

Comptroller of Maryland
Revenue Administration Division
Fourth Quarter Distribution of Local Income Taxes
For Tax Year 2012
February 2013 Distribution
Table 1

	<u>Counties</u>	<u>Cities and Towns</u>	
	<u>TY 2012</u>	<u>TY 2012</u>	<u>Grand Total</u>
	<u>4th Qtr.</u>	<u>4th Qtr.</u>	
Allegany	\$ 6,400,355	\$ 567,317	\$ 6,967,672
Anne Arundel	98,711,365	1,032,698	99,744,063
Baltimore County	147,106,208	-	147,106,208
Baltimore City	63,783,837	-	63,783,837
Calvert	16,780,006	190,750	16,970,756
Caroline	2,690,589	115,482	2,806,071
Carroll	33,023,309	984,973	34,008,282
Cecil	12,102,330	434,884	12,537,214
Charles	24,710,408	276,103	24,986,511
Dorchester	2,429,133	123,254	2,552,387
Frederick	44,316,882	2,117,798	46,434,680
Garrett	2,779,207	78,524	2,857,731
Harford	46,902,375	816,196	47,718,571
Howard	90,810,903	-	90,810,903
Kent	2,322,195	116,769	2,438,964
Montgomery	313,233,605	7,131,511	320,365,116
Prince George's	118,215,237	4,441,571	122,656,808
Queen Anne's	9,657,760	100,519	9,758,279
St. Mary's	19,687,481	82,533	19,770,014
Somerset	1,465,639	37,759	1,503,398
Talbot	5,636,493	339,269	5,975,762
Washington	16,659,840	650,416	17,310,256
Wicomico	9,987,170	406,590	10,393,760
Worcester	2,671,351	261,480	2,932,831
	<u>\$ 1,092,083,678</u>	<u>\$ 20,306,396</u>	<u>\$ 1,112,390,074</u>

Comptroller of Maryland
Revenue Administration Division
A Comparison of the Fourth Quarter Distribution of County Local Income Tax
For Tax Years 2012, 2011, and 2010
Table 2

	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2011</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2010</u>
Allegany	\$ 6,400,355	\$ 376,332	6.2 %	\$	6,024,023	\$ (64,046)	(1.1) %	\$	6,088,069
Anne Arundel*	98,711,365	7,084,516	7.7		91,626,849	2,653,658	3.0		88,973,191
Baltimore County	147,106,208	14,244,711	10.7		132,861,497	3,470,186	2.7		129,391,311
Baltimore City	63,783,837	5,079,664	8.7		58,704,173	4,936,289	9.2		53,767,884
Calvert	16,780,006	1,514,713	9.9		15,265,293	(19,636)	(0.1)		15,284,929
Caroline	2,690,589	191,070	7.6		2,499,519	554	0.0		2,498,965
Carroll	33,023,309	3,510,049	11.9		29,513,260	412,937	1.4		29,100,323
Cecil	12,102,330	1,142,174	10.4		10,960,156	42,818	0.4		10,917,338
Charles	24,710,408	2,197,135	9.8		22,513,273	688,027	3.2		21,825,246
Dorchester	2,429,133	144,895	6.3		2,284,238	37,425	1.7		2,246,813
Frederick	44,316,882	4,175,555	10.4		40,141,327	978,037	2.5		39,163,290
Garrett	2,779,207	345,190	14.2		2,434,017	37,236	1.6		2,396,781
Harford	46,902,375	5,217,168	12.5		41,685,207	578,561	1.4		41,106,646
Howard	90,810,903	10,171,155	12.6		80,639,748	3,450,722	4.5		77,189,026
Kent	2,322,195	113,131	5.1		2,209,064	66,329	3.1		2,142,735
Montgomery	313,233,605	32,259,161	11.5		280,974,444	16,529,167	6.3		264,445,277
Prince George's	118,215,237	11,549,074	10.8		106,666,163	2,234,666	2.1		104,431,497
Queen Anne's*	9,657,760	1,892,541	24.4		7,765,219	249,300	3.3		7,515,919
St. Mary's	19,687,481	2,102,376	12.0		17,585,105	730,337	4.3		16,854,768
Somerset	1,465,639	49,821	3.5		1,415,818	(39,959)	(2.7)		1,455,777
Talbot	5,636,493	423,515	8.1		5,212,978	205,469	4.1		5,007,509
Washington	16,659,840	1,380,447	9.0		15,279,393	217,524	1.4		15,061,869
Wicomico	9,987,170	600,312	6.4		9,386,858	(48,345)	(0.5)		9,435,203
Worcester	2,671,351	214,804	8.7		2,456,547	130,944	5.6		2,325,603
	<u>\$ 1,092,083,678</u>	<u>\$ 105,979,509</u>	<u>10.7 %</u>		<u>\$ 986,104,169</u>	<u>\$ 37,478,200</u>	<u>4.0 %</u>		<u>\$ 948,625,969</u>

