

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 Washington County; and
- (4) 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]
14. DORCHESTER COUNTY; OR

(ii) the Mayor and City Council of Baltimore City for Baltimore City, if the rate is set on or before June 30 for the following taxable year.