

Comptroller of Maryland
Revenue Administration Division
Tax Year 2016 Second Quarter (April/May Portion), Tax Year 2015 First Reconciling, and
Tax Years 2015 and 2012 Unallocated Distribution of Local Income Taxes
June 2016 Distribution
Table 1

| | Counties | | | | | Cities and Towns | | | | Grand Total |
|------------------|-----------------------------|-----------------------------|---|--------------------------------|-----------------------|-----------------------------|-----------------------------|---|----------------------|-----------------------|
| | TY 2016 2nd Qtr. | TY 2015 1st Rec. | TY 2015 & 2012 Unallocated | School Loan Payback | Total | TY 2016 2nd Qtr. | TY 2015 1st Rec. | TY 2015 & 2012 Unallocated | Total | |
| Allegany | \$ 3,692,683 | \$ 413,323 | \$ 702,245 | \$ - | \$ 4,808,251 | \$ 371,127 | \$ 136,097 | \$ 83,136 | \$ 590,360 | \$ 5,398,611 |
| Anne Arundel | 60,287,584 | - | 12,805,774 | - | 73,093,358 | 726,075 | 141,036 | 212,666 | 1,079,777 | 74,173,135 |
| Baltimore County | 91,616,913 | - | 20,778,174 | - | 112,395,087 | - | - | - | - | 112,395,087 |
| Baltimore City | 39,686,523 | - | 8,851,259 | (13,304) | 48,524,478 | - | - | - | - | 48,524,478 |
| Calvert | 10,058,688 | - | 2,028,436 | - | 12,087,124 | 123,706 | 103,337 | 27,278 | 254,321 | 12,341,445 |
| Caroline | 1,644,043 | 400,000 | 346,597 | - | 2,390,640 | 81,620 | 87,837 | 18,496 | 187,953 | 2,578,593 |
| Carroll | 20,246,667 | - | 4,045,354 | - | 24,292,021 | 693,505 | 684,869 | 158,953 | 1,537,327 | 25,829,348 |
| Cecil | 7,109,682 | 1,024,102 | 1,540,882 | - | 9,674,666 | 320,339 | 154,684 | 74,183 | 549,206 | 10,223,872 |
| Charles | 15,912,565 | - | 3,222,152 | - | 19,134,717 | 192,979 | 184,254 | 44,374 | 421,607 | 19,556,324 |
| Dorchester | 1,485,694 | 160,998 | 333,953 | - | 1,980,645 | 83,102 | 103,611 | 19,729 | 206,442 | 2,187,087 |
| Frederick | 27,265,594 | - | 5,494,781 | - | 32,760,375 | 1,479,289 | 1,153,750 | 339,980 | 2,973,019 | 35,733,394 |
| Garrett | 1,621,259 | 370,635 | 316,112 | - | 2,308,006 | 51,455 | 41,411 | 11,055 | 103,921 | 2,411,927 |
| Harford | 28,238,873 | - | 5,683,145 | - | 33,922,018 | 558,233 | 394,246 | 129,730 | 1,082,209 | 35,004,227 |
| Howard | 56,905,926 | - | 12,092,317 | - | 68,998,243 | - | - | - | - | 68,998,243 |
| Kent | 1,455,224 | - | 427,117 | - | 1,882,341 | 76,020 | 34,689 | 31,889 | 142,598 | 2,024,939 |
| Montgomery | 182,757,593 | - | 41,251,525 | - | 224,009,118 | 5,030,138 | 1,179,049 | 1,093,762 | 7,302,949 | 231,312,067 |
| Prince George's | 69,037,156 | - | 14,661,687 | - | 83,698,843 | 2,973,551 | 2,181,692 | 689,868 | 5,845,111 | 89,543,954 |
| Queen Anne's | 5,986,987 | - | 1,409,269 | - | 7,396,256 | 78,464 | 127,279 | 21,832 | 227,575 | 7,623,831 |
| St. Mary's | 11,667,645 | 275,655 | 2,307,578 | (158) | 14,250,720 | 59,080 | 85,666 | 13,689 | 158,435 | 14,409,155 |
| Somerset | 860,260 | 427,681 | 187,261 | - | 1,475,202 | 25,536 | 23,711 | 5,595 | 54,842 | 1,530,044 |
| Talbot | 3,533,414 | - | 817,532 | - | 4,350,946 | 211,376 | 31,612 | 55,722 | 298,710 | 4,649,656 |
| Washington | 9,901,038 | 943,128 | 2,037,758 | - | 12,881,924 | 450,692 | 347,195 | 101,443 | 899,330 | 13,781,254 |
| Wicomico | 6,211,982 | 2,003,873 | 1,295,865 | - | 9,511,720 | 293,727 | 324,935 | 65,795 | 684,457 | 10,196,177 |
| Worcester | 2,443,839 | 705,983 | 369,981 | - | 3,519,803 | 180,316 | 127,435 | 42,940 | 350,691 | 3,870,494 |
| | <u>\$ 659,627,832</u> | <u>\$ 6,725,378</u> | <u>\$ 143,006,754</u> | <u>\$ (13,462)</u> | <u>\$ 809,346,502</u> | <u>\$ 14,060,330</u> | <u>\$ 7,648,395</u> | <u>\$ 3,242,115</u> | <u>\$ 24,950,840</u> | <u>\$ 834,297,342</u> |

