

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Local Income Tax**  
**Reconciling Distributions to Counties, Cities and Town**  
**September, 2017**  
**Table 1**

	<u>Counties</u>				<u>Cities &amp; Towns</u>
	<u>TY 2016</u> <u>3rd Rec.</u>	<u>Disparity</u> <u>Grant</u>	<u>Teacher's</u> <u>Grant</u>	<u>Total</u>	<u>TY 16 &amp; 17</u> <u>Reconciling</u>
Allegany	\$ -	\$ 1,824,626	\$ 408,027	\$ 2,232,653	\$ 406,320
Anne Arundel	-	-	-	-	173,313
Baltimore County	-	-	750,000	750,000	-
Baltimore City	1,621,915	8,816,503	2,511,899	12,950,317	-
Calvert	521,642	-	-	521,642	6,984
Caroline	79,365	532,946	171,277	783,588	6,914
Carroll	1,141,401	-	-	1,141,401	43,163
Cecil	441,633	-	-	441,633	4,707
Charles	749,120	-	-	749,120	9,929
Dorchester	153,971	505,673	77,228	736,872	19,146
Frederick	1,566,471	-	-	1,566,471	105,725
Garrett	105,758	532,818	101,600	740,176	606
Harford	1,656,552	-	-	1,656,552	18,079
Howard	-	-	-	-	-
Kent	-	-	-	-	3,093
Montgomery	-	-	-	-	382,934
Prince George's	4,552,999	3,473,845	2,407,176	10,434,020	253,324
Queen Anne's	1,026,194	-	-	1,026,194	9,342
St. Mary's	632,672	-	-	632,672	9,264
Somerset	37,446	1,227,042	95,500	1,359,988	1,435
Talbot	-	-	-	-	29,901
Washington	505,975	362,087	-	868,062	19,080
Wicomico	250,548	1,470,364	391,959	2,112,871	77,543
Worcester	183,617	-	-	183,617	26,495
	<u>\$ 15,227,279</u>	<u>\$ 18,745,904</u>	<u>\$ 6,914,666</u>	<u>\$ 40,887,849</u>	<u>\$ 1,607,297</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Cumulative Local Income Tax Distributions excluding Cities and Towns (1)**  
**Reconciling Distributions through September 2017, 2016, and 2015, respectively**  
**Table 2**

	<b><u>Tax Year 2016</u></b>	<b><u>\$ Difference</u></b>	<b><u>%</u></b>	<b><u>Tax Year 2015</u></b>	<b><u>\$ Difference</u></b>	<b><u>%</u></b>	<b><u>Tax Year 2014</u></b>
Allegany	\$ 23,507,044	\$ (219,430)	(0.9)	\$ 23,726,474	\$ 562,883	2.4	\$ 23,163,591
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	254,745,535	6,431,139	2.6	248,314,396	15,158,610	6.5	233,155,786
Calvert	64,869,094	1,373,051	2.2	63,496,043	2,839,765	4.7	60,656,278
Caroline	11,387,254	491,556	4.5	10,895,698	391,711	3.7	10,503,987
Carroll	131,188,755	3,009,051	2.3	128,179,704	6,428,020	5.3	121,751,684
Cecil	47,636,290	978,875	2.1	46,657,415	1,013,303	2.2	45,644,112
Charles	101,012,876	2,884,237	2.9	98,128,639	4,827,448	5.2	93,301,191
Dorchester	10,220,758	265,405	2.7	9,955,353	444,548	4.7	9,510,805
Frederick	176,522,362	6,738,900	4.0	169,783,462	6,864,166	4.2	162,919,296
Garrett	10,465,593	(213,858)	(2.0)	10,679,451	345,602	3.3	10,333,849
Harford	183,637,630	4,570,629	2.6	179,067,001	9,194,282	5.4	169,872,719
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	447,068,476	2,432,750	0.5	444,635,726	20,531,591	4.8	424,104,135
Queen Anne's	39,438,978	2,205,798	5.9	37,233,180	1,608,505	4.5	35,624,675
St. Mary's	75,718,193	1,015,973	1.4	74,702,220	3,242,923	4.5	71,459,297
Somerset	5,942,934	4,813	0.1	5,938,121	239,327	4.2	5,698,794
Talbot	22,974,561	(292,801)	(1.3)	23,267,362	339,616	1.5	22,927,746
Washington	65,018,619	854,915	1.3	64,163,704	2,430,012	3.9	61,733,692
Wicomico	42,399,090	689,996	1.7	41,709,094	2,488,411	6.3	39,220,683
Worcester (3)	16,490,693	5,086,818	44.6	11,403,875	1,073,254	10.4	10,330,621
	<b><u>\$ 4,253,555,972</u></b>	<b><u>\$ 93,525,901</u></b>	<b><u>2.2</u></b>	<b><u>\$ 4,160,030,071</u></b>	<b><u>\$ 176,377,874</u></b>	<b><u>4.4</u></b>	<b><u>\$ 3,983,652,197</u></b>

