

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Tax Year 2018 Third Quarter and**  
**Tax Year 2017 Fourth Reconciling Distributions of Local Income Taxes**  
**November 2018 Distribution**  
**Table 1**

	<b>Counties</b>			<b>Cities and Towns</b>			<b>Grand Total</b>
	<b>TY 2018 3rd Qtr.</b>	<b>TY 2017 4th Rec</b>	<b>Total</b>	<b>TY 2018 3rd Qtr.</b>	<b>TY 2017 4th Rec</b>	<b>Total</b>	
Allegany	\$ 5,472,849	\$ 892,044	\$ 6,364,893	\$ 628,834	\$ 126,892	\$ 755,726	\$ 7,120,619
Anne Arundel	100,533,703	39,078,704	139,612,407	1,315,319	604,545	1,919,864	141,532,271
Baltimore County	142,841,324	52,375,291	195,216,615	-	-	-	195,216,615
Baltimore City	65,463,827	36,294,012	101,757,839	-	-	-	101,757,839
Calvert	17,285,601	4,881,880	22,167,481	258,221	68,551	326,772	22,494,253
Caroline	2,667,539	644,931	3,312,470	155,909	25,453	181,362	3,493,832
Carroll	32,480,617	9,509,340	41,989,957	1,305,796	247,105	1,552,901	43,542,858
Cecil	12,057,277	2,777,482	14,834,759	504,851	33,295	538,146	15,372,905
Charles	25,060,591	5,776,419	30,837,010	358,561	72,681	431,242	31,268,252
Dorchester	2,358,805	674,147	3,032,952	168,746	33,611	202,357	3,235,309
Frederick	44,776,243	14,130,745	58,906,988	2,902,241	613,642	3,515,883	62,422,871
Garrett	2,523,754	532,915	3,056,669	82,848	5,081	87,929	3,144,598
Harford	45,519,522	12,481,271	58,000,793	1,005,783	244,059	1,249,842	59,250,635
Howard	92,154,676	39,100,416	131,255,092	-	-	-	131,255,092
Kent	2,398,700	1,563,874	3,962,574	151,410	104,559	255,969	4,218,543
Montgomery	302,015,736	128,320,801	430,336,537	8,923,982	6,067,113	14,991,095	445,327,632
Prince George's	108,869,953	27,229,285	136,099,238	5,669,636	1,317,321	6,986,957	143,086,195
Queen Anne's	10,233,580	5,861,890	16,095,470	181,601	51,561	233,162	16,328,632
St. Mary's	18,693,257	4,526,693	23,219,950	114,262	27,292	141,554	23,361,504
Somerset	1,356,259	335,720	1,691,979	42,486	2,927	45,413	1,737,392
Talbot	5,666,330	3,029,027	8,695,357	398,680	172,824	571,504	9,266,861
Washington	15,703,835	4,045,366	19,749,201	742,169	83,874	826,043	20,575,244
Wicomico	9,938,626	2,896,668	12,835,294	566,479	92,318	658,797	13,494,091
Worcester	3,974,531	1,742,776	5,717,307	339,006	126,368	465,374	6,182,681
	<u>\$ 1,070,047,135</u>	<u>\$ 398,701,697</u>	<u>\$ 1,468,748,832</u>	<u>\$ 25,816,820</u>	<u>\$ 10,121,072</u>	<u>\$ 35,937,892</u>	<u>\$ 1,504,686,724</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Estimated Calculations of the**  
**Third Quarterly Distribution of Local Income Tax**  
**Tax Years 2018, 2017, and 2016**  
**Table 2**

