

Comptroller of Maryland
Revenue Administration Division
Final Reconciling Distribution for Tax Year 2014 and
Distribution of Interest and Penalty for Fiscal Year 2016
January, 2016
Table 1

	Counties			Cities and Towns			Grand Total
	TY 2014 Final Rec.	1st Half FY '16 Int. & Pen.	Total	TY 2014 Final Rec.	1st Half FY '16 Int. & Pen.	Total	
Allegany	\$ 135,815	\$ 277,042	\$ 412,857	\$ 17,871	\$ 11,119	\$ 28,990	\$ 441,847
Anne Arundel	10,889,510	1,988,621	12,878,131	770,271	33,345	803,616	13,681,747
Baltimore County	23,205,134	3,937,675	27,142,809	-	-	-	27,142,809
Baltimore City	10,065,727	2,275,943	12,341,670	-	-	-	12,341,670
Calvert	838,623	294,843	1,133,466	4,294	5,091	9,385	1,142,851
Caroline	128,330	80,087	208,417	5,110	3,479	8,589	217,006
Carroll	1,028,713	360,000	1,388,713	59,794	17,004	76,798	1,465,511
Cecil	661,848	239,016	900,864	47,077	15,547	62,624	963,488
Charles	1,766,100	694,042	2,460,142	13,030	8,140	21,170	2,481,312
Dorchester	73,228	78,908	152,136	6,934	5,380	12,314	164,450
Frederick	2,102,176	770,887	2,873,063	153,712	47,533	201,245	3,074,308
Garrett	37,911	49,967	87,878	916	1,534	2,450	90,328
Harford	1,292,781	733,727	2,026,508	47,178	17,889	65,067	2,091,575
Howard	5,949,365	1,553,353	7,502,718	-	-	-	7,502,718
Kent	1,262,226	53,739	1,315,965	210,648	844	211,492	1,527,457
Montgomery	66,005,005	6,635,127	72,640,132	1,841,311	174,651	2,015,962	74,656,094
Prince George's	5,255,238	5,788,115	11,043,353	202,243	228,177	430,420	11,473,773
Queen Anne's	474,123	215,441	689,564	14,779	3,146	17,925	707,489
St. Mary's	438,842	325,569	764,411	3,980	2,159	6,139	770,550
Somerset	63,436	47,185	110,621	4,785	1,938	6,723	117,344
Talbot	1,267,715	163,228	1,430,943	75,842	14,076	89,918	1,520,861
Washington	1,466,058	256,913	1,722,971	25,558	16,588	42,146	1,765,117
Wicomico	153,483	257,102	410,585	17,834	16,358	34,192	444,777
Worcester	173,508	81,724	255,232	10,806	9,584	20,390	275,622
	<u>\$ 134,734,895</u>	<u>\$ 27,158,254</u>	<u>\$ 161,893,149</u>	<u>\$ 3,533,973</u>	<u>\$ 633,582</u>	<u>\$ 4,167,555</u>	<u>\$ 166,060,704</u>

Comptroller of Maryland
Revenue Administration Division
Local Tax Liability Through December 31st
For Tax Years 2014, 2013, and 2012

Table 2

	2014	\$ Difference	%	2013	\$ Difference	%	2012
Allegany	\$ 27,204,241	\$ 1,105,665	4.2	\$ 26,098,576	\$ 406,456	1.6	\$ 25,692,120
Anne Arundel	417,905,283	19,489,886	4.9	398,415,397	10,179,921	2.6	388,235,476
Baltimore County	633,597,726	35,519,898	5.9	598,077,828	8,216,090	1.4	589,861,738
Baltimore City	281,899,773	23,253,188	9.0	258,646,585	5,046,874	2.0	253,599,711
Calvert	66,577,872	2,591,370	4.0	63,986,502	677,692	1.1	63,308,810
Caroline (1)	12,051,046	796,752	7.1	11,254,294	196,533	1.8	11,057,761
Carroll (1)	136,272,448	6,690,627	5.2	129,581,821	1,788,509	1.4	127,793,312
Cecil	52,953,760	2,771,086	5.5	50,182,674	729,882	1.5	49,452,792
Charles (1)	106,880,516	13,197,340	14.1	93,683,176	1,974,155	2.2	91,709,021
Dorchester	11,310,613	67,873	0.6	11,242,740	477,721	4.4	10,765,019
Frederick	189,243,650	8,651,168	4.8	180,592,482	5,867,736	3.4	174,724,746
Garrett	11,469,905	390,736	3.5	11,079,169	514,608	4.9	10,564,561
Harford	187,846,705	8,130,773	4.5	179,715,932	362,050	0.2	179,353,882
Howard	377,783,609	26,419,358	7.5	351,364,251	(3,527,132)	(1.0)	354,891,383
Kent	12,463,641	649,199	5.5	11,814,442	(457,968)	(3.7)	12,272,410
Montgomery	1,318,313,817	85,625,706	6.9	1,232,688,111	(33,725,205)	(2.7)	1,266,413,316
Prince George's	487,888,930	16,738,502	3.6	471,150,428	8,854,624	1.9	462,295,804
Queen Anne's	41,335,985	2,633,199	6.8	38,702,786	484,041	1.3	38,218,745
St. Mary's	76,619,348	2,960,618	4.0	73,658,730	914,901	1.3	72,743,829
Somerset	6,487,742	312,309	5.1	6,175,433	150,207	2.5	6,025,226
Talbot	27,255,719	343,196	1.3	26,912,523	1,854,773	7.4	25,057,750
Washington	70,308,147	2,572,821	3.8	67,735,326	1,833,653	2.8	65,901,673
Wicomico	45,089,760	1,915,732	4.4	43,174,028	2,521,062	6.2	40,652,966
Worcester	13,173,112	997,973	8.2	12,175,139	(27,473)	(0.2)	12,202,612
	<u>\$ 4,611,933,348</u>	<u>\$ 263,824,975</u>	<u>6.1</u>	<u>\$ 4,348,108,373</u>	<u>\$ 15,313,710</u>	<u>0.4</u>	<u>\$ 4,332,794,663</u>

