

Comptroller of Maryland
Revenue Administration Division
Tax Year 2017 Second Quarter (April/May Portion), Tax Year 2016 First Reconciling, and
Tax Years 2016 and 2013 Unallocated Distribution of Local Income Taxes
June 2017 Distribution
Table 1

	Counties					Cities and Towns				Grand Total
	TY 2017 2nd Qtr.	TY 2016 1st Rec.	TY 2016 & 2013 Unallocated	School Loan Payback	Total	TY 2017 2nd Qtr.	TY 2016 1st Rec.	TY 2016 & 2013 Unallocated	Total	
Allegany	\$ 3,475,351	\$ 171,900	\$ 730,126	\$ -	\$ 4,377,377	\$ 358,526	\$ 16,202	\$ 83,152	\$ 457,880	\$ 4,835,257
Anne Arundel	60,232,701	-	13,308,565	-	73,541,266	782,000	3,419	161,522	946,941	74,488,207
Baltimore County	88,455,690	-	19,035,960	-	107,491,650	-	-	-	-	107,491,650
Baltimore City	38,802,194	-	8,842,340	(13,304)	47,631,230	-	-	-	-	47,631,230
Calvert	10,514,820	-	2,037,245	-	12,552,065	139,627	122,244	29,783	291,654	12,843,719
Caroline	1,590,674	588,532	357,032	-	2,536,238	87,014	69,790	19,827	176,631	2,712,869
Carroll	19,626,067	-	4,038,875	-	23,664,942	743,595	533,441	173,958	1,450,994	25,115,936
Cecil	6,842,084	1,015,058	1,519,264	-	9,376,406	319,819	99,734	69,536	489,089	9,865,495
Charles	14,963,866	-	3,240,450	-	18,204,316	211,060	82,502	48,580	342,142	18,546,458
Dorchester	1,423,145	466,543	335,180	-	2,224,868	93,635	72,540	22,530	188,705	2,413,573
Frederick	26,493,847	-	5,618,459	-	32,112,306	1,584,689	1,007,954	364,210	2,956,853	35,069,159
Garrett	1,551,931	7,208	344,025	-	1,903,164	52,684	29,660	11,482	93,826	1,996,990
Harford	27,412,007	-	5,641,710	-	33,053,717	581,343	291,407	125,492	998,242	34,051,959
Howard	55,545,189	-	11,411,717	-	66,956,906	-	-	-	-	66,956,906
Kent	1,506,541	-	318,791	-	1,825,332	85,682	20,763	20,972	127,417	1,952,749
Montgomery	182,898,727	-	37,571,401	-	220,470,128	4,879,976	868,219	1,067,552	6,815,747	227,285,875
Prince George's	66,955,825	-	15,120,131	-	82,075,956	3,149,141	2,081,076	740,686	5,970,903	88,046,859
Queen Anne's	5,931,314	-	1,279,092	-	7,210,406	88,352	167,449	26,870	282,671	7,493,077
St. Mary's	11,372,120	-	2,364,537	(158)	13,736,499	67,654	37,759	17,462	122,875	13,859,374
Somerset	818,838	491,039	192,695	-	1,502,572	27,419	11,182	6,447	45,048	1,547,620
Talbot	3,574,435	-	821,296	-	4,395,731	220,891	158,507	46,878	426,276	4,822,007
Washington	9,682,247	407,642	2,087,611	-	12,177,500	462,279	128,134	100,561	690,974	12,868,474
Wicomico	6,087,064	1,843,384	1,404,204	-	9,334,652	316,109	205,272	81,116	602,497	9,937,149
Worcester	2,603,148	-	391,460	-	2,994,608	200,345	59,831	52,922	313,098	3,307,706
	<u>\$ 648,359,825</u>	<u>\$ 4,991,306</u>	<u>\$ 138,012,166</u>	<u>\$ (13,462)</u>	<u>\$ 791,349,835</u>	<u>\$ 14,451,840</u>	<u>\$ 6,067,085</u>	<u>\$ 3,271,538</u>	<u>\$ 23,790,463</u>	<u>\$ 815,140,298</u>

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly (April/May Portion) Distribution of Local Income Tax
Tax Years 2017, 2016, and 2015

