

Comptroller of Maryland
Revenue Administration Division
Tax Year 2018 June Estimated Distribution and
the Second Half of Fiscal Year 2018 Distribution of Interest and Penalty
July, 2018
Table 1

	Counties			Cities & Towns	
	TY 2018	2nd Half FY 18		2nd Half FY 18	
	<u>Proj. June WH</u>	<u>Int. & Pen.</u>	<u>Total</u>	<u>Int. & Pen.</u>	<u>Grand Total</u>
Allegany	\$ 1,911,643	\$ 152,326	\$ 2,063,969	\$ 15,237	\$ 2,079,206
Anne Arundel	32,067,354	3,013,829	35,081,183	47,365	35,128,548
Baltimore County	44,195,970	5,648,503	49,844,473	-	49,844,473
Baltimore City	20,291,838	5,342,223	25,634,061	-	25,634,061
Calvert	5,495,991	472,617	5,968,608	7,470	5,976,078
Caroline	882,291	135,187	1,017,478	8,910	1,026,388
Carroll	10,535,765	647,802	11,183,567	32,315	11,215,882
Cecil	3,981,144	582,639	4,563,783	31,735	4,595,518
Charles	7,849,449	1,264,931	9,114,380	18,013	9,132,393
Dorchester	782,090	137,355	919,445	13,685	933,130
Frederick	14,618,067	1,093,646	15,711,713	83,957	15,795,670
Garrett	802,732	64,780	867,512	2,004	869,516
Harford	14,514,375	1,263,074	15,777,449	33,222	15,810,671
Howard	28,220,436	2,147,748	30,368,184	-	30,368,184
Kent	798,435	86,386	884,821	5,699	890,520
Montgomery	95,300,415	7,940,743	103,241,158	217,284	103,458,442
Prince George's	35,647,092	11,499,051	47,146,143	423,759	47,569,902
Queen Anne's	3,209,477	304,636	3,514,113	6,374	3,520,487
St. Mary's	5,889,741	483,986	6,373,727	2,376	6,376,103
Somerset	444,604	98,177	542,781	4,188	546,969
Talbot	1,817,284	171,246	1,988,530	12,695	2,001,225
Washington	5,164,431	490,503	5,654,934	33,058	5,687,992
Wicomico	3,281,513	583,425	3,864,938	50,052	3,914,990
Worcester	1,368,910	129,964	1,498,874	15,828	1,514,702
	<u>\$ 339,071,047</u>	<u>\$ 43,754,777</u>	<u>\$ 382,825,824</u>	<u>\$ 1,065,226</u>	<u>\$ 383,891,050</u>

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
July Distribution of Local Income Tax
Tax Years 2018, 2017, and 2016**

Table 2

	<u>2018</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2017</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2016</u>
Proj. June WH Receipts	\$ 1,214,000,000	\$ 153,000,000	14.4 %	\$ 1,061,000,000	\$ 68,000,000	6.8 %	\$ 993,000,000
Less: Unallocated Reserve	<u>(83,285,608)</u>	<u>(18,790,813)</u>	<u>(29.1)</u>	<u>(64,494,795)</u>	<u>(8,718,005)</u>	<u>(15.6)</u>	<u>(55,776,790)</u>
Receipts Available	1,130,714,392	134,209,187	13.5	996,505,205	59,281,995	6.3	937,223,210
Less: Refund Reserve	<u>(218,263,360)</u>	<u>(29,543,590)</u>	<u>(15.7)</u>	<u>(188,719,770)</u>	<u>(11,356,506)</u>	<u>(6.4)</u>	<u>(177,363,264)</u>
Net Receipts Available	<u>\$ 912,451,032</u>	<u>\$ 104,665,597</u>	<u>13.0 %</u>	<u>\$ 807,785,435</u>	<u>\$ 47,925,489</u>	<u>6.3 %</u>	<u>\$ 759,859,946</u>
Local Tax Percentage	37.265761%			37.220152%			37.502783%
Gross Local Tax	\$ 340,031,820	\$ 39,372,856	13.1 %	\$ 300,658,964	\$ 15,690,336	5.5 %	\$ 284,968,628
Less: Cost of Administration	<u>(960,774)</u>	<u>63,261</u>	<u>6.2</u>	<u>(1,024,035)</u>	<u>(120,097)</u>	<u>(13.3)</u>	<u>(903,938)</u>
Net Payable to Counties	<u><u>\$ 339,071,046</u></u>	<u><u>\$ 39,436,117</u></u>	<u><u>13.2 %</u></u>	<u><u>\$ 299,634,929</u></u>	<u><u>\$ 15,570,239</u></u>	<u><u>5.5 %</u></u>	<u><u>\$ 284,064,690</u></u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Estimated Distributions through July 2018, 2017, and 2016, respectively
Table 3

