

County Property Tax Replacement Potential from Local Option Earnings and Taxable Retail Sales Taxes, Fiscal
2008

County: Net

Co	Name	Current Property Taxes	Local Options 1% of Earnings Tax	As a % of Property Tax Levy	Local Option 1% of Taxable Sales	As a % of Property Tax Levy
1	ADAIR	2,762,840	1,128,211	40.8%	495,497	17.9%
2	ADAMS	2,302,867	638,033	27.7%	229,413	10.0%
3	ALLAMAKEE	4,443,667	1,793,749	40.4%	901,530	20.3%
4	APPANOOSE	3,270,606	1,416,220	43.3%	885,145	27.1%
5	AUDUBON	3,009,578	912,514	30.3%	307,555	10.2%
6	BENTON	6,441,327	4,243,132	65.9%	1,185,237	18.4%
7	BLACK HAWK	27,545,211	20,134,410	73.1%	17,564,399	63.8%
8	BOONE	6,228,472	4,121,629	66.2%	1,612,808	25.9%
9	BREMER	6,643,825	4,156,536	62.6%	1,770,035	26.6%
10	BUCHANAN	6,542,898	3,097,104	47.3%	1,549,143	23.7%
11	BUENA VISTA	6,799,855	2,952,324	43.4%	1,849,116	27.2%
12	BUTLER	4,529,416	2,159,785	47.7%	559,199	12.3%
13	CALHOUN	5,171,426	1,522,990	29.5%	406,773	7.9%
14	CARROLL	5,969,018	3,600,508	60.3%	2,595,517	43.5%
15	CASS	3,906,508	1,922,914	49.2%	1,327,852	34.0%
16	CEDAR	5,622,068	3,021,802	53.7%	888,598	15.8%
17	CERRO GORDO	12,742,465	7,041,133	55.3%	6,744,137	52.9%
18	CHEROKEE	3,938,167	1,847,524	46.9%	932,100	23.7%
19	CHICKASAW	3,840,373	2,199,346	57.3%	909,818	23.7%
20	CLARKE	3,046,330	1,167,396	38.3%	625,583	20.5%
21	CLAY	5,507,064	2,868,715	52.1%	2,709,186	49.2%
22	CLAYTON	6,457,762	2,381,001	36.9%	1,067,737	16.5%
23	CLINTON	12,290,751	7,126,282	58.0%	5,208,981	42.4%
24	CRAWFORD	5,955,023	2,251,951	37.8%	1,097,892	18.4%
25	DALLAS	17,165,085	13,118,030	76.4%	8,955,856	52.2%
26	DAVIS	2,856,069	937,182	32.8%	454,445	15.9%
27	DECATUR	2,047,591	753,709	36.8%	315,112	15.4%
28	DELAWARE	5,513,056	2,607,603	47.3%	1,155,183	21.0%
29	DES MOINES	9,727,480	6,297,661	64.7%	4,987,916	51.3%
30	DICKINSON	5,974,623	3,260,974	54.6%	2,583,005	43.2%
31	DUBUQUE	22,553,580	15,575,403	69.1%	11,273,316	50.0%
32	EMMET	3,501,092	1,421,475	40.6%	842,352	24.1%
33	FAYETTE	5,903,941	2,692,936	45.6%	1,215,392	20.6%
34	FLOYD	5,096,895	2,285,361	44.8%	1,052,676	20.7%
35	FRANKLIN	4,792,733	1,563,899	32.6%	615,864	12.8%
36	FREMONT	2,738,324	1,096,655	40.0%	535,541	19.6%
37	GREENE	4,090,720	1,474,570	36.0%	602,578	14.7%
38	GRUNDY	4,362,903	2,252,819	51.6%	703,388	16.1%
39	GUTHRIE	2,856,157	1,649,864	57.8%	567,974	19.9%
40	HAMILTON	5,709,511	2,718,108	47.6%	969,586	17.0%
41	HANCOCK	3,346,215	1,669,400	49.9%	680,761	20.3%
42	HARDIN	5,506,867	2,867,033	52.1%	1,597,090	29.0%
43	HARRISON	5,956,697	2,175,360	36.5%	627,927	10.5%
44	HENRY	5,500,062	2,708,599	49.2%	1,658,482	30.2%
45	HOWARD	3,164,403	1,351,391	42.7%	611,442	19.3%
46	HUMBOLDT	3,890,538	1,639,643	42.1%	693,869	17.8%
47	IDA	1,902,690	1,232,225	64.8%	421,668	22.2%
48	IOWA	5,606,789	2,975,343	53.1%	1,746,326	31.1%
49	JACKSON	4,489,406	2,783,724	62.0%	1,144,012	25.5%

