

Comptroller of Maryland
Revenue Administration Division
Tax Year 2017 Third Quarter and
Tax Year 2016 Fourth Reconciling Distributions of Local Income Taxes
November 2017 Distribution
Table 1

	Counties			Cities and Towns			Grand Total
	TY 2017 3rd Qtr.	TY 2016 4th Rec	Total	TY 2017 3rd Qtr.	TY 2016 4th Rec	Total	
Allegany	\$ 5,270,990	\$ 485,775	\$ 5,756,765	\$ 577,434	\$ 196,453	\$ 773,887	\$ 6,530,652
Anne Arundel	96,613,661	44,221,057	140,834,718	1,492,303	1,616,807	3,109,110	143,943,828
Baltimore County	135,211,927	29,177,922	164,389,849	-	-	-	164,389,849
Baltimore City	62,080,290	33,338,679	95,418,969	-	-	-	95,418,969
Calvert	16,562,652	4,037,923	20,600,575	251,636	48,232	299,868	20,900,443
Caroline	2,554,276	716,156	3,270,432	144,990	9,504	154,494	3,424,926
Carroll	30,939,422	7,358,115	38,297,537	1,293,406	233,636	1,527,042	39,824,579
Cecil	10,847,682	2,630,697	13,478,379	466,130	17,288	483,418	13,961,797
Charles	23,669,459	5,364,403	29,033,862	344,922	50,632	395,554	29,429,416
Dorchester	2,229,756	671,247	2,901,003	162,944	24,565	187,509	3,088,512
Frederick	41,962,942	12,910,712	54,873,654	2,759,173	692,966	3,452,139	58,325,793
Garrett	2,374,307	527,981	2,902,288	81,546	7,058	88,604	2,990,892
Harford	43,443,954	10,982,890	54,426,844	960,919	109,754	1,070,673	55,497,517
Howard	86,336,816	25,307,726	111,644,542	-	-	-	111,644,542
Kent	2,295,698	1,270,200	3,565,898	147,009	90,111	237,120	3,803,018
Montgomery	283,200,044	95,530,974	378,731,018	8,359,407	4,399,544	12,758,951	391,489,969
Prince George's	103,625,623	24,720,660	128,346,283	5,432,102	1,057,945	6,490,047	134,836,330
Queen Anne's	9,657,066	4,956,347	14,613,413	161,918	28,421	190,339	14,803,752
St. Mary's	17,911,195	4,496,726	22,407,921	107,715	-	107,715	22,515,636
Somerset	1,313,245	418,170	1,731,415	46,961	13,809	60,770	1,792,185
Talbot	5,160,230	938,508	6,098,738	399,519	156,861	556,380	6,655,118
Washington	15,076,459	3,765,145	18,841,604	723,461	32,656	756,117	19,597,721
Wicomico	9,505,797	2,530,033	12,035,830	533,578	98,320	631,898	12,667,728
Worcester	3,829,430	2,017,745	5,847,175	358,577	174,010	532,587	6,379,762
	<u>\$ 1,011,672,921</u>	<u>\$ 318,375,791</u>	<u>\$ 1,330,048,712</u>	<u>\$ 24,805,650</u>	<u>\$ 9,058,572</u>	<u>\$ 33,864,222</u>	<u>\$ 1,363,912,934</u>