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly (April/May Portion) Distribution of Local Income Tax
Tax Years 2016, 2015, and 2014**

Table 2

| | <u>2016</u> | <u>\$ Difference</u> | <u>%</u> | <u>2015</u> | <u>\$ Difference</u> | <u>%</u> | <u>2014</u> |
|------------------------------|-------------------------|----------------------|--------------|-------------------------|-----------------------|---------------|-------------------------|
| Late 1st Qtr. Receipts | \$ 3,000,000 | \$ (5,000,000) | (62.5) | \$ 8,000,000 | \$ 4,500,000 | 100.0 + | \$ 3,500,000 |
| Proj. A/M W/H Receipts | 1,967,000,000 | 102,000,000 | 5.5 | 1,865,000,000 | 121,000,000 | 6.9 | 1,744,000,000 |
| Proj. A/M Est. Receipts | <u>385,000,000</u> | <u>(1,000,000)</u> | <u>(0.3)</u> | <u>386,000,000</u> | <u>91,200,000</u> | <u>30.9</u> | <u>294,800,000</u> |
| Total Receipts | 2,355,000,000 | 96,000,000 | 4.2 | 2,259,000,000 | 216,700,000 | 10.6 | 2,042,300,000 |
| Less: Unallocated Reserve | <u>(132,280,303)</u> | <u>11,303,296</u> | <u>7.9</u> | <u>(143,583,599)</u> | <u>(19,910,366)</u> | <u>(16.1)</u> | <u>(123,673,233)</u> |
| Receipts Available | 2,222,719,697 | 107,303,296 | 5.1 | 2,115,416,401 | 196,789,634 | 10.3 | 1,918,626,767 |
| Less: Refund Reserve | <u>(420,634,931)</u> | <u>(11,590,546)</u> | <u>(2.8)</u> | <u>(409,044,385)</u> | <u>(44,760,847)</u> | <u>(12.3)</u> | <u>(364,283,538)</u> |
| Net Receipts Available | <u>\$ 1,802,084,766</u> | <u>\$ 95,712,750</u> | <u>5.6</u> | <u>\$ 1,706,372,016</u> | <u>\$ 152,028,787</u> | <u>9.8</u> | <u>\$ 1,554,343,229</u> |
| Local Tax Percentage | 37.502783% | | | 37.722465% | | | 37.703728% |
| Gross Local Tax | \$ 675,831,943 | \$ 32,146,351 | 5.0 | \$ 643,685,592 | \$ 57,640,251 | 9.8 | \$ 586,045,341 |
| Less: Cost of Administration | <u>(2,143,780)</u> | <u>81,544</u> | <u>3.7</u> | <u>(2,225,324)</u> | <u>5,299</u> | <u>0.2</u> | <u>(2,230,623)</u> |
| Local Tax for Distribution | 673,688,163 | 32,227,895 | 5.0 | 641,460,268 | 57,645,550 | 9.9 | 583,814,718 |
| Less: Cities and Town Share | <u>(14,060,331)</u> | <u>(766,251)</u> | <u>(5.8)</u> | <u>(13,294,080)</u> | <u>(247,299)</u> | <u>(1.9)</u> | <u>(13,046,781)</u> |
| Net Payable to Counties | <u>\$ 659,627,832</u> | <u>\$ 31,461,644</u> | <u>5.0</u> | <u>\$ 628,166,188</u> | <u>\$ 57,398,251</u> | <u>10.1</u> | <u>\$ 570,767,937</u> |

Comptroller of Maryland
Revenue Administration Division
Second Quarter (April/May Portion) Distribution of Local Income Tax
Tax Years 2016, 2015, and 2014

