

**Article – Tax – Property**

14-603.

(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 a county that has adopted a charter form of government under Article XI-A of the Maryland Constitution;

(ii) the governing body of:

1. Allegany County;
2. the City of Annapolis;
3. Berlin, not exceeding 1.5%;
4. Cecil County, not exceeding 1%;
5. Dorchester County;
6. the City of Frederick, not exceeding 1%, that is set on or before the date of finality;
7. Frederick County, not exceeding 1%, that is set on or before the date of finality;
8. Ocean City, not exceeding 1.5%;
9. Pocomoke City, not exceeding 1.5%;
10. the Town of Princess Anne, not exceeding 1.5%;
11. Kent County or any municipal corporation in Kent County;
12. Queen Anne's County or any municipal corporation in Queen Anne's County;
13. Snow Hill, not exceeding 1.5%;
14. Somerset County that is set on or before January 15 for the following fiscal year;
15. Worcester County, not exceeding 1.5%;
16. Calvert County;