*Note: Anne Arundel County changed their tax rate to 2.49% in tax year 2012, down from 2.56% in tax year 2011
Queen Anne's County changed their tax rate to 3.20% in tax year 2012, up from 2.85% in tax year 2011

Comptroller of Maryland
Revenue Administration Division
A Comparison of Calculations to Estimate
The Fourth Quarterly Distribution of County Local Income Tax
For Tax Years 2012, 2011, and 2010
Table 2A

	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2010</u>
Late 3rd Qtr. Receipts	\$ 6,074,395	\$ (1,311,242)	(17.8) %	\$ 7,385,637	\$ 2,518,396	51.7 %	\$ 4,867,241
4th Qtr. W/H Receipts	3,031,587,302	162,529,920	5.7	2,869,057,382	(28,047,468)	(1.0)	2,897,104,850
4th Qtr. Est. Receipts	<u>807,588,776</u>	<u>162,345,341</u>	25.2	<u>645,243,435</u>	<u>5,662,761</u>	0.9	<u>639,580,674</u>
Total Receipts	3,845,250,473	323,564,019	9.2	3,521,686,454	(19,866,311)	(0.6)	3,541,552,765
Less: Unallocated Reserve	<u>(170,703,665)</u>	<u>(25,330,209)</u>	17.4	<u>(145,373,456)</u>	<u>84,174,978</u>	(36.7)	<u>(229,548,434)</u>
Receipts Available	3,674,546,808	298,233,810	8.8	3,376,312,998	64,308,667	1.9	3,312,004,331
Less: Refund Reserve	<u>(765,021,419)</u>	<u>(33,562,626)</u>	4.6	<u>(731,458,793)</u>	<u>37,259,448</u>	(4.8)	<u>(768,718,241)</u>
Net Receipts Available	<u>\$ 2,909,525,389</u>	<u>\$ 264,671,184</u>	10.0 %	<u>\$ 2,644,854,205</u>	<u>\$ 101,568,115</u>	4.0 %	<u>\$ 2,543,286,090</u>
Local Tax Percentage	38.384884%			38.201547%			38.206811%
Gross Local Tax	\$ 1,116,817,954	\$ 106,442,729	10.5 %	\$ 1,010,375,225	\$ 38,666,726	4.0 %	\$ 971,708,499
Less: Cost of Administration	<u>(4,427,882)</u>	<u>611,223</u>	(12.1)	<u>(5,039,105)</u>	<u>(523,663)</u>	11.6	<u>(4,515,442)</u>
Local Tax for Distribution	1,112,390,072	107,053,952	10.6	1,005,336,120	38,143,063	3.9	967,193,057
Less: Cities and Town Share	<u>(20,306,395)</u>	<u>(1,074,443)</u>	5.6	<u>(19,231,952)</u>	<u>(664,864)</u>	3.6	<u>(18,567,088)</u>
Net Payable to Counties	<u><u>\$ 1,092,083,677</u></u>	<u><u>\$ 105,979,509</u></u>	10.7 %	<u><u>\$ 986,104,168</u></u>	<u><u>\$ 37,478,199</u></u>	4.0 %	<u><u>\$ 948,625,969</u></u>