Table 3

| | <u>2016</u> | <u>\$ Difference</u> | <u>%</u> | <u>2015</u> | <u>\$ Difference</u> | <u>%</u> | <u>2014</u> |
|------------------|-----------------------|----------------------|------------|-----------------------|----------------------|-------------|-----------------------|
| Allegany | \$ 3,692,683 | \$ 193,462 | 5.5 | \$ 3,499,221 | \$ 418,508 | 13.6 | \$ 3,080,713 |
| Anne Arundel* | 60,287,584 | 1,076,795 | 1.8 | 59,210,789 | 5,823,823 | 10.9 | 53,386,966 |
| Baltimore County | 91,616,913 | 2,479,771 | 2.8 | 89,137,142 | 9,690,601 | 12.2 | 79,446,541 |
| Baltimore City | 39,686,523 | 3,571,278 | 9.9 | 36,115,245 | 3,377,561 | 10.3 | 32,737,684 |
| Calvert | 10,058,688 | 525,374 | 5.5 | 9,533,314 | 976,754 | 11.4 | 8,556,560 |
| Caroline | 1,644,043 | 75,641 | 4.8 | 1,568,402 | 183,367 | 13.2 | 1,385,035 |
| Carroll | 20,246,667 | 1,267,323 | 6.7 | 18,979,344 | 2,445,576 | 14.8 | 16,533,768 |
| Cecil | 7,109,682 | 343,266 | 5.1 | 6,766,416 | 675,834 | 11.1 | 6,090,582 |
| Charles | 15,912,565 | 1,387,971 | 9.6 | 14,524,594 | 1,609,940 | 12.5 | 12,914,654 |
| Dorchester | 1,485,694 | 7,530 | 0.5 | 1,478,164 | 238,518 | 19.2 | 1,239,646 |
| Frederick | 27,265,594 | 1,429,062 | 5.5 | 25,836,532 | 3,302,367 | 14.7 | 22,534,165 |
| Garrett | 1,621,259 | 76,282 | 4.9 | 1,544,977 | 211,189 | 15.8 | 1,333,788 |
| Harford | 28,238,873 | 1,613,979 | 6.1 | 26,624,894 | 2,564,802 | 10.7 | 24,060,092 |
| Howard | 56,905,926 | 4,355,355 | 8.3 | 52,550,571 | 4,645,078 | 9.7 | 47,905,493 |
| Kent | 1,455,224 | (66,470) | (4.4) | 1,521,694 | 62,384 | 4.3 | 1,459,310 |
| Montgomery | 182,757,593 | 7,287,259 | 4.2 | 175,470,334 | 9,725,563 | 5.9 | 165,744,771 |
| Prince George's | 69,037,156 | 3,392,013 | 5.2 | 65,645,143 | 7,040,658 | 12.0 | 58,604,485 |
| Queen Anne's | 5,986,987 | 430,020 | 7.7 | 5,556,967 | 635,797 | 12.9 | 4,921,170 |
| St. Mary's | 11,667,645 | 560,989 | 5.1 | 11,106,656 | 1,153,913 | 11.6 | 9,952,743 |
| Somerset | 860,260 | 46,848 | 5.8 | 813,412 | 99,133 | 13.9 | 714,279 |
| Talbot | 3,533,414 | (236,608) | (6.3) | 3,770,022 | 547,440 | 17.0 | 3,222,582 |
| Washington | 9,901,038 | 324,464 | 3.4 | 9,576,574 | 1,138,682 | 13.5 | 8,437,892 |
| Wicomico | 6,211,982 | 371,224 | 6.4 | 5,840,758 | 696,985 | 13.6 | 5,143,773 |
| Worcester* | 2,443,839 | 948,816 | 63.5 | 1,495,023 | 133,778 | 9.8 | 1,361,245 |
| | <u>\$ 659,627,832</u> | <u>\$ 31,461,644</u> | <u>5.0</u> | <u>\$ 628,166,188</u> | <u>\$ 57,398,251</u> | <u>10.1</u> | <u>\$ 570,767,937</u> |

*Note: Anne Arundel County's tax rate decreased to 2.50%, from 2.56% in tax year 2016
Worcester County's tax rate increased to 1.75%, from 1.25% in tax year 2016

Comptroller of Maryland
Revenue Administration Division
First Reconciling Distribution of Local Income Tax
Tax Years 2015, 2014, and 2013

