

Comptroller of Maryland
Revenue Administration Division
Tax Year 2016 Fourth Quarter Distribution of Local Income Taxes
February 2017 Distribution
Table 1

	<u>Counties</u>	<u>Municipalities</u>	<u>Grand Total</u>
Allegany	\$ 6,660,660	\$ 597,543	\$ 7,258,203
Anne Arundel	114,208,244	1,303,333	115,511,577
Baltimore County	167,462,210	-	167,462,210
Baltimore City	73,459,396	-	73,459,396
Calvert	18,570,227	217,284	18,787,511
Caroline	3,031,142	145,023	3,176,165
Carroll	37,324,042	1,239,325	38,563,367
Cecil	13,025,713	533,032	13,558,745
Charles	28,377,045	351,767	28,728,812
Dorchester	2,715,475	156,058	2,871,533
Frederick	50,516,471	2,641,148	53,157,619
Garrett	2,950,005	87,807	3,037,812
Harford	52,027,435	968,906	52,996,341
Howard	105,156,842	-	105,156,842
Kent	2,871,547	142,804	3,014,351
Montgomery	347,364,880	8,133,293	355,498,173
Prince George's	127,472,496	5,248,568	132,721,064
Queen Anne's	11,249,027	147,253	11,396,280
St. Mary's	21,544,748	112,756	21,657,504
Somerset	1,520,564	44,979	1,565,543
Talbot	6,817,072	368,151	7,185,223
Washington	18,434,912	770,465	19,205,377
Wicomico	11,595,482	526,849	12,122,331
Worcester	4,973,603	333,908	5,307,511
	<u>\$ 1,229,329,238</u>	<u>\$ 24,070,252</u>	<u>\$ 1,253,399,490</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
Fourth Quarter Distribution of Local Income Tax
For 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 3rd Qtr. Receipts	\$ 8,257,315	\$ 278,046	3.5	\$ 7,979,269	\$ 4,750,172	100.0 +	\$ 3,229,097
4th Qtr. W/H Receipts	3,432,033,238	19,315,617	0.6	3,412,717,621	218,883,181	6.9	3,193,834,440
4th Qtr. Est. Receipts	730,498,744	41,600,074	6.0	688,898,670	26,663,358	4.0	662,235,312
4th Qtr. Dec. Credits	270,810,009	4,567,899	1.7	266,242,110	40,916,780	18.2	225,325,330
Total Receipts	<u>4,441,599,306</u>	<u>65,761,636</u>	<u>1.5</u>	<u>4,375,837,670</u>	<u>291,213,491</u>	<u>7.1</u>	<u>4,084,624,179</u>
Less: Unallocated Reserve	<u>(269,990,609)</u>	<u>(24,199,895)</u>	<u>(9.8)</u>	<u>(245,790,714)</u>	<u>13,830,817</u>	<u>5.3</u>	<u>(259,621,531)</u>
Receipts Available	<u>4,171,608,697</u>	<u>41,561,741</u>	<u>1.0</u>	<u>4,130,046,956</u>	<u>305,044,308</u>	<u>8.0</u>	<u>3,825,002,648</u>
Less: Refund Reserve	<u>(790,045,994)</u>	<u>(8,651,178)</u>	<u>(1.1)</u>	<u>(781,394,816)</u>	<u>(41,783,146)</u>	<u>(5.6)</u>	<u>(739,611,670)</u>
Net Receipts Available	<u>\$ 3,381,562,703</u>	<u>\$ 32,910,563</u>	<u>1.0</u>	<u>\$ 3,348,652,140</u>	<u>\$ 263,261,162</u>	<u>8.5</u>	<u>\$ 3,085,390,978</u>
Local Tax Percentage	37.192364%			37.519593%			37.724864%
Gross Local Tax	\$ 1,257,683,122	\$ 1,282,452	0.1	\$ 1,256,400,670	\$ 92,441,117	7.9	\$ 1,163,959,553
Less: Cost of Administration	<u>(4,283,631)</u>	<u>(298,253)</u>	<u>(7.5)</u>	<u>(3,985,378)</u>	<u>38,616</u>	<u>1.0</u>	<u>(4,023,994)</u>
Local Tax for Distribution	<u>1,253,399,491</u>	<u>984,199</u>	<u>0.1</u>	<u>1,252,415,292</u>	<u>92,479,733</u>	<u>8.0</u>	<u>1,159,935,559</u>
Less: Cities and Town Share	<u>(24,070,253)</u>	<u>(964,552)</u>	<u>(4.2)</u>	<u>(23,105,701)</u>	<u>(932,114)</u>	<u>(4.2)</u>	<u>(22,173,587)</u>
Net Payable to Counties	<u>\$ 1,229,329,238</u>	<u>\$ 19,647</u>	<u>0.0</u>	<u>\$ 1,229,309,591</u>	<u>\$ 91,547,619</u>	<u>8.0</u>	<u>\$ 1,137,761,972</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
1st to 4th Quarterly Estimated Distributions

