

**Department of Legislative Services**  
 Maryland General Assembly  
 2018 Session

**FISCAL AND POLICY NOTE**  
**Third Reader**

Senate Bill 672

(Senator Zirkin)

Judicial Proceedings

Health and Government Operations

**Register of Wills - Salary**

This bill increases the maximum annual salary that the Board of Public Works (BPW) may set for a register of wills from \$114,500 to \$124,500. Pursuant to constitutional requirements, the salary increase takes effect at the beginning of the next term of office.

**Fiscal Summary**

**State Effect:** General fund revenues decrease by \$178,500 in FY 2019 due to the impact of salary increases that take effect in December 2018, as discussed below. Future year revenue decreases reflect annualization. Expenditures are not affected.

(in dollars)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
GF Revenue	(\$178,500)	(\$306,100)	(\$306,100)	(\$306,100)	(\$306,100)
Expenditure	0	0	0	0	0
Net Effect	(\$178,500)	(\$306,100)	(\$306,100)	(\$306,100)	(\$306,100)

*Note:() = decrease; GF = general funds; FF = federal funds; SF = special funds; - = indeterminate increase; (-) = indeterminate decrease*

**Local Effect:** None.

**Small Business Effect:** None.

**Analysis**

**Current Law:** A register of wills is entitled to receive an annual salary of not more than \$114,500. While the permissible range of salaries is set by statute, BPW determines the annual salary of each register of wills.

In determining the salary of a register of wills, BPW is required to consider:

- the population of the county determined by the last official U.S. census;
- the dollar volume of total fees and taxes collected and excess fees turned over to the State for each of the preceding five years by the office of the register for which the salary is being fixed; and
- other pertinent data which have relation to the reasonableness of the salary in relation to the work done and volume handled by the office.

Article III, § 35 of the Maryland Constitution prohibits the salary or compensation of any public officer from being increased or diminished during the individual's term of office, except those whose full term is fixed by law in excess of four years. Registers of wills are elected to four-year terms.

**Background:** The register of wills in each jurisdiction is responsible for the administration of estates by providing proper forms and direction, assisting and advising any person who requests assistance in the preparation of any form for administrative probate, admitting wills to probate and issuing letters of administration, auditing accounts, and maintaining accurate records of all estate matters. The registers also serve as clerks of the orphans' courts.

Registers of wills' salaries and office expenses are paid from fees and inheritance tax revenue collected by the registers, with the remainder of the fees and inheritance tax revenue deposited into the general fund.

Chapter 29 of 2013 increased the maximum salary of the registers of wills from \$98,500 to \$114,500, a 16% increase. **Exhibit 1** sets forth the maximum annual salary levels since 1986.

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**Exhibit 1**  
**Registers of Wills Maximum Annual Salaries**

<u>Year</u>	<u>Maximum Salary</u>	<u>Percentage Increase</u>
1986	\$45,000	--
1990	60,000	33%
1994	64,000	7%
1998	75,000	17%
2002	85,000	13%
2005	98,500	16%
2013	114,500	16%

Source: Department of Legislative Services

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**State Revenues:** For purposes of this analysis, it is assumed that BPW increases to \$124,500 the salaries of the registers of wills who earn the current maximum of \$114,500, and increases the salaries of the other registers by the same dollar amount. Accordingly, general fund revenues decrease by \$178,542 in fiscal 2019 and by \$306,072 annually thereafter. This is because an additional amount of fee and inheritance tax revenue collected by the registers of wills will go toward their salaries rather than to the general fund. This estimate, which accounts for fringe benefits, also assumes that registers begin the next term on December 1, 2018.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** HB 640 (Delegate Dumais) - Health and Government Operations.

**Information Source(s):** Comptroller's Office; Register of Wills; Board of Public Works; Department of Legislative Services

**Fiscal Note History:** First Reader - February 19, 2018  
md/kdm Third Reader - April 4, 2018

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