	<u>Tax Year 2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2016</u>
Allegany	\$ 10,951,048	\$ 254,352	2.4	\$ 10,696,696	\$ (48,968)	(0.5)	\$ 10,745,664
Anne Arundel	196,811,627	13,447,623	7.3	183,364,004	9,106,978	5.2	174,257,026
Baltimore County	274,541,106	5,687,062	2.1	268,854,044	4,285,753	1.6	264,568,291
Baltimore City	126,050,941	8,114,754	6.9	117,936,187	3,330,757	2.9	114,605,430
Calvert	33,737,948	1,726,941	5.4	32,011,007	2,936,509	10.1	29,074,498
Caroline	5,248,724	381,563	7.8	4,867,161	101,501	2.1	4,765,660
Carroll	63,377,708	3,448,658	5.8	59,929,050	1,308,061	2.2	58,620,989
Cecil	23,931,725	3,016,540	14.4	20,915,185	313,254	1.5	20,601,931
Charles	48,208,147	2,647,990	5.8	45,560,157	(434,290)	(0.9)	45,994,447
Dorchester	4,597,555	237,117	5.4	4,360,438	51,727	1.2	4,308,711
Frederick	86,391,349	5,274,706	6.5	81,116,643	2,052,890	2.6	79,063,753
Garrett	4,856,019	119,411	2.5	4,736,608	43,413	0.9	4,693,195
Harford	88,624,426	5,091,110	6.1	83,533,316	1,862,606	2.3	81,670,710
Howard	175,302,628	6,477,436	3.8	168,825,192	4,494,141	2.7	164,331,051
Kent	4,724,587	113,637	2.5	4,610,950	391,795	9.3	4,219,155
Montgomery	578,621,944	20,896,759	3.7	557,725,185	28,851,686	5.5	528,873,499
Prince George's	212,744,938	8,064,171	3.9	204,680,767	4,660,099	2.3	200,020,668
Queen Anne's	19,677,895	1,617,203	9.0	18,060,692	754,321	4.4	17,306,371
St. Mary's	36,414,158	1,824,285	5.3	34,589,873	883,370	2.6	33,706,503
Somerset	2,686,700	187,685	7.5	2,499,015	9,139	0.4	2,489,876
Talbot	10,649,564	(296,986)	(2.7)	10,946,550	696,138	6.8	10,250,412
Washington	30,923,410	1,322,673	4.5	29,600,737	909,198	3.2	28,691,539
Wicomico	19,530,721	911,742	4.9	18,618,979	615,280	3.4	18,003,699
Worcester	7,929,815	(56,926)	(0.7)	7,986,741	889,636	12.5	7,097,105
	<u>\$ 2,066,534,683</u>	<u>\$ 90,509,506</u>	<u>4.6</u>	<u>\$ 1,976,025,177</u>	<u>\$ 68,064,994</u>	<u>3.6</u>	<u>\$ 1,907,960,183</u>

Note:

(1) Cecil County's 2018 tax rate increased to 3.00%, from 2.80% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Second Half of Fiscal Years 2018, 2017, and 2016

