

EVENT SAID TAXPAYER DOES NOT PAY THE TAX BASED ON THE VALUES SO DETERMINED BY THE COUNTY COMMISSIONERS WITHIN SIXTY (60) DAYS AFTER HAVING BEEN NOTIFIED OF SUCH FINDINGS, THE FINDINGS OF THE COUNTY COMMISSIONERS SHALL BE FINAL UNLESS SUCH TAXPAYER SHALL WITHIN SIXTY (60) DAYS APPEAL TO THE CIRCUIT COURT OF GARRETT COUNTY. UPON SUCH APPEAL, THE TRIAL SHALL BE DE NOVO BUT THE FINDINGS OF THE COUNTY COMMISSIONERS SHALL BE TAKEN AS PRIMA FACIE EVIDENCE OF THE MARKET VALUE OF SUCH GAS AT THE MOUTH OF THE WELL AND THE BURDEN OF PROOF SHALL REST UPON THE TAXPAYER TO ESTABLISH A LOWER MARKET VALUE.

302F. (DELINQUENT TAXES). IN THE EVENT ANY PERSON ENGAGED IN THE BUSINESS OF PRODUCING OR PURCHASING ANY GAS IN GARRETT COUNTY SHALL BECOME DELINQUENT IN THE PAYMENT OF THE PROPER TAXES HEREIN IMPOSED, OR FAILS TO FILE REQUIRED REPORTS WITH THE COUNTY COMMISSIONERS, THE COUNTY COMMISSIONERS SHALL HAVE THE RIGHT TO ENJOIN ANY SUCH PERSON WHO IS AT FAULT FROM PRODUCING GAS UNTIL THE DELINQUENT TAX IS PAID OR SAID REPORTS FILED.

302G. (PENALTIES). ANY PERSON, FIRM, ASSOCIATION OR CORPORATION, WHOSE FAILURE, OMISSION, DEFAULT OR VIOLATION IT MAY BE, SHALL BE SUBJECT TO A PENALTY OF NOT LESS THAN ONE HUNDRED DOLLARS (\$100.00) NOR MORE THAN ONE THOUSAND DOLLARS (\$1,000.00) FOR FAILURE OR OMISSION TO KEEP THE RECORDS REQUIRED HEREIN, OR FOR THE VIOLATION OF ANY OF THE OTHER PROVISIONS HEREOF, AND EACH DAY'S VIOLATION SHALL CONSTITUTE A SEPARATE OFFENSE. GARRETT COUNTY SHALL HAVE A PRIOR LIEN FOR ALL DELINQUENT TAXES, PENALTIES AND INTERESTS ON ALL PROPERTY AND EQUIPMENT USED BY THE PURCHASER OF GAS IN THE BUSINESS OF PURCHASING GAS, AND IF ANY PURCHASER OF GAS SHALL FAIL TO REMIT THE PROPER TAXES, PENALTIES AND INTEREST DUE, OR ANY OF THEM, THE COUNTY COMMISSIONERS MAY EMPLOY AUDITORS OR OTHER PERSONS TO ASCERTAIN