

Comptroller of Maryland
Revenue Administration Division
Tax Year 2020 June Estimated Distribution and
the Second Half of Fiscal Year 2020 Distribution of Interest and Penalty
July, 2020
Table 1

	Counties			Cities & Towns	
	TY 2020	2nd Half FY 20		2nd Half FY 20	
	<u>Proj. June WH</u>	<u>Int. & Pen.</u>	<u>Total</u>	<u>Int. & Pen.</u>	<u>Grand Total</u>
Allegany	\$ 1,766,051	\$ 102,591	\$ 1,868,642	\$ 12,857	\$ 1,881,499
Anne Arundel	34,802,647	2,346,993	37,149,640	38,235	37,187,875
Baltimore County	47,817,141	4,303,199	52,120,340	-	52,120,340
Baltimore City	19,566,681	3,820,496	23,387,177	-	23,387,177
Calvert	5,274,817	454,950	5,729,767	8,544	5,738,311
Caroline	868,946	89,266	958,212	6,772	964,984
Carroll	10,094,921	439,463	10,534,384	20,278	10,554,662
Cecil	3,643,946	472,042	4,115,988	25,254	4,141,242
Charles	7,620,250	1,025,178	8,645,428	12,591	8,658,019
Dorchester	908,228	99,971	1,008,199	9,045	1,017,244
Frederick	14,449,163	893,602	15,342,765	77,678	15,420,443
Garrett	808,410	49,343	857,753	1,831	859,584
Harford	13,961,211	1,039,467	15,000,678	29,745	15,030,423
Howard	27,623,219	1,626,978	29,250,197	-	29,250,197
Kent	876,514	74,755	951,269	4,144	955,413
Montgomery	92,281,017	5,586,436	97,867,453	159,016	98,026,469
Prince George's	34,770,797	8,318,893	43,089,690	325,143	43,414,833
Queen Anne's	3,191,039	268,919	3,459,958	4,603	3,464,561
St. Mary's	6,084,100	419,611	6,503,711	2,703	6,506,414
Somerset	411,210	77,018	488,228	3,002	491,230
Talbot	2,017,277	152,584	2,169,861	10,676	2,180,537
Washington	5,700,654	386,316	6,086,970	27,203	6,114,173
Wicomico	3,076,701	396,508	3,473,209	33,502	3,506,711
Worcester	1,679,390	122,750	1,802,140	11,312	1,813,452
	<u>\$ 339,294,330</u>	<u>\$ 32,567,329</u>	<u>\$ 371,861,659</u>	<u>\$ 824,134</u>	<u>\$ 372,685,793</u>

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
July Distribution of Local Income Tax
Tax Years 2020, 2019, and 2018**

Table 2

	<u>2020</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2019</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2018</u>
Proj. June WH Receipts	\$ 1,162,000,000	\$ (95,000,000)	(7.6) %	\$ 1,257,000,000	\$ 43,000,000	3.5 %	\$ 1,214,000,000
Less: Unallocated Reserve	<u>(82,900,113)</u>	<u>(5,495,637)</u>	<u>(7.1)</u>	<u>(77,404,476)</u>	<u>5,881,132</u>	<u>7.1</u>	<u>(83,285,608)</u>
Receipts Available	1,079,099,887	(100,495,637)	(8.5)	1,179,595,524	48,881,132	4.3	1,130,714,392
Less: Refund Reserve	<u>(175,540,936)</u>	<u>45,340,975</u>	<u>20.5</u>	<u>(220,881,911)</u>	<u>(2,618,551)</u>	<u>(1.2)</u>	<u>(218,263,360)</u>
Net Receipts Available	\$ 903,558,951	\$ (55,154,662)	(5.8) %	\$ 958,713,613	\$ 46,262,581	5.1 %	\$ 912,451,032
Local Tax Percentage	37.686019%			36.909347%			37.265761%
Gross Local Tax	\$ 340,515,401	\$ (13,339,535)	(3.8) %	\$ 353,854,936	\$ 13,823,116	4.1 %	\$ 340,031,820
Less: Cost of Administration	<u>(1,221,071)</u>	<u>(124,457)</u>	<u>(11.3)</u>	<u>(1,096,614)</u>	<u>(135,840)</u>	<u>(14.1)</u>	<u>(960,774)</u>
Net Payable to Counties	<u>\$ 339,294,330</u>	<u>\$ (13,463,992)</u>	<u>(3.8) %</u>	<u>\$ 352,758,322</u>	<u>\$ 13,687,276</u>	<u>4.0 %</u>	<u>\$ 339,071,046</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Through Estimated Distributions as of July 2020, 2019, and 2018, respectively
Table 3