Table 2

	<u>2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>2016</u>	<u>\$ Difference</u>	<u>%</u>	<u>2015</u>
Late 1st Qtr. Receipts	\$ 2,000,000	\$ (1,000,000)	(33.3)	\$ 3,000,000	\$ (5,000,000)	(62.5)	\$ 8,000,000
Proj. A/M W/H Receipts	1,974,000,000	7,000,000	0.4	1,967,000,000	102,000,000	5.5	1,865,000,000
Proj. A/M Est. Receipts	<u>371,000,000</u>	<u>(14,000,000)</u>	<u>(3.6)</u>	<u>385,000,000</u>	<u>(1,000,000)</u>	<u>(0.3)</u>	<u>386,000,000</u>
Total Receipts	2,347,000,000	(8,000,000)	(0.3)	2,355,000,000	96,000,000	4.2	2,259,000,000
Less: Unallocated Reserve	<u>(142,666,620)</u>	<u>(10,386,317)</u>	<u>(7.9)</u>	<u>(132,280,303)</u>	<u>11,303,296</u>	<u>7.9</u>	<u>(143,583,599)</u>
Receipts Available	2,204,333,380	(18,386,317)	(0.8)	2,222,719,697	107,303,296	5.1	2,115,416,401
Less: Refund Reserve	<u>(417,460,226)</u>	<u>3,174,705</u>	<u>0.8</u>	<u>(420,634,931)</u>	<u>(11,590,546)</u>	<u>(2.8)</u>	<u>(409,044,385)</u>
Net Receipts Available	<u>\$ 1,786,873,154</u>	<u>\$ (15,211,612)</u>	<u>(0.8)</u>	<u>\$ 1,802,084,766</u>	<u>\$ 95,712,750</u>	<u>5.6</u>	<u>\$ 1,706,372,016</u>
Local Tax Percentage	37.220152%			37.502783%			37.722465%
Gross Local Tax	\$ 665,076,897	\$ (10,755,046)	(1.6)	\$ 675,831,943	\$ 32,146,351	5.0	\$ 643,685,592
Less: Cost of Administration	<u>(2,265,232)</u>	<u>(121,452)</u>	<u>(5.7)</u>	<u>(2,143,780)</u>	<u>81,544</u>	<u>3.7</u>	<u>(2,225,324)</u>
Local Tax for Distribution	662,811,665	(10,876,498)	(1.6)	673,688,163	32,227,895	5.0	641,460,268
Less: Cities and Town Share	<u>(14,451,840)</u>	<u>(391,509)</u>	<u>(2.8)</u>	<u>(14,060,331)</u>	<u>(766,251)</u>	<u>(5.8)</u>	<u>(13,294,080)</u>
Net Payable to Counties	<u>\$ 648,359,825</u>	<u>\$ (11,268,007)</u>	<u>(1.7)</u>	<u>\$ 659,627,832</u>	<u>\$ 31,461,644</u>	<u>5.0</u>	<u>\$ 628,166,188</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Distributed through June 2017, 2016, and 2015, respectively

Table 3

	<u>Tax Year 2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2016</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2015</u>
Allegany	\$ 8,963,529	\$ (68,605)	(0.8)	\$ 9,032,134	\$ 388,423	4.5	\$ 8,643,711
Anne Arundel	155,781,304	7,251,056	4.9	148,530,248	1,311,099	0.9	147,219,149
Baltimore County	228,866,193	2,928,728	1.3	225,937,465	4,120,176	1.9	221,817,289
Baltimore City	100,395,016	2,523,649	2.6	97,871,367	7,998,778	8.9	89,872,589
Calvert (2)	27,194,489	2,413,459	9.7	24,781,030	1,078,514	4.6	23,702,516
Caroline	4,108,735	70,711	1.8	4,038,024	148,537	3.8	3,889,487
Carroll	50,720,609	929,170	1.9	49,791,439	2,677,870	5.7	47,113,569
Cecil	17,677,529	208,511	1.2	17,469,018	682,735	4.1	16,786,283
Charles	38,700,081	(503,366)	(1.3)	39,203,447	3,092,081	8.6	36,111,366
Dorchester	3,674,753	27,534	0.8	3,647,219	(17,149)	(0.5)	3,664,368
Frederick	68,423,278	1,479,979	2.2	66,943,299	2,896,350	4.5	64,046,949
Garrett	4,011,216	23,331	0.6	3,987,885	151,885	4.0	3,836,000
Harford	70,878,461	1,350,225	1.9	69,528,236	3,368,301	5.1	66,159,935
Howard	143,715,074	3,378,751	2.4	140,336,323	9,564,516	7.3	130,771,807
Kent	3,891,159	317,662	8.9	3,573,497	(195,953)	(5.2)	3,769,450
Montgomery	472,836,730	23,145,064	5.1	449,691,666	13,866,262	3.2	435,825,404
Prince George's	172,988,663	3,331,745	2.0	169,656,918	6,807,788	4.2	162,849,130
Queen Anne's	15,339,403	590,566	4.0	14,748,837	932,961	6.8	13,815,876
St. Mary's	29,418,335	656,477	2.3	28,761,858	1,132,160	4.1	27,629,698
Somerset (3)	2,116,450	75	0.0	2,116,375	96,348	4.8	2,020,027
Talbot	9,230,810	559,412	6.5	8,671,398	(673,432)	(7.2)	9,344,830
Washington	25,014,737	688,068	2.8	24,326,669	571,973	2.4	23,754,696
Wicomico	15,724,319	463,792	3.0	15,260,527	774,366	5.3	14,486,161
Worcester	6,719,376	728,762	12.2	5,990,614	2,301,428	62.4	3,689,186
	<u>\$ 1,676,390,249</u>	<u>\$ 52,494,756</u>	<u>3.2</u>	<u>\$ 1,623,895,493</u>	<u>\$ 63,076,017</u>	<u>4.0</u>	<u>\$ 1,560,819,476</u>