Table 4

| | <u>2015</u> | <u>\$ Difference</u> | <u>%</u> | | <u>2014</u> | <u>\$ Difference</u> | <u>%</u> | | <u>2013</u> |
|------------------|---------------------|----------------------|--------------|----|---------------------|-----------------------|---------------|----|----------------------|
| Allegany | \$ 413,323 | \$ (454,289) | (52.4) | \$ | 867,612 | \$ (95,679) | (9.9) | \$ | 963,291 |
| Anne Arundel | - | - | - | | - | - | - | | - |
| Baltimore County | - | - | - | | - | - | - | | - |
| Baltimore City | - | - | - | | - | - | - | | - |
| Calvert | - | - | - | | - | - | - | | - |
| Caroline | 400,000 | (29,385) | (6.8) | | 429,385 | (346,550) | (44.7) | | 775,935 |
| Carroll* | - | (445,395) | (100.0) | | 445,395 | (2,868,838) | (86.6) | | 3,314,233 |
| Cecil | 1,024,102 | (212,159) | (17.2) | | 1,236,261 | (439,440) | (26.2) | | 1,675,701 |
| Charles | - | - | - | | - | (640,606) | (100.0) | | 640,606 |
| Dorchester | 160,998 | (56,561) | (26.0) | | 217,559 | (390,363) | (64.2) | | 607,922 |
| Frederick | - | - | - | | - | - | - | | - |
| Garrett | 370,635 | (55,564) | (13.0) | | 426,199 | 24,861 | 6.2 | | 401,338 |
| Harford | - | - | - | | - | (211,968) | (100.0) | | 211,968 |
| Howard | - | - | - | | - | - | - | | - |
| Kent | - | - | - | | - | - | - | | - |
| Montgomery | - | - | - | | - | - | - | | - |
| Prince George's | - | - | - | | - | (1,068,580) | (100.0) | | 1,068,580 |
| Queen Anne's | - | - | - | | - | - | - | | - |
| St. Mary's | 275,655 | 275,655 | 100.0 | | - | (1,070,047) | (100.0) | | 1,070,047 |
| Somerset | 427,681 | (33,456) | (7.3) | | 461,137 | 1,752 | 0.4 | | 459,385 |
| Talbot | - | - | - | | - | - | - | | - |
| Washington | 943,128 | (249,264) | (20.9) | | 1,192,392 | (592,197) | (33.2) | | 1,784,589 |
| Wicomico | 2,003,873 | 341,566 | 20.5 | | 1,662,307 | (661,590) | (28.5) | | 2,323,897 |
| Worcester | 705,983 | 190,905 | 37.1 | | 515,078 | 421,428 | 100.0 + | | 93,650 |
| | <u>\$ 6,725,378</u> | <u>\$ (727,947)</u> | <u>(9.8)</u> | | <u>\$ 7,453,325</u> | <u>\$ (7,937,817)</u> | <u>(51.6)</u> | | <u>\$ 15,391,142</u> |

*Note: Carroll County's tax rate decreased to 3.03%, from 3.04% in tax year 2015

Comptroller of Maryland
Revenue Administration Division
Unallocated Distribution of Local Income Tax
Fiscal Years 2016, 2015, and 2014

Table 5

| | <u>2016</u> | <u>\$ Difference</u> | <u>%</u> | <u>2015</u> | <u>\$ Difference</u> | <u>%</u> | <u>2014</u> |
|------------------|-----------------------|----------------------|------------|-----------------------|----------------------|-------------|-----------------------|
| Allegany | \$ 702,245 | \$ 10,057 | 1.5 | \$ 692,188 | \$ 95,570 | 16.0 | \$ 596,618 |
| Anne Arundel | 12,805,774 | 269,154 | 2.1 | 12,536,620 | 1,971,182 | 18.7 | 10,565,438 |
| Baltimore County | 20,778,174 | 1,312,809 | 6.7 | 19,465,365 | 3,155,157 | 19.3 | 16,310,208 |
| Baltimore City | 8,851,259 | 213,343 | 2.5 | 8,637,916 | 1,695,049 | 24.4 | 6,942,867 |
| Calvert | 2,028,436 | 41,884 | 2.1 | 1,986,552 | 332,677 | 20.1 | 1,653,875 |
| Caroline | 346,597 | 10,976 | 3.3 | 335,621 | 58,037 | 20.9 | 277,584 |
| Carroll | 4,045,354 | 65,201 | 1.6 | 3,980,153 | 648,371 | 19.5 | 3,331,782 |
| Cecil | 1,540,882 | 47,280 | 3.2 | 1,493,602 | 220,638 | 17.3 | 1,272,964 |
| Charles | 3,222,152 | 298,446 | 10.2 | 2,923,706 | 448,012 | 18.1 | 2,475,694 |
| Dorchester | 333,953 | 9,199 | 2.8 | 324,754 | 47,464 | 17.1 | 277,290 |
| Frederick | 5,494,781 | 168,097 | 3.2 | 5,326,684 | 777,375 | 17.1 | 4,549,309 |
| Garrett | 316,112 | (23,799) | (7.0) | 339,911 | 64,483 | 23.4 | 275,428 |
| Harford | 5,683,145 | 100,831 | 1.8 | 5,582,314 | 809,994 | 17.0 | 4,772,320 |
| Howard | 12,092,317 | 756,513 | 6.7 | 11,335,804 | 1,268,635 | 12.6 | 10,067,169 |
| Kent | 427,117 | 59,078 | 16.1 | 368,039 | 37,396 | 11.3 | 330,643 |
| Montgomery | 41,251,525 | 2,895,375 | 7.5 | 38,356,150 | 2,958,864 | 8.4 | 35,397,286 |
| Prince George's | 14,661,687 | (156,991) | (1.1) | 14,818,678 | 2,882,107 | 24.1 | 11,936,571 |
| Queen Anne's | 1,409,269 | 204,314 | 17.0 | 1,204,955 | 134,832 | 12.6 | 1,070,123 |
| St. Mary's | 2,307,578 | (22,969) | (1.0) | 2,330,547 | 328,971 | 16.4 | 2,001,576 |
| Somerset | 187,261 | 8,390 | 4.7 | 178,871 | 32,204 | 22.0 | 146,667 |
| Talbot | 817,532 | 5,974 | 0.7 | 811,558 | 154,664 | 23.5 | 656,894 |
| Washington | 2,037,758 | 44,712 | 2.2 | 1,993,046 | 298,111 | 17.6 | 1,694,935 |
| Wicomico | 1,295,865 | 55,088 | 4.4 | 1,240,777 | 219,989 | 21.6 | 1,020,788 |
| Worcester | 369,981 | 63,321 | 20.6 | 306,660 | (5,232) | (1.7) | 311,892 |
| | <u>\$ 143,006,754</u> | <u>\$ 6,436,283</u> | <u>4.7</u> | <u>\$ 136,570,471</u> | <u>\$ 18,634,550</u> | <u>15.8</u> | <u>\$ 117,935,921</u> |

