

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

(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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 48(g) through (r), and as they related to interest, the second sentence of (a)(2) and the fourth through the sixth clauses of (e).

In subsection (a) of this section, the reference to "estimated personal property tax in § 14-604 of this subtitle" is added for clarity.

Also in subsection (a) of this section, the reference to a tax being "overdue" is substituted for the former references to "until paid", for clarity. Similarly, in subsection (b) of this section, the former references to taxes being "in arrears" are deleted as superfluous in light of the reference in the introductory language of subsection (b) of this section to the taxes being "overdue".

Also in subsection (a) of this section, the references to "full year county or municipal corporation property tax or taxing district property tax" and "the county or municipal corporation or taxing district property tax" are substituted for the former reference to "these taxes", for accuracy. As for the interest rate for State property tax, see § 14-602 of this subtitle.

Also in subsection (a) of this section, the former reference to after "October 1" is deleted as