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Third Quarterly 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 2nd Qtr. Receipts	\$ 15,655,501	\$ 11,583,677	284.5	\$ 4,071,824	\$ (1,793,990)	(30.6)	\$ 5,865,814
3rd Qtr. W/H Receipts	3,182,800,771	7,039,064	0.2	3,175,761,707	216,543,364	7.3	2,959,218,343
3rd Qtr. Est. Receipts	501,298,110	(8,101,099)	(1.6)	509,399,209	2,358,069	0.5	507,041,140
3rd Qtr. Dec. Credits	13,272,132	(6,499,998)	(32.9)	19,772,130	(1,311,678)	(6.2)	21,083,808
Total Receipts	<u>3,713,026,514</u>	<u>4,021,644</u>	<u>0.1</u>	<u>3,709,004,870</u>	<u>215,795,765</u>	<u>6.2</u>	<u>3,493,209,105</u>
Less: Unallocated Reserve	<u>(254,729,548)</u>	<u>(29,271,011)</u>	<u>(13.0)</u>	<u>(225,458,537)</u>	<u>(29,245,063)</u>	<u>(14.9)</u>	<u>(196,213,474)</u>
Receipts Available	3,458,296,966	(25,249,367)	(0.7)	3,483,546,333	186,550,702	5.7	3,296,995,631
Less: Refund Reserve	<u>(667,529,143)</u>	<u>(7,792,810)</u>	<u>(1.2)</u>	<u>(659,736,333)</u>	<u>(35,952,797)</u>	<u>(5.8)</u>	<u>(623,783,536)</u>
Net Receipts Available	<u>\$ 2,790,767,823</u>	<u>\$ (33,042,177)</u>	<u>(1.2)</u>	<u>\$ 2,823,810,000</u>	<u>\$ 150,597,905</u>	<u>5.6</u>	<u>\$ 2,673,212,095</u>
Local Tax Percentage	37.244785%			37.192364%			37.519593%
Gross Local Tax	\$ 1,039,415,485	\$ (10,826,219)	(1.0)	\$ 1,050,241,704	\$ 47,263,397	4.7	\$ 1,002,978,307
Less: Cost of Administration	<u>(2,936,910)</u>	<u>640,182</u>	<u>17.9</u>	<u>(3,577,092)</u>	<u>(395,585)</u>	<u>(12.4)</u>	<u>(3,181,507)</u>
Local Tax for Distribution	1,036,478,575	(10,186,037)	(1.0)	1,046,664,612	46,867,812	4.7	999,796,800
Less: Cities and Town Share	<u>(24,805,652)</u>	<u>(735,399)</u>	<u>(3.1)</u>	<u>(24,070,253)</u>	<u>(1,648,909)</u>	<u>(7.4)</u>	<u>(22,421,344)</u>
Net Payable to Counties	<u><u>\$ 1,011,672,923</u></u>	<u><u>\$ (10,921,436)</u></u>	<u><u>(1.1)</u></u>	<u><u>\$ 1,022,594,359</u></u>	<u><u>\$ 45,218,903</u></u>	<u><u>4.6</u></u>	<u><u>\$ 977,375,456</u></u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through November 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	\$ 16,495,200	\$ 83,012	0.5	\$ 16,412,188	\$ 443,728	2.8	\$ 15,968,460
Anne Arundel	288,526,215	13,628,957	5.0	274,897,258	3,596,432	1.3	271,300,826
Baltimore County	416,632,008	3,644,769	0.9	412,987,239	6,094,613	1.5	406,892,626
Baltimore City	185,528,726	5,864,502	3.3	179,664,224	10,999,348	6.5	168,664,876
Calvert (1)	49,981,814	4,566,576	10.1	45,415,238	1,560,028	3.6	43,855,210
Caroline	7,600,386	228,746	3.1	7,371,640	205,213	2.9	7,166,427
Carroll	93,276,720	2,261,773	2.5	91,014,947	3,637,503	4.2	87,377,444
Cecil	32,674,759	767,287	2.4	31,907,472	982,168	3.2	30,925,304
Charles	71,278,885	288,433	0.4	70,990,452	3,310,092	4.9	67,680,360
Dorchester	6,742,901	116,296	1.8	6,626,605	(35,857)	(0.5)	6,662,462
Frederick	126,122,502	3,580,096	2.9	122,542,406	4,174,173	3.5	118,368,233
Garrett	7,316,297	48,767	0.7	7,267,530	189,156	2.7	7,078,374
Harford	130,648,914	3,356,426	2.6	127,292,488	4,690,005	3.8	122,602,483
Howard	263,052,771	5,581,430	2.2	257,471,341	13,297,880	5.4	244,173,461
Kent	7,114,749	430,120	6.4	6,684,629	(111,594)	(1.6)	6,796,223
Montgomery	866,092,436	31,885,390	3.8	834,207,046	29,171,769	3.6	805,035,277
Prince George's	316,214,160	5,844,634	1.9	310,369,526	9,596,937	3.2	300,772,589
Queen Anne's	28,487,689	1,323,932	4.9	27,163,757	1,430,695	5.6	25,733,062
St. Mary's	54,088,642	1,358,651	2.6	52,729,991	1,689,206	3.3	51,040,785
Somerset (2)	3,918,441	102,026	2.7	3,816,415	80,217	2.1	3,736,198
Talbot	16,519,086	361,597	2.2	16,157,489	(505,364)	(3.0)	16,662,853
Washington	45,918,289	1,285,732	2.9	44,632,557	1,049,872	2.4	43,582,685
Wicomico	28,837,374	869,947	3.1	27,967,427	1,146,506	4.3	26,820,921
Worcester	12,117,699	784,226	6.9	11,333,473	4,335,753	62.0	6,997,720
	<u>\$ 3,075,186,663</u>	<u>\$ 88,263,325</u>	<u>3.0</u>	<u>\$ 2,986,923,338</u>	<u>\$ 101,028,479</u>	<u>3.5</u>	<u>\$ 2,885,894,859</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.