Notes:

- (1) 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%.
- (2) Local Tax Liability through December 31st is before Wynne credit and includes unpaid taxes.

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed Through December 31st
For Tax Years 2014, 2013, and 2012

Table 3

	<u>2014</u>	<u>Difference</u>	<u>%</u>	<u>2013</u>	<u>Difference</u>	<u>%</u>	<u>2012</u>
Allegany	29,756	145	0.5	29,611	209	0.7	29,402
Anne Arundel	263,029	2,884	1.1	260,145	5,773	2.3	254,372
Baltimore County	408,569	4,193	1.0	404,376	7,908	2.0	396,468
Baltimore City	257,066	2,703	1.1	254,363	4,451	1.8	249,912
Calvert	41,855	276	0.7	41,579	195	0.5	41,384
Caroline	14,574	131	0.9	14,443	213	1.5	14,230
Carroll	81,125	906	1.1	80,219	1,058	1.3	79,161
Cecil	44,770	341	0.8	44,429	537	1.2	43,892
Charles	70,846	1,252	1.8	69,594	1,540	2.3	68,054
Dorchester	14,971	68	0.5	14,903	57	0.4	14,846
Frederick	116,494	1,337	1.2	115,157	2,681	2.4	112,476
Garrett	13,329	34	0.3	13,295	(27)	(0.2)	13,322
Harford	118,932	630	0.5	118,302	847	0.7	117,455
Howard	143,324	2,317	1.6	141,007	3,634	2.6	137,373
Kent	9,133	154	1.7	8,979	93	1.0	8,886
Montgomery	502,957	6,348	1.3	496,609	14,410	3.0	482,199
Prince George's	445,956	5,902	1.3	440,054	23,364	5.6	416,690
Queen Anne's	22,824	185	0.8	22,639	369	1.7	22,270
St. Mary's	48,105	537	1.1	47,568	615	1.3	46,953
Somerset	8,476	45	0.5	8,431	25	0.3	8,406
Talbot	18,727	334	1.8	18,393	80	0.4	18,313
Washington	67,239	201	0.3	67,038	739	1.1	66,299
Wicomico	43,591	202	0.5	43,389	809	1.9	42,580
Worcester	27,212	126	0.5	27,086	259	1.0	26,827
	<u>2,812,860</u>	<u>31,251</u>	<u>1.1</u>	<u>2,781,609</u>	<u>69,839</u>	<u>2.6</u>	<u>2,711,770</u>

Comptroller of Maryland
Revenue Administration Division
Final Reconciling Distribution of Local Income Tax
Tax Years 2014, 2013, and 2012

