CASTALIA	16	\$50,622	\$2,531	0
WINNESHIEK	FT. ATKINSON	49	\$822,071	\$41,110	0.01
WINNESHIEK	RIDGEWAY	36	\$837,799	\$41,893	0.01
WINNESHIEK	SPELLVILLE	25	\$519,112	\$25,953	0.01
WINNESHIEK	OTHER	62	\$895,647	\$44,834	0
WINNESHIEK	* TOTAL COUNTY *	836	\$40,512,527	\$2,025,559	0.53
WOODBURY	SIOUX CITY*	2,169	\$303,041,458	\$15,146,593	3.95
WOODBURY	MOVILLE	65	\$2,355,730	\$117,789	0.03

**Retail Sales Tax  
By County and Town  
Quarter Ending December 31, 2002**

<b>County</b>	<b>Town</b>	<b># of Bus</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
WOODBURY	ANTHON	41	\$785,037	\$39,213	0.01
WOODBURY	CORRECTIONVILLE	51	\$1,256,076	\$62,773	0.02
WOODBURY	DANBURY	25	\$519,043	\$25,952	0.01
WOODBURY	SERGEANT BLUFF	99	\$7,795,986	\$389,805	0.1
WOODBURY	SLOAN	43	\$801,959	\$40,097	0.01
WOODBURY	HORNICK	23	\$286,530	\$14,325	0
WOODBURY	LAWTON	41	\$1,164,962	\$58,265	0.02
WOODBURY	OTO	10	\$65,139	\$3,259	0
WOODBURY	PIERSON	23	\$638,713	\$31,938	0.01
WOODBURY	SALIX	26	\$466,262	\$23,313	0.01
WOODBURY	SMITHLAND	20	\$93,036	\$4,651	0
WOODBURY	BRONSON	15	\$120,430	\$6,022	0
WOODBURY	OTHER	45	\$313,980	\$15,701	0
WOODBURY	* TOTAL COUNTY *	2,696	\$319,704,341	\$15,979,696	4.16
WORTH	MANLY	56	\$1,059,725	\$52,989	0.01
WORTH	NORTHWOOD*	117	\$3,027,834	\$151,387	0.04
WORTH	FERTILE	21	\$245,469	\$12,272	0
WORTH	GRAFTON	19	\$315,711	\$15,784	0
WORTH	HANLONTOWN	20	\$245,697	\$12,285	0
WORTH	JOICE	15	\$190,296	\$9,542	0
WORTH	KENSETT	26	\$141,357	\$7,072	0
WORTH	OTHER	25	\$75,828	\$3,786	0
WORTH	* TOTAL COUNTY *	299	\$5,301,917	\$265,117	0.07
WRIGHT	CLARION*	158	\$6,045,790	\$302,280	0.08
WRIGHT	EAGLE GROVE	137	\$7,063,199	\$353,170	0.09
WRIGHT	BELMOND	162	\$6,433,100	\$321,661	0.08
WRIGHT	DOWS	34	\$634,015	\$31,631	0.01
WRIGHT	GOLDFIELD	40	\$1,417,436	\$70,873	0.02
WRIGHT	ROWAN	12	\$287,341	\$14,366	0
WRIGHT	OTHER	37	\$527,356	\$26,367	0
WRIGHT	* TOTAL COUNTY *	580	\$22,408,237	\$1,120,348	0.29
	* LATE FILERS *	7,367	\$107,441,846	\$5,383,837	1.4
	<b>** GRAND TOTAL **</b>	<b>103,117</b>	<b>\$7,682,669,622</b>	<b>\$383,674,474</b>	<b>100</b>

## GLOSSARY

TAXABLE SALES	<p>Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:</p> <ol style="list-style-type: none"><li>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></ol>
COMPUTED TAX DUE	<p>The amount of tax computed to be due based on taxable sales or taxable DUE purchases.</p>
NON-PERMIT	<p>Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.</p>
OTHERS	<ol style="list-style-type: none"><li>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></ol>
BUSINESS CLASSIFICATION	<p>Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.</p>
BUSINESS GROUP	<p>Consolidation of related business classes into twelve business groups.</p>
NUMBER OF BUSINESSES	<p>The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.</p>