

Comptroller of Maryland
Revenue Administration Division
Tax Year 2017 Second Quarter True-up and
Tax Year 2016 Second Reconciling Distributions of Local Income Taxes
August, 2017
Table 1

| | Counties | | | Cities and Towns | | | Grand Total |
|------------------|-----------------------------|-----------------------------|----------------|-----------------------------|-----------------------------|--------------|--------------------|
| | TY 2017 2nd Qtr. | TY 2016 2nd Rec. | Total | TY 2017 2nd Qtr. | TY 2016 2nd Rec. | Total | |
| Allegany | \$ 527,514 | \$ 262,297 | \$ 789,811 | \$ 17,128 | \$ 537 | \$ 17,665 | \$ 807,476 |
| Anne Arundel | 8,548,550 | - | 8,548,550 | 119,213 | 75,981 | 195,194 | 8,743,744 |
| Baltimore County | 12,566,037 | - | 12,566,037 | - | - | - | 12,566,037 |
| Baltimore City | 5,512,249 | - | 5,512,249 | - | - | - | 5,512,249 |
| Calvert | 1,408,155 | 361,987 | 1,770,142 | 105,418 | 16,422 | 121,840 | 1,891,982 |
| Caroline | 178,949 | 316,575 | 495,524 | 59,384 | 7,538 | 66,922 | 562,446 |
| Carroll | 2,408,248 | 1,708,366 | 4,116,614 | 485,471 | 81,831 | 567,302 | 4,683,916 |
| Cecil | 911,892 | 1,246,415 | 2,158,307 | 105,530 | 14,960 | 120,490 | 2,278,797 |
| Charles | 2,049,269 | 896,259 | 2,945,528 | 106,485 | 29,510 | 135,995 | 3,081,523 |
| Dorchester | 152,707 | 258,164 | 410,871 | 62,767 | 15,944 | 78,711 | 489,582 |
| Frederick | 3,042,917 | 1,897,014 | 4,939,931 | 945,926 | 235,853 | 1,181,779 | 6,121,710 |
| Garrett | 205,382 | 135,091 | 340,473 | 22,570 | 2,143 | 24,713 | 365,186 |
| Harford | 3,671,644 | 2,661,155 | 6,332,799 | 305,099 | 58,570 | 363,669 | 6,696,468 |
| Howard | 7,890,763 | - | 7,890,763 | - | - | - | 7,890,763 |
| Kent | 208,101 | - | 208,101 | 18,091 | 3,206 | 21,297 | 229,398 |
| Montgomery | 25,167,207 | - | 25,167,207 | 1,508,682 | 898,062 | 2,406,744 | 27,573,951 |
| Prince George's | 7,907,770 | 4,673,454 | 12,581,224 | 2,051,359 | 673,434 | 2,724,793 | 15,306,017 |
| Queen Anne's | 769,931 | - | 769,931 | 85,224 | 14,996 | 100,220 | 870,151 |
| St. Mary's | 1,587,574 | 810,783 | 2,398,357 | 37,563 | 11,288 | 48,851 | 2,447,208 |
| Somerset | 106,181 | 77,470 | 183,651 | 14,039 | 2,184 | 16,223 | 199,874 |
| Talbot | 412,306 | - | 412,306 | 126,859 | 39,945 | 166,804 | 579,110 |
| Washington | 1,241,093 | 1,037,534 | 2,278,627 | 200,041 | 45,155 | 245,196 | 2,523,823 |
| Wicomico | 712,598 | 742,249 | 1,454,847 | 197,039 | 25,705 | 222,744 | 1,677,591 |
| Worcester | 301,528 | - | 301,528 | 96,737 | 73,417 | 170,154 | 471,682 |
| | \$ 87,488,565 | \$ 17,084,813 | \$ 104,573,378 | \$ 6,670,625 | \$ 2,326,681 | \$ 8,997,306 | \$ 113,570,684 |

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly Distribution of Local Income Tax
Tax Years 2017, 2016, and 2015

