

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Fourth Reconciling Distribution of Local Income Taxes for Tax Year 2011 and**  
**Third Quarter Distribution of Local Income Taxes for Tax Year 2012**  
**November 2012 Distribution**  
**Table 1**

	<b>Counties</b>			<b>Cities and Towns</b>			<b>Grand Total</b>
	<b>TY 2011 4th Rec</b>	<b>TY 2012 3rd Qtr.</b>	<b>Total</b>	<b>TY 2011 4th Rec</b>	<b>TY 2012 3rd Qtr.</b>	<b>Total</b>	
Allegany	\$ 333,806	\$ 5,042,557	\$ 5,376,363	\$ 59,473	\$ 567,317	\$ 626,790	\$ 6,003,153
Anne Arundel	31,568,908	79,274,118	110,843,026	509,313	1,032,698	1,542,011	112,385,037
Baltimore County	55,955,889	118,439,442	174,395,331	-	-	-	174,395,331
Baltimore City	25,110,243	51,354,203	76,464,446	-	-	-	76,464,446
Calvert	3,255,406	13,472,894	16,728,300	36,769	190,750	227,519	16,955,819
Caroline	-	2,143,766	2,143,766	14,327	115,482	129,809	2,273,575
Carroll	4,151,130	26,396,074	30,547,204	180,085	984,973	1,165,058	31,712,262
Cecil	171,613	9,659,188	9,830,801	50,769	434,884	485,653	10,316,454
Charles	3,606,431	19,841,256	23,447,687	44,485	276,103	320,588	23,768,275
Dorchester	-	1,931,746	1,931,746	23,215	123,254	146,469	2,078,215
Frederick	8,934,999	35,268,100	44,203,099	349,159	2,117,798	2,466,957	46,670,056
Garrett	368,339	2,222,317	2,590,656	13,979	78,524	92,503	2,683,159
Harford	7,795,357	37,603,399	45,398,756	139,239	816,196	955,435	46,354,191
Howard	31,935,517	73,114,471	105,049,988	-	-	-	105,049,988
Kent	735,724	1,846,911	2,582,635	30,930	116,769	147,699	2,730,334
Montgomery	144,740,565	250,760,767	395,501,332	4,806,426	7,174,407	11,980,833	407,482,165
Prince George's	21,326,966	94,312,955	115,639,921	890,149	4,441,571	5,331,720	120,971,641
Queen Anne's	3,012,378	7,756,152	10,768,530	15,403	100,519	115,922	10,884,452
St. Mary's	953,375	15,834,874	16,788,249	11,655	82,533	94,188	16,882,437
Somerset	260,920	1,172,670	1,433,590	4,769	37,759	42,528	1,476,118
Talbot	3,045,277	4,471,989	7,517,266	287,959	339,269	627,228	8,144,494
Washington	1,515,977	13,286,569	14,802,546	51,549	650,416	701,965	15,504,511
Wicomico	1,738,393	7,961,725	9,700,118	68,477	406,590	475,067	10,175,185
Worcester	1,057,747	2,099,827	3,157,574	141,235	261,480	402,715	3,560,289
	<b>\$ 351,574,960</b>	<b>\$ 875,267,970</b>	<b>\$ 1,226,842,930</b>	<b>\$ 7,729,365</b>	<b>\$ 20,349,292</b>	<b>\$ 28,078,657</b>	<b>\$ 1,254,921,587</b>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**A Comparison of the Fourth Reconciling Distribution of County Local Income Tax**  
**For Tax Years 2011, 2010, and 2009**

**Table 2**

	<u>2011</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2010</u>	<u>Inc (Dec)</u>	<u>%</u>		<u>2009</u>
Allegany	\$ 333,806	\$ (592,759)	(64.0) %	\$	926,565	\$ 224,502	32.0 %	\$	702,063
Anne Arundel	31,568,908	830,886	2.7		30,738,022	11,348,693	58.5		19,389,329
Baltimore County	55,955,889	12,467,691	28.7		43,488,198	43,488,198	100.0		-
Baltimore City	25,110,243	6,403,624	34.2		18,706,619	2,691,868	16.8		16,014,751
Calvert	3,255,406	404,664	14.2		2,850,742	(542,594)	(16.0)		3,393,336
Caroline	-	(291,374)	(100.0)		291,374	21,573	8.0		269,801
Carroll	4,151,130	(43,173)	(1.0)		4,194,303	323,845	8.4		3,870,458
Cecil	171,613	(2,019,552)	(92.2)		2,191,165	395,662	22.0		1,795,503
Charles	3,606,431	142,249	4.1		3,464,182	432,422	14.3		3,031,760
Dorchester	-	(491,503)	(100.0)		491,503	169,972	52.9		321,531
Frederick	8,934,999	(628,583)	(6.6)		9,563,582	2,489,724	35.2		7,073,858
Garrett	368,339	(23,801)	(6.1)		392,140	62,707	19.0		329,433
Harford	7,795,357	894,347	13.0		6,901,010	59,615	0.9		6,841,395
Howard	31,935,517	5,061,776	18.8		26,873,741	2,789,406	11.6		24,084,335
Kent	735,724	(429,726)	(36.9)		1,165,450	1,116,739	2,292.6		48,711
Montgomery	144,740,565	9,980,243	7.4		134,760,322	117,790,590	694.1		16,969,732
Prince George's	21,326,966	3,772,134	21.5		17,554,832	2,130,094	13.8		15,424,738
Queen Anne's	3,012,378	164,492	5.8		2,847,886	1,879,434	194.1		968,452
St. Mary's	953,375	(1,594,671)	(62.6)		2,548,046	355,757	16.2		2,192,289
Somerset	260,920	33,668	14.8		227,252	50,044	28.2		177,208
Talbot	3,045,277	2,966,189	3,750.5		79,088	79,088	(100.0)		-
Washington	1,515,977	(1,013,287)	(40.1)		2,529,264	788,835	45.3		1,740,429
Wicomico	1,738,393	(576,683)	(24.9)		2,315,076	527,690	29.5		1,787,386
Worcester	1,057,747	(47,364)	(4.3)		1,105,111	775,165	234.9		329,946
	<u>\$ 351,574,960</u>	<u>\$ 35,369,487</u>	<u>11.2 %</u>		<u>\$ 316,205,473</u>	<u>\$ 189,449,029</u>	<u>149.5 %</u>		<u>\$ 126,756,444</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**A Comparison of the Third Quarterly Distribution of County Local Income Tax**  
**For Tax Years 2012, 2011, and 2010**

