

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
June Distribution of Local Income Tax
Tax Years 2013, 2012, and 2011
Table 1**

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>
Proj. June WH Receipts	\$ 850,000,000	\$ 18,000,000	2.2 %	\$ 832,000,000	\$ -	- %	\$ 832,000,000
Less: Unallocated Reserve	<u>(37,734,373)</u>	<u>(3,389,413)</u>	<u>9.9</u>	<u>(34,344,960)</u>	<u>19,581,752</u>	<u>(36.3)</u>	<u>(53,926,712)</u>
Receipts Available	812,265,627	14,610,587	1.8	797,655,040	19,581,752	2.5	778,073,288
Less: Refund Reserve	<u>(169,106,348)</u>	<u>3,628,743</u>	<u>(2.1)</u>	<u>(172,735,091)</u>	<u>7,914,202</u>	<u>(4.4)</u>	<u>(180,649,293)</u>
Net Receipts Available	<u>\$ 643,159,279</u>	<u>\$ 18,239,330</u>	<u>2.9 %</u>	<u>\$ 624,919,949</u>	<u>\$ 27,495,954</u>	<u>4.6 %</u>	<u>\$ 597,423,995</u>
Local Tax Percentage	38.456472%			38.130153%			38.275150%
Gross Local Tax	\$ 247,336,366	\$ 9,053,431	3.8 %	\$ 238,282,935	\$ 9,618,002	4.2 %	\$ 228,664,933
Less: Cost of Administration	<u>(980,622)</u>	<u>207,781</u>	<u>(17.5)</u>	<u>(1,188,403)</u>	<u>(125,818)</u>	<u>11.8</u>	<u>(1,062,585)</u>
Net Payable to Counties	<u>\$ 246,355,744</u>	<u>\$ 9,261,212</u>	<u>3.9 %</u>	<u>\$ 237,094,532</u>	<u>\$ 9,492,184</u>	<u>4.2 %</u>	<u>\$ 227,602,348</u>

Comptroller of Maryland
Revenue Administration Division
June Estimated Distribution of Local Income Tax
Tax Years 2013, 2012, and 2011
Table 1A

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>
Allegany	\$ 1,538,642	\$ (20,069)	(1.3) %	\$ 1,558,711	\$ (17,262)	(1.1) %	\$ 1,575,973
Anne Arundel*	22,570,352	1,185,041	5.5	21,385,311	282,368	1.3	21,102,943
Baltimore County	32,484,890	1,036,123	3.3	31,448,767	1,082,881	3.6	30,365,886
Baltimore City	14,085,135	756,033	5.7	13,329,102	91,731	0.7	13,237,371
Calvert	3,747,586	91,094	2.5	3,656,492	28,217	0.8	3,628,275
Caroline	619,654	1,580	0.3	618,074	5,957	1.0	612,117
Carroll	7,509,917	301,035	4.2	7,208,882	165,506	2.3	7,043,376
Cecil	2,768,544	74,969	2.8	2,693,575	29,374	1.1	2,664,201
Charles	5,517,675	123,847	2.3	5,393,828	207,843	4.0	5,185,985
Dorchester	563,634	(6,977)	(1.2)	570,611	12,326	2.2	558,285
Frederick	10,253,987	266,578	2.7	9,987,409	360,231	3.7	9,627,178
Garrett	631,063	37,118	6.2	593,945	11,689	2.0	582,256
Harford	10,537,505	492,497	4.9	10,045,008	229,123	2.3	9,815,885
Howard	20,053,419	965,718	5.1	19,087,701	972,780	5.4	18,114,921
Kent	538,589	(15,836)	(2.9)	554,425	23,443	4.4	530,982
Montgomery	70,744,967	2,676,656	3.9	68,068,311	4,520,851	7.1	63,547,460
Prince George's	27,085,824	830,777	3.2	26,255,047	806,170	3.2	25,448,877
Queen Anne's	2,154,883	68,301	3.3	2,086,582	301,688	16.9	1,784,894
St. Mary's	4,365,735	184,446	4.4	4,181,289	209,090	5.3	3,972,199
Somerset	331,990	(12,539)	(3.6)	344,529	(7,116)	(2.0)	351,645
Talbot*	1,402,090	94,997	7.3	1,307,093	64,200	5.2	1,242,893
Washington	3,822,556	59,384	1.6	3,763,172	73,626	2.0	3,689,546
Wicomico*	2,379,461	63,131	2.7	2,316,330	(1,049)	(0.0)	2,317,379
Worcester	647,646	7,308	1.1	640,338	38,517	6.4	601,821
	<u>\$ 246,355,744</u>	<u>\$ 9,261,212</u>	<u>3.9 %</u>	<u>\$ 237,094,532</u>	<u>\$ 9,492,184</u>	<u>4.2 %</u>	<u>\$ 227,602,348</u>