	<b>2018</b>	<b>\$ Difference</b>	<b>%</b>	<b>2017</b>	<b>\$ Difference</b>	<b>%</b>	<b>2016</b>
Late 2nd Qtr. Receipts	\$ 4,013,306	\$ (11,642,195)	(74.4)	\$ 15,655,501	\$ 11,583,677	100.0 +	\$ 4,071,824
3rd Qtr. W/H Receipts	3,307,913,657	125,112,886	3.9	3,182,800,771	7,039,064	0.2	3,175,761,707
3rd Qtr. Est. Receipts	564,184,516	62,886,406	12.5	501,298,110	(8,101,099)	(1.6)	509,399,209
3rd Qtr. Dec. Credits	29,956,663	16,684,531	100.0 +	13,272,132	(6,499,998)	(32.9)	19,772,130
Total Receipts	<u>3,906,068,142</u>	<u>193,041,628</u>	<u>5.2</u>	<u>3,713,026,514</u>	<u>4,021,644</u>	<u>0.1</u>	<u>3,709,004,870</u>
Less: Unallocated Reserve	<u>(240,530,755)</u>	<u>14,198,793</u>	<u>5.6</u>	<u>(254,729,548)</u>	<u>(29,271,011)</u>	<u>(13.0)</u>	<u>(225,458,537)</u>
Receipts Available	<u>3,665,537,387</u>	<u>207,240,421</u>	<u>6.0</u>	<u>3,458,296,966</u>	<u>(25,249,367)</u>	<u>(0.7)</u>	<u>3,483,546,333</u>
Less: Refund Reserve	<u>(686,324,945)</u>	<u>(18,795,802)</u>	<u>(2.8)</u>	<u>(667,529,143)</u>	<u>(7,792,810)</u>	<u>(1.2)</u>	<u>(659,736,333)</u>
Net Receipts Available	<u>\$ 2,979,212,442</u>	<u>\$ 188,444,619</u>	<u>6.8</u>	<u>\$ 2,790,767,823</u>	<u>\$ (33,042,177)</u>	<u>(1.2)</u>	<u>\$ 2,823,810,000</u>
Local Tax Percentage	36.898028%			37.244785%			37.192364%
Gross Local Tax	\$ 1,099,270,650	\$ 59,855,165	5.8	\$ 1,039,415,485	\$ (10,826,219)	(1.0)	\$ 1,050,241,704
Less: Cost of Administration	<u>(3,406,695)</u>	<u>(469,785)</u>	<u>(16.0)</u>	<u>(2,936,910)</u>	<u>640,182</u>	<u>17.9</u>	<u>(3,577,092)</u>
Local Tax for Distribution	<u><u>1,095,863,955</u></u>	<u><u>59,385,380</u></u>	<u><u>5.7</u></u>	<u><u>1,036,478,575</u></u>	<u><u>(10,186,037)</u></u>	<u><u>(1.0)</u></u>	<u><u>1,046,664,612</u></u>
Payable to Counties	\$ 1,070,047,135	\$ 58,374,212	5.8	\$ 1,011,672,923	(10,921,436)	(1.1)	\$ 1,022,594,359
Payable to Cities and Towns	25,816,820	1,011,168	4.1	24,805,652	735,399	3.1	24,070,253
	<u><u>\$ 1,095,863,955</u></u>	<u><u>\$ 59,385,380</u></u>	<u><u>5.7</u></u>	<u><u>\$ 1,036,478,575</u></u>	<u><u>\$ (10,186,037)</u></u>	<u><u>(1.0)</u></u>	<u><u>\$ 1,046,664,612</u></u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Cumulative Local Income Tax Distributions excluding Cities and Towns**  
**Through Estimated Distributions as of November 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	\$ 16,675,615	\$ 180,415	1.1	\$ 16,495,200	\$ 83,012	0.5	\$ 16,412,188
Anne Arundel	302,135,077	13,608,862	4.7	288,526,215	13,628,957	5.0	274,897,258
Baltimore County	423,983,770	7,351,762	1.8	416,632,008	3,644,769	0.9	412,987,239
Baltimore City	194,545,662	9,016,936	4.9	185,528,726	5,864,502	3.3	179,664,224
Calvert	51,766,213	1,784,399	3.6	49,981,814	4,566,576	10.1	45,415,238
Caroline	7,985,680	385,294	5.1	7,600,386	228,746	3.1	7,371,640
Carroll	97,028,179	3,751,459	4.0	93,276,720	2,261,773	2.5	91,014,947
Cecil (1)	36,415,982	3,741,223	11.4	32,674,759	767,287	2.4	31,907,472
Charles	74,317,698	3,038,813	4.3	71,278,885	288,433	0.4	70,990,452
Dorchester	7,015,536	272,635	4.0	6,742,901	116,296	1.8	6,626,605
Frederick	132,350,106	6,227,604	4.9	126,122,502	3,580,096	2.9	122,542,406
Garrett	7,470,443	154,146	2.1	7,316,297	48,767	0.7	7,267,530
Harford	135,969,858	5,320,944	4.1	130,648,914	3,356,426	2.6	127,292,488
Howard	271,672,455	8,619,684	3.3	263,052,771	5,581,430	2.2	257,471,341
Kent	7,230,962	116,213	1.6	7,114,749	430,120	6.4	6,684,629
Montgomery	893,350,576	27,258,140	3.1	866,092,436	31,885,390	3.8	834,207,046
Prince George's	325,088,914	8,874,754	2.8	316,214,160	5,844,634	1.9	310,369,526
Queen Anne's	30,305,299	1,817,610	6.4	28,487,689	1,323,932	4.9	27,163,757
St. Mary's	55,946,773	1,858,131	3.4	54,088,642	1,358,651	2.6	52,729,991
Somerset	4,102,965	184,524	4.7	3,918,441	102,026	2.7	3,816,415
Talbot	16,530,568	11,482	0.1	16,519,086	361,597	2.2	16,157,489
Washington	47,118,492	1,200,203	2.6	45,918,289	1,285,732	2.9	44,632,557
Wicomico	29,726,038	888,664	3.1	28,837,374	869,947	3.1	27,967,427
Worcester	12,080,952	(36,747)	(0.3)	12,117,699	784,226	6.9	11,333,473
	<u>\$ 3,180,813,813</u>	<u>\$ 105,627,150</u>	<u>3.4</u>	<u>\$ 3,075,186,663</u>	<u>\$ 88,263,325</u>	<u>3.0</u>	<u>\$ 2,986,923,338</u>