	<u>Tax Year 2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2018</u>
Allegany	\$ 10,373,995	\$ (743,297)	(6.7)	\$ 11,117,292	\$ 166,244	1.5	\$ 10,951,048
Anne Arundel (1)	222,768,612	22,509,551	11.2	200,259,061	3,447,434	1.8	196,811,627
Baltimore County (2)	309,810,765	25,999,678	9.2	283,811,087	9,269,981	3.4	274,541,106
Baltimore City	126,773,961	(3,295,948)	(2.5)	130,069,909	4,018,968	3.2	126,050,941
Calvert	33,719,499	(725,133)	(2.1)	34,444,632	706,684	2.1	33,737,948
Caroline	5,354,738	(985,519)	(15.5)	6,340,257	1,091,533	20.8	5,248,724
Carroll	63,015,129	(2,025,732)	(3.1)	65,040,861	1,663,153	2.6	63,377,708
Cecil	22,703,757	(1,448,142)	(6.0)	24,151,899	220,174	0.9	23,931,725
Charles	48,723,470	(1,208,075)	(2.4)	49,931,545	1,723,398	3.6	48,208,147
Dorchester (3)	5,511,960	759,977	16.0	4,751,983	154,428	3.4	4,597,555
Frederick	88,429,753	(1,658,914)	(1.8)	90,088,667	3,697,318	4.3	86,391,349
Garrett	5,085,939	39,433	0.8	5,046,506	190,487	3.9	4,856,019
Harford	88,634,166	(2,197,612)	(2.4)	90,831,778	2,207,352	2.5	88,624,426
Howard	178,972,860	(4,129,035)	(2.3)	183,101,895	7,799,267	4.4	175,302,628
Kent (4)	5,378,548	553,979	11.5	4,824,569	99,982	2.1	4,724,587
Montgomery	582,215,792	(21,373,457)	(3.5)	603,589,249	24,967,305	4.3	578,621,944
Prince George's	215,207,041	(3,299,977)	(1.5)	218,507,018	5,762,080	2.7	212,744,938
Queen Anne's	20,346,097	(57,253)	(0.3)	20,403,350	725,455	3.7	19,677,895
St. Mary's (5)	39,197,106	2,011,301	5.4	37,185,805	771,647	2.1	36,414,158
Somerset	2,586,085	(125,091)	(4.6)	2,711,176	24,476	0.9	2,686,700
Talbot	12,338,144	925,468	8.1	11,412,676	763,112	7.2	10,649,564
Washington (6)	35,423,613	3,934,577	12.5	31,489,036	565,626	1.8	30,923,410
Wicomico	18,901,489	(1,064,721)	(5.3)	19,966,210	435,489	2.2	19,530,721
Worcester (7)	10,081,557	2,053,409	25.6	8,028,148	98,333	1.2	7,929,815
	<u>\$ 2,151,554,076</u>	<u>\$ 14,449,467</u>	<u>0.7</u>	<u>\$ 2,137,104,609</u>	<u>\$ 70,569,926</u>	<u>3.4</u>	<u>\$ 2,066,534,683</u>

Notes:

- (1) Anne Arundel County's 2020 tax rate increased to 2.81%, from 2.50% in the prior tax year.
- (2) Baltimore County's 2020 tax rate increased to 3.20%, from 2.83% in the prior tax year.
- (3) Dorchester County's 2020 tax rate increased to 3.20%, from 2.62% in the prior tax year.
- (4) Kent County's 2020 tax rate increased to 3.20%, from 2.85% in the prior tax year.
- (5) St. Mary's County's 2020 tax rate increased to 3.17%, from 3.00% in the prior tax year.
- (6) Washington County's 2020 tax rate increased to 3.20%, from 2.80% in the prior tax year.
- (7) Worcester County's 2020 tax rate increased to 2.25%, from 1.75% in the prior tax year.

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Second Half of Fiscal Years 2020, 2019, and 2018

