

Comptroller of Maryland
Revenue Administration Division
Estimated Calculations of the
Second Quarterly Distribution of Local Income Tax
Tax Years 2013, 2012, and 2011

Table 1

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>
Late 1st Qtr. W/H Receipts	\$ 5,727,296	\$ (1,131,151)	(16.5) %	\$ 6,858,447	\$ 1,261,877	22.5 %	\$ 5,596,570
2nd Qtr. W/H Receipts	2,717,322,699	91,233,330	3.5	2,626,089,369	46,958,815	1.8	2,579,130,554
2nd Qtr. Est. Receipts	382,212,406	41,494,013	12.2	340,718,393	(346,197)	(0.1)	341,064,590
2nd Qtr. Dec Credits	<u>27,283,534</u>	<u>(3,729,660)</u>	<u>(12.0)</u>	<u>31,013,194</u>	<u>133,746</u>	<u>0.4</u>	<u>30,879,448</u>
Total Receipts	3,132,545,935	127,866,532	4.3	3,004,679,403	48,008,241	1.6	2,956,671,162
Less: Unallocated Reserve	<u>(139,064,302)</u>	<u>(15,031,136)</u>	<u>12.1</u>	<u>(124,033,166)</u>	<u>67,605,722</u>	<u>(35.3)</u>	<u>(191,638,888)</u>
Receipts Available	2,993,481,633	112,835,396	3.9	2,880,646,237	115,613,963	4.2	2,765,032,274
Less: Refund Reserve	<u>(623,215,769)</u>	<u>598,618</u>	<u>(0.1)</u>	<u>(623,814,387)</u>	<u>18,157,432</u>	<u>(2.8)</u>	<u>(641,971,819)</u>
Net Receipts Available	2,370,265,864	113,434,014	5.0 %	2,256,831,850	133,771,395	6.3 %	2,123,060,455
Local Tax Percentage	38.456472%			38.130153%			38.275150%
Gross Local Tax	\$ 911,520,619	\$ 50,987,183	5.9 %	\$ 860,533,436	\$ 47,928,860	5.9 %	\$ 812,604,576
Less: Cost of Administration	<u>(3,613,933)</u>	<u>677,857</u>	<u>(15.8)</u>	<u>(4,291,790)</u>	<u>(515,690)</u>	<u>13.7</u>	<u>(3,776,100)</u>
Local Tax for Distribution	907,906,686	51,665,040	6.0	856,241,646	47,413,170	5.9	808,828,476
Less: April/May Distribution	(558,156,615)	(2,535,100)	0.5	(555,621,515)	(35,018,607)	6.7	(520,602,908)
Less: June Distribution	<u>(246,355,744)</u>	<u>(9,261,214)</u>	<u>3.9</u>	<u>(237,094,530)</u>	<u>(9,492,185)</u>	<u>4.2</u>	<u>(227,602,345)</u>
Balance Due 2nd Quarter	103,394,327	39,868,726	62.8	63,525,601	2,902,378	4.8	60,623,223
Less: Cities and Town Share	<u>(5,971,136)</u>	<u>1,726,109</u>	<u>(22.4)</u>	<u>(7,697,245)</u>	<u>(2,674,129)</u>	<u>53.2</u>	<u>(5,023,116)</u>
Net Payable to Counties	<u>\$ 97,423,191</u>	<u>\$ 41,594,835</u>	<u>74.5 %</u>	<u>\$ 55,828,356</u>	<u>\$ 228,249</u>	<u>0.4 %</u>	<u>\$ 55,600,107</u>

Comptroller of Maryland
Revenue Administration Division
Second Quarter True-up Distribution of Local Income Tax
Tax Years 2013, 2012, and 2011

