

Comptroller of Maryland
Revenue Administration Division
Tax Year 2014 Third Quarter and
Tax Year 2013 Fourth Reconciling Distributions of Local Income Taxes
November 2014 Distribution
Table 1

	Counties			Cities and Towns			Grand Total
	TY 2014 3rd Qtr.	TY 2013 4th Rec	Total	TY 2014 3rd Qtr.	TY 2013 4th Rec	Total	
Allegany	\$ 5,171,833	\$ 761,066	\$ 5,932,899	\$ 599,431	\$ 77,224	\$ 676,655	\$ 6,609,554
Anne Arundel	88,432,881	38,330,727	126,763,608	1,184,002	838,253	2,022,255	128,785,863
Baltimore County	133,311,643	72,665,707	205,977,350	-	-	-	205,977,350
Baltimore City	54,013,204	27,409,515	81,422,719	-	-	-	81,422,719
Calvert	14,237,576	3,878,171	18,115,747	197,227	41,178	238,405	18,354,152
Caroline	2,332,730	525,486	2,858,216	126,029	15,451	141,480	2,999,696
Carroll	28,370,739	6,064,836	34,435,575	1,093,457	155,423	1,248,880	35,684,455
Cecil	10,069,871	3,031,704	13,101,575	485,535	74,508	560,043	13,661,618
Charles	21,690,981	4,229,932	25,920,913	308,749	46,362	355,111	26,276,024
Dorchester	2,197,237	842,857	3,040,094	131,285	38,408	169,693	3,209,787
Frederick	38,403,278	13,409,642	51,812,920	2,311,608	498,385	2,809,993	54,622,913
Garrett	2,302,307	595,231	2,897,538	81,077	13,768	94,845	2,992,383
Harford	39,727,486	9,132,488	48,859,974	897,711	141,804	1,039,515	49,899,489
Howard	78,593,540	32,180,530	110,774,070	-	-	-	110,774,070
Kent	2,259,223	1,895,355	4,154,578	161,616	199,297	360,913	4,515,491
Montgomery	261,643,676	79,129,088	340,772,764	7,766,216	4,143,895	11,910,111	352,682,875
Prince George's	97,689,275	21,652,539	119,341,814	4,756,151	948,998	5,705,149	125,046,963
Queen Anne's	8,298,777	3,690,329	11,989,106	117,918	41,454	159,372	12,148,478
St. Mary's	16,602,092	3,139,784	19,741,876	85,624	12,842	98,466	19,840,342
Somerset	1,212,550	401,781	1,614,331	38,773	7,057	45,830	1,660,161
Talbot	5,602,984	4,193,542	9,796,526	344,689	116,169	460,858	10,257,384
Washington	14,249,016	4,095,011	18,344,027	716,116	80,824	796,940	19,140,967
Wicomico	8,688,712	2,133,031	10,821,743	453,990	60,360	514,350	11,336,093
Worcester	2,205,993	1,041,015	3,247,008	291,585	140,391	431,976	3,678,984
	\$ 937,307,604	\$ 334,429,367	\$ 1,271,736,971	\$ 22,148,789	\$ 7,692,051	\$ 29,840,840	\$ 1,301,577,811

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Third Quarterly Distribution of Local Income Tax
Tax Years 2014, 2013, and 2012**

