

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Third Quarterly 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>
Late 2nd Qtr. Receipts	\$ 4,319,026	\$ (11,384,319)	(72.5) %	\$ 15,703,345	\$ 6,955,356	79.5 %	\$ 8,747,989
3rd Qtr. W/H Receipts	2,715,836,600	36,639,406	1.4	2,679,197,194	15,408,742	0.6	2,663,788,452
3rd Qtr. Est. Receipts	449,073,548	55,873,020	14.2	393,200,528	29,667,829	8.2	363,532,699
3rd Qtr. Dec. Credits	<u>20,263,949.00</u>	<u>12,443,201</u>	<u>159.1</u>	<u>7,820,748</u>	<u>(10,113,231)</u>	<u>(56.4)</u>	<u>17,933,979</u>
Total Receipts	3,189,493,123	93,571,308	3.0	3,095,921,815	41,918,696	1.4	3,054,003,119
Less: Unallocated Reserve	<u>(193,142,499)</u>	<u>(55,704,065)</u>	<u>40.5</u>	<u>(137,438,434)</u>	<u>(11,370,712)</u>	<u>9.0</u>	<u>(126,067,722)</u>
Receipts Available	2,996,350,624	37,867,243	1.3	2,958,483,381	30,547,984	1.0	2,927,935,397
Less: Refund Reserve	<u>(568,874,114)</u>	<u>47,066,646</u>	<u>(7.6)</u>	<u>(615,940,760)</u>	<u>18,379,604</u>	<u>(2.9)</u>	<u>(634,320,364)</u>
Net Receipts Available	\$ 2,427,476,510	\$ 84,933,889	3.6 %	\$ 2,342,542,621	\$ 48,927,588	2.1 %	\$ 2,293,615,033
Local Tax Percentage	37.675387%			38.384884%			38.201547%
Gross Local Tax	\$ 914,561,170	\$ 15,378,894	1.7 %	\$ 899,182,276	\$ 22,985,849	2.6 %	\$ 876,196,427
Less: Cost of Administration	<u>(3,481,030)</u>	<u>83,985</u>	<u>(2.4)</u>	<u>(3,565,015)</u>	<u>804,892</u>	<u>(18.4)</u>	<u>(4,369,907)</u>
Local Tax for Distribution	911,080,140	15,462,879	1.7	895,617,261	23,790,741	2.7	871,826,520
Less: Cities and Town Share	<u>(21,715,356)</u>	<u>(1,366,065)</u>	<u>6.7</u>	<u>(20,349,291)</u>	<u>(1,117,339)</u>	<u>5.8</u>	<u>(19,231,952)</u>
Net Payable to Counties	<u>\$ 889,364,784</u>	<u>\$ 14,096,814</u>	<u>1.6 %</u>	<u>\$ 875,267,970</u>	<u>\$ 22,673,402</u>	<u>2.7 %</u>	<u>\$ 852,594,568</u>