Table 1A

	<u>2013</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2011</u>
Allegany	\$ 442,623	\$ 249,415	129.1 %	\$	193,208	\$ (151,895)	(44.0) %	\$	345,103
Anne Arundel*	9,225,780	3,883,749	72.7		5,342,031	(168,842)	(3.1)		5,510,873
Baltimore County	13,633,753	5,207,570	61.8		8,426,183	338,051	4.2		8,088,132
Baltimore City	5,911,464	2,340,149	65.5		3,571,315	45,463	1.3		3,525,852
Calvert	1,504,225	597,439	65.9		906,786	5,268	0.6		901,518
Caroline	215,062	94,124	77.8		120,938	3,424	2.9		117,514
Carroll	2,725,651	1,170,981	75.3		1,554,670	24,623	1.6		1,530,047
Cecil	990,971	437,024	78.9		553,947	(40,102)	(6.8)		594,049
Charles	2,213,270	877,691	65.7		1,335,579	37,595	2.9		1,297,984
Dorchester	187,171	84,856	82.9		102,315	(19,640)	(16.1)		121,955
Frederick	3,471,606	1,616,624	87.2		1,854,982	175,011	10.4		1,679,971
Garrett	238,627	109,579	84.9		129,048	(17,908)	(12.2)		146,956
Harford	4,068,665	1,678,031	70.2		2,390,634	40,793	1.7		2,349,841
Howard	8,416,324	3,302,087	64.6		5,114,237	289,221	6.0		4,825,016
Kent	199,139	103,874	109.0		95,265	(38,316)	(28.7)		133,581
Montgomery	28,423,909	12,823,531	82.2		15,600,378	(366,430)	(2.3)		15,966,808
Prince George's	9,864,470	4,531,236	85.0		5,333,234	192,443	3.7		5,140,791
Queen Anne's	862,680	344,434	66.5		518,246	68,286	15.2		449,960
St. Mary's	1,806,241	717,763	65.9		1,088,478	62,903	6.1		1,025,575
Somerset	129,807	53,381	69.8		76,426	(10,279)	(11.9)		86,705
Talbot*	487,312	260,737	115.1		226,575	(46,382)	(17.0)		272,957
Washington	1,330,555	569,819	74.9		760,736	(52,380)	(6.4)		813,116
Wicomico*	862,308	401,261	87.0		461,047	(101,186)	(18.0)		562,233
Worcester	211,578	139,480	193.5		72,098	(41,472)	(36.5)		113,570
	<u>\$ 97,423,191</u>	<u>\$ 41,594,835</u>	<u>74.5 %</u>		<u>\$ 55,828,356</u>	<u>\$ 228,249</u>	<u>0.4 %</u>		<u>\$ 55,600,107</u>

*Note: Anne Arundel County's tax rate increased to 2.56%, from 2.49% in tax year 2012

Talbot County's tax rate increased to 2.40%, from 2.25% in tax year 2012

Wicomico County's tax rate increased to 3.20%, from 3.10% in tax year 2012

Comptroller of Maryland
Revenue Administration Division
Second Reconciling Distribution of Local Income Tax
Tax Years 2012, 2011, and 2010

Table 2

	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2010</u>
Allegany	\$ -	\$ (590,403)	(100.0) %	\$ 590,403	\$ 466,337	375.9 %	\$ 124,066
Anne Arundel	-	-	-	-	-	-	-
Baltimore County	-	-	-	-	-	-	-
Baltimore City	-	(711,682)	(100.0)	711,682	(1,067,721)	(60.0)	1,779,403
Calvert	-	-	-	-	(330,538)	(100.0)	330,538
Caroline	141,374	(602,575)	(81.0)	743,949	665,044	842.8	78,905
Carroll	825,737	(3,088,379)	(78.9)	3,914,116	3,260,746	499.1	653,370
Cecil	293,294	(2,810,269)	(90.5)	3,103,563	2,796,691	911.4	306,872
Charles	-	(2,061,384)	(100.0)	2,061,384	1,562,642	313.3	498,742
Dorchester	113,124	(751,862)	(86.9)	864,986	804,232	1,323.8	60,754
Frederick	-	(2,689,949)	(100.0)	2,689,949	1,603,808	147.7	1,086,141
Garrett	78,413	(698,772)	(89.9)	777,185	660,726	567.3	116,459
Harford	778,135	(3,721,474)	(82.7)	4,499,609	2,983,281	196.7	1,516,328
Howard	-	-	-	-	(2,130,696)	(100.0)	2,130,696
Kent	178,820	29,273	19.6	149,547	122,193	446.7	27,354
Montgomery	-	-	-	-	-	-	-
Prince George's	-	(12,065,475)	(100.0)	12,065,475	8,493,852	237.8	3,571,623
Queen Anne's	-	(272,919)	(100.0)	272,919	136,944	100.7	135,975
St. Mary's	505,235	(3,172,358)	(86.3)	3,677,593	3,314,070	911.7	363,523
Somerset	36,967	(110,254)	(74.9)	147,221	105,755	255.0	41,466
Talbot	-	-	-	-	-	-	-
Washington	370,030	(1,948,412)	(84.0)	2,318,442	2,071,975	840.7	246,467
Wicomico	284,954	(785,684)	(73.4)	1,070,638	795,416	289.0	275,222
Worcester	27,660	(305,820)	(91.7)	333,480	249,995	299.4	83,485
	<u>\$ 3,633,743</u>	<u>\$ (36,358,398)</u>	<u>(90.9) %</u>	<u>\$ 39,992,141</u>	<u>\$ 26,564,752</u>	<u>197.8 %</u>	<u>\$ 13,427,389</u>