Table 2

	<u>2014</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2012</u>
Late 2nd Qtr. Receipts	\$ 9,108,689	\$ 4,789,663	100.0+ %	\$ 4,319,026	\$ (11,384,319)	(72.5) %	\$ 15,703,345
3rd Qtr. W/H Receipts	2,848,242,623	132,406,023	4.9	2,715,836,600	36,639,406	1.4	2,679,197,194
3rd Qtr. Est. Receipts	506,909,575	57,836,027	12.9	449,073,548	55,873,019	14.2	393,200,529
3rd Qtr. Dec. Credits	<u>14,391,276</u>	<u>(5,872,673)</u>	<u>(29.0)</u>	<u>20,263,949</u>	<u>12,443,201</u>	<u>100.0 +</u>	<u>7,820,748</u>
Total Receipts	3,378,652,163	189,159,040	5.9	3,189,493,123	93,571,307	3.0	3,095,921,816
Less: Unallocated Reserve	<u>(214,749,463)</u>	<u>(21,606,964)</u>	<u>(11.2)</u>	<u>(193,142,499)</u>	<u>(55,704,065)</u>	<u>(40.5)</u>	<u>(137,438,434)</u>
Receipts Available	3,163,902,700	167,552,076	5.6	2,996,350,624	37,867,242	1.3	2,958,483,382
Less: Refund Reserve	<u>(611,779,801)</u>	<u>(42,905,687)</u>	<u>(7.5)</u>	<u>(568,874,114)</u>	<u>47,066,646</u>	<u>7.6</u>	<u>(615,940,760)</u>
Net Receipts Available	\$ 2,552,122,899	\$ 124,646,389	5.1 %	\$ 2,427,476,510	\$ 84,933,888	3.6 %	\$ 2,342,542,622
Local Tax Percentage	37.724864%			37.675387%			38.384884%
Gross Local Tax	\$ 962,784,892	\$ 48,223,723	5.3 %	\$ 914,561,169	\$ 15,378,893	1.7 %	\$ 899,182,276
Less: Cost of Administration	<u>(3,328,501)</u>	<u>152,529</u>	<u>4.4</u>	<u>(3,481,030)</u>	<u>83,985</u>	<u>2.4</u>	<u>(3,565,015)</u>
Local Tax for Distribution	959,456,391	48,376,252	5.3	911,080,139	15,462,878	1.7	895,617,261
Less: Cities and Town Share	<u>(22,148,787)</u>	<u>(433,431)</u>	<u>(2.0)</u>	<u>(21,715,356)</u>	<u>(1,366,065)</u>	<u>(6.7)</u>	<u>(20,349,291)</u>
Net Payable to Counties	<u>\$ 937,307,604</u>	<u>\$ 47,942,821</u>	<u>5.4 %</u>	<u>\$ 889,364,783</u>	<u>\$ 14,096,813</u>	<u>1.6 %</u>	<u>\$ 875,267,970</u>

Comptroller of Maryland
Revenue Administration Division
Third Quarterly Distribution of Local Income Tax
Tax Years 2014, 2013, and 2012
Table 2A

	<u>2014</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>
Allegany	\$ 5,171,833	\$ 392,375	8.2 %	\$	4,779,458	\$ (263,099)	(5.2) %	\$	5,042,557
Anne Arundel	88,432,881	5,102,766	6.1		83,330,115	4,055,997	5.1		79,274,118
Baltimore County	133,311,643	9,191,057	7.4		124,120,586	5,681,144	4.8		118,439,442
Baltimore City	54,013,204	2,866,600	5.6		51,146,604	(207,599)	(0.4)		51,354,203
Calvert	14,237,576	881,854	6.6		13,355,722	(117,172)	(0.9)		13,472,894
Caroline*	2,332,730	265,733	12.9		2,066,997	(76,769)	(3.6)		2,143,766
Carroll*	28,370,739	2,595,779	10.1		25,774,960	(621,114)	(2.4)		26,396,074
Cecil	10,069,871	582,827	6.1		9,487,044	(172,144)	(1.8)		9,659,188
Charles*	21,690,981	2,446,668	12.7		19,244,313	(596,943)	(3.0)		19,841,256
Dorchester	2,197,237	268,778	13.9		1,928,459	(3,287)	(0.2)		1,931,746
Frederick	38,403,278	3,338,359	9.5		35,064,919	(203,181)	(0.6)		35,268,100
Garrett	2,302,307	223,505	10.8		2,078,802	(143,515)	(6.5)		2,222,317
Harford	39,727,486	2,193,002	5.8		37,534,484	(68,915)	(0.2)		37,603,399
Howard	78,593,540	3,750,028	5.0		74,843,512	1,729,041	2.4		73,114,471
Kent	2,259,223	(12,397)	(0.5)		2,271,620	424,709	23.0		1,846,911
Montgomery	261,643,676	3,171,134	1.2		258,472,542	7,711,775	3.1		250,760,767
Prince George's	97,689,275	6,420,114	7.0		91,269,161	(3,043,794)	(3.2)		94,312,955
Queen Anne's	8,298,777	617,372	8.0		7,681,405	(74,747)	(1.0)		7,756,152
St. Mary's	16,602,092	1,058,254	6.8		15,543,838	(291,036)	(1.8)		15,834,874
Somerset	1,212,550	98,964	8.9		1,113,586	(59,084)	(5.0)		1,172,670
Talbot	5,602,984	603,798	12.1		4,999,186	527,197	11.8		4,471,989
Washington	14,249,016	1,108,949	8.4		13,140,067	(146,502)	(1.1)		13,286,569
Wicomico	8,688,712	680,129	8.5		8,008,583	46,858	0.6		7,961,725
Worcester	2,205,993	97,173	4.6		2,108,820	8,993	0.4		2,099,827
	<u>\$ 937,307,604</u>	<u>\$ 47,942,821</u>	<u>5.4 %</u>		<u>\$ 889,364,783</u>	<u>\$ 14,096,813</u>	<u>1.6 %</u>		<u>\$ 875,267,970</u>