Table 4

	<u>2018</u>	<u>\$ Difference</u>	<u>%</u>		<u>2017</u>	<u>\$ Difference</u>	<u>%</u>		<u>2016</u>
Allegany	\$ 152,326	\$ (835)	(0.5)	\$	153,161	\$ (5,482)	(3.5)	\$	158,643
Anne Arundel	3,013,829	(186,064)	(5.8)		3,199,893	769,462	31.7		2,430,431
Baltimore County	5,648,503	671,081	13.5		4,977,422	1,290,464	35.0		3,686,958
Baltimore City	5,342,223	665,347	14.2		4,676,876	696,562	17.5		3,980,314
Calvert	472,617	49,156	11.6		423,461	9,732	2.4		413,729
Caroline	135,187	7,463	5.8		127,724	3,697	3.0		124,027
Carroll	647,802	78,285	13.7		569,517	(31,983)	(5.3)		601,500
Cecil	582,639	14,010	2.5		568,629	31,727	5.9		536,902
Charles	1,264,931	148,222	13.3		1,116,709	16,742	1.5		1,099,967
Dorchester	137,355	15,684	12.9		121,671	12,468	11.4		109,203
Frederick	1,093,646	152,243	16.2		941,403	(34,181)	(3.5)		975,584
Garrett	64,780	(5,293)	(7.6)		70,073	(6,337)	(8.3)		76,410
Harford	1,263,074	166,441	15.2		1,096,633	17,615	1.6		1,079,018
Howard	2,147,748	124,855	6.2		2,022,893	151,881	8.1		1,871,012
Kent	86,386	(7,437)	(7.9)		93,823	(3,618)	(3.7)		97,441
Montgomery	7,940,743	802,526	11.2		7,138,217	(157,517)	(2.2)		7,295,734
Prince George's	11,499,051	1,660,619	16.9		9,838,432	791,555	8.7		9,046,877
Queen Anne's	304,636	53,492	21.3		251,144	(22,030)	(8.1)		273,174
St. Mary's	483,986	29,806	6.6		454,180	25,556	6.0		428,624
Somerset	98,177	5,202	5.6		92,975	11,189	13.7		81,786
Talbot	171,246	34,989	25.7		136,257	(63,489)	(31.8)		199,746
Washington	490,503	41,345	9.2		449,158	26,593	6.3		422,565
Wicomico	583,425	53,762	10.2		529,663	79,357	17.6		450,306
Worcester	129,964	7,568	6.2		122,396	13,896	12.8		108,500
	<u>\$ 43,754,777</u>	<u>\$ 4,582,467</u>	<u>11.7</u>		<u>\$ 39,172,310</u>	<u>\$ 3,623,859</u>	<u>10.2</u>		<u>\$ 35,548,451</u>

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Entire Fiscal Years 2018, 2017, and 2016

Table 5

	<u>2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>2017</u>	<u>\$ Difference</u>	<u>%</u>	<u>2016</u>
Allegany	\$ 233,226	\$ (16,545)	(6.6)	\$ 249,771	\$ (185,914)	(42.7)	\$ 435,685
Anne Arundel	5,741,892	338,510	6.3	5,403,382	984,330	22.3	4,419,052
Baltimore County	9,862,175	1,078,814	12.3	8,783,361	1,158,728	15.2	7,624,633
Baltimore City	8,647,153	1,333,550	18.2	7,313,603	1,057,346	16.9	6,256,257
Calvert	868,962	101,111	13.2	767,851	59,279	8.4	708,572
Caroline	244,714	(5,816)	(2.3)	250,530	46,416	22.7	204,114
Carroll	1,165,740	128,966	12.4	1,036,774	75,274	7.8	961,500
Cecil	990,168	30,418	3.2	959,750	183,832	23.7	775,918
Charles	2,212,004	328,011	17.4	1,883,993	89,984	5.0	1,794,009
Dorchester	244,034	41,233	20.3	202,801	14,690	7.8	188,111
Frederick	2,078,504	290,877	16.3	1,787,627	41,156	2.4	1,746,471
Garrett	106,732	(7,646)	(6.7)	114,378	(11,999)	(9.5)	126,377
Harford	2,364,853	372,200	18.7	1,992,653	179,908	9.9	1,812,745
Howard	4,077,085	413,709	11.3	3,663,376	239,011	7.0	3,424,365
Kent	155,012	(18,129)	(10.5)	173,141	21,961	14.5	151,180
Montgomery	15,756,706	1,304,940	9.0	14,451,766	520,905	3.7	13,930,861
Prince George's	19,144,632	2,389,335	14.3	16,755,297	1,920,305	12.9	14,834,992
Queen Anne's	594,267	96,300	19.3	497,967	9,352	1.9	488,615
St. Mary's	902,401	132,518	17.2	769,883	15,690	2.1	754,193
Somerset	171,997	21,341	14.2	150,656	21,685	16.8	128,971
Talbot	352,233	78,396	28.6	273,837	(89,137)	(24.6)	362,974
Washington	842,848	103,159	13.9	739,689	60,211	8.9	679,478
Wicomico	955,314	74,956	8.5	880,358	172,950	24.4	707,408
Worcester	247,786	31,449	14.5	216,337	26,113	13.7	190,224
	<u>\$ 77,960,439</u>	<u>\$ 8,641,658</u>	<u>12.5</u>	<u>\$ 69,318,781</u>	<u>\$ 6,612,076</u>	<u>10.5</u>	<u>\$ 62,706,705</u>