Comptroller of Maryland
Revenue Administration Division
Second Reconciling Distribution of Local Income Tax
Tax Years 2012, 2011, and 2010

Table 2A

	2012	Inc (Dec)	%	2011*	Inc (Dec)	%	2010
Allegany	\$ -	\$ (126,461)	(100.0) %	\$ 126,461	\$ 2,395	1.9 %	\$ 124,066
Anne Arundel	-	-	-	-	-	-	-
Baltimore County	-	-	-	-	-	-	-
Baltimore City	-	(711,667)	(100.0)	711,667	(1,067,736)	(60.0)	1,779,403
Calvert	-	-	-	-	(330,538)	(100.0)	330,538
Caroline	141,374	9,711	7.4	131,663	52,758	66.9	78,905
Carroll	825,737	(12,097)	(1.4)	837,834	184,464	28.2	653,370
Cecil	293,294	(232,629)	(44.2)	525,923	219,051	71.4	306,872
Charles	-	(759,704)	(100.0)	759,704	260,962	52.3	498,742
Dorchester	113,124	(121,283)	(51.7)	234,407	173,653	285.8	60,754
Frederick	-	(1,565,584)	(100.0)	1,565,584	479,443	44.1	1,086,141
Garrett	78,413	(292,911)	(78.9)	371,324	254,865	218.8	116,459
Harford	778,135	(843,620)	(52.0)	1,621,755	105,427	7.0	1,516,328
Howard	-	-	-	-	(2,130,696)	(100.0)	2,130,696
Kent	178,820	30,976	21.0	147,844	120,490	440.5	27,354
Montgomery	-	-	-	-	-	-	-
Prince George's	-	(5,285,028)	(100.0)	5,285,028	1,713,405	48.0	3,571,623
Queen Anne's	-	(255,404)	(100.0)	255,404	119,429	87.8	135,975
St. Mary's	505,235	(178,652)	(26.1)	683,887	320,364	88.1	363,523
Somerset	36,967	(23,414)	(38.8)	60,381	18,915	45.6	41,466
Talbot	-	-	-	-	-	-	-
Washington	370,030	(122,349)	(24.8)	492,379	245,912	99.8	246,467
Wicomico	284,954	(63,802)	(18.3)	348,756	73,534	26.7	275,222
Worcester	27,660	(215,507)	(88.6)	243,167	159,682	191.3	83,485
	<u>\$ 3,633,743</u>	<u>\$ (10,769,425)</u>	<u>(74.8) %</u>	<u>\$ 14,403,168</u>	<u>\$ 975,779</u>	<u>7.3 %</u>	<u>\$ 13,427,389</u>

*Note: Tax Year 2011 comparison numbers updated to account for overdisdistributions made in August 2012.

Comptroller of Maryland
Revenue Administration Division
Tax Year 2013 Second Quarter True-up and
Tax Year 2012 Second Reconciling Distributions of Local Income Taxes
August, 2013
Table 3