*Note: Caroline County's tax rate for 2014 increased to 2.73% from 2.63%.
Carroll County's tax rate for 2014 decreased to 3.04% from 3.05%.
Charles County's tax rate for 2014 increased to 3.03% from 2.90%.

Comptroller of Maryland
Revenue Administration Division
Fourth Reconciling Distribution of Local Income Tax
Tax Years 2013, 2012, and 2011

Table 3

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2011</u>
Allegany	\$ 761,066	\$ (34,309)	(4.3) %	\$	795,375	\$ 461,569	100.0+ %	\$	333,806
Anne Arundel*	38,330,727	(7,297,662)	(16.0)		45,628,389	14,059,481	44.5		31,568,908
Baltimore County	72,665,707	(12,373,420)	(14.6)		85,039,127	29,083,238	52.0		55,955,889
Baltimore City	27,409,515	(5,865,917)	(17.6)		33,275,432	8,165,189	32.5		25,110,243
Calvert	3,878,171	(612,177)	(13.6)		4,490,348	1,234,942	37.9		3,255,406
Caroline	525,486	(3,620)	(0.7)		529,106	529,106	100.0		-
Carroll	6,064,836	(744,745)	(10.9)		6,809,581	2,658,451	64.0		4,151,130
Cecil	3,031,704	392,303	14.9		2,639,401	2,467,788	100.0 +		171,613
Charles	4,229,932	(659,319)	(13.5)		4,889,251	1,282,820	35.6		3,606,431
Dorchester	842,857	191,744	29.4		651,113	651,113	100.0		-
Frederick	13,409,642	1,350,906	11.2		12,058,736	3,123,737	35.0		8,934,999
Garrett	595,231	89,957	17.8		505,274	136,935	37.2		368,339
Harford	9,132,488	(1,388,639)	(13.2)		10,521,127	2,725,770	35.0		7,795,357
Howard	32,180,530	(8,965,095)	(21.8)		41,145,625	9,210,108	28.8		31,935,517
Kent	1,895,355	(524,280)	(21.7)		2,419,635	1,683,911	100.0 +		735,724
Montgomery	79,129,088	(88,477,741)	(52.8)		167,606,829	22,866,264	15.8		144,740,565
Prince George's	21,652,539	(3,554,198)	(14.1)		25,206,737	3,879,771	18.2		21,326,966
Queen Anne's	3,690,329	134,735	3.8		3,555,594	543,216	18.0		3,012,378
St. Mary's	3,139,784	(238,354)	(7.1)		3,378,138	2,424,763	100.0 +		953,375
Somerset	401,781	42,836	11.9		358,945	98,025	37.6		260,920
Talbot*	4,193,542	159,144	3.9		4,034,398	989,121	32.5		3,045,277
Washington	4,095,011	416,887	11.3		3,678,124	2,162,147	100.0 +		1,515,977
Wicomico*	2,133,031	(270,742)	(11.3)		2,403,773	665,380	38.3		1,738,393
Worcester	1,041,015	(440,760)	(29.7)		1,481,775	424,028	40.1		1,057,747
	<u>\$ 334,429,367</u>	<u>\$ (128,672,466)</u>	<u>(27.8) %</u>		<u>\$ 463,101,833</u>	<u>\$ 111,526,873</u>	<u>31.7 %</u>		<u>\$ 351,574,960</u>