Notes:

(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**  
**Cumulative Local Income Tax Distributions excluding Cities and Towns (1)**  
**Through Reconciling Distributions as of November 2018, 2017, and 2016, respectively**  
**Table 4**

	<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	\$ 24,922,841	\$ 930,021	3.9	\$ 23,992,820	\$ (400,438)	(1.6)	\$ 24,393,258
Anne Arundel	453,933,203	20,606,644	4.8	433,326,559	6,883,036	1.6	426,443,523
Baltimore County	645,172,611	35,545,240	5.8	609,627,371	(7,025,426)	(1.1)	616,652,797
Baltimore City	304,044,938	15,960,724	5.5	288,084,214	8,240,217	2.9	279,843,997
Calvert (2)	77,529,139	8,622,122	12.5	68,907,017	1,345,999	2.0	67,561,018
Caroline	12,583,966	480,556	4.0	12,103,410	514,997	4.4	11,588,413
Carroll	145,280,375	6,733,504	4.9	138,546,871	3,541,004	2.6	135,005,867
Cecil	52,145,422	1,878,434	3.7	50,266,988	1,209,738	2.5	49,057,250
Charles	112,331,350	5,954,071	5.6	106,377,279	2,683,994	2.6	103,693,285
Dorchester	11,496,580	604,575	5.6	10,892,005	260,968	2.5	10,631,037
Frederick	201,610,901	12,177,827	6.4	189,433,074	6,393,083	3.5	183,039,991
Garrett	11,873,390	879,817	8.0	10,993,573	(200,042)	(1.8)	11,193,615
Harford	204,505,846	9,885,326	5.1	194,620,520	5,447,037	2.9	189,173,483
Howard	414,639,952	26,704,043	6.9	387,935,909	2,105,930	0.5	385,829,979
Kent	11,714,176	887,800	8.2	10,826,376	(102,483)	(0.9)	10,928,859
Montgomery	1,365,921,665	88,818,765	7.0	1,277,102,900	(4,083,222)	(0.3)	1,281,186,122
Prince George's	495,905,371	24,116,236	5.1	471,789,135	4,190,933	0.9	467,598,202
Queen Anne's	46,980,648	2,585,323	5.8	44,395,325	2,441,684	5.8	41,953,641
St. Mary's	84,099,452	3,884,532	4.8	80,214,920	1,436,908	1.8	78,778,012
Somerset (3)	6,739,956	378,852	6.0	6,361,104	127,305	2.0	6,233,799
Talbot	26,392,296	2,479,227	10.4	23,913,069	(1,357,128)	(5.4)	25,270,197
Washington	71,924,701	3,140,936	4.6	68,783,765	636,074	0.9	68,147,691
Wicomico	46,826,404	1,897,281	4.2	44,929,123	860,921	2.0	44,068,202
Worcester	18,958,380	449,942	2.4	18,508,438	5,326,530	40.4	13,181,908
	<u>\$ 4,847,533,563</u>	<u>\$ 275,601,798</u>	<u>6.0</u>	<u>\$ 4,571,931,765</u>	<u>\$ 40,477,619</u>	<u>0.9</u>	<u>\$ 4,531,454,146</u>