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50	JASPER	11,633,496	5,501,293	47.3%	3,429,845	29.5%
51	JEFFERSON	4,011,717	2,409,118	60.1%	1,732,185	43.2%
52	JOHNSON	38,148,695	22,743,140	59.6%	17,521,651	45.9%
53	JONES	4,975,987	2,861,727	57.5%	1,411,697	28.4%
54	KEOKUK	4,187,374	1,391,475	33.2%	356,245	8.5%
55	KOSSUTH	6,739,907	2,648,970	39.3%	1,364,035	20.2%
56	LEE	8,375,294	4,831,378	57.7%	3,168,279	37.8%
57	LINN	47,243,853	38,866,453	82.3%	34,443,306	72.9%
58	LOUISA	4,107,736	1,568,336	38.2%	300,088	7.3%
59	LUCAS	2,894,954	1,075,840	37.2%	400,248	13.8%
60	LYON	4,003,554	1,801,550	45.0%	624,675	15.6%
61	MADISON	3,882,007	2,483,009	64.0%	799,368	20.6%
62	MAHASKA	6,599,645	3,271,558	49.6%	1,746,661	26.5%
63	MARION	8,375,326	5,210,980	62.2%	2,468,694	29.5%
64	MARSHALL	10,014,625	5,745,809	57.4%	3,512,527	35.1%
65	MILLS	5,637,318	2,256,202	40.0%	537,880	9.5%
66	MITCHELL	3,913,603	1,574,314	40.2%	613,668	15.7%
67	MONONA	4,293,199	1,308,527	30.5%	446,837	10.4%
68	MONROE	3,353,163	990,957	29.6%	350,072	10.4%
69	MONTGOMERY	3,414,328	1,473,343	43.2%	791,784	23.2%
70	MUSCATINE	11,951,492	7,218,668	60.4%	4,424,956	37.0%
71	O'BRIEN	4,495,355	2,297,094	51.1%	1,090,231	24.3%
72	OSCEOLA	2,342,032	931,863	39.8%	331,900	14.2%
73	PAGE	3,248,828	2,136,633	65.8%	935,968	28.8%
74	PALO ALTO	4,759,157	1,413,782	29.7%	717,263	15.1%
75	PLYMOUTH	6,174,883	4,594,659	74.4%	1,706,029	27.6%
76	POCAHONTAS	3,831,929	1,158,767	30.2%	415,231	10.8%
77	POLK	112,684,031	82,814,211	73.5%	66,664,783	59.2%
78	POTTAWATTAMIE	25,413,683	14,305,227	56.3%	10,110,724	39.8%
79	POWESHIEK	4,912,469	3,073,136	62.6%	1,453,768	29.6%
80	RINGGOLD	2,439,594	530,653	21.8%	408,908	16.8%
81	SAC	3,746,628	1,610,059	43.0%	635,240	17.0%
82	SCOTT	34,135,417	29,934,823	87.7%	24,244,126	71.0%
83	SHELBY	4,660,140	1,923,601	41.3%	781,771	16.8%
84	SIOUX	6,485,117	5,422,051	83.6%	3,219,732	49.6%
85	STORY	17,843,173	13,947,826	78.2%	8,700,682	48.8%
86	TAMA	6,743,115	2,482,106	36.8%	941,724	14.0%
87	TAYLOR	2,319,664	720,690	31.1%	229,601	9.9%
88	UNION	3,861,968	1,568,512	40.6%	1,246,293	32.3%
89	VAN BUREN	2,129,424	861,850	40.5%	274,991	12.9%
90	WAPELLO	8,141,610	4,606,259	56.6%	3,697,291	45.4%
91	WARREN	10,983,887	7,891,773	71.8%	2,291,033	20.9%
92	WASHINGTON	6,738,964	3,189,221	47.3%	1,576,180	23.4%
93	WAYNE	1,994,442	705,925	35.4%	256,110	12.8%
94	WEBSTER	9,572,690	5,517,579	57.6%	4,834,600	50.5%
95	WINNEBAGO	3,803,456	1,726,259	45.4%	730,173	19.2%
96	WINNESHIEK	5,650,900	2,876,207	50.9%	2,025,019	35.8%
97	WOODBURY	22,138,976	14,975,005	67.6%	14,622,228	66.0%
98	WORTH	3,045,375	1,146,572	37.6%	313,688	10.3%
99	WRIGHT	5,287,094	1,974,983	37.4%	916,208	17.3%

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	State Total	826,562,218	496,384,142	60.1%	335,251,210	40.6%

Source: Iowa Department of Revenue

Source: Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce

CA1 <http://www.bea.gov/regional/docs/footnotes.cfm?tablename=CA1-3>

Regional Economic Information System

Bureau of Economic Analysis

'April 2010'
