

(a) Except as provided in subsection (b) of this section and for estimated personal property tax in § 14-604 of this subtitle, the rate of interest for full year county or municipal corporation property tax or taxing district property tax is two-thirds of 1% for each month or fraction of a month that the county or municipal corporation property tax or taxing district property tax is overdue.

(b) For the following counties and municipal corporations the rate of interest for each month or fraction of a month that county or municipal corporation property tax or taxing district property tax is overdue is:

- (1) 1% for Garrett County;
- (2) 1% for the City of Salisbury;
- (3) 1% FOR CALVERT COUNTY;
- [(3)] (4) 1% for Washington County; and
- [(4)] (5) the rate set by law by:

(i) the governing body of:

1. Allegany County;
2. Anne Arundel County;
3. Baltimore County;
4. Berlin, not exceeding 1.5%;
5. the City of Frederick, not exceeding 1%, that is set on or before the date of finality;
6. Frederick County, not exceeding 1%, that is set on or before the date of finality;
7. Harford County;
8. Howard County;
9. Ocean City, not exceeding 1.5%;
10. Pocomoke City, not exceeding 1.5%;
11. Kent County;
12. Snow Hill, not exceeding 1.5%;
13. Somerset County that is set on or before January 15 for the following fiscal year; or