

Department of Legislative Services
 Maryland General Assembly
 2005 Session

FISCAL AND POLICY NOTE
 Revised

Senate Bill 284

(Senator Kramer, *et al.*)

Judicial Proceedings

Judiciary

Register of Wills - Salary

This bill increases the limit on the maximum salary that the Board of Public Works (BPW) may set for a register of wills from \$85,000 to \$98,500. The bill's provisions will apply at the beginning of the next following term of office.

Fiscal Summary

State Effect: General fund revenues would decrease by \$203,500 in FY 2007, due to the December 1, 2006 effective date of anticipated salary increases. Future year revenue decreases reflect annualization.

(in dollars)	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
GF Revenue	\$0	(\$203,500)	(\$348,800)	(\$348,800)	(\$348,800)
Expenditure	\$0	\$0	\$0	\$0	\$0
Net Effect	\$0	(\$203,500)	(\$348,800)	(\$348,800)	(\$348,800)

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

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 \$85,000. 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.

The Maryland Constitution provides that the salary or compensation of any public officer may not be increased or diminished during a term of office except for those whose full term of office is fixed by law and exceeds four years.

Background: Registers of wills are elected officials. 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 collect the inheritance tax, which is applied to the receipt of property from a decedent's estate.

The registers retain 25% of inheritance tax revenues as a commission, with the remaining 75% remitted to the general fund. To the extent that inheritance tax and other revenues (including probate fees) received by the registers of wills exceed the operating costs of the registers' offices, the excess inheritance tax collections are remitted back to the general fund. The registers' revenues (probate fees and the unremitted portion of the inheritance tax) and expenditures are not included in the State budget.

Chapter 294 of 2002 increased the maximum salary of the registers of wills from \$75,000 to \$85,000, a 13% increase. **Exhibit 1** sets forth the maximum salary levels since 1986.

Exhibit 1
Registers of Wills Maximum Salary Increases

<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%

State Expenditures: Exhibit 2 shows the current and projected salaries of the 24 registers. This analysis assumes that the Board of Public Works would increase the salaries of the registers who currently earn the current maximum of \$85,000 to \$98,500, a 16% increase, and increase the salaries of the other clerks by 16%.

Exhibit 2
Current and Projected Register of Wills' Salaries

<u>Register</u>	<u>Current Salary</u>	<u>Projected Salary</u>
Caroline	\$74,300	\$86,101
Garrett	74,300	86,101
Kent	74,300	86,101
Somerset	74,300	86,101
Allegany	78,300	90,736
Calvert	78,300	90,736
Cecil	78,300	90,736
Dorchester	78,300	90,736
Queen Anne's	78,300	90,736
St. Mary's	78,300	90,736
Talbot	78,300	90,736
Wicomico	78,300	90,736
Worcester	78,300	90,736
Carroll	81,000	93,865
Charles	81,000	93,865
Frederick	81,000	93,865
Harford	81,000	93,865
Howard	81,000	93,865
Washington	81,000	93,865
Anne Arundel	85,000	98,500
Baltimore City	85,000	98,500
Baltimore		
County	85,000	98,500
Montgomery	85,000	98,500
Prince George's	85,000	98,500
Total	\$1,912,900	\$2,216,713

The total annual salary increase is \$303,813. Including fringe benefits, general fund expenditures would increase by \$203,471 in fiscal 2007 or \$348,808 annually. The salary increases would take effect December 1, 2006, the beginning of the next term of office for the elected registers.

Exhibit 3 shows a detailed history of actual register salaries for each jurisdiction since 1987.

Additional Information

Prior Introductions: None.

Cross File: HB 333 (Delegate Barkley) – Judiciary.

Information Source(s): Register of Wills, Department of Legislative Services

Fiscal Note History: First Reader - February 13, 2005
mp/jr Revised - Senate Third Reader - March 25, 2005
Revised - Enrolled Bill - May 9, 2005

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**Exhibit 3
Register of Wills
Salary History**

<u>Subdivision</u>	<u>Actual Salary 1987-1990</u>	<u>Actual Salary 1991-1994</u>		<u>Actual Salary 1995-1998</u>		<u>Actual Salary 1999-2002</u>		<u>Actual Salary 2003-2006</u>	
Caroline	\$37,500	\$46,870	25%	\$56,000	19%	\$65,600	17%	\$74,300	13%
Garrett	37,500	46,870	25%	56,000	19%	65,600	17%	74,300	13%
Kent	37,500	46,870	25%	56,000	19%	65,600	17%	74,300	13%
Somerset	37,500	46,870	25%	56,000	19%	65,600	17%	74,300	13%
Allegany	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%
Calvert	37,500	46,870	25%	59,000	26%	69,100	17%	78,300	13%
Cecil	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%
Dorchester	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%
Queen Anne's	37,500	46,870	25%	59,000	26%	69,100	17%	78,300	13%
St. Mary's	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%
Talbot	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%
Wicomico	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%
Worcester	37,500	46,870	25%	59,000	26%	69,100	17%	78,300	13%
Carroll	40,000	50,000	25%	61,000	22%	71,500	17%	81,000	13%
Charles	40,000	50,000	25%	61,000	22%	71,500	17%	81,000	13%
Frederick	42,500	53,125	25%	61,000	15%	71,500	17%	81,000	13%
Harford	42,500	53,125	25%	61,000	15%	71,500	17%	81,000	13%
Howard	40,000	50,000	25%	61,000	22%	71,500	17%	81,000	13%
Washington	42,500	53,125	25%	61,000	15%	71,500	17%	81,000	13%
Anne Arundel	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%
Baltimore City	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%
Baltimore County	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%
Montgomery	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%
Prince George's	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%

Source: Comptroller's Office