Comptroller of Maryland
Revenue Administration Division
Fourth Quarter Distribution of the Disparity and Teacher's
Supplemental Retirement Grants
June 2016 Distribution
Table 6

| | Disparity Grant | Teacher's Retirement Grant* | Total |
|------------------|----------------------------|--|----------------------|
| Allegany | \$ 1,824,626 | \$ 408,027 | \$ 2,232,653 |
| Anne Arundel | - | - | - |
| Baltimore County | - | 750,000 | 750,000 |
| Baltimore City | 19,762,948 | 2,511,899 | 22,274,847 |
| Calvert | - | - | - |
| Caroline | 532,946 | 171,277 | 704,223 |
| Carroll | - | - | - |
| Cecil | 76,741 | - | 76,741 |
| Charles | - | - | - |
| Dorchester | 505,673 | 77,228 | 582,901 |
| Frederick | - | - | - |
| Garrett | 532,818 | 101,600 | 634,418 |
| Harford | - | - | - |
| Howard | - | - | - |
| Kent | - | - | - |
| Montgomery | - | - | - |
| Prince George's | 5,772,073 | 2,407,176 | 8,179,249 |
| Queen Anne's | - | - | - |
| St. Mary's | - | - | - |
| Somerset | 1,227,042 | 95,500 | 1,322,542 |
| Talbot | - | - | - |
| Washington | 379,056 | - | 379,056 |
| Wicomico | 1,841,048 | 391,959 | 2,233,007 |
| Worcester | - | - | - |
| | <u>\$ 32,454,971</u> | <u>\$ 6,914,666</u> | <u>\$ 39,369,637</u> |

* Teacher's Retirement Grants unchanged in comparison to prior fiscal years.

**Comptroller of Maryland
Revenue Administration Division
Disparity Grant Distribution
Fiscal Years 2016, 2015, and 2014
Table 7**

| | <u>2016</u> | <u>\$ Difference</u> | <u>%</u> | <u>2015</u> | <u>\$ Difference</u> | <u>%</u> | <u>2014</u> |
|-----------------|----------------------|----------------------|------------|----------------------|-----------------------|--------------|----------------------|
| Allegany | \$ 1,824,626 | \$ - | - | \$ 1,824,626 | \$ - | - | \$ 1,824,626 |
| Baltimore City | 19,762,948 | - | - | 19,762,948 | - | - | 19,762,948 |
| Caroline | 532,946 | - | - | 532,946 | - | - | 532,946 |
| Cecil | 76,741 | 59,572 | 100.0 + | 17,169 | (57,706) | (77.1) | 74,875 |
| Dorchester | 505,673 | - | - | 505,673 | - | - | 505,673 |
| Garrett | 532,818 | - | - | 532,818 | - | - | 532,818 |
| Kent | - | - | - | - | (17,447) | (100.0) | 17,447 |
| Prince George's | 5,772,073 | 1,800,552 | 45.3 | 3,971,521 | (1,452,171) | (26.8) | 5,423,692 |
| Somerset | 1,227,042 | - | - | 1,227,042 | - | - | 1,227,042 |
| Washington | 379,056 | 100,625 | 36.1 | 278,431 | (108,062) | (28.0) | 386,493 |
| Wicomico | 1,841,048 | 574,367 | 45.3 | 1,266,681 | (396,780) | (23.9) | 1,663,461 |
| | <u>\$ 32,454,971</u> | <u>\$ 2,535,116</u> | <u>8.5</u> | <u>\$ 29,919,855</u> | <u>\$ (2,032,166)</u> | <u>(6.4)</u> | <u>\$ 31,952,021</u> |

* The Disparity Grant for Fiscal 2015 was reduced to \$127.7 million from an original \$135.8 million. As a result, this quarter's distribution and the final distribution for this fiscal year are being adjusted for half (\$2,014,719) of the excess distribution sent in September 2014 and December 2014.

