

Comptroller of Maryland
Revenue Administration Division
Tax Year 2021 June Estimated Distribution and
the Second Half of Fiscal Year 2021 Distribution of Interest and Penalty
July, 2021
Table 1

	Counties			Cities & Towns	
	TY 2021	2nd Half FY 21		2nd Half FY 21	
	<u>Proj. June WH</u>	<u>Int. & Pen.</u>	<u>Total</u>	<u>Int. & Pen.</u>	<u>Grand Total</u>
Allegany	\$ 1,942,077	\$ 85,295	\$ 2,027,372	\$ 9,876	\$ 2,037,248
Anne Arundel	37,670,449	1,795,421	39,465,870	28,499	39,494,369
Baltimore County	51,384,286	3,306,195	54,690,481	-	54,690,481
Baltimore City	21,442,482	2,650,410	24,092,892	-	24,092,892
Calvert	5,992,210	294,124	6,286,334	5,992	6,292,326
Caroline	1,111,014	83,263	1,194,277	5,479	1,199,756
Carroll	11,061,242	359,267	11,420,509	17,468	11,437,977
Cecil	4,127,529	300,078	4,427,607	15,811	4,443,418
Charles	8,361,447	808,555	9,170,002	9,812	9,179,814
Dorchester	1,014,530	73,101	1,087,631	7,910	1,095,541
Frederick	16,149,220	661,678	16,810,898	46,434	16,857,332
Garrett	899,945	41,416	941,361	1,565	942,926
Harford	15,501,137	708,756	16,209,893	18,065	16,227,958
Howard	30,401,584	1,358,321	31,759,905	-	31,759,905
Kent	908,936	63,696	972,632	3,679	976,311
Montgomery	98,775,771	4,849,870	103,625,641	140,800	103,766,441
Prince George's	38,284,274	6,287,759	44,572,033	242,394	44,814,427
Queen Anne's	3,557,939	203,980	3,761,919	3,418	3,765,337
St. Mary's	6,885,891	320,565	7,206,456	2,237	7,208,693
Somerset	457,714	42,844	500,558	1,178	501,736
Talbot	1,958,237	87,300	2,045,537	6,382	2,051,919
Washington	6,284,574	261,858	6,546,432	18,453	6,564,885
Wicomico	3,394,403	274,260	3,668,663	20,380	3,689,043
Worcester	1,865,734	89,707	1,955,441	9,588	1,965,029
	<u>\$ 369,432,625</u>	<u>\$ 25,007,719</u>	<u>\$ 394,440,344</u>	<u>\$ 615,420</u>	<u>\$ 395,055,764</u>

**Comptroller of Maryland
Revenue Administration Division
Estimated Calculation of the
July Distribution of Local Income Tax
Tax Years 2021, 2020, and 2019**

Table 2

	<u>2021</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2020</u>	<u>Inc (Dec)</u>	<u>%</u>	<u>2019</u>
Proj. June WH Receipts	\$ 1,259,000,000	\$ 97,000,000	8.3 %	\$ 1,162,000,000	\$ (95,000,000)	(7.6) %	\$ 1,257,000,000
Less: Unallocated Reserve	<u>(84,573,594)</u>	<u>(1,673,481)</u>	<u>(2.0)</u>	<u>(82,900,113)</u>	<u>(5,495,637)</u>	<u>(7.1)</u>	<u>(77,404,476)</u>
Receipts Available	1,174,426,406	95,326,519	8.8	1,079,099,887	(100,495,637)	(8.5)	1,179,595,524
Less: Refund Reserve	<u>(194,926,770)</u>	<u>(19,385,834)</u>	<u>(11.0)</u>	<u>(175,540,936)</u>	<u>45,340,975</u>	<u>20.5</u>	<u>(220,881,911)</u>
Net Receipts Available	\$ 979,499,636	\$ 75,940,685	8.4 %	\$ 903,558,951	\$ (55,154,662)	(5.8) %	\$ 958,713,613
Local Tax Percentage	37.869948%			37.686019%			36.909347%
Gross Local Tax	\$ 370,936,003	\$ 30,420,602	8.9 %	\$ 340,515,401	\$ (13,339,535)	(3.8) %	\$ 353,854,936
Less: Cost of Administration	<u>(1,503,378)</u>	<u>(282,307)</u>	<u>(23.1)</u>	<u>(1,221,071)</u>	<u>(124,457)</u>	<u>(11.3)</u>	<u>(1,096,614)</u>
Net Payable to Counties	<u>\$ 369,432,625</u>	<u>\$ 30,138,295</u>	<u>8.9 %</u>	<u>\$ 339,294,330</u>	<u>\$ (13,463,992)</u>	<u>(3.8) %</u>	<u>\$ 352,758,322</u>