**Table 3**

	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2010</u>
Allegany	\$ 5,042,557	\$ (106,961)	(2.1) %	\$ 5,149,518	\$ 337,521	7.0 %	\$ 4,811,997
Anne Arundel	79,274,118	(55,843)	(0.1)	79,329,961	7,443,926	10.4	71,886,035
Baltimore County	118,439,442	3,222,080	2.8	115,217,362	10,413,458	9.9	104,803,904
Baltimore City	51,354,203	446,001	0.9	50,908,202	7,357,487	16.9	43,550,715
Calvert	13,472,894	259,053	2.0	13,213,841	866,745	7.0	12,347,096
Caroline	2,143,766	(8,986)	(0.4)	2,152,752	149,420	7.5	2,003,332
Carroll	26,396,074	927,312	3.6	25,468,762	2,071,496	8.9	23,397,266
Cecil	9,659,188	210,246	2.2	9,448,942	688,819	7.9	8,760,123
Charles	19,841,256	354,157	1.8	19,487,099	1,860,970	10.6	17,626,129
Dorchester	1,931,746	(32,353)	(1.6)	1,964,099	169,332	9.4	1,794,767
Frederick	35,268,100	730,147	2.1	34,537,953	3,169,836	10.1	31,368,117
Garrett	2,222,317	121,530	5.8	2,100,787	175,461	9.1	1,925,326
Harford	37,603,399	1,553,881	4.3	36,049,518	2,890,842	8.7	33,158,676
Howard	73,114,471	3,183,759	4.6	69,930,712	7,409,425	11.9	62,521,287
Kent	1,846,911	(51,097)	(2.7)	1,898,008	185,213	10.8	1,712,795
Montgomery	250,760,767	7,975,626	3.3	242,785,141	29,794,554	14.0	212,990,587
Prince George's	94,312,955	2,377,022	2.6	91,935,933	8,110,516	9.7	83,825,417
Queen Anne's	7,756,152	1,034,231	15.4	6,721,921	651,239	10.7	6,070,682
St. Mary's	15,834,874	595,656	3.9	15,239,218	1,600,761	11.7	13,638,457
Somerset	1,172,670	(49,852)	(4.1)	1,222,522	51,474	4.4	1,171,048
Talbot	4,471,989	(7,652)	(0.2)	4,479,641	478,509	12.0	4,001,132
Washington	13,286,569	118,479	0.9	13,168,090	1,093,664	9.1	12,074,426
Wicomico	7,961,725	(125,570)	(1.6)	8,087,295	528,484	7.0	7,558,811
Worcester	2,099,827	2,536	0.1	2,097,291	258,984	14.1	1,838,307
	<u>\$ 875,267,970</u>	<u>\$ 22,673,402</u>	<u>2.7 %</u>	<u>\$ 852,594,568</u>	<u>\$ 87,758,136</u>	<u>11.5 %</u>	<u>\$ 764,836,432</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**A Comparison of Calculations to Estimate**  
**The Third Quarterly Distribution of County Local Income Tax**  
**For Tax Years 2012, 2011, and 2010**  
**Table 3A**

