

Comptroller of Maryland
Revenue Administration Division
Tax Year 2017 Fourth Quarter Distribution of Local Income Taxes
February 2018 Distribution
Table 1

	<u>Counties</u>	<u>Municipalities</u>	<u>Grand Total</u>
Allegany	\$ 7,042,378	\$ 577,434	\$ 7,619,812
Anne Arundel	126,328,284	1,492,303	127,820,587
Baltimore County	176,165,312	-	176,165,312
Baltimore City	80,883,350	-	80,883,350
Calvert	21,655,413	251,636	21,907,049
Caroline	3,371,837	144,990	3,516,827
Carroll	40,702,196	1,293,406	41,995,602
Cecil	14,274,442	466,130	14,740,572
Charles	30,943,006	344,922	31,287,928
Dorchester	2,954,464	162,944	3,117,408
Frederick	55,508,508	2,759,173	58,267,681
Garrett	3,118,143	81,546	3,199,689
Harford	56,893,433	960,919	57,854,352
Howard	112,486,765	-	112,486,765
Kent	3,035,553	147,009	3,182,562
Montgomery	371,508,428	8,359,407	379,867,835
Prince George's	136,657,347	5,432,102	142,089,449
Queen Anne's	12,631,069	161,918	12,792,987
St. Mary's	23,368,816	107,715	23,476,531
Somerset	1,725,228	46,961	1,772,189
Talbot	6,844,183	399,519	7,243,702
Washington	19,861,986	723,461	20,585,447
Wicomico	12,546,553	533,578	13,080,131
Worcester	5,097,905	358,577	5,456,482
	<u>\$ 1,325,604,599</u>	<u>\$ 24,805,650</u>	<u>\$ 1,350,410,249</u>