Table 3

	<u>Tax Year 2016</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2015</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2014</u>
Allegany	\$ 23,072,847	\$ 173,490	0.8	\$ 22,899,357	\$ 1,440,739	6.7	\$ 21,458,618
Anne Arundel (1)	389,105,503	3,345,562	0.9	385,759,941	17,708,414	4.8	368,051,527
Baltimore County	580,449,449	3,357,654	0.6	577,091,795	26,490,892	4.8	550,600,903
Baltimore City	253,123,620	10,732,035	4.4	242,391,585	17,538,388	7.8	224,853,197
Calvert	63,985,465	1,420,330	2.3	62,565,135	3,481,072	5.9	59,084,063
Caroline	10,402,782	166,573	1.6	10,236,209	594,986	6.2	9,641,223
Carroll	128,338,988	3,216,275	2.6	125,122,713	9,002,059	7.8	116,120,654
Cecil	44,933,184	738,825	1.7	44,194,359	2,267,097	5.4	41,927,262
Charles	99,367,497	2,089,071	2.1	97,278,426	7,666,766	8.6	89,611,660
Dorchester	9,342,080	(96,270)	(1.0)	9,438,350	549,004	6.2	8,889,346
Frederick	173,058,877	3,755,994	2.2	169,302,883	11,346,531	7.2	157,956,352
Garrett	10,217,536	117,470	1.2	10,100,066	698,141	7.4	9,401,925
Harford	179,319,923	4,150,679	2.4	175,169,244	9,684,248	5.9	165,484,996
Howard	362,628,184	12,739,076	3.6	349,889,108	21,840,742	6.7	328,048,366
Kent	9,556,175	42,026	0.4	9,514,149	(242,351)	(2.5)	9,756,500
Montgomery	1,181,571,926	35,733,766	3.1	1,145,838,160	30,556,200	2.7	1,115,281,960
Prince George's	437,842,023	8,249,145	1.9	429,592,878	23,885,497	5.9	405,707,381
Queen Anne's	38,412,784	1,542,541	4.2	36,870,243	2,650,580	7.7	34,219,663
St. Mary's	74,274,738	1,547,361	2.1	72,727,377	3,944,243	5.7	68,783,134
Somerset	5,336,979	(2,228)	(0.0)	5,339,207	351,088	7.0	4,988,119
Talbot	22,974,561	(292,801)	(1.3)	23,267,362	339,616	1.5	22,927,746
Washington	63,067,468	1,005,248	1.6	62,062,220	3,304,649	5.6	58,757,571
Wicomico	39,562,909	1,145,705	3.0	38,417,204	2,591,763	7.2	35,825,441
Worcester (2)	16,307,076	6,170,598	60.9	10,136,478	767,378	8.2	9,369,100
	<u>\$ 4,216,252,574</u>	<u>\$ 101,048,125</u>	<u>2.5</u>	<u>\$ 4,115,204,449</u>	<u>\$ 198,457,742</u>	<u>5.1</u>	<u>\$ 3,916,746,707</u>

Notes:

(1) Anne Arundel County's tax rate decreased to 2.50%, from 2.56% in tax year 2016.

(2) Worcester County's tax rate increase to 1.75%, from 1.25% in tax year 2016.