	<u>Counties</u>			<u>Cities and Towns</u>			<u>Grand Total</u>
	<u>TY 2013</u> <u>2nd Qtr.</u>	<u>TY 2012</u> <u>2nd Rec.</u>	<u>Total</u>	<u>TY 2013</u> <u>2nd Qtr.</u>	<u>TY 2012</u> <u>2nd Rec.</u>	<u>Total</u>	
Allegany	\$ 442,623	\$ -	\$ 442,623	\$ 203,138	\$ 11,198	\$ 214,336	\$ 656,959
Anne Arundel	9,225,780	-	9,225,780	246,889	56,512	303,401	9,529,181
Baltimore County	13,633,753	-	13,633,753	-	-	-	13,633,753
Baltimore City	5,911,464	-	5,911,464	-	-	-	5,911,464
Calvert	1,504,225	-	1,504,225	68,619	6,485	75,104	1,579,329
Caroline	215,062	141,374	356,436	45,003	3,929	48,932	405,368
Carroll	2,725,651	825,737	3,551,388	426,225	27,798	454,023	4,005,411
Cecil	990,971	293,294	1,284,265	170,974	10,897	181,871	1,466,136
Charles	2,213,270	-	2,213,270	102,471	8,241	110,712	2,323,982
Dorchester	187,171	113,124	300,295	49,384	3,058	52,442	352,737
Frederick	3,471,606	-	3,471,606	831,944	80,126	912,070	4,383,676
Garrett	238,627	78,413	317,040	26,227	1,166	27,393	344,433
Harford	4,068,665	778,135	4,846,800	353,875	19,741	373,616	5,220,416
Howard	8,416,324	-	8,416,324	-	-	-	8,416,324
Kent	199,139	178,820	377,959	26,904	9,862	36,766	414,725
Montgomery	28,423,909	-	28,423,909	1,267,415	369,682	1,637,097	30,061,006
Prince George's	9,864,470	-	9,864,470	1,503,320	180,477	1,683,797	11,548,267
Queen Anne's	862,680	-	862,680	41,714	2,912	44,626	907,306
St. Mary's	1,806,241	505,235	2,311,476	26,037	479	26,516	2,337,992
Somerset	129,807	36,967	166,774	9,528	-	9,528	176,302
Talbot	487,312	-	487,312	101,139	74,860	175,999	663,311
Washington	1,330,555	370,030	1,700,585	273,754	10,884	284,638	1,985,223
Wicomico	862,308	284,954	1,147,262	136,340	9,702	146,042	1,293,304
Worcester	211,578	27,660	239,238	60,236	7,235	67,471	306,709
	<u>\$ 97,423,191</u>	<u>\$ 3,633,743</u>	<u>\$ 101,056,934</u>	<u>\$ 5,971,136</u>	<u>\$ 895,244</u>	<u>\$ 6,866,380</u>	<u>\$ 107,923,314</u>

Comptroller of Maryland
Revenue Administration Division
Total Distribution by County
For the Months of August 2013, 2012, and 2011

Table 3A

	2013	Inc (Dec)	%		2012	Inc (Dec)	%		2011
Allegany	\$ 442,623	\$ (340,988)	(43.5) %	\$	783,611	\$ 314,443	67.0 %	\$	469,168
Anne Arundel	9,225,780	3,883,749	72.7		5,342,031	(168,842)	(3.1)		5,510,873
Baltimore County	13,633,753	5,207,570	61.8		8,426,183	338,051	4.2		8,088,132
Baltimore City	5,911,464	1,628,467	38.0		4,282,997	(1,022,258)	(19.3)		5,305,255
Calvert	1,504,225	597,439	65.9		906,786	(325,270)	(26.4)		1,232,056
Caroline	356,436	(508,451)	(58.8)		864,887	668,468	340.3		196,419
Carroll	3,551,388	(1,917,398)	(35.1)		5,468,786	3,285,369	150.5		2,183,417
Cecil	1,284,265	(2,373,244)	(64.9)		3,657,509	2,756,588	306.0		900,921
Charles	2,213,270	(1,183,694)	(34.8)		3,396,964	1,600,238	89.1		1,796,726
Dorchester	300,295	(667,006)	(69.0)		967,301	784,592	429.4		182,709
Frederick	3,471,606	(1,073,325)	(23.6)		4,544,931	1,778,818	64.3		2,766,113
Garrett	317,040	(589,193)	(65.0)		906,233	642,818	244.0		263,415
Harford	4,846,800	(2,043,444)	(29.7)		6,890,244	3,024,075	78.2		3,866,169
Howard	8,416,324	3,302,087	64.6		5,114,237	(1,841,475)	(26.5)		6,955,712
Kent	377,959	133,147	54.4		244,812	83,877	52.1		160,935
Montgomery	28,423,909	12,823,531	82.2		15,600,378	(366,430)	(2.3)		15,966,808
Prince George's	9,864,470	(7,534,239)	(43.3)		17,398,709	8,686,295	99.7		8,712,414
Queen Anne's	862,680	71,515	9.0		791,165	205,229	35.0		585,936
St. Mary's	2,311,476	(2,454,595)	(51.5)		4,766,071	3,376,974	243.1		1,389,097
Somerset	166,774	(56,874)	(25.4)		223,648	95,477	74.5		128,171
Talbot	487,312	260,737	115.1		226,575	(46,382)	(17.0)		272,957
Washington	1,700,585	(1,378,593)	(44.8)		3,079,178	2,019,596	190.6		1,059,582
Wicomico	1,147,262	(384,423)	(25.1)		1,531,685	694,230	82.9		837,455
Worcester	239,238	(166,340)	(41.0)		405,578	208,523	105.8		197,055
	<u>\$ 101,056,934</u>	<u>\$ 5,236,435</u>	<u>5.5 %</u>		<u>\$ 95,820,499</u>	<u>\$ 26,793,004</u>	<u>38.8 %</u>		<u>\$ 69,027,495</u>