Comptroller of Maryland
Revenue Administration Division
Cumulative Local Income Tax Distributions excluding Cities and Towns
Through Estimated Distributions as of July 2021, 2020, and 2019, respectively
Table 3

	<u>Tax Year 2021</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>Tax Year 2019</u>
Allegany	\$ 12,046,065	\$ 1,672,070	16.1	\$ 10,373,995	\$ (743,297)	(6.7)	\$ 11,117,292
Anne Arundel (1)	252,436,785	29,668,173	13.3	222,768,612	22,509,551	11.2	200,259,061
Baltimore County (2)	348,217,257	38,406,492	12.4	309,810,765	25,999,678	9.2	283,811,087
Baltimore City	145,309,837	18,535,876	14.6	126,773,961	(3,295,948)	(2.5)	130,069,909
Calvert	40,140,116	6,420,617	19.0	33,719,499	(725,133)	(2.1)	34,444,632
Caroline	7,194,556	879,590	13.9	6,314,966	(25,291)	(0.4)	6,340,257
Carroll	72,486,054	9,470,925	15.0	63,015,129	(2,025,732)	(3.1)	65,040,861
Cecil	27,004,342	4,300,585	18.9	22,703,757	(1,448,142)	(6.0)	24,151,899
Charles	56,001,274	7,277,804	14.9	48,723,470	(1,208,075)	(2.4)	49,931,545
Dorchester (3)	6,487,941	975,981	17.7	5,511,960	759,977	16.0	4,751,983
Frederick	103,929,062	15,499,309	17.5	88,429,753	(1,658,914)	(1.8)	90,088,667
Garrett	5,938,443	852,504	16.8	5,085,939	39,433	0.8	5,046,506
Harford	103,139,094	14,504,928	16.4	88,634,166	(2,197,612)	(2.4)	90,831,778
Howard	206,023,223	27,050,363	15.1	178,972,860	(4,129,035)	(2.3)	183,101,895
Kent (4)	5,859,249	480,701	8.9	5,378,548	553,979	11.5	4,824,569
Montgomery	653,356,442	71,140,650	12.2	582,215,792	(21,373,457)	(3.5)	603,589,249
Prince George's	248,953,233	33,746,192	15.7	215,207,041	(3,299,977)	(1.5)	218,507,018
Queen Anne's	23,771,436	3,425,339	16.8	20,346,097	(57,253)	(0.3)	20,403,350
St. Mary's (5)	46,411,839	7,214,733	18.4	39,197,106	2,011,301	5.4	37,185,805
Somerset	3,016,619	430,534	16.6	2,586,085	(125,091)	(4.6)	2,711,176
Talbot	12,494,870	156,726	1.3	12,338,144	925,468	8.1	11,412,676
Washington (6)	41,008,401	5,584,788	15.8	35,423,613	3,934,577	12.5	31,489,036
Wicomico	21,917,068	3,015,579	16.0	18,901,489	(1,064,721)	(5.3)	19,966,210
Worcester (7)	11,762,199	1,680,642	16.7	10,081,557	2,053,409	25.6	8,028,148
	<u>\$ 2,454,905,405</u>	<u>\$ 302,391,101</u>	<u>14.0</u>	<u>\$ 2,152,514,304</u>	<u>\$ 15,409,695</u>	<u>0.7</u>	<u>\$ 2,137,104,609</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 2021, 2020, and 2019