*Note: Anne Arundel County's tax rate for 2013 increased to 2.56% from 2.49%.

Talbot County's tax rate for 2013 increased to 2.40% from 2.25%.

Wicomico County's tax rate for 2013 increased to 3.20% from 3.10%.

Comptroller of Maryland
Revenue Administration Division
Total Distribution by County
For the Months of November 2014, 2013, and 2012

Table 4

	<u>2014</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>
Allegany	\$ 5,932,899	\$ 358,066	6.4 %	\$	5,574,833	\$ 198,470	3.7 %	\$	5,376,363
Anne Arundel	126,763,608	(2,194,896)	(1.7)		128,958,504	18,115,478	16.3		110,843,026
Baltimore County	205,977,350	(3,182,363)	(1.5)		209,159,713	34,764,382	19.9		174,395,331
Baltimore City	81,422,719	(2,999,317)	(3.6)		84,422,036	7,957,590	10.4		76,464,446
Calvert	18,115,747	269,677	1.5		17,846,070	1,117,770	6.7		16,728,300
Caroline	2,858,216	262,113	10.1		2,596,103	452,337	21.1		2,143,766
Carroll	34,435,575	1,851,034	5.7		32,584,541	2,037,337	6.7		30,547,204
Cecil	13,101,575	975,130	8.0		12,126,445	2,295,644	23.4		9,830,801
Charles	25,920,913	1,787,349	7.4		24,133,564	685,877	2.9		23,447,687
Dorchester	3,040,094	460,522	17.9		2,579,572	647,826	33.5		1,931,746
Frederick	51,812,920	4,689,265	10.0		47,123,655	2,920,556	6.6		44,203,099
Garrett	2,897,538	313,462	12.1		2,584,076	(6,580)	(0.3)		2,590,656
Harford	48,859,974	804,363	1.7		48,055,611	2,656,855	5.9		45,398,756
Howard	110,774,070	(5,215,067)	(4.5)		115,989,137	10,939,149	10.4		105,049,988
Kent	4,154,578	(536,677)	(11.4)		4,691,255	2,108,620	81.6		2,582,635
Montgomery	340,772,764	(85,306,607)	(20.0)		426,079,371	30,578,039	7.7		395,501,332
Prince George's	119,341,814	2,865,916	2.5		116,475,898	835,977	0.7		115,639,921
Queen Anne's	11,989,106	752,107	6.7		11,236,999	468,469	4.4		10,768,530
St. Mary's	19,741,876	819,900	4.3		18,921,976	2,133,727	12.7		16,788,249
Somerset	1,614,331	141,800	9.6		1,472,531	38,941	2.7		1,433,590
Talbot	9,796,526	762,942	8.4		9,033,584	1,516,318	20.2		7,517,266
Washington	18,344,027	1,525,836	9.1		16,818,191	2,015,645	13.6		14,802,546
Wicomico	10,821,743	409,387	3.9		10,412,356	712,238	7.3		9,700,118
Worcester	3,247,008	(343,587)	(9.6)		3,590,595	433,021	13.7		3,157,574
	<u>\$ 1,271,736,971</u>	<u>\$ (80,729,645)</u>	<u>(6.0) %</u>		<u>\$ 1,352,466,616</u>	<u>\$ 125,623,686</u>	<u>10.2 %</u>		<u>\$ 1,226,842,930</u>