Comptroller of Maryland
Revenue Administration Division
Third Quarterly 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	\$ 4,779,458	\$ (263,099)	(5.2) %	\$ 5,042,557	\$ (106,961)	(2.1) %	\$ 5,149,518
Anne Arundel*	83,330,115	4,055,997	5.1	79,274,118	(55,843)	(0.1)	79,329,961
Baltimore County	124,120,586	5,681,144	4.8	118,439,442	3,222,080	2.8	115,217,362
Baltimore City	51,146,604	(207,599)	(0.4)	51,354,203	446,001	0.9	50,908,202
Calvert	13,355,722	(117,172)	(0.9)	13,472,894	259,053	2.0	13,213,841
Caroline	2,066,997	(76,769)	(3.6)	2,143,766	(8,986)	(0.4)	2,152,752
Carroll	25,774,960	(621,114)	(2.4)	26,396,074	927,312	3.6	25,468,762
Cecil	9,487,044	(172,144)	(1.8)	9,659,188	210,246	2.2	9,448,942
Charles	19,244,313	(596,943)	(3.0)	19,841,256	354,157	1.8	19,487,099
Dorchester	1,928,459	(3,287)	(0.2)	1,931,746	(32,353)	(1.6)	1,964,099
Frederick	35,064,919	(203,181)	(0.6)	35,268,100	730,147	2.1	34,537,953
Garrett	2,078,802	(143,515)	(6.5)	2,222,317	121,530	5.8	2,100,787
Harford	37,534,484	(68,915)	(0.2)	37,603,399	1,553,881	4.3	36,049,518
Howard	74,843,512	1,729,041	2.4	73,114,471	3,183,759	4.6	69,930,712
Kent	2,271,620	424,709	23.0	1,846,911	(51,097)	(2.7)	1,898,008
Montgomery	258,472,542	7,711,775	3.1	250,760,767	7,975,626	3.3	242,785,141
Prince George's	91,269,161	(3,043,794)	(3.2)	94,312,955	2,377,022	2.6	91,935,933
Queen Anne's	7,681,405	(74,747)	(1.0)	7,756,152	1,034,231	15.4	6,721,921
St. Mary's	15,543,838	(291,036)	(1.8)	15,834,874	595,656	3.9	15,239,218
Somerset	1,113,586	(59,084)	(5.0)	1,172,670	(49,852)	(4.1)	1,222,522
Talbot*	4,999,186	527,197	11.8	4,471,989	(7,652)	(0.2)	4,479,641
Washington	13,140,067	(146,502)	(1.1)	13,286,569	118,479	0.9	13,168,090
Wicomico*	8,008,583	46,858	0.6	7,961,725	(125,570)	(1.6)	8,087,295
Worcester	2,108,820	8,993	0.4	2,099,827	2,536	0.1	2,097,291
	<u>\$ 889,364,783</u>	<u>\$ 14,096,813</u>	<u>1.6 %</u>	<u>\$ 875,267,970</u>	<u>\$ 22,673,402</u>	<u>2.7 %</u>	<u>\$ 852,594,568</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
Fourth Reconciling Distribution of Local Income Tax
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	\$ 795,375	\$ 461,569	100.0+	%	\$ 333,806	\$ (592,759)	(64.0)	%	\$ 926,565
Anne Arundel	45,628,389	14,059,481	44.5		31,568,908	830,886	2.7		30,738,022
Baltimore County	85,039,127	29,083,238	52.0		55,955,889	12,467,691	28.7		43,488,198
Baltimore City	33,275,432	8,165,189	32.5		25,110,243	6,403,624	34.2		18,706,619
Calvert	4,490,348	1,234,942	37.9		3,255,406	404,664	14.2		2,850,742
Caroline	529,106	529,106	100.0		-	(291,374)	(100.0)		291,374
Carroll	6,809,581	2,658,451	64.0		4,151,130	(43,173)	(1.0)		4,194,303
Cecil	2,639,401	2,467,788	100.0	+	171,613	(2,019,552)	(92.2)		2,191,165
Charles	4,889,251	1,282,820	35.6		3,606,431	142,249	4.1		3,464,182
Dorchester	651,113	651,113	100.0		-	(491,503)	(100.0)		491,503
Frederick	12,058,736	3,123,737	35.0		8,934,999	(628,583)	(6.6)		9,563,582
Garrett	505,274	136,935	37.2		368,339	(23,801)	(6.1)		392,140
Harford	10,521,127	2,725,770	35.0		7,795,357	894,347	13.0		6,901,010
Howard	41,145,625	9,210,108	28.8		31,935,517	5,061,776	18.8		26,873,741
Kent	2,419,635	1,683,911	100.0	+	735,724	(429,726)	(36.9)		1,165,450
Montgomery	167,606,829	22,866,264	15.8		144,740,565	9,980,243	7.4		134,760,322
Prince George's	25,206,737	3,879,771	18.2		21,326,966	3,772,134	21.5		17,554,832
Queen Anne's	3,555,594	543,216	18.0		3,012,378	164,492	5.8		2,847,886
St. Mary's	3,378,138	2,424,763	100.0	+	953,375	(1,594,671)	(62.6)		2,548,046
Somerset	358,945	98,025	37.6		260,920	33,668	14.8		227,252
Talbot	4,034,398	989,121	32.5		3,045,277	2,966,189	100.0	+	79,088
Washington	3,678,124	2,162,147	100.0	+	1,515,977	(1,013,287)	(40.1)		2,529,264
Wicomico	2,403,773	665,380	38.3		1,738,393	(576,683)	(24.9)		2,315,076
Worcester	1,481,775	424,028	40.1		1,057,747	(47,364)	(4.3)		1,105,111
	<u>\$ 463,101,833</u>	<u>\$ 111,526,873</u>	<u>31.7 %</u>		<u>\$ 351,574,960</u>	<u>\$ 35,369,487</u>	<u>11.2 %</u>		<u>\$ 316,205,473</u>

Comptroller of Maryland
Revenue Administration Division
Tax Year 2013 Third Quarter and
Tax Year 2012 Fourth Reconciling Distributions of Local Income Taxes
November 2013 Distribution
Table 3

