

**Department of Legislative Services**  
 Maryland General Assembly  
 2013 Session

**FISCAL AND POLICY NOTE**

Senate Bill 196 (Senator Frosh)  
 Judicial Proceedings

Judiciary

**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 \$98,500 to \$114,500. The bill’s provisions apply at the beginning of the next following term of office.

**Fiscal Summary**

**State Effect:** General fund revenues decrease by \$264,300 in FY 2015 due to the salary increases anticipated in early December 2014, because salaries for registers of wills are paid out of fees and inheritance tax revenue collected by the registers, with any remaining revenue deposited into the general fund. Future year revenue decreases reflect annualization.

(in dollars)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
GF Revenue	\$0	(\$264,300)	(\$453,000)	(\$453,000)	(\$453,000)
Expenditure	0	0	0	0	0
Net Effect	\$0	(\$264,300)	(\$453,000)	(\$453,000)	(\$453,000)

*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 \$98,500. 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.

The Maryland Constitution prohibits augmentation or diminution of the salary or compensation of any public officer during a term of office except for those whose full term of office is fixed by law and exceeds 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 138 of 2005 (SB 284) increased the maximum salary of the registers of wills from \$85,000 to \$98,500, a 16% increase. **Exhibit 1** sets forth the maximum annual salary levels since 1986. **Appendix – Salary History for Registers of Wills** shows a detailed history of actual salaries for each jurisdiction since 1987.

The increase in the maximum annual salary in the bill, from \$98,500 to \$114,500, is intended to allow for the registers of wills' salaries to increase in a manner comparable to the cumulative cost-of-living increases that other State employees have received since 2005, when the \$98,500 maximum was established.

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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%

Source: Department of Legislative Services

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**State Fiscal Effect:** **Exhibit 2** shows the current and projected salaries of the 24 registers under the bill. This analysis assumes that BPW increases the salaries of the registers who earn the current maximum of \$98,500 to \$114,500, a 16% increase, and increases the salaries of the other registers by the same 16%, similar to the manner in which the salaries were last increased when the maximum was raised to \$98,500.

Based on the projected salary increases in Exhibit 2, and accounting for fringe benefits, general fund revenues decrease by \$264,253 in fiscal 2015, assuming registers of wills begin the next term in early December 2014. This is because additional fee and inheritance tax revenue collected by the registers of wills will go toward their salaries rather than to the general fund. Beginning in fiscal 2016, general fund revenues decrease by \$453,006 annually.

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**Exhibit 2**  
**Current and Projected Salaries for Registers of Wills**

<b><u>Register</u></b>	<b><u>Current Salary</u></b>	<b><u>Projected Salary</u></b>
Caroline	\$86,100	\$100,100
Garrett	86,100	100,100
Kent	86,100	100,100
Somerset	86,100	100,100
Allegany	90,700	105,400
Calvert	90,700	105,400
Cecil	90,700	105,400
Dorchester	90,700	105,400
Queen Anne's	90,700	105,400
St. Mary's	90,700	105,400
Talbot	90,700	105,400
Wicomico	90,700	105,400
Worcester	90,700	105,400
Carroll	93,900	109,200
Charles	93,900	109,200
Frederick	93,900	109,200
Harford	93,900	109,200
Howard	93,900	109,200
Washington	93,900	109,200
Anne Arundel	98,500	114,500
Baltimore City	98,500	114,500
Baltimore County	98,500	114,500
Montgomery	98,500	114,500
Prince George's	98,500	114,500

Source: Department of Legislative Services

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**Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

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

**Fiscal Note History:** First Reader - January 25, 2013  
ncs/kdm

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## Appendix – Salary History for Registers of Wills

<u>Subdivision</u>	<u>Actual Salary 1987-1990</u>	<u>Actual Salary 1991-1994</u>	<u>% Change</u>	<u>Actual Salary 1995-1998</u>	<u>% Change</u>	<u>Actual Salary 1999-2002</u>	<u>% Change</u>	<u>Actual Salary 2003-2006</u>	<u>% Change</u>	<u>Actual Salary 2007-2014</u>	<u>% Change</u>
Caroline	\$37,500	\$46,870	25%	\$56,000	19%	\$65,600	17%	\$74,300	13%	\$86,100	16%
Garrett	37,500	46,870	25%	56,000	19%	65,600	17%	74,300	13%	86,100	16%
Kent	37,500	46,870	25%	56,000	19%	65,600	17%	74,300	13%	86,100	16%
Somerset	37,500	46,870	25%	56,000	19%	65,600	17%	74,300	13%	86,100	16%
Allegany	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%	90,700	16%
Calvert	37,500	46,870	25%	59,000	26%	69,100	17%	78,300	13%	90,700	16%
Cecil	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%	90,700	16%
Dorchester	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%	90,700	16%
Queen Anne's	37,500	46,870	25%	59,000	26%	69,100	17%	78,300	13%	90,700	16%
St. Mary's	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%	90,700	16%
Talbot	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%	90,700	16%
Wicomico	40,000	50,000	25%	59,000	18%	69,100	17%	78,300	13%	90,700	16%
Worcester	37,500	46,870	25%	59,000	26%	69,100	17%	78,300	13%	90,700	16%
Carroll	40,000	50,000	25%	61,000	22%	71,500	17%	81,000	13%	93,900	16%
Charles	40,000	50,000	25%	61,000	22%	71,500	17%	81,000	13%	93,900	16%
Frederick	42,500	53,125	25%	61,000	15%	71,500	17%	81,000	13%	93,900	16%
Harford	42,500	53,125	25%	61,000	15%	71,500	17%	81,000	13%	93,900	16%
Howard	40,000	50,000	25%	61,000	22%	71,500	17%	81,000	13%	93,900	16%
Washington	42,500	53,125	25%	61,000	15%	71,500	17%	81,000	13%	93,900	16%
Anne Arundel	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%	98,500	16%
Baltimore City	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%	98,500	16%
Baltimore County	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%	98,500	16%
Montgomery	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%	98,500	16%
Prince George's	45,000	56,250	25%	64,000	14%	75,000	17%	85,000	13%	98,500	16%

Source: Comptroller's Office