Notes:

- (1) Cash Distributions are reduced by receivables and administration expenses.
- (2) Calvert County's tax rate increased to 3.00%, from 2.80% in tax year 2016.
- (3) Somerset County's tax rate increased to 3.20%, from 3.15% in tax year 2016.

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Distributed through June 2017, 2016, and 2015, respectively

Table 4

	<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	\$ 23,244,747	\$ (67,933)	(0.3)	\$ 23,312,680	\$ 986,450	4.4	\$ 22,326,230
Anne Arundel (2)	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	10,991,314	355,105	3.3	10,636,209	565,601	5.6	10,070,608
Carroll	128,338,988	3,216,275	2.6	125,122,713	8,556,664	7.3	116,566,049
Cecil	45,948,242	729,781	1.6	45,218,461	2,054,938	4.8	43,163,523
Charles	99,367,497	2,089,071	2.1	97,278,426	7,666,766	8.6	89,611,660
Dorchester	9,808,623	209,275	2.2	9,599,348	492,443	5.4	9,106,905
Frederick	173,058,877	3,755,994	2.2	169,302,883	11,346,531	7.2	157,956,352
Garrett	10,224,744	(245,957)	(2.3)	10,470,701	642,577	6.5	9,828,124
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	1,271,706	1.7	73,003,032	4,219,898	6.1	68,783,134
Somerset	5,828,018	61,130	1.1	5,766,888	317,632	5.8	5,449,256
Talbot	22,974,561	(292,801)	(1.3)	23,267,362	339,616	1.5	22,927,746
Washington	63,475,110	469,762	0.7	63,005,348	3,055,385	5.1	59,949,963
Wicomico	41,406,293	985,216	2.4	40,421,077	2,933,329	7.8	37,487,748
Worcester (3)	16,307,076	5,464,615	50.4	10,842,461	958,283	9.7	9,884,178
	<u>\$ 4,221,243,880</u>	<u>\$ 99,314,053</u>	<u>2.4</u>	<u>\$ 4,121,929,827</u>	<u>\$ 197,729,795</u>	<u>5.0</u>	<u>\$ 3,924,200,032</u>

Notes:

- (1) Cash Distributions are reduced by receivables and administration expenses.
- (2) Anne Arundel County's tax rate decreased to 2.50%, from 2.56% in tax year 2015.
- (3) Worcester County's tax rate increased to 1.75%, from 1.25% in tax year 2015.

Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through May 31st
Tax 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	28,272	83	0.3	28,189	(489)	(1.7)	28,678
Anne Arundel	249,682	3,782	1.5	245,900	4,929	2.0	240,971
Baltimore County	373,497	(4,482)	(1.2)	377,979	1,874	0.5	376,105
Baltimore City	239,375	3,990	1.7	235,385	(4,007)	(1.7)	239,392
Calvert	40,447	487	1.2	39,960	1,078	2.8	38,882
Caroline	14,145	258	1.9	13,887	208	1.5	13,679
Carroll	78,101	548	0.7	77,553	1,514	2.0	76,039
Cecil	43,223	770	1.8	42,453	765	1.8	41,688
Charles	70,691	2,352	3.4	68,339	2,399	3.6	65,940
Dorchester	14,230	255	1.8	13,975	(6)	(0.0)	13,981
Frederick	113,404	2,621	2.4	110,783	2,851	2.6	107,932
Garrett	12,779	94	0.7	12,685	(17)	(0.1)	12,702
Harford	115,960	2,325	2.0	113,635	1,941	1.7	111,694
Howard	135,487	1,341	1.0	134,146	5,175	4.0	128,971
Kent	8,323	(84)	(1.0)	8,407	18	0.2	8,389
Montgomery	457,560	4,716	1.0	452,844	13,393	3.0	439,451
Prince George's	417,232	4,151	1.0	413,081	6,083	1.5	406,998
Queen Anne's	21,707	402	1.9	21,305	480	2.3	20,825
St. Mary's	47,215	821	1.8	46,394	1,284	2.8	45,110
Somerset	8,094	226	2.9	7,868	(106)	(1.3)	7,974
Talbot	16,825	(19)	(0.1)	16,844	67	0.4	16,777
Washington	66,083	1,308	2.0	64,775	477	0.7	64,298
Wicomico	41,910	878	2.1	41,032	39	0.1	40,993
Worcester	25,677	337	1.3	25,340	296	1.2	25,044
	<u>2,639,919</u>	<u>27,160</u>	<u>1.0</u>	<u>2,612,759</u>	<u>40,246</u>	<u>1.6</u>	<u>2,572,513</u>