Notes:

- (1) Cash Distributions are reduced by receivables and administration expenses.
- (2) Calvert County's 2017 tax rate increased to 3.00%, from 2.80% in the prior tax year.
- (3) Somerset County's 2017 tax rate increased to 3.20%, from 3.15% in the prior tax year.

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Tax Returns Processed through October 31st**  
**For Tax Years 2017, 2016, and 2015**

**Table 5**

	<u>2017</u>	<u>Difference</u>	<u>%</u>	<u>2016</u>	<u>Difference</u>	<u>%</u>	<u>2015</u>
Allegany	28,657	(395)	(1.4)	29,052	(495)	(1.7)	29,547
Anne Arundel	272,390	3,391	1.3	268,999	2,987	1.1	266,012
Baltimore County	402,661	758	0.2	401,903	(7,193)	(1.8)	409,096
Baltimore City	256,182	302	0.1	255,880	(657)	(0.3)	256,537
Calvert	43,441	437	1.0	43,004	409	1.0	42,595
Caroline	14,948	33	0.2	14,915	(38)	(0.3)	14,953
Carroll	83,080	742	0.9	82,338	356	0.4	81,982
Cecil	46,220	746	1.6	45,474	66	0.1	45,408
Charles	76,975	1,799	2.4	75,176	2,149	2.9	73,027
Dorchester	14,991	(87)	(0.6)	15,078	24	0.2	15,054
Frederick	123,731	2,985	2.5	120,746	2,141	1.8	118,605
Garrett	13,572	249	1.9	13,323	(87)	(0.6)	13,410
Harford	123,884	1,821	1.5	122,063	1,741	1.4	120,322
Howard	150,634	2,646	1.8	147,988	1,565	1.1	146,423
Kent	8,986	7	0.1	8,979	(179)	(2.0)	9,158
Montgomery	515,007	4,903	1.0	510,104	1,454	0.3	508,650
Prince George's	454,293	3,914	0.9	450,379	(1,718)	(0.4)	452,097
Queen Anne's	23,843	320	1.4	23,523	319	1.4	23,204
St. Mary's	50,240	552	1.1	49,688	575	1.2	49,113
Somerset	8,487	(69)	(0.8)	8,556	47	0.6	8,509
Talbot	18,645	122	0.7	18,523	(54)	(0.3)	18,577
Washington	69,434	845	1.2	68,589	349	0.5	68,240
Wicomico	44,957	838	1.9	44,119	(100)	(0.2)	44,219
Worcester	28,292	755	2.7	27,537	100	0.4	27,437
	<u>2,873,550</u>	<u>27,614</u>	<u>1.0</u>	<u>2,845,936</u>	<u>3,761</u>	<u>0.1</u>	<u>2,842,175</u>