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 September 1st**  
**Tax Years 2016, 2015, and 2014**

**Table 3**

	<u>2016</u>	<u>Difference</u>	<u>%</u>	<u>2015</u>	<u>Difference</u>	<u>%</u>	<u>2014</u>
Allegany	28,626	(543)	(1.9)	29,169	(150)	(0.5)	29,319
Anne Arundel	257,941	2,069	0.8	255,872	4,000	1.6	251,872
Baltimore County	386,271	(8,404)	(2.1)	394,675	2,496	0.6	392,179
Baltimore City	247,508	(1,843)	(0.7)	249,351	396	0.2	248,955
Calvert	41,577	319	0.8	41,258	792	2.0	40,466
Caroline	14,505	(40)	(0.3)	14,545	372	2.6	14,173
Carroll	79,943	236	0.3	79,707	1,001	1.3	78,706
Cecil	44,394	22	0.0	44,372	777	1.8	43,595
Charles	72,885	1,769	2.5	71,116	2,447	3.6	68,669
Dorchester	14,620	(72)	(0.5)	14,692	159	1.1	14,533
Frederick	116,581	1,921	1.7	114,660	2,413	2.1	112,247
Garrett	12,975	(102)	(0.8)	13,077	71	0.5	13,006
Harford	118,747	1,510	1.3	117,237	1,572	1.4	115,665
Howard	140,571	1,001	0.7	139,570	3,633	2.7	135,937
Kent	8,588	(188)	(2.1)	8,776	12	0.1	8,764
Montgomery	477,941	721	0.2	477,220	9,270	2.0	467,950
Prince George's	435,464	(2,916)	(0.7)	438,380	9,082	2.1	429,298
Queen Anne's	22,424	293	1.3	22,131	382	1.8	21,749
St. Mary's	48,350	508	1.1	47,842	1,072	2.3	46,770
Somerset	8,273	4	0.0	8,269	72	0.9	8,197
Talbot	17,443	(132)	(0.8)	17,575	(60)	(0.3)	17,635
Washington	67,253	255	0.4	66,998	1,187	1.8	65,811
Wicomico	42,880	(210)	(0.5)	43,090	699	1.6	42,391
Worcester	26,400	23	0.1	26,377	337	1.3	26,040
	<u>2,732,160</u>	<u>(3,799)</u>	<u>(0.1)</u>	<u>2,735,959</u>	<u>42,032</u>	<u>1.6</u>	<u>2,693,927</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**First Quarter Distribution of the Disparity and Teacher's**  
**Supplemental Retirement Grants**  
**September 2017 Distribution**  
**Table 4**

	<b>Disparity Grant (Note)</b>	<b>Teacher's Retirement Grant</b>	<b>Total</b>
Allegany	\$ 1,824,626	\$ 408,027	\$ 2,232,653
Anne Arundel	-	-	-
Baltimore County	-	750,000	750,000
Baltimore City	8,816,503	2,511,899	11,328,402
Calvert	-	-	-
Caroline	532,946	171,277	704,223
Carroll	-	-	-
Cecil	-	-	-
Charles	-	-	-
Dorchester	505,673	77,228	582,901
Frederick	-	-	-
Garrett	532,818	101,600	634,418
Harford	-	-	-
Howard	-	-	-
Kent	-	-	-
Montgomery	-	-	-
Prince George's	3,473,845	2,407,176	5,881,021
Queen Anne's	-	-	-
St. Mary's	-	-	-
Somerset	1,227,042	95,500	1,322,542
Talbot	-	-	-
Washington	362,087	-	362,087
Wicomico	1,470,364	391,959	1,862,323
Worcester	-	-	-
	<u>\$ 18,745,904</u>	<u>\$ 6,914,666</u>	<u>\$ 25,660,570</u>

**Note:**

House Bill 150 restricts distribution of grant funds to jurisdictions that are required to certify to the Maryland State Department of Education (MSDE) that their fiscal 2018 school appropriation exceeds by a stated dollar amount the fiscal 2017 expenditures for Maintenance of Effort. This quarterly distribution is reduced pending notification from MSDE.