

Section 14-603Annotated Code of Maryland(1994 Replacement Volume and 1994 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article 20 - Somerset County**

7-201.

[(a)] The County Commissioners shall make their annual levy for State and County taxes before July 1 each year. State and County taxes shall be due and payable on July 1.

[(b) On taxes which are not paid before October 1, interest at the rate of two-thirds of one percent per month shall be charged.]

**Article - Tax - Property**14-603.

(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 Washington County;
- (4) 1% FOR SOMERSET COUNTY; and

[(4)](5) 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. Caroline County, not exceeding 1%;
5. Cecil County, not exceeding 1%;