Table 4

	<u>2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>2019</u>	<u>\$ Difference</u>	<u>%</u>	<u>2018</u>
Allegany	\$ 102,591	\$ (52,671)	(33.9)	\$ 155,262	\$ 2,936	1.9	\$ 152,326
Anne Arundel	2,346,993	(811,808)	(25.7)	3,158,801	144,972	4.8	3,013,829
Baltimore County	4,303,199	(1,587,998)	(27.0)	5,891,197	242,694	4.3	5,648,503
Baltimore City	3,820,496	(1,521,277)	(28.5)	5,341,773	(450)	(0.0)	5,342,223
Calvert	454,950	(80,796)	(15.1)	535,746	63,129	13.4	472,617
Caroline	89,266	(43,809)	(32.9)	133,075	(2,112)	(1.6)	135,187
Carroll	439,463	(290,668)	(39.8)	730,131	82,329	12.7	647,802
Cecil	472,042	(152,921)	(24.5)	624,963	42,324	7.3	582,639
Charles	1,025,178	(339,745)	(24.9)	1,364,923	99,992	7.9	1,264,931
Dorchester	99,971	(33,087)	(24.9)	133,058	(4,297)	(3.1)	137,355
Frederick	893,602	(337,752)	(27.4)	1,231,354	137,708	12.6	1,093,646
Garrett	49,343	(25,058)	(33.7)	74,401	9,621	14.9	64,780
Harford	1,039,467	(395,678)	(27.6)	1,435,145	172,071	13.6	1,263,074
Howard	1,626,978	(704,462)	(30.2)	2,331,440	183,692	8.6	2,147,748
Kent	74,755	(32,078)	(30.0)	106,833	20,447	23.7	86,386
Montgomery	5,586,436	(3,268,130)	(36.9)	8,854,566	913,823	11.5	7,940,743
Prince George's	8,318,893	(3,077,627)	(27.0)	11,396,520	(102,531)	(0.9)	11,499,051
Queen Anne's	268,919	(34,126)	(11.3)	303,045	(1,591)	(0.5)	304,636
St. Mary's	419,611	(182,180)	(30.3)	601,791	117,805	24.3	483,986
Somerset	77,018	(25,613)	(25.0)	102,631	4,454	4.5	98,177
Talbot	152,584	(17,458)	(10.3)	170,042	(1,204)	(0.7)	171,246
Washington	386,316	(130,790)	(25.3)	517,106	26,603	5.4	490,503
Wicomico	396,508	(187,937)	(32.2)	584,445	1,020	0.2	583,425
Worcester	122,750	(43,001)	(25.9)	165,751	35,787	27.5	129,964
	<u>\$ 32,567,329</u>	<u>\$ (13,376,670)</u>	<u>(29.1)</u>	<u>\$ 45,943,999</u>	<u>\$ 2,189,222</u>	<u>5.0</u>	<u>\$ 43,754,777</u>

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Total for Fiscal Years 2020, 2019, and 2018

Table 5

	2020	\$ Difference	%	2019	\$ Difference	%	2018
Allegany	\$ 216,656	\$ (24,205)	(10.0)	\$ 240,861	\$ 7,635	3.3	\$ 233,226
Anne Arundel	5,257,810	(372,130)	(6.6)	5,629,940	(111,952)	(1.9)	5,741,892
Baltimore County	9,378,357	(825,166)	(8.1)	10,203,523	341,348	3.5	9,862,175
Baltimore City	7,828,873	(747,167)	(8.7)	8,576,040	(71,113)	(0.8)	8,647,153
Calvert	992,111	40,497	4.3	951,614	82,652	9.5	868,962
Caroline	192,364	(26,440)	(12.1)	218,804	(25,910)	(10.6)	244,714
Carroll	1,140,750	(78,583)	(6.4)	1,219,333	53,593	4.6	1,165,740
Cecil	987,708	(20,747)	(2.1)	1,008,455	18,287	1.8	990,168
Charles	2,155,807	(133,722)	(5.8)	2,289,529	77,525	3.5	2,212,004
Dorchester	206,644	(35,624)	(14.7)	242,268	(1,766)	(0.7)	244,034
Frederick	2,032,625	(184,533)	(8.3)	2,217,158	138,654	6.7	2,078,504
Garrett	106,284	(16,134)	(13.2)	122,418	15,686	14.7	106,732
Harford	2,149,666	(209,154)	(8.9)	2,358,820	(6,033)	(0.3)	2,364,853
Howard	3,960,778	(290,342)	(6.8)	4,251,120	174,035	4.3	4,077,085
Kent	163,119	(17,778)	(9.8)	180,897	25,885	16.7	155,012
Montgomery	14,906,944	(1,586,423)	(9.6)	16,493,367	736,661	4.7	15,756,706
Prince George's	17,405,106	(2,058,516)	(10.6)	19,463,622	318,990	1.7	19,144,632
Queen Anne's	629,966	66,925	11.9	563,041	(31,226)	(5.3)	594,267
St. Mary's	1,036,183	45,529	4.6	990,654	88,253	9.8	902,401
Somerset	171,524	10,126	6.3	161,398	(10,599)	(6.2)	171,997
Talbot	343,595	19,945	6.2	323,650	(28,583)	(8.1)	352,233
Washington	788,014	(42,262)	(5.1)	830,276	(12,572)	(1.5)	842,848
Wicomico	812,644	(151,820)	(15.7)	964,464	9,150	1.0	955,314
Worcester	290,866	(14,977)	(4.9)	305,843	58,057	23.4	247,786
	<u>\$ 73,154,394</u>	<u>\$ (6,652,701)</u>	<u>(8.3)</u>	<u>\$ 79,807,095</u>	<u>\$ 1,846,657</u>	<u>2.4</u>	<u>\$ 77,960,438</u>