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

Table 8

| | <u>2016</u> | <u>Inc (Dec)</u> | <u>%</u> | | <u>2015</u> | <u>Inc (Dec)</u> | <u>%</u> | | <u>2014</u> |
|------------------|-----------------------|----------------------|--------------|----|-----------------------|----------------------|--------------|----|-----------------------|
| Allegany | \$ 7,040,904 | \$ (250,770) | (3.4) % | \$ | 7,291,674 | \$ 418,399 | 6.1 % | \$ | 6,873,275 |
| Anne Arundel | 73,093,358 | 1,345,949 | 1.9 | | 71,747,409 | 7,795,005 | 12.2 | | 63,952,404 |
| Baltimore County | 113,145,087 | 3,792,580 | 3.5 | | 109,352,507 | 12,893,384 | 13.4 | | 96,459,123 |
| Baltimore City | 70,799,325 | 3,788,972 | 5.7 | | 67,010,353 | 5,079,357 | 8.2 | | 61,930,996 |
| Calvert | 12,087,124 | 567,258 | 4.9 | | 11,519,866 | 1,309,431 | 12.8 | | 10,210,435 |
| Caroline | 3,094,863 | 57,232 | 1.9 | | 3,037,631 | (105,146) | (3.3) | | 3,142,777 |
| Carroll | 24,292,021 | 887,129 | 3.8 | | 23,404,892 | 225,109 | 1.0 | | 23,179,783 |
| Cecil | 9,751,407 | 237,959 | 2.5 | | 9,513,448 | 399,326 | 4.4 | | 9,114,122 |
| Charles | 19,134,717 | 1,686,417 | 9.7 | | 17,448,300 | 1,417,346 | 8.8 | | 16,030,954 |
| Dorchester | 2,563,546 | (39,832) | (1.5) | | 2,603,378 | (104,381) | (3.9) | | 2,707,759 |
| Frederick | 32,760,375 | 1,597,159 | 5.1 | | 31,163,216 | 4,079,742 | 15.1 | | 27,083,474 |
| Garrett | 2,942,424 | (3,081) | (0.1) | | 2,945,505 | 300,533 | 11.4 | | 2,644,972 |
| Harford | 33,922,018 | 1,714,810 | 5.3 | | 32,207,208 | 3,162,828 | 10.9 | | 29,044,380 |
| Howard | 68,998,243 | 5,111,868 | 8.0 | | 63,886,375 | 5,913,713 | 10.2 | | 57,972,662 |
| Kent | 1,882,341 | (7,392) | (0.4) | | 1,889,733 | 82,333 | 4.6 | | 1,807,400 |
| Montgomery | 224,009,118 | 10,182,634 | 4.8 | | 213,826,484 | 12,684,427 | 6.3 | | 201,142,057 |
| Prince George's | 91,878,092 | 5,035,574 | 5.8 | | 86,842,518 | 7,402,014 | 9.3 | | 79,440,504 |
| Queen Anne's | 7,396,256 | 634,334 | 9.4 | | 6,761,922 | 770,629 | 12.9 | | 5,991,293 |
| St. Mary's | 14,250,720 | 813,517 | 6.1 | | 13,437,203 | 413,514 | 3.2 | | 13,023,689 |
| Somerset | 2,797,744 | 21,940 | 0.8 | | 2,775,804 | 132,931 | 5.0 | | 2,642,873 |
| Talbot | 4,350,946 | (230,634) | (5.0) | | 4,581,580 | 702,104 | 18.1 | | 3,879,476 |
| Washington | 13,260,980 | 220,537 | 1.7 | | 13,040,443 | 736,534 | 6.0 | | 12,303,909 |
| Wicomico | 11,744,727 | 1,342,245 | 12.9 | | 10,402,482 | (141,396) | (1.3) | | 10,543,878 |
| Worcester | 3,519,803 | 1,203,042 | 51.9 | | 2,316,761 | 549,974 | 31.1 | | 1,766,787 |
| | <u>\$ 848,716,139</u> | <u>\$ 39,709,447</u> | <u>4.9 %</u> | | <u>\$ 809,006,692</u> | <u>\$ 66,117,710</u> | <u>8.9 %</u> | | <u>\$ 742,888,982</u> |

