- (1) in Allegany County the rate is 6% a year or as fixed by the County Commissioners;
- (2) in Anne Arundel County the rate is 6% a year or as fixed by a law of the County Council;
- (3) in Baltimore City the rate is 6% a year or as fixed by a law of the City Council;
- (4) in Baltimore County the rate is 6% a year or as fixed by a law of the County Council;
- (5) in Cecil County the rate is 6% a year or as fixed by the County Commissioners;
- (6) in Calvert County the rate is 10% a year or as fixed by the County Commissioners;
- (7) in Caroline County the rate is 10% a year or as fixed by the County Commissioners;
- (8) in Carroll County the rate is 14% a year or as fixed by the County Commissioners;
- (9) in Dorchester County the rate is 10% a year or as fixed by the County Commissioners;
- (10) in Frederick County the rate is 6% a year or as fixed by the County Commissioners;
- (11) In Garrett County the rate is 10% a year or as fixed by the County Commissioners;
- (12) in Harford County the rate is 6% a year or as fixed by a law of the County Council;
- (13) in Howard County the rate is 6% a year or as fixed by a law of the County Council;
- (14) in Kent County the rate is 6% a year or as fixed by the County Commissioners;
- (15) in Montgomery County the rate is 6% a year or as fixed by a law of the County Council;
- (16) in Prince George's County the rate is 6% a year or as fixed by a law of the County Council;
- (17) in Queen Anne's County the rate is 6% a year or as fixed by the County Commissioners;
- (18) in Somerset, Charles, Wicomico, and Worcester Counties the rate is 6% a year or as fixed by the County Commissioners or by a law of the County Council;