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
Fourth Quarterly Distribution of Local Income Tax
For 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 3rd Qtr. Receipts	\$ 5,403,503	\$ (2,853,812)	(34.6)	\$ 8,257,315	\$ 278,046	3.5	\$ 7,979,269
4th Qtr. W/H Receipts	3,578,673,861	146,640,623	4.3	3,432,033,238	19,315,617	0.6	3,412,717,621
4th Qtr. Est. Receipts	969,765,631	239,266,887	32.8	730,498,744	41,600,074	6.0	688,898,670
4th Qtr. Dec. Credits	283,795,901	12,985,892	4.8	270,810,009	4,567,899	1.7	266,242,110
Total Receipts	<u>4,837,638,896</u>	<u>396,039,590</u>	8.9	<u>4,441,599,306</u>	<u>65,761,636</u>	1.5	<u>4,375,837,670</u>
Less: Unallocated Reserve	<u>(331,882,782)</u>	<u>(61,892,173)</u>	(22.9)	<u>(269,990,609)</u>	<u>(24,199,895)</u>	(9.8)	<u>(245,790,714)</u>
Receipts Available	<u>4,505,756,114</u>	<u>334,147,417</u>	8.0	<u>4,171,608,697</u>	<u>41,561,741</u>	1.0	<u>4,130,046,956</u>
Less: Refund Reserve	<u>(869,712,331)</u>	<u>(79,666,337)</u>	(10.1)	<u>(790,045,994)</u>	<u>(8,651,178)</u>	(1.1)	<u>(781,394,816)</u>
Net Receipts Available	<u>\$ 3,636,043,783</u>	<u>\$ 254,481,080</u>	7.5	<u>\$ 3,381,562,703</u>	<u>\$ 32,910,563</u>	1.0	<u>\$ 3,348,652,140</u>
Local Tax Percentage	37.244785%			37.192364%			37.519593%
Gross Local Tax	\$ 1,354,236,702	\$ 96,553,580	7.7	\$ 1,257,683,122	\$ 1,282,452	0.1	\$ 1,256,400,670
Less: Cost of Administration	<u>(3,826,450)</u>	<u>457,181</u>	10.7	<u>(4,283,631)</u>	<u>(298,253)</u>	(7.5)	<u>(3,985,378)</u>
Local Tax for Distribution	<u>1,350,410,252</u>	<u>97,010,761</u>	7.7	<u>1,253,399,491</u>	<u>984,199</u>	0.1	<u>1,252,415,292</u>
Less: Cities and Town Share	<u>(24,805,652)</u>	<u>(735,399)</u>	(3.1)	<u>(24,070,253)</u>	<u>(964,552)</u>	(4.2)	<u>(23,105,701)</u>
Net Payable to Counties	<u><u>\$ 1,325,604,600</u></u>	<u><u>\$ 96,275,362</u></u>	<u>7.8</u>	<u><u>\$ 1,229,329,238</u></u>	<u><u>\$ 19,647</u></u>	<u>0.0</u>	<u><u>\$ 1,229,309,591</u></u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through February 2018, 2017, and 2016, 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	\$ 23,537,578	\$ 464,730	2.0	\$ 23,072,848	\$ 173,491	0.8	\$ 22,899,357
Anne Arundel	414,854,499	25,748,997	6.6	389,105,502	3,345,561	0.9	385,759,941
Baltimore County	592,797,320	12,347,871	2.1	580,449,449	3,357,654	0.6	577,091,795
Baltimore City	266,412,076	13,288,456	5.2	253,123,620	10,732,034	4.4	242,391,586
Calvert (1)	71,637,227	7,651,762	12.0	63,985,465	1,420,330	2.3	62,565,135
Caroline	10,972,223	569,441	5.5	10,402,782	166,574	1.6	10,236,208
Carroll	133,978,916	5,639,927	4.4	128,338,989	3,216,276	2.6	125,122,713
Cecil	46,949,201	2,016,016	4.5	44,933,185	738,826	1.7	44,194,359
Charles	102,221,891	2,854,394	2.9	99,367,497	2,089,070	2.1	97,278,427
Dorchester	9,697,365	355,285	3.8	9,342,080	(96,269)	(1.0)	9,438,349
Frederick	181,631,010	8,572,133	5.0	173,058,877	3,755,994	2.2	169,302,883
Garrett	10,434,440	216,905	2.1	10,217,535	117,469	1.2	10,100,066
Harford	187,542,347	8,222,424	4.6	179,319,923	4,150,679	2.4	175,169,244
Howard	375,539,536	12,911,353	3.6	362,628,183	12,739,075	3.6	349,889,108
Kent	10,150,302	594,126	6.2	9,556,176	42,027	0.4	9,514,149
Montgomery	1,237,600,864	56,028,938	4.7	1,181,571,926	35,733,766	3.1	1,145,838,160
Prince George's	452,871,507	15,029,485	3.4	437,842,022	8,249,144	1.9	429,592,878
Queen Anne's	41,118,758	2,705,974	7.0	38,412,784	1,542,540	4.2	36,870,244
St. Mary's	77,457,458	3,182,719	4.3	74,274,739	1,547,362	2.1	72,727,377
Somerset (2)	5,643,669	306,690	5.7	5,336,979	(2,227)	(0.0)	5,339,206
Talbot	23,363,269	388,708	1.7	22,974,561	(292,801)	(1.3)	23,267,362
Washington	65,780,275	2,712,806	4.3	63,067,469	1,005,248	1.6	62,062,221
Wicomico	41,383,927	1,821,018	4.6	39,562,909	1,145,705	3.0	38,417,204
Worcester	17,215,604	908,528	5.6	16,307,076	6,170,598	60.9	10,136,478
	<u>\$ 4,400,791,262</u>	<u>\$ 184,538,686</u>	<u>4.4</u>	<u>\$ 4,216,252,576</u>	<u>\$ 101,048,126</u>	<u>2.5</u>	<u>\$ 4,115,204,450</u>

Notes:

- (1) Calvert County's 2017 tax rate increased to 3.00%, from 2.80% in the prior tax year.
- (2) Somerset County's 2017 tax rate increased to 3.20%, from 3.15% in the prior tax year.