*Note: Anne Arundel County's tax rate increased to 2.56%, from 2.49% in tax year 2012
Talbot County's tax rate increased to 2.40%, from 2.25% in tax year 2012
Wicomico County's tax rate increased to 3.20%, from 3.10% in tax year 2012

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Second Half of Fiscal Years 2013, 2012, and 2011

Table 2

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2011</u>
Allegany	\$ 152,134	\$ 3,494	2.4 %	\$	148,640	\$ 23,619	18.9 %	\$	125,021
Anne Arundel	2,249,402	124,067	5.8		2,125,335	394,101	22.8		1,731,234
Baltimore County	3,853,553	311,491	8.8		3,542,062	239,063	7.2		3,302,999
Baltimore City	3,400,574	(604,495)	(15.1)		4,005,069	847,249	26.8		3,157,820
Calvert	333,442	22,430	7.2		311,012	58,198	23.0		252,814
Caroline	121,798	12,740	11.7		109,058	8,060	8.0		100,998
Carroll	471,541	3,950	0.8		467,591	106,390	29.5		361,201
Cecil	481,277	(35,945)	(6.9)		517,222	94,830	22.5		422,392
Charles	824,392	85,681	11.6		738,711	149,775	25.4		588,936
Dorchester	105,501	(15,098)	(12.5)		120,599	30,439	33.8		90,160
Frederick	741,025	3,166	0.4		737,859	51,314	7.5		686,545
Garrett	85,777	31,171	57.1		54,606	13,820	33.9		40,786
Harford	871,043	29,377	3.5		841,666	98,133	13.2		743,533
Howard	1,629,194	275,064	20.3		1,354,130	189,792	16.3		1,164,338
Kent	80,191	(6,818)	(7.8)		87,009	19,265	28.4		67,744
Montgomery	6,266,947	(71,723)	(1.1)		6,338,670	986,819	18.4		5,351,851
Prince George's	7,740,331	(65,542)	(0.8)		7,805,873	1,682,700	27.5		6,123,173
Queen Anne's	174,412	6,904	4.1		167,508	3,626	2.2		163,882
St. Mary's	355,191	8,822	2.5		346,369	41,304	13.5		305,065
Somerset	72,675	(2,577)	(3.4)		75,252	11,463	18.0		63,789
Talbot	108,106	(3,271)	(2.9)		111,377	24,480	28.2		86,897
Washington	386,926	37,618	10.8		349,308	60,834	21.1		288,474
Wicomico	428,714	3,527	0.8		425,187	130,143	44.1		295,044
Worcester	98,967	(32,190)	(24.5)		131,157	43,944	50.4		87,213
	<u>\$ 31,033,113</u>	<u>\$ 121,843</u>	<u>0.4 %</u>		<u>\$ 30,911,270</u>	<u>\$ 5,309,361</u>	<u>20.7 %</u>		<u>\$ 25,601,909</u>

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Entire Fiscal Years 2013, 2012, and 2011

