

Comptroller of Maryland
Revenue Administration Division
Tax Year 2016 Third Quarter and
Tax Year 2015 Fourth Reconciling Distributions of Local Income Taxes
November 2016 Distribution
Table 1

	Counties			Cities and Towns			Grand Total
	TY 2016 3rd Qtr.	TY 2015 4th Rec	Total	TY 2016 3rd Qtr.	TY 2015 4th Rec	Total	
Allegany	\$ 5,463,497	\$ 666,784	\$ 6,130,281	\$ 597,543	\$ 84,345	\$ 681,888	\$ 6,812,169
Anne Arundel	95,155,841	40,683,582	135,839,423	1,303,333	872,556	2,175,889	138,015,312
Baltimore County	139,841,104	39,561,002	179,402,106	-	-	-	179,402,106
Baltimore City	61,343,052	31,529,600	92,872,652	-	-	-	92,872,652
Calvert	15,471,427	4,064,975	19,536,402	217,284	36,421	253,705	19,790,107
Caroline	2,507,268	692,716	3,199,984	145,023	19,195	164,218	3,364,202
Carroll	30,963,426	6,826,163	37,789,589	1,239,325	163,981	1,403,306	39,192,895
Cecil	10,789,343	2,399,835	13,189,178	533,032	70,825	603,857	13,793,035
Charles	23,638,534	5,564,645	29,203,179	351,767	66,964	418,731	29,621,910
Dorchester	2,241,846	675,685	2,917,531	156,058	44,178	200,236	3,117,767
Frederick	41,748,688	13,256,529	55,005,217	2,641,148	705,946	3,347,094	58,352,311
Garrett	2,448,950	514,164	2,963,114	87,807	12,170	99,977	3,063,091
Harford	43,286,254	10,106,482	53,392,736	968,906	167,501	1,136,407	54,529,143
Howard	87,812,342	35,940,871	123,753,213	-	-	-	123,753,213
Kent	2,374,362	1,414,710	3,789,072	142,804	178,623	321,427	4,110,499
Montgomery	288,729,248	135,347,962	424,077,210	8,133,293	5,112,189	13,245,482	437,322,692
Prince George's	105,581,572	22,962,476	128,544,048	5,248,568	1,093,594	6,342,162	134,886,210
Queen Anne's	9,369,332	4,720,460	14,089,792	147,253	59,136	206,389	14,296,181
St. Mary's	17,972,574	4,075,792	22,048,366	112,756	20,071	132,827	22,181,193
Somerset	1,262,345	295,679	1,558,024	44,979	6,154	51,133	1,609,157
Talbot	5,631,946	2,002,835	7,634,781	368,151	183,925	552,076	8,186,857
Washington	15,267,190	3,983,986	19,251,176	770,465	82,639	853,104	20,104,280
Wicomico	9,596,033	2,359,108	11,955,141	526,849	76,131	602,980	12,558,121
Worcester	4,098,185	1,778,033	5,876,218	333,908	349,116	683,024	6,559,242
	\$ 1,022,594,359	\$ 371,424,074	\$ 1,394,018,433	\$ 24,070,252	\$ 9,405,660	\$ 33,475,912	\$ 1,427,494,345

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Third Quarterly 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 2nd Qtr. Receipts	\$ 4,071,824	\$ (1,793,990)	(30.6)	\$ 5,865,814	\$ (3,242,875)	(35.6)	\$ 9,108,689
3rd Qtr. W/H Receipts	3,175,761,707	216,543,364	7.3	2,959,218,343	110,975,720	3.9	2,848,242,623
3rd Qtr. Est. Receipts	509,399,209	2,358,069	0.5	507,041,140	131,565	0.0	506,909,575
3rd Qtr. Dec. Credits	<u>19,772,130</u>	<u>(1,311,678)</u>	<u>(6.2)</u>	<u>21,083,808</u>	<u>6,692,532</u>	<u>46.5</u>	<u>14,391,276</u>
Total Receipts	3,709,004,870	215,795,765	6.2	3,493,209,105	114,556,942	3.4	3,378,652,163
Less: Unallocated Reserve	<u>(225,458,537)</u>	<u>(29,245,063)</u>	<u>(14.9)</u>	<u>(196,213,474)</u>	<u>18,535,989</u>	<u>8.6</u>	<u>(214,749,463)</u>
Receipts Available	3,483,546,333	186,550,702	5.7	3,296,995,631	133,092,931	4.2	3,163,902,700
Less: Refund Reserve	<u>(659,736,333)</u>	<u>(35,952,797)</u>	<u>(5.8)</u>	<u>(623,783,536)</u>	<u>(12,003,735)</u>	<u>(2.0)</u>	<u>(611,779,801)</u>
Net Receipts Available	\$ <u>2,823,810,000</u>	\$ <u>150,597,905</u>	5.6	\$ <u>2,673,212,095</u>	\$ <u>121,089,196</u>	4.7	\$ <u>2,552,122,899</u>
Local Tax Percentage	37.192364%			37.519593%			37.724864%
Gross Local Tax	\$ 1,050,241,704	\$ 47,263,397	4.7	\$ 1,002,978,307	\$ 40,193,415	4.2	\$ 962,784,892
Less: Cost of Administration	<u>(3,577,092)</u>	<u>(395,585)</u>	<u>(12.4)</u>	<u>(3,181,507)</u>	<u>146,994</u>	<u>4.4</u>	<u>(3,328,501)</u>
Local Tax for Distribution	1,046,664,612	46,867,812	4.7	999,796,800	40,340,409	4.2	959,456,391
Less: Cities and Town Share	<u>(24,070,253)</u>	<u>(1,648,909)</u>	<u>(7.4)</u>	<u>(22,421,344)</u>	<u>(272,557)</u>	<u>(1.2)</u>	<u>(22,148,787)</u>
Net Payable to Counties	<u>\$ 1,022,594,359</u>	<u>\$ 45,218,903</u>	<u>4.6</u>	<u>\$ 977,375,456</u>	<u>\$ 40,067,852</u>	<u>4.3</u>	<u>\$ 937,307,604</u>