Table 2

| | 2017 | \$ Difference | % | 2016 | \$ Difference | % | 2015 |
|------------------------------|----------------------|----------------------|----------|----------------------|------------------------|----------|----------------------|
| Late 1st Qtr. W/H Receipts | \$ 5,125,671 | \$ (1,242,589) | (19.5) | \$ 6,368,260 | \$ (3,216,077) | (33.6) | \$ 9,584,337 |
| 2nd Qtr. W/H Receipts | 3,193,741,541 | 179,209,350 | 5.9 | 3,014,532,191 | 74,290,952 | 2.5 | 2,940,241,239 |
| 2nd Qtr. Est. Receipts | 488,847,010 | (9,089,837) | (1.8) | 497,936,847 | (20,531,584) | (4.0) | 518,468,431 |
| 2nd Qtr. Dec Credits | 53,701,174 | 4,046,177 | 8.1 | 49,654,997 | 11,917,731 | 31.6 | 37,737,266 |
| Total Receipts | <u>3,741,415,396</u> | <u>172,923,101</u> | 4.8 | <u>3,568,492,295</u> | <u>62,461,022</u> | 1.8 | <u>3,506,031,273</u> |
| Less: Unallocated Reserve | (227,428,669) | (26,986,528) | (13.5) | (200,442,141) | 22,403,626 | 10.1 | (222,845,767) |
| Receipts Available | <u>3,513,986,727</u> | <u>145,936,573</u> | 4.3 | <u>3,368,050,154</u> | <u>84,864,648</u> | 2.6 | <u>3,283,185,506</u> |
| Less: Refund Reserve | (665,484,497) | (28,103,389) | (4.4) | (637,381,108) | (2,532,765) | (0.4) | (634,848,343) |
| Net Receipts Available | <u>2,848,502,230</u> | <u>117,833,184</u> | 4.3 | <u>2,730,669,046</u> | <u>82,331,883</u> | 3.1 | <u>2,648,337,163</u> |
| Local Tax Percentage | 37.220152% | | | 37.502783% | | | 37.722465% |
| Gross Local Tax | \$ 1,060,216,848 | \$ 36,139,959 | 3.5 | \$ 1,024,076,889 | \$ 25,058,825 | 2.5 | \$ 999,018,064 |
| Less: Cost of Administration | (3,611,067) | (362,634) | (11.2) | (3,248,433) | 205,332 | 5.9 | (3,453,765) |
| Local Tax for Distribution | <u>1,056,605,781</u> | <u>35,777,325</u> | 3.5 | <u>1,020,828,456</u> | <u>25,264,157</u> | 2.5 | <u>995,564,299</u> |
| Less: April/May Distribution | (662,811,665) | 10,876,497 | 1.6 | (673,688,162) | (32,227,895) | (5.0) | (641,460,267) |
| Less: June Distribution | (299,634,928) | (15,570,238) | (5.5) | (284,064,690) | (12,885,162) | (4.8) | (271,179,528) |
| Balance Due 2nd Quarter | <u>94,159,188</u> | <u>31,083,584</u> | 49.3 | <u>63,075,604</u> | <u>(19,848,900)</u> | (23.9) | <u>82,924,504</u> |
| Less: Cities and Town Share | (6,670,624) | 36,183 | 0.5 | (6,706,807) | (302,698) | (4.7) | (6,404,109) |
| Net Payable to Counties | <u>\$ 87,488,564</u> | <u>\$ 31,119,767</u> | 55.2 | <u>\$ 56,368,797</u> | <u>\$ (20,151,598)</u> | (26.3) | <u>\$ 76,520,395</u> |

