

(5) Taxes overdue, in arrears, and payable to Pocomoke City, Ocean City, Berlin, or Snow Hill shall bear interest at a rate not to exceed 1 1/2 percent for each month or fraction thereof, as fixed by the respective mayor and city council of each town.

(h) Taxes overdue, in arrears, and payable to Harford County shall bear interest at the rate fixed by ordinance of the County Council of Harford County.

(i) Taxes overdue, in arrears, and payable to Garrett County shall bear interest at the rate of 1 percent for each month, or fraction thereof, until paid.

(j) (1) Taxes overdue, in arrears, and payable to Somerset County shall bear interest at the rate fixed by the county commissioners.

(2) The rate shall be established by January 15 of each year and shall be effective as of the beginning of the next fiscal year.

(k) Taxes overdue, in arrears, and payable to Kent County shall bear interest at the rate fixed by the county commissioners.

(l) Taxes overdue, in arrears, and payable to Allegany County shall bear interest at the rate [of 1 1/2 percent for each month, or fraction thereof, until paid] FIXED BY ORDINANCE, OR RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALLEGANY COUNTY.

(m) (1) (i) Taxes overdue, in arrears, and payable to Frederick County shall bear interest at the rate fixed by the Board of County Commissioners.

(ii) Taxes overdue, in arrears, and payable to the City of Frederick shall bear interest at the rate fixed by the Board of Aldermen.

(2) The rates shall be established prior to the date that annual real property taxes are levied in Frederick County and in the City of Frederick.

(3) The interest rate may not exceed 1 percent per month or 12 percent per annum.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 8, 1984.

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