	<u>2012</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2011</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2010</u>
Late 2nd Qtr. Receipts	\$ 15,703,345	\$ 6,955,356	79.5 %	\$ 8,747,989	\$ 3,710,135	73.6 %	\$ 5,037,854
3rd Qtr. W/H Receipts	2,679,197,194	15,408,742	0.6	2,663,788,452	149,819,646	6.0	2,513,968,806
3rd Qtr. Est. Receipts	401,021,277	19,554,599	5.1	381,466,678	31,899,289	9.1	349,567,389
Total Receipts	<u>3,095,921,816</u>	<u>41,918,697</u>	1.4	<u>3,054,003,119</u>	<u>185,429,070</u>	6.5	<u>2,868,574,049</u>
Less: Unallocated Reserve	<u>(137,438,434)</u>	<u>(11,370,712)</u>	9.0	<u>(126,067,722)</u>	<u>59,861,085</u>	(32.2)	<u>(185,928,807)</u>
Receipts Available	2,958,483,382	30,547,985	1.0	2,927,935,397	245,290,155	9.1	2,682,645,242
Less: Refund Reserve	<u>(615,940,760)</u>	<u>18,379,604</u>	(2.9)	<u>(634,320,364)</u>	<u>(11,676,754)</u>	1.9	<u>(622,643,610)</u>
Net Receipts Available	<u>\$ 2,342,542,622</u>	<u>\$ 48,927,589</u>	2.1 %	<u>\$ 2,293,615,033</u>	<u>\$ 233,613,401</u>	11.3 %	<u>\$ 2,060,001,632</u>
Local Tax Percentage	38.384884%			38.201547%			38.206811%
Gross Local Tax	\$ 899,182,275	\$ 22,985,848	2.6 %	\$ 876,196,427	\$ 89,135,506	11.3 %	\$ 787,060,921
Less: Cost of Administration	<u>(3,565,015)</u>	<u>804,892</u>	(18.4)	<u>(4,369,907)</u>	<u>(712,506)</u>	19.5	<u>(3,657,401)</u>
Local Tax for Distribution	895,617,260	23,790,740	2.7	871,826,520	88,423,000	11.3	783,403,520
Less: Cities and Town Share	<u>(20,349,291)</u>	<u>(1,117,339)</u>	5.8	<u>(19,231,952)</u>	<u>(664,864)</u>	3.6	<u>(18,567,088)</u>
Net Payable to Counties	<u>\$ 875,267,969</u>	<u>\$ 22,673,401</u>	2.7 %	<u>\$ 852,594,568</u>	<u>\$ 87,758,136</u>	11.5 %	<u>\$ 764,836,432</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Comparison of Local Income Tax Liability through November 1, 2012**  
**For Tax Years 2011, 2010, and 2009**

**Table 4**

	<u>2011</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2010</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2009</u>
Allegany	\$ 25,135,223	\$ (95,608)	(0.4) %	\$ 25,230,831	\$ 163,998	0.7 %	\$ 25,066,833
Anne Arundel	359,791,465	14,229,504	4.1	345,561,961	19,459,436	6.0	326,102,525
Baltimore County	521,218,685	22,840,624	4.6	498,378,061	26,026,115	5.5	472,351,946
Baltimore City	237,052,613	20,323,638	9.4	216,728,975	9,827,071	4.7	206,901,904
Calvert	59,200,590	2,116,010	3.7	57,084,580	1,419,319	2.5	55,665,261
Caroline	10,559,537	240,309	2.3	10,319,228	282,740	2.8	10,036,488
Carroll	118,694,405	6,786,125	6.1	111,908,280	4,085,467	3.8	107,822,813
Cecil	46,783,266	1,388,130	3.1	45,395,136	1,562,238	3.6	43,832,898
Charles	87,543,905	2,833,043	3.3	84,710,862	4,646,636	5.8	80,064,226
Dorchester	10,023,454	65,721	0.7	9,957,733	447,852	4.7	9,509,881
Frederick	162,743,270	5,071,560	3.2	157,671,710	9,517,665	6.4	148,154,045
Garrett	10,488,893	609,302	6.2	9,879,591	383,971	4.0	9,495,620
Harford	166,544,339	8,904,146	5.6	157,640,193	6,821,772	4.5	150,818,421
Howard	319,093,541	18,604,917	6.2	300,488,624	22,234,178	8.0	278,254,446
Kent	9,402,908	(5,686)	(0.1)	9,408,594	702,123	8.1	8,706,471
Montgomery	1,139,960,820	58,422,575	5.4	1,081,538,245	94,439,793	9.6	987,098,452
Prince George's	441,069,607	19,156,364	4.5	421,913,243	19,318,554	4.8	402,594,689
Queen Anne's	31,437,511	1,273,150	4.2	30,164,361	1,883,794	6.7	28,280,567
St. Mary's	69,054,193	3,608,347	5.5	65,445,846	3,838,622	6.2	61,607,224
Somerset	5,844,312	(98,353)	(1.7)	5,942,665	(7,677)	(0.1)	5,950,342
Talbot	22,534,206	1,057,874	4.9	21,476,332	1,662,816	8.4	19,813,516
Washington	62,063,884	1,856,736	3.1	60,207,148	2,164,435	3.7	58,042,713
Wicomico	38,768,322	35,944	0.1	38,732,378	920,184	2.4	37,812,194
Worcester	11,193,861	144,472	1.3	11,049,389	894,739	8.8	10,154,650
	<u>\$ 3,966,202,810</u>	<u>\$ 189,368,844</u>	<u>5.0 %</u>	<u>\$ 3,776,833,966</u>	<u>\$ 232,695,841</u>	<u>6.6 %</u>	<u>\$ 3,544,138,125</u>