

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Tax Year 2019 June Estimated Distribution and**  
**the Second Half of Fiscal Year 2019 Distribution of Interest and Penalty**  
**July, 2019**  
**Table 1**

	<b>Counties</b>			<b>Cities &amp; Towns</b>	
	<b>TY 2019</b>	<b>2nd Half FY 19</b>		<b>2nd Half FY 19</b>	
	<b>Proj. June WH</b>	<b>Int. &amp; Pen.</b>	<b>Total</b>	<b>Int. &amp; Pen.</b>	<b>Grand Total</b>
Allegany	\$ 1,963,209	\$ 155,262	\$ 2,118,471	\$ 17,571	\$ 2,136,042
Anne Arundel	32,769,783	3,158,801	35,928,584	53,115	35,981,699
Baltimore County	45,959,002	5,891,197	51,850,199	-	51,850,199
Baltimore City	21,062,895	5,341,773	26,404,668	-	26,404,668
Calvert	5,644,702	535,746	6,180,448	8,915	6,189,363
Caroline	1,074,054	133,075	1,207,129	8,019	1,215,148
Carroll	10,870,731	730,131	11,600,862	26,958	11,627,820
Cecil	4,041,847	624,963	4,666,810	36,226	4,703,036
Charles	8,178,576	1,364,923	9,543,499	16,971	9,560,470
Dorchester	813,235	133,058	946,293	11,808	958,101
Frederick	15,340,485	1,231,354	16,571,839	96,274	16,668,113
Garrett	838,673	74,401	913,074	2,404	915,478
Harford	14,969,456	1,435,145	16,404,601	39,216	16,443,817
Howard	29,650,640	2,331,440	31,982,080	-	31,982,080
Kent	820,497	106,833	927,330	6,367	933,697
Montgomery	100,044,404	8,854,566	108,898,970	257,000	109,155,970
Prince George's	36,852,957	11,396,520	48,249,477	439,103	48,688,580
Queen Anne's	3,351,072	303,045	3,654,117	5,959	3,660,076
St. Mary's	6,051,295	601,791	6,653,086	2,641	6,655,727
Somerset	450,043	102,631	552,674	4,589	557,263
Talbot	1,951,410	170,042	2,121,452	15,780	2,137,232
Washington	5,291,476	517,106	5,808,582	38,144	5,846,726
Wicomico	3,380,005	584,445	3,964,450	50,455	4,014,905
Worcester	1,387,875	165,751	1,553,626	15,783	1,569,409
	<b><u>\$ 352,758,322</u></b>	<b><u>\$ 45,943,999</u></b>	<b><u>\$ 398,702,321</u></b>	<b><u>\$ 1,153,298</u></b>	<b><u>\$ 399,855,619</u></b>

**Comptroller of Maryland  
Revenue Administration Division  
Estimated Calculation of the  
July Distribution of Local Income Tax  
Tax Years 2019, 2018, and 2017**

**Table 2**

	<u>2019</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2018</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2017</u>
Proj. June WH Receipts	\$ 1,257,000,000	\$ 43,000,000	3.5 %	\$ 1,214,000,000	\$ 153,000,000	14.4 %	\$ 1,061,000,000
Less: Unallocated Reserve	<u>(77,404,476)</u>	<u>5,881,132</u>	<u>7.1</u>	<u>(83,285,608)</u>	<u>(18,790,813)</u>	<u>(29.1)</u>	<u>(64,494,795)</u>
Receipts Available	1,179,595,524	48,881,132	4.3	1,130,714,392	134,209,187	13.5	996,505,205
Less: Refund Reserve	<u>(220,881,911)</u>	<u>(2,618,551)</u>	<u>(1.2)</u>	<u>(218,263,360)</u>	<u>(29,543,590)</u>	<u>(15.7)</u>	<u>(188,719,770)</u>
Net Receipts Available	\$ 958,713,613	\$ 46,262,581	5.1 %	\$ 912,451,032	\$ 104,665,597	13.0 %	\$ 807,785,435
Local Tax Percentage	36.909347%			37.265761%			37.220152%
Gross Local Tax	\$ 353,854,936	\$ 13,823,116	4.1 %	\$ 340,031,820	\$ 39,372,856	13.1 %	\$ 300,658,964
Less: Cost of Administration	<u>(1,096,614)</u>	<u>(135,840)</u>	<u>(14.1)</u>	<u>(960,774)</u>	<u>63,261</u>	<u>6.2</u>	<u>(1,024,035)</u>
Net Payable to Counties	<u>\$ 352,758,322</u>	<u>\$ 13,687,276</u>	<u>4.0 %</u>	<u>\$ 339,071,046</u>	<u>\$ 39,436,117</u>	<u>13.2 %</u>	<u>\$ 299,634,929</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Cumulative Local Income Tax Distributions excluding Cities and Towns**  
**Through Estimated Distributions as of July 2019, 2018, and 2017, respectively**