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Liability through May 31st
Tax Years 2015, 2014, and 2013

Table 9

| | <u>2015</u> | <u>Inc (Dec)</u> | <u>%</u> | | <u>2014</u> | <u>Inc (Dec)</u> | <u>%</u> | | <u>2013</u> |
|------------------|-------------------------|-----------------------|--------------|----|-------------------------|----------------------|--------------|----|-------------------------|
| Allegany | \$ 26,302,772 | \$ 962,614 | 3.8 % | \$ | 25,340,158 | \$ 548,760 | 2.2 % | \$ | 24,791,398 |
| Anne Arundel | 378,068,268 | 29,875,367 | 8.6 | | 348,192,901 | 5,602,433 | 1.6 | | 342,590,468 |
| Baltimore County | 515,083,050 | 28,043,314 | 5.8 | | 487,039,736 | 12,468,866 | 2.6 | | 474,570,870 |
| Baltimore City | 243,469,224 | 19,699,398 | 8.8 | | 223,769,826 | 6,554,357 | 3.0 | | 217,215,469 |
| Calvert | 63,634,916 | 4,277,095 | 7.2 | | 59,357,821 | 1,334,171 | 2.3 | | 58,023,650 |
| Caroline | 11,539,429 | 699,226 | 6.5 | | 10,840,203 | 373,184 | 3.6 | | 10,467,019 |
| Carroll* | 131,327,705 | 8,812,734 | 7.2 | | 122,514,971 | 2,565,005 | 2.1 | | 119,949,966 |
| Cecil | 49,469,207 | 2,314,468 | 4.9 | | 47,154,739 | 871,144 | 1.9 | | 46,283,595 |
| Charles | 98,779,693 | 6,505,538 | 7.1 | | 92,274,155 | 5,841,780 | 6.8 | | 86,432,375 |
| Dorchester | 10,484,883 | 610,788 | 6.2 | | 9,874,095 | 313,960 | 3.3 | | 9,560,135 |
| Frederick | 177,808,399 | 11,234,805 | 6.7 | | 166,573,594 | 5,415,999 | 3.4 | | 161,157,595 |
| Garrett | 10,988,410 | 649,325 | 6.3 | | 10,339,085 | 327,429 | 3.3 | | 10,011,656 |
| Harford | 180,351,700 | 12,066,186 | 7.2 | | 168,285,514 | 2,634,408 | 1.6 | | 165,651,106 |
| Howard | 332,678,833 | 24,873,666 | 8.1 | | 307,805,167 | 6,708,568 | 2.2 | | 301,096,599 |
| Kent | 9,750,522 | 374,402 | 4.0 | | 9,376,120 | 75,130 | 0.8 | | 9,300,990 |
| Montgomery | 1,001,692,568 | 74,637,476 | 8.1 | | 927,055,092 | 11,028,744 | 1.2 | | 916,026,348 |
| Prince George's | 463,364,410 | 30,024,159 | 6.9 | | 433,340,251 | 4,335,309 | 1.0 | | 429,004,942 |
| Queen Anne's | 36,729,808 | 2,203,976 | 6.4 | | 34,525,832 | 1,060,813 | 3.2 | | 33,465,019 |
| St. Mary's | 74,428,489 | 4,586,204 | 6.6 | | 69,842,285 | 1,002,366 | 1.5 | | 68,839,919 |
| Somerset | 6,094,256 | 327,328 | 5.7 | | 5,766,928 | 139,206 | 2.5 | | 5,627,722 |
| Talbot | 20,437,510 | 854,684 | 4.4 | | 19,582,826 | 1,159,946 | 6.3 | | 18,422,880 |
| Washington | 67,216,295 | 3,284,110 | 5.1 | | 63,932,185 | 1,979,252 | 3.2 | | 61,952,933 |
| Wicomico | 43,599,548 | 3,317,654 | 8.2 | | 40,281,894 | 568,766 | 1.4 | | 39,713,128 |
| Worcester | 12,396,458 | 1,208,937 | 10.8 | | 11,187,521 | 712,195 | 6.8 | | 10,475,326 |
| | <u>\$ 3,965,696,353</u> | <u>\$ 271,443,454</u> | <u>7.3 %</u> | | <u>\$ 3,694,252,899</u> | <u>\$ 73,621,791</u> | <u>2.0 %</u> | | <u>\$ 3,620,631,108</u> |

*Note: Carroll County's tax rate decreased to 3.03%, from 3.04% in tax year 2015

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through May 31st
Tax Years 2015, 2014, and 2013