Comptroller of Maryland
Revenue Administration Division
Unallocated Distribution of Local Income Tax
Fiscal Years 2017, 2016, and 2015

Table 6

	<u>2017</u>	<u>\$ Difference</u>	<u>%</u>		<u>2016</u>	<u>\$ Difference</u>	<u>%</u>		<u>2015</u>
Allegany	\$ 730,126	\$ 27,881	4.0	\$	702,245	\$ 10,057	1.5	\$	692,188
Anne Arundel	13,308,565	502,791	3.9		12,805,774	269,154	2.1		12,536,620
Baltimore County	19,035,960	(1,742,214)	(8.4)		20,778,174	1,312,809	6.7		19,465,365
Baltimore City	8,842,340	(8,919)	(0.1)		8,851,259	213,343	2.5		8,637,916
Calvert	2,037,245	8,809	0.4		2,028,436	41,884	2.1		1,986,552
Caroline	357,032	10,435	3.0		346,597	10,976	3.3		335,621
Carroll	4,038,875	(6,479)	(0.2)		4,045,354	65,201	1.6		3,980,153
Cecil	1,519,264	(21,618)	(1.4)		1,540,882	47,280	3.2		1,493,602
Charles	3,240,450	18,298	0.6		3,222,152	298,446	10.2		2,923,706
Dorchester	335,180	1,227	0.4		333,953	9,199	2.8		324,754
Frederick	5,618,459	123,678	2.3		5,494,781	168,097	3.2		5,326,684
Garrett	344,025	27,913	8.8		316,112	(23,799)	(7.0)		339,911
Harford	5,641,710	(41,435)	(0.7)		5,683,145	100,831	1.8		5,582,314
Howard	11,411,717	(680,600)	(5.6)		12,092,317	756,513	6.7		11,335,804
Kent	318,791	(108,326)	(25.4)		427,117	59,078	16.1		368,039
Montgomery	37,571,401	(3,680,124)	(8.9)		41,251,525	2,895,375	7.5		38,356,150
Prince George's	15,120,131	458,444	3.1		14,661,687	(156,991)	(1.1)		14,818,678
Queen Anne's	1,279,092	(130,177)	(9.2)		1,409,269	204,314	17.0		1,204,955
St. Mary's	2,364,537	56,959	2.5		2,307,578	(22,969)	(1.0)		2,330,547
Somerset	192,695	5,434	2.9		187,261	8,390	4.7		178,871
Talbot	821,296	3,764	0.5		817,532	5,974	0.7		811,558
Washington	2,087,611	49,853	2.4		2,037,758	44,712	2.2		1,993,046
Wicomico	1,404,204	108,339	8.4		1,295,865	55,088	4.4		1,240,777
Worcester	391,460	21,479	5.8		369,981	63,321	20.6		306,660
	<u>\$ 138,012,166</u>	<u>\$ (4,994,588)</u>	<u>(3.5)</u>		<u>\$ 143,006,754</u>	<u>\$ 6,436,283</u>	<u>4.7</u>		<u>\$ 136,570,471</u>

**Comptroller of Maryland
Revenue Administration Division
Fourth Quarter Distribution of the Disparity and Teacher's
Supplemental Retirement Grants
June 2017 Distribution
Table 7**

	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	19,526,336	2,511,899	22,038,235
Calvert	-	-	-
Caroline	532,946	171,277	704,223
Carroll	-	-	-
Cecil	72,901 *	-	72,901
Charles	-	-	-
Dorchester	505,673	77,228	582,901
Frederick	-	-	-
Garrett	532,818	101,600	634,418
Harford	-	-	-
Howard	-	-	-
Kent	-	-	-
Montgomery	-	-	-
Prince George's	4,000,333 *	2,407,176	6,407,509
Queen Anne's	-	-	-
St. Mary's	-	-	-
Somerset	1,227,042	95,500	1,322,542
Talbot	-	-	-
Washington	333,588 *	-	333,588
Wicomico	1,700,715 *	391,959	2,092,674
Worcester	-	-	-
	<u>\$ 30,256,978</u>	<u>\$ 6,914,666</u>	<u>\$ 37,171,644</u>

* Budget adjustment reduced the June distribution.