**Table 3**

	<u>Tax Year 2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2017</u>
Allegany	\$ 11,117,292	\$ 166,244	1.5	\$ 10,951,048	\$ 254,352	2.4	\$ 10,696,696
Anne Arundel	200,259,061	3,447,434	1.8	196,811,627	13,447,623	7.3	183,364,004
Baltimore County	283,811,087	9,269,981	3.4	274,541,106	5,687,062	2.1	268,854,044
Baltimore City	130,069,909	4,018,968	3.2	126,050,941	8,114,754	6.9	117,936,187
Calvert	34,444,632	706,684	2.1	33,737,948	1,726,941	5.4	32,011,007
Caroline (1)	6,340,257	1,091,533	20.8	5,248,724	381,563	7.8	4,867,161
Carroll	65,040,861	1,663,153	2.6	63,377,708	3,448,658	5.8	59,929,050
Cecil	24,151,899	220,174	0.9	23,931,725	3,016,540	14.4	20,915,185
Charles	49,931,545	1,723,398	3.6	48,208,147	2,647,990	5.8	45,560,157
Dorchester	4,751,983	154,428	3.4	4,597,555	237,117	5.4	4,360,438
Frederick	90,088,667	3,697,318	4.3	86,391,349	5,274,706	6.5	81,116,643
Garrett	5,046,506	190,487	3.9	4,856,019	119,411	2.5	4,736,608
Harford	90,831,778	2,207,352	2.5	88,624,426	5,091,110	6.1	83,533,316
Howard	183,101,895	7,799,267	4.4	175,302,628	6,477,436	3.8	168,825,192
Kent	4,824,569	99,982	2.1	4,724,587	113,637	2.5	4,610,950
Montgomery	603,589,249	24,967,305	4.3	578,621,944	20,896,759	3.7	557,725,185
Prince George's	218,507,018	5,762,080	2.7	212,744,938	8,064,171	3.9	204,680,767
Queen Anne's	20,403,350	725,455	3.7	19,677,895	1,617,203	9.0	18,060,692
St. Mary's	37,185,805	771,647	2.1	36,414,158	1,824,285	5.3	34,589,873
Somerset	2,711,176	24,476	0.9	2,686,700	187,685	7.5	2,499,015
Talbot	11,412,676	763,112	7.2	10,649,564	(296,986)	(2.7)	10,946,550
Washington	31,489,036	565,626	1.8	30,923,410	1,322,673	4.5	29,600,737
Wicomico	19,966,210	435,489	2.2	19,530,721	911,742	4.9	18,618,979
Worcester	8,028,148	98,333	1.2	7,929,815	(56,926)	(0.7)	7,986,741
	<u>\$ 2,137,104,609</u>	<u>\$ 70,569,926</u>	<u>3.4</u>	<u>\$ 2,066,534,683</u>	<u>\$ 90,509,506</u>	<u>4.6</u>	<u>\$ 1,976,025,177</u>

Notes:

(1) Caroline County's 2019 tax rate increased to 3.20%, from 2.73% in the prior tax year.

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Local Income Tax Interest and Penalty Distribution**  
**Second Half of Fiscal Years 2019, 2018, and 2017**