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Estimated Distributions through August 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 | \$ 11,224,210 | \$ 275,519 | 2.5 | \$ 10,948,691 | \$ 388,367 | 3.7 | \$ 10,560,324 |
| Anne Arundel | 191,912,554 | 12,171,137 | 6.8 | 179,741,417 | (431,364) | (0.2) | 180,172,781 |
| Baltimore County | 281,420,081 | 8,273,946 | 3.0 | 273,146,135 | 2,122,646 | 0.8 | 271,023,489 |
| Baltimore City | 123,448,436 | 5,127,264 | 4.3 | 118,321,172 | 8,511,956 | 7.8 | 109,809,216 |
| Calvert (2) | 33,419,162 | 3,475,351 | 11.6 | 29,943,811 | 983,053 | 3.4 | 28,960,758 |
| Caroline | 5,046,110 | 181,738 | 3.7 | 4,864,372 | 121,097 | 2.6 | 4,743,275 |
| Carroll | 62,337,298 | 2,285,777 | 3.8 | 60,051,521 | 2,572,796 | 4.5 | 57,478,725 |
| Cecil | 21,827,077 | 708,948 | 3.4 | 21,118,129 | 677,754 | 3.3 | 20,440,375 |
| Charles | 47,609,426 | 257,508 | 0.5 | 47,351,918 | 3,234,671 | 7.3 | 44,117,247 |
| Dorchester | 4,513,145 | 128,386 | 2.9 | 4,384,759 | (89,663) | (2.0) | 4,474,422 |
| Frederick | 84,159,560 | 3,365,842 | 4.2 | 80,793,718 | 2,589,058 | 3.3 | 78,204,660 |
| Garrett | 4,941,990 | 123,410 | 2.6 | 4,818,580 | 135,109 | 2.9 | 4,683,471 |
| Harford | 87,204,960 | 3,198,726 | 3.8 | 84,006,234 | 3,179,867 | 3.9 | 80,826,367 |
| Howard | 176,715,955 | 7,056,956 | 4.2 | 169,658,999 | 9,877,805 | 6.2 | 159,781,194 |
| Kent | 4,819,051 | 508,784 | 11.8 | 4,310,267 | (341,806) | (7.3) | 4,652,073 |
| Montgomery | 582,892,392 | 37,414,594 | 6.9 | 545,477,798 | 11,563,288 | 2.2 | 533,914,510 |
| Prince George's | 212,588,537 | 7,800,583 | 3.8 | 204,787,954 | 5,852,318 | 2.9 | 198,935,636 |
| Queen Anne's | 18,830,623 | 1,036,198 | 5.8 | 17,794,425 | 925,742 | 5.5 | 16,868,683 |
| St. Mary's | 36,177,447 | 1,420,030 | 4.1 | 34,757,417 | 1,009,068 | 3.0 | 33,748,349 |
| Somerset (3) | 2,605,196 | 51,126 | 2.0 | 2,554,070 | 88,960 | 3.6 | 2,465,110 |
| Talbot | 11,358,856 | 833,313 | 7.9 | 10,525,543 | (936,024) | (8.2) | 11,461,567 |
| Washington | 30,841,830 | 1,476,463 | 5.0 | 29,365,367 | 383,291 | 1.3 | 28,982,076 |
| Wicomico | 19,331,577 | 960,183 | 5.2 | 18,371,394 | 708,983 | 4.0 | 17,662,411 |
| Worcester | 8,288,269 | 1,052,981 | 14.6 | 7,235,288 | 2,682,604 | 58.9 | 4,552,684 |
| | <u>\$ 2,063,513,742</u> | <u>\$ 99,184,763</u> | <u>5.0</u> | <u>\$ 1,964,328,979</u> | <u>\$ 55,809,576</u> | <u>2.9</u> | <u>\$ 1,908,519,403</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)
Reconciling Distributions through August 2017, 2016, and 2015, respectively