Comptroller of Maryland
Revenue Administration Division
Local Tax Liability through November 1st
For Tax Years 2013, 2012, and 2011

Table 5

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2011</u>
Allegany	\$ 26,070,679	\$ 412,393	1.6 %	\$	25,658,286	\$ 523,063	2.1 %	\$	25,135,223
Anne Arundel*	396,652,646	9,546,539	2.5		387,106,107	27,314,642	7.6		359,791,465
Baltimore County	593,447,739	6,434,666	1.1		587,013,073	65,794,388	12.6		521,218,685
Baltimore City	254,344,216	1,941,308	0.8		252,402,908	15,350,295	6.5		237,052,613
Calvert	63,697,532	507,911	0.8		63,189,621	3,989,031	6.7		59,200,590
Caroline	11,220,827	173,829	1.6		11,046,998	487,461	4.6		10,559,537
Carroll	129,259,242	1,647,371	1.3		127,611,871	8,917,466	7.5		118,694,405
Cecil	50,028,250	656,897	1.3		49,371,353	2,588,087	5.5		46,783,266
Charles	93,215,050	1,821,809	2.0		91,393,241	3,849,336	4.4		87,543,905
Dorchester	11,216,946	472,679	4.4		10,744,267	720,813	7.2		10,023,454
Frederick	180,125,983	5,817,252	3.3		174,308,731	11,565,461	7.1		162,743,270
Garrett	11,057,259	509,677	4.8		10,547,582	58,689	0.6		10,488,893
Harford	179,157,523	378,697	0.2		178,778,826	12,234,487	7.3		166,544,339
Howard	349,454,276	(3,982,414)	(1.1)		353,436,690	34,343,149	10.8		319,093,541
Kent	11,757,425	(491,572)	(4.0)		12,248,997	2,846,089	30.3		9,402,908
Montgomery	1,210,473,164	(49,158,807)	(3.9)		1,259,631,971	119,671,151	10.5		1,139,960,820
Prince George's	467,938,093	7,858,390	1.7		460,079,703	19,010,096	4.3		441,069,607
Queen Anne's	38,572,549	474,906	1.2		38,097,643	6,660,132	21.2		31,437,511
St. Mary's	73,456,983	835,831	1.2		72,621,152	3,566,959	5.2		69,054,193
Somerset	6,164,963	155,054	2.6		6,009,909	165,597	2.8		5,844,312
Talbot*	26,787,392	1,774,319	7.1		25,013,073	2,478,867	11.0		22,534,206
Washington	67,590,681	1,782,555	2.7		65,808,126	3,744,242	6.0		62,063,884
Wicomico*	43,067,003	2,529,988	6.2		40,537,015	1,768,693	4.6		38,768,322
Worcester	12,109,428	(65,363)	(0.5)		12,174,791	980,930	8.8		11,193,861
	<u>\$ 4,306,865,849</u>	<u>\$ (7,966,085)</u>	<u>(0.2) %</u>		<u>\$ 4,314,831,934</u>	<u>\$ 348,629,124</u>	<u>8.8 %</u>		<u>\$ 3,966,202,810</u>

*Note: Anne Arundel County's tax rate for 2013 increased to 2.56% from 2.49%.

Talbot County's tax rate for 2013 increased to 2.40% from 2.25%.

Wicomico County's tax rate for 2013 increased to 3.20% from 3.10%.