	Counties			Cities and Towns			Grand Total
	TY 2013 3rd Qtr.	TY 2012 4th Rec	Total	TY 2013 3rd Qtr.	TY 2012 4th Rec	Total	
Allegany	\$ 4,779,458	\$ 795,375	\$ 5,574,833	\$ 583,094	\$ 99,087	\$ 682,181	\$ 6,257,014
Anne Arundel	83,330,115	45,628,389	128,958,504	1,187,330	1,146,161	2,333,491	131,291,995
Baltimore County	124,120,586	85,039,127	209,159,713	-	-	-	209,159,713
Baltimore City	51,146,604	33,275,432	84,422,036	-	-	-	84,422,036
Calvert	13,355,722	4,490,348	17,846,070	196,942	31,547	228,489	18,074,559
Caroline	2,066,997	529,106	2,596,103	119,685	13,621	133,306	2,729,409
Carroll	25,774,960	6,809,581	32,584,541	1,048,652	145,899	1,194,551	33,779,092
Cecil	9,487,044	2,639,401	12,126,445	453,073	63,728	516,801	12,643,246
Charles	19,244,313	4,889,251	24,133,564	290,830	52,953	343,783	24,477,347
Dorchester	1,928,459	651,113	2,579,572	131,919	26,202	158,121	2,737,693
Frederick	35,064,919	12,058,736	47,123,655	2,245,121	422,518	2,667,639	49,791,294
Garrett	2,078,802	505,274	2,584,076	79,816	10,004	89,820	2,673,896
Harford	37,534,484	10,521,127	48,055,611	878,088	169,760	1,047,848	49,103,459
Howard	74,843,512	41,145,625	115,989,137	-	-	-	115,989,137
Kent	2,271,620	2,419,635	4,691,255	132,439	248,932	381,371	5,072,626
Montgomery	258,472,542	167,606,829	426,079,371	7,731,577	5,401,085	13,132,662	439,212,033
Prince George's	91,269,161	25,206,737	116,475,898	4,624,562	1,027,255	5,651,817	122,127,715
Queen Anne's	7,681,405	3,555,594	11,236,999	112,077	34,858	146,935	11,383,934
St. Mary's	15,543,838	3,378,138	18,921,976	87,664	33,445	121,109	19,043,085
Somerset	1,113,586	358,945	1,472,531	37,472	5,959	43,431	1,515,962
Talbot	4,999,186	4,034,398	9,033,584	381,439	283,036	664,475	9,698,059
Washington	13,140,067	3,678,124	16,818,191	680,194	68,303	748,497	17,566,688
Wicomico	8,008,583	2,403,773	10,412,356	427,907	78,090	505,997	10,918,353
Worcester	2,108,820	1,481,775	3,590,595	285,475	159,625	445,100	4,035,695
	\$ 889,364,783	\$ 463,101,833	\$ 1,352,466,616	\$ 21,715,356	\$ 9,522,068	\$ 31,237,424	\$ 1,383,704,040

Comptroller of Maryland
Revenue Administration Division
Total Distribution by County
For the Months of November 2013, 2012, and 2011

Table 3A

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2011</u>
Allegany	\$ 5,574,833	\$ 198,470	3.7 %	\$	5,376,363	\$ (699,720)	(11.5) %	\$	6,076,083
Anne Arundel	128,958,504	18,115,478	16.3		110,843,026	775,043	0.7		110,067,983
Baltimore County	209,159,713	34,764,382	19.9		174,395,331	15,689,771	9.9		158,705,560
Baltimore City	84,422,036	7,957,590	10.4		76,464,446	6,849,625	9.8		69,614,821
Calvert	17,846,070	1,117,770	6.7		16,728,300	663,717	4.1		16,064,583
Caroline	2,596,103	452,337	21.1		2,143,766	(300,360)	(12.3)		2,444,126
Carroll	32,584,541	2,037,337	6.7		30,547,204	884,139	3.0		29,663,065
Cecil	12,126,445	2,295,644	23.4		9,830,801	(1,809,306)	(15.5)		11,640,107
Charles	24,133,564	685,877	2.9		23,447,687	496,406	2.2		22,951,281
Dorchester	2,579,572	647,826	33.5		1,931,746	(523,856)	(21.3)		2,455,602
Frederick	47,123,655	2,920,556	6.6		44,203,099	101,564	0.2		44,101,535
Garrett	2,584,076	(6,580)	(0.3)		2,590,656	97,729	3.9		2,492,927
Harford	48,055,611	2,656,855	5.9		45,398,756	2,448,228	5.7		42,950,528
Howard	115,989,137	10,939,149	10.4		105,049,988	8,245,535	8.5		96,804,453
Kent	4,691,255	2,108,620	81.6		2,582,635	(480,823)	(15.7)		3,063,458
Montgomery	426,079,371	30,578,039	7.7		395,501,332	17,955,869	4.8		377,545,463
Prince George's	116,475,898	835,977	0.7		115,639,921	6,149,156	5.6		109,490,765
Queen Anne's	11,236,999	468,469	4.4		10,768,530	1,198,723	12.5		9,569,807
St. Mary's	18,921,976	2,133,727	12.7		16,788,249	(999,015)	(5.6)		17,787,264
Somerset	1,472,531	38,941	2.7		1,433,590	(16,184)	(1.1)		1,449,774
Talbot	9,033,584	1,516,318	20.2		7,517,266	2,958,537	64.9		4,558,729
Washington	16,818,191	2,015,645	13.6		14,802,546	(894,808)	(5.7)		15,697,354
Wicomico	10,412,356	712,238	7.3		9,700,118	(702,253)	(6.8)		10,402,371
Worcester	3,590,595	433,021	13.7		3,157,574	(44,828)	(1.4)		3,202,402
	<u>\$ 1,352,466,616</u>	<u>\$ 125,623,686</u>	<u>10.2 %</u>		<u>\$ 1,226,842,930</u>	<u>\$ 58,042,889</u>	<u>5.0 %</u>		<u>\$ 1,168,800,041</u>