Table 4

| | Tax Year 2016 | \$ Difference | % | Tax Year 2015 | \$ Difference | % | Tax Year 2014 |
|------------------|-------------------------|----------------------|------------|-------------------------|-----------------------|------------|-------------------------|
| Allegany | \$ 23,507,044 | \$ (60,472) | (0.3) | \$ 23,567,516 | \$ 748,403 | 3.3 | \$ 22,819,113 |
| 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 | 8,703,637 | 3.6 | 244,419,983 | 17,865,491 | 7.9 | 226,554,492 |
| Calvert | 64,347,452 | 1,492,586 | 2.4 | 62,854,866 | 3,586,265 | 6.1 | 59,268,601 |
| Caroline | 11,307,889 | 523,545 | 4.9 | 10,784,344 | 508,670 | 5.0 | 10,275,674 |
| Carroll | 130,047,354 | 3,607,000 | 2.9 | 126,440,354 | 7,301,614 | 6.1 | 119,138,740 |
| Cecil | 47,194,657 | 1,085,805 | 2.4 | 46,108,852 | 1,534,883 | 3.4 | 44,573,969 |
| Charles | 100,263,756 | 2,985,330 | 3.1 | 97,278,426 | 5,786,238 | 6.3 | 91,492,188 |
| Dorchester | 10,066,787 | 257,120 | 2.6 | 9,809,667 | 468,096 | 5.0 | 9,341,571 |
| Frederick | 174,955,891 | 5,653,008 | 3.3 | 169,302,883 | 10,650,754 | 6.7 | 158,652,129 |
| Garrett | 10,359,835 | (239,069) | (2.3) | 10,598,904 | 470,449 | 4.6 | 10,128,455 |
| Harford | 181,981,078 | 5,263,104 | 3.0 | 176,717,974 | 10,480,691 | 6.3 | 166,237,283 |
| 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 | 442,515,477 | 4,624,839 | 1.1 | 437,890,638 | 25,315,769 | 6.1 | 412,574,869 |
| Queen Anne's | 38,412,784 | 1,542,541 | 4.2 | 36,870,243 | 2,197,958 | 6.3 | 34,672,285 |
| St. Mary's | 75,085,521 | 1,133,589 | 1.5 | 73,951,932 | 3,845,872 | 5.5 | 70,106,060 |
| Somerset | 5,905,488 | 15,980 | 0.3 | 5,889,508 | 321,725 | 5.8 | 5,567,783 |
| Talbot | 22,974,561 | (292,801) | (1.3) | 23,267,362 | 339,616 | 1.5 | 22,927,746 |
| Washington | 64,512,644 | 868,839 | 1.4 | 63,643,805 | 2,854,198 | 4.7 | 60,789,607 |
| Wicomico | 42,148,542 | 1,013,030 | 2.5 | 41,135,512 | 2,591,857 | 6.7 | 38,543,655 |
| Worcester (3) | 16,307,076 | 5,173,395 | 46.5 | 11,133,681 | 1,029,160 | 10.2 | 10,104,521 |
| | <u>\$ 4,238,328,693</u> | <u>\$ 98,569,090</u> | <u>2.4</u> | <u>\$ 4,139,759,603</u> | <u>\$ 194,251,606</u> | <u>4.9</u> | <u>\$ 3,945,507,997</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 June 30th for
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 | 28,564 | (504) | (1.7) | 29,068 | (23) | (0.1) | 29,091 |
| Anne Arundel | 256,011 | 2,791 | 1.1 | 253,220 | 6,052 | 2.4 | 247,168 |
| Baltimore County | 383,355 | (7,083) | (1.8) | 390,438 | 5,395 | 1.4 | 385,043 |
| Baltimore City | 245,676 | (990) | (0.4) | 246,666 | 1,887 | 0.8 | 244,779 |
| Calvert | 41,333 | 409 | 1.0 | 40,924 | 1,108 | 2.8 | 39,816 |
| Caroline | 14,406 | (31) | (0.2) | 14,437 | 468 | 3.4 | 13,969 |
| Carroll | 79,509 | 396 | 0.5 | 79,113 | 1,509 | 1.9 | 77,604 |
| Cecil | 44,184 | 137 | 0.3 | 44,047 | 1,027 | 2.4 | 43,020 |
| Charles | 72,435 | 1,983 | 2.8 | 70,452 | 2,916 | 4.3 | 67,536 |
| Dorchester | 14,521 | (27) | (0.2) | 14,548 | 241 | 1.7 | 14,307 |
| Frederick | 115,865 | 2,254 | 2.0 | 113,611 | 3,193 | 2.9 | 110,418 |
| Garrett | 12,919 | (87) | (0.7) | 13,006 | 114 | 0.9 | 12,892 |
| Harford | 118,151 | 1,791 | 1.5 | 116,360 | 2,238 | 2.0 | 114,122 |
| Howard | 139,395 | 1,510 | 1.1 | 137,885 | 4,937 | 3.7 | 132,948 |
| Kent | 8,531 | (164) | (1.9) | 8,695 | 85 | 1.0 | 8,610 |
| Montgomery | 473,088 | 3,281 | 0.7 | 469,807 | 14,422 | 3.2 | 455,385 |
| Prince George's | 431,551 | (974) | (0.2) | 432,525 | 13,474 | 3.2 | 419,051 |
| Queen Anne's | 22,231 | 360 | 1.6 | 21,871 | 540 | 2.5 | 21,331 |
| St. Mary's | 48,095 | 588 | 1.2 | 47,507 | 1,408 | 3.1 | 46,099 |
| Somerset | 8,234 | 47 | 0.6 | 8,187 | 94 | 1.2 | 8,093 |
| Talbot | 17,299 | (59) | (0.3) | 17,358 | 113 | 0.7 | 17,245 |
| Washington | 66,995 | 348 | 0.5 | 66,647 | 1,434 | 2.2 | 65,213 |
| Wicomico | 42,653 | (85) | (0.2) | 42,738 | 906 | 2.2 | 41,832 |
| Worcester | 26,206 | 103 | 0.4 | 26,103 | 486 | 1.9 | 25,617 |
| | <u>2,711,207</u> | <u>5,994</u> | <u>0.2</u> | <u>2,705,213</u> | <u>64,024</u> | <u>2.4</u> | <u>2,641,189</u> |