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through November 1st
For Tax Years 2013, 2012, and 2011

Table 6

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>
Allegany	29,574	215	0.7 %		29,359	(244)	(0.8) %	29,603
Anne Arundel	259,089	5,679	2.2		253,410	3,876	1.6	249,534
Baltimore County	402,818	7,761	2.0		395,057	6,644	1.7	388,413
Baltimore City	253,236	4,448	1.8		248,788	(2,629)	(1.0)	251,417
Calvert	41,428	146	0.4		41,282	407	1.0	40,875
Caroline	14,386	201	1.4		14,185	180	1.3	14,005
Carroll	80,024	1,019	1.3		79,005	867	1.1	78,138
Cecil	44,293	498	1.1		43,795	297	0.7	43,498
Charles	69,291	1,540	2.3		67,751	1,218	1.8	66,533
Dorchester	14,848	35	0.2		14,813	71	0.5	14,742
Frederick	114,791	2,704	2.4		112,087	1,991	1.8	110,096
Garrett	13,275	(28)	(0.2)		13,303	91	0.7	13,212
Harford	118,005	806	0.7		117,199	1,242	1.1	115,957
Howard	140,419	3,534	2.6		136,885	3,157	2.4	133,728
Kent	8,956	94	1.1		8,862	95	1.1	8,767
Montgomery	493,288	13,847	2.9		479,441	8,296	1.8	471,145
Prince George's	436,929	23,138	5.6		413,791	8,458	2.1	405,333
Queen Anne's	22,543	353	1.6		22,190	(16)	(0.1)	22,206
St. Mary's	47,461	594	1.3		46,867	531	1.1	46,336
Somerset	8,407	21	0.3		8,386	(63)	(0.7)	8,449
Talbot	18,313	98	0.5		18,215	224	1.2	17,991
Washington	66,905	707	1.1		66,198	180	0.3	66,018
Wicomico	43,263	796	1.9		42,467	231	0.5	42,236
Worcester	26,990	248	0.9		26,742	280	1.1	26,462
	<u>2,768,532</u>	<u>68,454</u>	<u>2.5 %</u>		<u>2,700,078</u>	<u>35,384</u>	<u>1.3 %</u>	<u>2,664,694</u>

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed September 1st through November 1st
For Tax Years 2013, 2012, and 2011

Table 6A

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>
Allegany	425	(17)	(3.8) %	442	83	23.1 %	359
Anne Arundel	10,289	521	5.3	9,768	1,307	15.4	8,461
Baltimore County	14,705	809	5.8	13,896	1,888	15.7	12,008
Baltimore City	6,839	506	8.0	6,333	923	17.1	5,410
Calvert	1,281	(81)	(5.9)	1,362	198	17.0	1,164
Caroline	372	(4)	(1.1)	376	103	37.7	273
Carroll	2,219	10	0.5	2,209	232	11.7	1,977
Cecil	1,117	62	5.9	1,055	164	18.4	891
Charles	1,877	(28)	(1.5)	1,905	283	17.4	1,622
Dorchester	392	(16)	(3.9)	408	85	26.3	323
Frederick	3,952	215	5.8	3,737	635	20.5	3,102
Garrett	311	11	3.7	300	25	9.1	275
Harford	3,023	117	4.0	2,906	340	13.3	2,566
Howard	6,753	168	2.6	6,585	867	15.2	5,718
Kent	352	17	5.1	335	31	10.2	304
Montgomery	31,646	1,081	3.5	30,565	3,721	13.9	26,844
Prince George's	13,598	1,824	15.5	11,774	2,422	25.9	9,352
Queen Anne's	1,027	23	2.3	1,004	74	8.0	930
St. Mary's	1,247	56	4.7	1,191	155	15.0	1,036
Somerset	269	17	6.7	252	38	17.8	214
Talbot	1,055	(41)	(3.7)	1,096	116	11.8	980
Washington	1,331	97	7.9	1,234	165	15.4	1,069
Wicomico	1,190	20	1.7	1,170	172	17.2	998
Worcester	1,083	(14)	(1.3)	1,097	86	8.5	1,011
	<u>106,353</u>	<u>5,353</u>	<u>5.3 %</u>	<u>101,000</u>	<u>14,113</u>	<u>16.2 %</u>	<u>86,887</u>