Table 4

	<u>2021</u>	<u>\$ Difference</u>	<u>%</u>	<u>2020</u>	<u>\$ Difference</u>	<u>%</u>	<u>2019</u>
Allegany	\$ 85,295	\$ (17,296)	(16.9)	\$ 102,591	\$ (52,671)	(33.9)	\$ 155,262
Anne Arundel	1,795,421	(551,572)	(23.5)	2,346,993	(811,808)	(25.7)	3,158,801
Baltimore County	3,306,195	(997,004)	(23.2)	4,303,199	(1,587,998)	(27.0)	5,891,197
Baltimore City	2,650,410	(1,170,086)	(30.6)	3,820,496	(1,521,277)	(28.5)	5,341,773
Calvert	294,124	(160,826)	(35.4)	454,950	(80,796)	(15.1)	535,746
Caroline	83,263	(6,003)	(6.7)	89,266	(43,809)	(32.9)	133,075
Carroll	359,267	(80,196)	(18.2)	439,463	(290,668)	(39.8)	730,131
Cecil	300,078	(171,964)	(36.4)	472,042	(152,921)	(24.5)	624,963
Charles	808,555	(216,623)	(21.1)	1,025,178	(339,745)	(24.9)	1,364,923
Dorchester	73,101	(26,870)	(26.9)	99,971	(33,087)	(24.9)	133,058
Frederick	661,678	(231,924)	(26.0)	893,602	(337,752)	(27.4)	1,231,354
Garrett	41,416	(7,927)	(16.1)	49,343	(25,058)	(33.7)	74,401
Harford	708,756	(330,711)	(31.8)	1,039,467	(395,678)	(27.6)	1,435,145
Howard	1,358,321	(268,657)	(16.5)	1,626,978	(704,462)	(30.2)	2,331,440
Kent	63,696	(11,059)	(14.8)	74,755	(32,078)	(30.0)	106,833
Montgomery	4,849,870	(736,566)	(13.2)	5,586,436	(3,268,130)	(36.9)	8,854,566
Prince George's	6,287,759	(2,031,134)	(24.4)	8,318,893	(3,077,627)	(27.0)	11,396,520
Queen Anne's	203,980	(64,939)	(24.1)	268,919	(34,126)	(11.3)	303,045
St. Mary's	320,565	(99,046)	(23.6)	419,611	(182,180)	(30.3)	601,791
Somerset	42,844	(34,174)	(44.4)	77,018	(25,613)	(25.0)	102,631
Talbot	87,300	(65,284)	(42.8)	152,584	(17,458)	(10.3)	170,042
Washington	261,858	(124,458)	(32.2)	386,316	(130,790)	(25.3)	517,106
Wicomico	274,260	(122,248)	(30.8)	396,508	(187,937)	(32.2)	584,445
Worcester	89,707	(33,043)	(26.9)	122,750	(43,001)	(25.9)	165,751
	<u>\$ 25,007,719</u>	<u>\$ (7,559,610)</u>	<u>(23.2)</u>	<u>\$ 32,567,329</u>	<u>\$ (13,376,670)</u>	<u>(29.1)</u>	<u>\$ 45,943,999</u>

Comptroller of Maryland
Revenue Administration Division
Local Income Tax Interest and Penalty Distribution
Total for Fiscal Years 2021, 2020, and 2019

Table 5

	2021	\$ Difference	%	2020	\$ Difference	%	2019
Allegany	\$ 173,485	\$ (43,171)	(19.9)	\$ 216,656	\$ (24,205)	(10.0)	\$ 240,861
Anne Arundel	4,041,632	(1,216,178)	(23.1)	5,257,810	(372,130)	(6.6)	5,629,940
Baltimore County	6,883,042	(2,495,315)	(26.6)	9,378,357	(825,166)	(8.1)	10,203,523
Baltimore City	5,061,699	(2,767,174)	(35.3)	7,828,873	(747,167)	(8.7)	8,576,040
Calvert	625,598	(366,513)	(36.9)	992,111	40,497	4.3	951,614
Caroline	156,449	(35,915)	(18.7)	192,364	(26,440)	(12.1)	218,804
Carroll	787,471	(353,279)	(31.0)	1,140,750	(78,583)	(6.4)	1,219,333
Cecil	658,007	(329,701)	(33.4)	987,708	(20,747)	(2.1)	1,008,455
Charles	1,614,658	(541,149)	(25.1)	2,155,807	(133,722)	(5.8)	2,289,529
Dorchester	139,355	(67,289)	(32.6)	206,644	(35,624)	(14.7)	242,268
Frederick	1,429,433	(603,192)	(29.7)	2,032,625	(184,533)	(8.3)	2,217,158
Garrett	86,575	(19,709)	(18.5)	106,284	(16,134)	(13.2)	122,418
Harford	1,510,388	(639,278)	(29.7)	2,149,666	(209,154)	(8.9)	2,358,820
Howard	3,181,642	(779,136)	(19.7)	3,960,778	(290,342)	(6.8)	4,251,120
Kent	135,684	(27,435)	(16.8)	163,119	(17,778)	(9.8)	180,897
Montgomery	11,681,715	(3,225,229)	(21.6)	14,906,944	(1,586,423)	(9.6)	16,493,367
Prince George's	12,005,617	(5,399,489)	(31.0)	17,405,106	(2,058,516)	(10.6)	19,463,622
Queen Anne's	463,781	(166,185)	(26.4)	629,966	66,925	11.9	563,041
St. Mary's	667,406	(368,777)	(35.6)	1,036,183	45,529	4.6	990,654
Somerset	88,928	(82,596)	(48.2)	171,524	10,126	6.3	161,398
Talbot	242,962	(100,633)	(29.3)	343,595	19,945	6.2	323,650
Washington	514,229	(273,785)	(34.7)	788,014	(42,262)	(5.1)	830,276
Wicomico	559,268	(253,376)	(31.2)	812,644	(151,820)	(15.7)	964,464
Worcester	227,956	(62,910)	(21.6)	290,866	(14,977)	(4.9)	305,843
	<u>\$ 52,936,980</u>	<u>\$ (20,217,414)</u>	<u>(27.6)</u>	<u>\$ 73,154,394</u>	<u>\$ (6,652,701)</u>	<u>(8.3)</u>	<u>\$ 79,807,095</u>