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

Table 3

	2016	\$ Difference	%	2015	\$ Difference	%	2014
Allegany	\$ 5,463,497	\$ 55,361	1.0	\$ 5,408,136	\$ 236,303	4.6	\$ 5,171,833
Anne Arundel (1)	95,155,841	4,027,796	4.4	91,128,045	2,695,164	3.0	88,432,881
Baltimore County	139,841,104	3,971,967	2.9	135,869,137	2,557,494	1.9	133,311,643
Baltimore City	61,343,052	2,487,392	4.2	58,855,660	4,842,456	9.0	54,013,204
Calvert	15,471,427	576,975	3.9	14,894,452	656,876	4.6	14,237,576
Caroline	2,507,268	84,116	3.5	2,423,152	90,422	3.9	2,332,730
Carroll	30,963,426	1,064,707	3.6	29,898,719	1,527,980	5.4	28,370,739
Cecil	10,789,343	304,414	2.9	10,484,929	415,058	4.1	10,069,871
Charles	23,638,534	75,421	0.3	23,563,113	1,872,132	8.6	21,690,981
Dorchester	2,241,846	53,806	2.5	2,188,040	(9,197)	(0.4)	2,197,237
Frederick	41,748,688	1,585,115	3.9	40,163,573	1,760,295	4.6	38,403,278
Garrett	2,448,950	54,047	2.3	2,394,903	92,596	4.0	2,302,307
Harford	43,286,254	1,510,138	3.6	41,776,116	2,048,630	5.2	39,727,486
Howard	87,812,342	3,420,075	4.1	84,392,267	5,798,727	7.4	78,593,540
Kent	2,374,362	230,212	10.7	2,144,150	(115,073)	(5.1)	2,259,223
Montgomery	288,729,248	17,608,481	6.5	271,120,767	9,477,091	3.6	261,643,676
Prince George's	105,581,572	3,744,619	3.7	101,836,953	4,147,678	4.2	97,689,275
Queen Anne's	9,369,332	504,953	5.7	8,864,379	565,602	6.8	8,298,777
St. Mary's	17,972,574	680,138	3.9	17,292,436	690,344	4.2	16,602,092
Somerset	1,262,345	(8,743)	(0.7)	1,271,088	58,538	4.8	1,212,550
Talbot	5,631,946	430,660	8.3	5,201,286	(401,698)	(7.2)	5,602,984
Washington	15,267,190	666,581	4.6	14,600,609	351,593	2.5	14,249,016
Wicomico	9,596,033	437,523	4.8	9,158,510	469,798	5.4	8,688,712
Worcester (2)	4,098,185	1,653,149	67.6	2,445,036	239,043	10.8	2,205,993
	<u>\$ 1,022,594,359</u>	<u>\$ 45,218,903</u>	<u>4.6</u>	<u>\$ 977,375,456</u>	<u>\$ 40,067,852</u>	<u>4.3</u>	<u>\$ 937,307,604</u>

Notes:

(1) Anne Arundel County's tax rate decreased to 2.5%, from 2.56% in tax year 2016.