Table 2A

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2011</u>
Allegany	\$ 253,569	\$ 19,706	8.4 %	\$	233,863	\$ 31,489	15.6 %	\$	202,374
Anne Arundel	4,034,805	383,445	10.5		3,651,360	612,523	20.2		3,038,837
Baltimore County	6,555,247	131,677	2.0		6,423,570	942,510	17.2		5,481,060
Baltimore City	5,481,119	(401,030)	(6.8)		5,882,149	1,182,370	25.2		4,699,779
Calvert	592,479	40,248	7.3		552,231	122,099	28.4		430,132
Caroline	180,946	6,792	3.9		174,154	25,338	17.0		148,816
Carroll	805,808	52,347	6.9		753,461	142,110	23.2		611,351
Cecil	778,015	(20,208)	(2.5)		798,223	123,541	18.3		674,682
Charles	1,364,019	99,843	7.9		1,264,176	338,320	36.5		925,856
Dorchester	167,524	(19,978)	(10.7)		187,502	41,585	28.5		145,917
Frederick	1,318,238	(38,150)	(2.8)		1,356,388	268,290	24.7		1,088,098
Garrett	124,805	27,665	28.5		97,140	31,186	47.3		65,954
Harford	1,468,253	49,829	3.5		1,418,424	235,563	19.9		1,182,861
Howard	2,822,754	127,764	4.7		2,694,990	401,855	17.5		2,293,135
Kent	143,198	2,316	1.6		140,882	26,281	22.9		114,601
Montgomery	12,005,958	471,472	4.1		11,534,486	1,619,200	16.3		9,915,286
Prince George's	12,781,728	336,065	2.7		12,445,663	2,651,155	27.1		9,794,508
Queen Anne's	321,889	14,647	4.8		307,242	23,074	8.1		284,168
St. Mary's	606,185	(3,273)	(0.5)		609,458	107,665	21.5		501,793
Somerset	116,906	(2,237)	(1.9)		119,143	27,643	30.2		91,500
Talbot	234,192	38,581	19.7		195,611	5,939	3.1		189,672
Washington	598,385	46,641	8.5		551,744	105,119	23.5		446,625
Wicomico	688,880	36,432	5.6		652,448	157,232	31.8		495,216
Worcester	169,013	(61,973)	(26.8)		230,986	72,244	45.5		158,742
	<u>\$ 53,613,915</u>	<u>\$ 1,338,621</u>	<u>2.6 %</u>		<u>\$ 52,275,294</u>	<u>\$ 9,294,331</u>	<u>21.6 %</u>		<u>\$ 42,980,963</u>

Comptroller of Maryland
Revenue Administration Division
Tax Year 2013 June Estimated Distribution and
the Second Half of Fiscal Year 2013 Distribution of Interest and Penalty
July, 2013
Table 3

	Counties			Cities & Towns	
	TY 2013	2nd Half FY 13		2nd Half FY 13	
	Proj. June WH	Int. & Pen.	Total	Int. & Pen.	Grand Total
Allegany	\$ 1,538,642	\$ 152,134	\$ 1,690,776	\$ 14,334	\$ 1,705,110
Anne Arundel	22,570,352	2,249,402	24,819,754	36,246	24,856,000
Baltimore County	32,484,890	3,853,553	36,338,443	-	36,338,443
Baltimore City	14,085,135	3,400,574	17,485,709	-	17,485,709
Calvert	3,747,586	333,442	4,081,028	4,613	4,085,641
Caroline	619,654	121,798	741,452	6,617	748,069
Carroll	7,509,917	471,541	7,981,458	16,390	7,997,848
Cecil	2,768,544	481,277	3,249,821	21,689	3,271,510
Charles	5,517,675	824,392	6,342,067	9,288	6,351,355
Dorchester	563,634	105,501	669,135	9,484	678,619
Frederick	10,253,987	741,025	10,995,012	44,997	11,040,009
Garrett	631,063	85,777	716,840	1,854	718,694
Harford	10,537,505	871,043	11,408,548	22,819	11,431,367
Howard	20,053,419	1,629,194	21,682,613	-	21,682,613
Kent	538,589	80,191	618,780	3,871	622,651
Montgomery	70,744,967	6,266,947	77,011,914	143,650	77,155,564
Prince George's	27,085,824	7,740,331	34,826,155	230,015	35,056,170
Queen Anne's	2,154,883	174,412	2,329,295	2,359	2,331,654
St. Mary's	4,365,735	355,191	4,720,926	1,385	4,722,311
Somerset	331,990	72,675	404,665	3,858	408,523
Talbot	1,402,090	108,106	1,510,196	9,848	1,520,044
Washington	3,822,556	386,926	4,209,482	28,038	4,237,520
Wicomico	2,379,461	428,714	2,808,175	23,745	2,831,920
Worcester	647,646	98,967	746,613	10,766	757,379
	\$ 246,355,744	\$ 31,033,113	\$ 277,388,857	\$ 645,866	\$ 278,034,723