**Table 4**

	<u>2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>2018</u>	<u>\$ Difference</u>	<u>%</u>	<u>2017</u>
Allegany	\$ 155,262	\$ 2,936	1.9	\$ 152,326	\$ (835)	(0.5)	\$ 153,161
Anne Arundel	3,158,801	144,972	4.8	3,013,829	(186,064)	(5.8)	3,199,893
Baltimore County	5,891,197	242,694	4.3	5,648,503	671,081	13.5	4,977,422
Baltimore City	5,341,773	(450)	(0.0)	5,342,223	665,347	14.2	4,676,876
Calvert	535,746	63,129	13.4	472,617	49,156	11.6	423,461
Caroline	133,075	(2,112)	(1.6)	135,187	7,463	5.8	127,724
Carroll	730,131	82,329	12.7	647,802	78,285	13.7	569,517
Cecil	624,963	42,324	7.3	582,639	14,010	2.5	568,629
Charles	1,364,923	99,992	7.9	1,264,931	148,222	13.3	1,116,709
Dorchester	133,058	(4,297)	(3.1)	137,355	15,684	12.9	121,671
Frederick	1,231,354	137,708	12.6	1,093,646	152,243	16.2	941,403
Garrett	74,401	9,621	14.9	64,780	(5,293)	(7.6)	70,073
Harford	1,435,145	172,071	13.6	1,263,074	166,441	15.2	1,096,633
Howard	2,331,440	183,692	8.6	2,147,748	124,855	6.2	2,022,893
Kent	106,833	20,447	23.7	86,386	(7,437)	(7.9)	93,823
Montgomery	8,854,566	913,823	11.5	7,940,743	802,526	11.2	7,138,217
Prince George's	11,396,520	(102,531)	(0.9)	11,499,051	1,660,619	16.9	9,838,432
Queen Anne's	303,045	(1,591)	(0.5)	304,636	53,492	21.3	251,144
St. Mary's	601,791	117,805	24.3	483,986	29,806	6.6	454,180
Somerset	102,631	4,454	4.5	98,177	5,202	5.6	92,975
Talbot	170,042	(1,204)	(0.7)	171,246	34,989	25.7	136,257
Washington	517,106	26,603	5.4	490,503	41,345	9.2	449,158
Wicomico	584,445	1,020	0.2	583,425	53,762	10.2	529,663
Worcester	165,751	35,787	27.5	129,964	7,568	6.2	122,396
	<u>\$ 45,943,999</u>	<u>\$ 2,189,222</u>	<u>5.0</u>	<u>\$ 43,754,777</u>	<u>\$ 4,582,467</u>	<u>11.7</u>	<u>\$ 39,172,310</u>

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Local Income Tax Interest and Penalty Distribution**  
**Total for Fiscal Years 2019, 2018, and 2017**

**Table 5**

	<b>2019</b>	<b>\$ Difference</b>	<b>%</b>	<b>2018</b>	<b>\$ Difference</b>	<b>%</b>	<b>2017</b>
Allegany	\$ 240,861	\$ 7,635	3.3	\$ 233,226	\$ (16,545)	(6.6)	\$ 249,771
Anne Arundel	5,629,940	(111,952)	(1.9)	5,741,892	338,510	6.3	5,403,382
Baltimore County	10,203,523	341,348	3.5	9,862,175	1,078,814	12.3	8,783,361
Baltimore City	8,576,040	(71,113)	(0.8)	8,647,153	1,333,550	18.2	7,313,603
Calvert	951,614	82,652	9.5	868,962	101,111	13.2	767,851
Caroline	218,804	(25,910)	(10.6)	244,714	(5,816)	(2.3)	250,530
Carroll	1,219,333	53,593	4.6	1,165,740	128,966	12.4	1,036,774
Cecil	1,008,455	18,287	1.8	990,168	30,418	3.2	959,750
Charles	2,289,529	77,525	3.5	2,212,004	328,011	17.4	1,883,993
Dorchester	242,268	(1,766)	(0.7)	244,034	41,233	20.3	202,801
Frederick	2,217,158	138,654	6.7	2,078,504	290,877	16.3	1,787,627
Garrett	122,418	15,686	14.7	106,732	(7,646)	(6.7)	114,378
Harford	2,358,820	(6,033)	(0.3)	2,364,853	372,200	18.7	1,992,653
Howard	4,251,120	174,035	4.3	4,077,085	413,709	11.3	3,663,376
Kent	180,897	25,885	16.7	155,012	(18,129)	(10.5)	173,141
Montgomery	16,493,367	736,661	4.7	15,756,706	1,304,940	9.0	14,451,766
Prince George's	19,463,622	318,990	1.7	19,144,632	2,389,335	14.3	16,755,297
Queen Anne's	563,041	(31,226)	(5.3)	594,267	96,300	19.3	497,967
St. Mary's	990,654	88,253	9.8	902,401	132,518	17.2	769,883
Somerset	161,398	(10,599)	(6.2)	171,997	21,341	14.2	150,656
Talbot	323,650	(28,583)	(8.1)	352,233	78,396	28.6	273,837
Washington	830,276	(12,572)	(1.5)	842,848	103,159	13.9	739,689
Wicomico	964,464	9,150	1.0	955,314	74,956	8.5	880,358
Worcester	305,843	58,057	23.4	247,786	31,449	14.5	216,337
	<u>\$ 79,807,095</u>	<u>\$ 1,846,657</u>	<u>2.4</u>	<u>\$ 77,960,438</u>	<u>\$ 8,641,657</u>	<u>12.5</u>	<u>\$ 69,318,781</u>