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

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Through the Month of November 2016, 2015, and 2014

Table 4

	<u>Tax Year 2015</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2014</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2013</u>
Allegany	\$ 24,393,258	\$ 523,652	2.2	\$ 23,869,606	\$ 795,488	3.4	\$ 23,074,118
Anne Arundel	426,443,524	31,088,811	7.9	395,354,713	7,629,823	2.0	387,724,890
Baltimore County	616,652,797	18,475,133	3.1	598,177,664	11,016,241	1.9	587,161,423
Baltimore City	279,843,995	14,199,473	5.3	265,644,522	15,709,407	6.3	249,935,115
Calvert	67,561,019	3,605,109	5.6	63,955,910	2,023,329	3.3	61,932,581
Caroline	11,588,416	539,655	4.9	11,048,761	559,660	5.3	10,489,101
Carroll (2)	135,005,867	6,278,165	4.9	128,727,702	5,480,348	4.4	123,247,354
Cecil	49,057,251	1,057,203	2.2	48,000,048	1,446,947	3.1	46,553,101
Charles	103,693,284	1,959,306	1.9	101,733,978	11,645,771	12.9	90,088,207
Dorchester	10,631,038	260,223	2.5	10,370,815	(125,111)	(1.2)	10,495,926
Frederick	183,039,990	9,364,020	5.4	173,675,970	5,914,099	3.5	167,761,871
Garrett	11,193,615	314,520	2.9	10,879,095	350,671	3.3	10,528,424
Harford	189,173,483	9,245,592	5.1	179,927,891	6,753,916	3.9	173,173,975
Howard	385,829,979	18,447,413	5.0	367,382,566	21,523,222	6.2	345,859,344
Kent	10,928,859	787,509	7.8	10,141,350	(726,614)	(6.7)	10,867,964
Montgomery	1,281,186,122	89,144,218	7.5	1,192,041,904	29,738,529	2.6	1,162,303,375
Prince George's	467,598,202	23,366,594	5.3	444,231,608	12,334,438	2.9	431,897,170
Queen Anne's	41,953,640	2,560,636	6.5	39,393,004	1,889,418	5.0	37,503,586
St. Mary's	78,778,012	3,869,790	5.2	74,908,222	2,657,556	3.7	72,250,666
Somerset	6,233,799	156,511	2.6	6,077,288	241,629	4.1	5,835,659
Talbot	25,270,196	1,655,213	7.0	23,614,983	(1,429,741)	(5.7)	25,044,724
Washington	68,147,690	3,631,101	5.6	64,516,589	826,775	1.3	63,689,814
Wicomico	44,068,202	2,334,334	5.6	41,733,868	1,482,014	3.7	40,251,854
Worcester	13,181,909	1,849,595	16.3	11,332,314	717,734	6.8	10,614,580
	<u>\$ 4,531,454,147</u>	<u>\$ 244,713,776</u>	<u>5.7</u>	<u>\$ 4,286,740,371</u>	<u>\$ 138,455,549</u>	<u>3.3</u>	<u>\$ 4,148,284,822</u>

Notes:

(1) Cash Distributions are reduced by receivables and administration expenses.

(2) 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 November 1st
For Tax Years 2015, 2014, and 2013

Table 5

	<u>2015</u>	<u>Difference</u>	<u>%</u>	<u>2014</u>	<u>Difference</u>	<u>%</u>	<u>2013</u>
Allegany	29,547	(149)	(0.5)	29,696	122	0.4	29,574
Anne Arundel	266,012	4,774	1.8	261,238	2,149	0.8	259,089
Baltimore County	409,096	3,411	0.8	405,685	2,867	0.7	402,818
Baltimore City	256,537	1,152	0.5	255,385	2,149	0.8	253,236
Calvert	42,595	943	2.3	41,652	224	0.5	41,428
Caroline	14,953	463	3.2	14,490	104	0.7	14,386
Carroll	81,982	1,187	1.5	80,795	771	1.0	80,024
Cecil	45,408	870	2.0	44,538	245	0.6	44,293
Charles	73,027	2,527	3.6	70,500	1,209	1.7	69,291
Dorchester	15,054	148	1.0	14,906	58	0.4	14,848
Frederick	118,605	2,701	2.3	115,904	1,113	1.0	114,791
Garrett	13,410	124	0.9	13,286	11	0.1	13,275
Harford	120,322	1,861	1.6	118,461	456	0.4	118,005
Howard	146,423	4,196	3.0	142,227	1,808	1.3	140,419
Kent	9,158	87	1.0	9,071	115	1.3	8,956
Montgomery	508,650	12,051	2.4	496,599	3,311	0.7	493,288
Prince George's	452,097	10,384	2.4	441,713	4,784	1.1	436,929
Queen Anne's	23,204	551	2.4	22,653	110	0.5	22,543
St. Mary's	49,113	1,182	2.5	47,931	470	1.0	47,461
Somerset	8,509	76	0.9	8,433	26	0.3	8,407
Talbot	18,577	2	0.0	18,575	262	1.4	18,313
Washington	68,240	1,241	1.9	66,999	94	0.1	66,905
Wicomico	44,219	799	1.8	43,420	157	0.4	43,263
Worcester	27,437	377	1.4	27,060	70	0.3	26,990
	<u>2,842,175</u>	<u>50,958</u>	<u>1.8</u>	<u>2,791,217</u>	<u>22,685</u>	<u>0.8</u>	<u>2,768,532</u>