Table 10

| | <u>2015</u> | <u>Difference</u> | <u>%</u> | <u>2014</u> | <u>Difference</u> | <u>%</u> | <u>2013</u> |
|------------------|-------------------------|--------------------------|-------------------|-------------------------|--------------------------|---------------------|-------------------------|
| Allegany | 28,189 | (489) | (1.7) | 28,678 | (153) | (0.5) | 28,831 |
| Anne Arundel | 245,900 | 4,929 | 2.0 | 240,971 | (1,360) | (0.6) | 242,331 |
| Baltimore County | 377,979 | 1,874 | 0.5 | 376,105 | (2,077) | (0.5) | 378,182 |
| Baltimore City | 235,385 | (4,007) | (1.7) | 239,392 | (911) | (0.4) | 240,303 |
| Calvert | 39,960 | 1,078 | 2.8 | 38,882 | (379) | (1.0) | 39,261 |
| Caroline | 13,887 | 208 | 1.5 | 13,679 | (45) | (0.3) | 13,724 |
| Carroll | 77,553 | 1,514 | 2.0 | 76,039 | (288) | (0.4) | 76,327 |
| Cecil | 42,453 | 765 | 1.8 | 41,688 | (693) | (1.6) | 42,381 |
| Charles | 68,339 | 2,399 | 3.6 | 65,940 | 131 | 0.2 | 65,809 |
| Dorchester | 13,975 | (6) | (0.0) | 13,981 | (64) | (0.5) | 14,045 |
| Frederick | 110,783 | 2,851 | 2.6 | 107,932 | (401) | (0.4) | 108,333 |
| Garrett | 12,685 | (17) | (0.1) | 12,702 | (101) | (0.8) | 12,803 |
| Harford | 113,635 | 1,941 | 1.7 | 111,694 | (1,113) | (1.0) | 112,807 |
| Howard | 134,146 | 5,175 | 4.0 | 128,971 | (831) | (0.6) | 129,802 |
| Kent | 8,407 | 18 | 0.2 | 8,389 | 7 | 0.1 | 8,382 |
| Montgomery | 452,844 | 13,393 | 3.0 | 439,451 | (5,748) | (1.3) | 445,199 |
| Prince George's | 413,081 | 6,083 | 1.5 | 406,998 | (2,382) | (0.6) | 409,380 |
| Queen Anne's | 21,305 | 480 | 2.3 | 20,825 | (132) | (0.6) | 20,957 |
| St. Mary's | 46,394 | 1,284 | 2.8 | 45,110 | (309) | (0.7) | 45,419 |
| Somerset | 7,868 | (106) | (1.3) | 7,974 | (10) | (0.1) | 7,984 |
| Talbot | 16,844 | 67 | 0.4 | 16,777 | 79 | 0.5 | 16,698 |
| Washington | 64,775 | 477 | 0.7 | 64,298 | (372) | (0.6) | 64,670 |
| Wicomico | 41,032 | 39 | 0.1 | 40,993 | (226) | (0.5) | 41,219 |
| Worcester | 25,340 | 296 | 1.2 | 25,044 | (171) | (0.7) | 25,215 |
| | <u>2,612,759</u> | <u>40,246</u> | <u>1.6</u> | <u>2,572,513</u> | <u>(17,549)</u> | <u>(0.7)</u> | <u>2,590,062</u> |

Comptroller of Maryland
Revenue Administration Division
Overdistribution of Local Income Taxes
After 1st Reconciling Distribution
Tax Years 2015 and 2014
Table 11

| | Overdistributed | |
|------------------|------------------------------|------------------------------|
| | <u>Tax Year 2015</u> | <u>Tax Year 2014</u> |
| Allegany | \$ - | \$ - |
| Anne Arundel | 17,336,154 | 27,434,580 |
| Baltimore County | 69,185,737 | 68,752,721 |
| Baltimore City | 3,438,292 | 5,258,897 |
| Calvert | 717,630 | 1,332,301 |
| Caroline | - | - |
| Carroll | 428,630 | - |
| Cecil | - | - |
| Charles | 1,923,977 | 343,013 |
| Dorchester | - | - |
| Frederick | 4,588,411 | 3,111,916 |
| Garrett | - | - |
| Harford | 1,418,471 | 3,163,207 |
| Howard | 21,290,308 | 23,765,072 |
| Kent | 588,755 | 1,076,770 |
| Montgomery | 191,228,363 | 228,100,313 |
| Prince George's | 1,060,340 | 5,652,951 |
| Queen Anne's | 1,374,041 | 706,416 |
| St. Mary's | - | 115,895 |
| Somerset | - | - |
| Talbot | 4,445,115 | 5,010,504 |
| Washington | - | - |
| Wicomico | - | - |
| Worcester | - | - |
| | <u><u>\$ 319,024,224</u></u> | <u><u>\$ 373,824,556</u></u> |

Note: Overdistributions adjusted as tax return extensions are processed.