Table 4

	2014	\$ Difference	%	2013	\$ Difference	%	2012
Allegany	\$ 135,815	\$ 135,815	100.0	\$ -	\$ (31,564)	(100.0)	\$ 31,564
Anne Arundel	10,889,510	10,216,084	100.0 +	673,426	(434,201)	(39.2)	1,107,627
Baltimore County	23,205,134	19,613,718	100.0 +	3,591,416	755,869	26.7	2,835,547
Baltimore City	10,065,727	9,401,595	100.0 +	664,132	(518,857)	(43.9)	1,182,989
Calvert	838,623	566,186	100.0 +	272,437	155,093	100.0 +	117,344
Caroline (1)	128,330	106,842	100.0 +	21,488	11,258	100.0 +	10,230
Carroll (1)	1,028,713	732,242	100.0 +	296,471	120,211	68.2	176,260
Cecil	661,848	435,074	100.0 +	226,774	148,531	100.0 +	78,243
Charles (1)	1,766,100	1,280,440	100.0 +	485,660	176,521	57.1	309,139
Dorchester	73,228	71,997	100.0 +	1,231	(17,251)	(93.3)	18,482
Frederick	2,102,176	1,870,531	100.0 +	231,645	(161,222)	(41.0)	392,867
Garrett	37,911	13,774	57.1	24,137	7,406	44.3	16,731
Harford	1,292,781	840,811	100.0 +	451,970	(114,134)	(20.2)	566,104
Howard	5,949,365	4,120,278	100.0 +	1,829,087	377,843	26.0	1,451,244
Kent	1,262,226	1,218,865	100.0 +	43,361	20,518	89.8	22,843
Montgomery	66,005,005	48,347,293	100.0 +	17,657,712	11,088,972	100.0 +	6,568,740
Prince George's	5,255,238	1,921,809	57.7	3,333,429	1,246,306	59.7	2,087,123
Queen Anne's	474,123	436,250	100.0 +	37,873	(79,582)	(67.8)	117,455
St. Mary's	438,842	272,069	100.0 +	166,773	45,323	37.3	121,450
Somerset	63,436	46,109	100.0 +	17,327	2,287	15.2	15,040
Talbot	1,267,715	1,196,404	100.0 +	71,311	55,689	100.0 +	15,622
Washington	1,466,058	1,466,058	100.0	-	(90,463)	(100.0)	90,463
Wicomico	153,483	25,839	20.2	127,644	16,754	15.1	110,890
Worcester	173,508	158,663	100.0 +	14,845	(9,715)	(39.6)	24,560
	<u>\$ 134,734,895</u>	<u>\$ 104,494,746</u>	<u>100.0 +</u>	<u>\$ 30,240,149</u>	<u>\$ 12,771,592</u>	<u>73.1</u>	<u>\$ 17,468,557</u>

Notes:

- (1) 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%.
- (2) Local Tax Liability through December 31st is before Wynne credit and includes unpaid taxes.

Comptroller of Maryland
Revenue Administration Division
Returns Processed November 1st Through December 31st
For Tax Years 2014, 2013, and 2012

Table 5

	2014	Difference	%	2013	Difference	%	2012
Allegany	60	23	62.2	37	(6)	(14.0)	43
Anne Arundel	1,791	735	69.6	1,056	94	9.8	962
Baltimore County	2,884	1,326	85.1	1,558	147	10.4	1,411
Baltimore City	1,681	554	49.2	1,127	3	0.3	1,124
Calvert	203	52	34.4	151	49	48.0	102
Caroline	84	27	47.4	57	12	26.7	45
Carroll	330	135	69.2	195	39	25.0	156
Cecil	232	96	70.6	136	39	40.2	97
Charles	346	43	14.2	303	-	-	303
Dorchester	65	10	18.2	55	22	66.7	33
Frederick	590	224	61.2	366	(23)	(5.9)	389
Garrett	43	23	100.0 +	20	1	5.3	19
Harford	471	174	58.6	297	41	16.0	256
Howard	1,097	509	86.6	588	100	20.5	488
Kent	62	39	100.0 +	23	(1)	(4.2)	24
Montgomery	6,358	3,037	91.4	3,321	563	20.4	2,758
Prince George's	4,243	1,118	35.8	3,125	226	7.8	2,899
Queen Anne's	171	75	78.1	96	16	20.0	80
St. Mary's	174	67	62.6	107	21	24.4	86
Somerset	43	19	79.2	24	4	20.0	20
Talbot	152	72	90.0	80	(18)	(18.4)	98
Washington	240	107	80.5	133	32	31.7	101
Wicomico	171	45	35.7	126	13	11.5	113
Worcester	152	56	58.3	96	11	12.9	85
	<u>21,643</u>	<u>8,566</u>	<u>65.5</u>	<u>13,077</u>	<u>1,385</u>	<u>11.8</u>	<u>11,692</u>

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
First Half of Fiscal Years 2016, 2015, and 2014