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns (1)
Reconciling Distributions through the Month of November 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	\$ 23,992,819	\$ (400,439)	(1.6)	\$ 24,393,258	\$ 523,653	2.2	\$ 23,869,605
Anne Arundel (2)	433,326,560	6,883,037	1.6	426,443,523	31,088,811	7.9	395,354,712
Baltimore County	609,627,371	(7,025,426)	(1.1)	616,652,797	18,475,133	3.1	598,177,664
Baltimore City	288,084,214	8,240,218	2.9	279,843,996	14,199,474	5.3	265,644,522
Calvert	68,907,017	1,345,999	2.0	67,561,018	3,605,108	5.6	63,955,910
Caroline	12,103,410	514,996	4.4	11,588,414	539,652	4.9	11,048,762
Carroll	138,546,870	3,541,003	2.6	135,005,867	6,278,164	4.9	128,727,703
Cecil	50,266,987	1,209,737	2.5	49,057,250	1,057,202	2.2	48,000,048
Charles	106,377,279	2,683,995	2.6	103,693,284	1,959,306	1.9	101,733,978
Dorchester	10,892,005	260,967	2.5	10,631,038	260,223	2.5	10,370,815
Frederick	189,433,074	6,393,083	3.5	183,039,991	9,364,021	5.4	173,675,970
Garrett	10,993,574	(200,041)	(1.8)	11,193,615	314,520	2.9	10,879,095
Harford	194,620,520	5,447,037	2.9	189,173,483	9,245,591	5.1	179,927,892
Howard	387,935,910	2,105,931	0.5	385,829,979	18,447,414	5.0	367,382,565
Kent	10,826,375	(102,484)	(0.9)	10,928,859	787,508	7.8	10,141,351
Montgomery	1,277,102,900	(4,083,222)	(0.3)	1,281,186,122	89,144,218	7.5	1,192,041,904
Prince George's	471,789,136	4,190,934	0.9	467,598,202	23,366,593	5.3	444,231,609
Queen Anne's	44,395,325	2,441,685	5.8	41,953,640	2,560,636	6.5	39,393,004
St. Mary's	80,214,919	1,436,907	1.8	78,778,012	3,869,790	5.2	74,908,222
Somerset	6,361,104	127,304	2.0	6,233,800	156,511	2.6	6,077,289
Talbot	23,913,069	(1,357,128)	(5.4)	25,270,197	1,655,213	7.0	23,614,984
Washington	68,783,764	636,074	0.9	68,147,690	3,631,101	5.6	64,516,589
Wicomico	44,929,123	860,921	2.0	44,068,202	2,334,334	5.6	41,733,868
Worcester (3)	18,508,438	5,326,530	40.4	13,181,908	1,849,594	16.3	11,332,314
	<u>\$ 4,571,931,763</u>	<u>\$ 40,477,618</u>	<u>0.9</u>	<u>\$ 4,531,454,145</u>	<u>\$ 244,713,770</u>	<u>5.7</u>	<u>\$ 4,286,740,375</u>

Notes:

- (1) Cash Distributions are reduced by receivables and administration expenses.
- (2) Anne Arundel County's 2016 tax rate decreased to 2.50%, from 2.56% in the prior tax year.
- (3) Worcester County's 2016 tax rate increased to 1.75%, from 1.25% in the prior tax year.

**Comptroller of Maryland
Revenue Administration Division
Tax Returns Processed through October 31st
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	29,052	(495)	(1.7)	29,547	(149)	(0.5)	29,696
Anne Arundel	268,999	2,987	1.1	266,012	4,774	1.8	261,238
Baltimore County	401,903	(7,193)	(1.8)	409,096	3,411	0.8	405,685
Baltimore City	255,880	(657)	(0.3)	256,537	1,152	0.5	255,385
Calvert	43,004	409	1.0	42,595	943	2.3	41,652
Caroline	14,915	(38)	(0.3)	14,953	463	3.2	14,490
Carroll	82,338	356	0.4	81,982	1,187	1.5	80,795
Cecil	45,474	66	0.1	45,408	870	2.0	44,538
Charles	75,176	2,149	2.9	73,027	2,527	3.6	70,500
Dorchester	15,078	24	0.2	15,054	148	1.0	14,906
Frederick	120,746	2,141	1.8	118,605	2,701	2.3	115,904
Garrett	13,323	(87)	(0.6)	13,410	124	0.9	13,286
Harford	122,063	1,741	1.4	120,322	1,861	1.6	118,461
Howard	147,988	1,565	1.1	146,423	4,196	3.0	142,227
Kent	8,979	(179)	(2.0)	9,158	87	1.0	9,071
Montgomery	510,104	1,454	0.3	508,650	12,051	2.4	496,599
Prince George's	450,379	(1,718)	(0.4)	452,097	10,384	2.4	441,713
Queen Anne's	23,523	319	1.4	23,204	551	2.4	22,653
St. Mary's	49,688	575	1.2	49,113	1,182	2.5	47,931
Somerset	8,556	47	0.6	8,509	76	0.9	8,433
Talbot	18,523	(54)	(0.3)	18,577	2	0.0	18,575
Washington	68,589	349	0.5	68,240	1,241	1.9	66,999
Wicomico	44,119	(100)	(0.2)	44,219	799	1.8	43,420
Worcester	27,537	100	0.4	27,437	377	1.4	27,060
	<u>2,845,936</u>	<u>3,761</u>	<u>0.1</u>	<u>2,842,175</u>	<u>50,958</u>	<u>1.8</u>	<u>2,791,217</u>