Table 6

	2016	\$ Difference	%		2015	\$ Difference	%	2014
Allegany	\$ 277,042	\$ 173,139	100.0 +	\$	103,903	\$ 27,237	35.5	\$ 76,666
Anne Arundel	1,988,621	53,400	2.8		1,935,221	175,897	10.0	1,759,324
Baltimore County	3,937,675	656,657	20.0		3,281,018	179,134	5.8	3,101,884
Baltimore City	2,275,943	130,819	6.1		2,145,124	8,978	0.4	2,136,146
Calvert	294,843	12,012	4.2		282,831	48,320	20.6	234,511
Caroline	80,087	(880)	(1.1)		80,967	1,934	2.4	79,033
Carroll	360,000	(51,415)	(12.5)		411,415	37,849	10.1	373,566
Cecil	239,016	(77,453)	(24.5)		316,469	8,571	2.8	307,898
Charles	694,042	90,895	15.1		603,147	32,048	5.6	571,099
Dorchester	78,908	4,758	6.4		74,150	3,822	5.4	70,328
Frederick	770,887	85,675	12.5		685,212	46,089	7.2	639,123
Garrett	49,967	(167)	(0.3)		50,134	(1,087)	(2.1)	51,221
Harford	733,727	95,860	15.0		637,867	(113,058)	(15.1)	750,925
Howard	1,553,353	(94,403)	(5.7)		1,647,756	244,489	17.4	1,403,267
Kent	53,739	(24,468)	(31.3)		78,207	5,171	7.1	73,036
Montgomery	6,635,127	(807,706)	(10.9)		7,442,833	1,272,468	20.6	6,170,365
Prince George's	5,788,115	253,190	4.6		5,534,925	417,235	8.2	5,117,690
Queen Anne's	215,441	(7,141)	(3.2)		222,582	37,668	20.4	184,914
St. Mary's	325,569	45,223	16.1		280,346	33,960	13.8	246,386
Somerset	47,185	(24,034)	(33.7)		71,219	21,984	44.7	49,235
Talbot	163,228	18,001	12.4		145,227	33,892	30.4	111,335
Washington	256,913	14,398	5.9		242,515	(3,234)	(1.3)	245,749
Wicomico	257,102	(21,972)	(7.9)		279,074	14,319	5.4	264,755
Worcester	81,724	20,470	33.4		61,254	(25,432)	(29.3)	86,686
	<u>\$ 27,158,254</u>	<u>\$ 544,858</u>	<u>2.0</u>		<u>\$ 26,613,396</u>	<u>\$ 2,508,254</u>	<u>10.4</u>	<u>\$ 24,105,142</u>

Comptroller of Maryland
Revenue Administration Division
Total Distribution by County
For the Months of January 2016, 2015, and 2014

Table 7

	2016	\$ Difference	%		2015	\$ Difference	%		2014
Allegany	\$ 412,857	\$ 308,954	100.0 +	\$	103,903	\$ (4,327)	(4.0)	\$	108,230
Anne Arundel	12,878,131	10,269,484	100.0 +		2,608,647	(258,304)	(9.0)		2,866,951
Baltimore County	27,142,809	20,270,375	100.0 +		6,872,434	935,003	15.7		5,937,431
Baltimore City	12,341,670	9,532,414	100.0 +		2,809,256	(509,879)	(15.4)		3,319,135
Calvert	1,133,466	578,198	100.0 +		555,268	203,413	57.8		351,855
Caroline	208,417	105,962	100.0 +		102,455	13,192	14.8		89,263
Carroll	1,388,713	680,827	96.2		707,886	158,060	28.7		549,826
Cecil	900,864	357,621	65.8		543,243	157,102	40.7		386,141
Charles	2,460,142	1,371,335	100.0 +		1,088,807	208,569	23.7		880,238
Dorchester	152,136	76,755	100.0 +		75,381	(13,429)	(15.1)		88,810
Frederick	2,873,063	1,956,206	100.0 +		916,857	(115,133)	(11.2)		1,031,990
Garrett	87,878	13,607	18.3		74,271	6,319	9.3		67,952
Harford	2,026,508	936,671	85.9		1,089,837	(227,192)	(17.3)		1,317,029
Howard	7,502,718	4,025,875	100.0 +		3,476,843	622,332	21.8		2,854,511
Kent	1,315,965	1,194,397	100.0 +		121,568	25,689	26.8		95,879
Montgomery	72,640,132	47,539,587	100.0 +		25,100,545	12,361,440	97.0		12,739,105
Prince George's	11,043,353	2,174,999	24.5		8,868,354	1,663,541	23.1		7,204,813
Queen Anne's	689,564	429,109	100.0 +		260,455	(41,914)	(13.9)		302,369
St. Mary's	764,411	317,292	71.0		447,119	79,283	21.6		367,836
Somerset	110,621	22,075	24.9		88,546	24,271	37.8		64,275
Talbot	1,430,943	1,214,405	100.0 +		216,538	89,581	70.6		126,957
Washington	1,722,971	1,480,456	100.0 +		242,515	(93,697)	(27.9)		336,212
Wicomico	410,585	3,867	1.0		406,718	31,073	8.3		375,645
Worcester	255,232	179,133	100.0 +		76,099	(35,147)	(31.6)		111,246
	<u>\$ 161,893,149</u>	<u>\$ 105,039,604</u>	<u>100.0 +</u>		<u>\$ 56,853,545</u>	<u>\$ 15,279,846</u>	<u>36.8</u>		<u>\$ 41,573,699</u>