

572-4.

The County Commissioners may, through the County Auditors, or other auditors and/or other technical assistants employed for the purpose of verifying reports and investigating the affairs of producers and/or purchasers, determined whether the tax is being properly reported and paid. They shall have the power to enter upon the premises necessary in determining the correct tax liability, and to examine, or cause to be examined, any books, or records of any person, subject to a tax under this subtitle, and to secure any other information directly or indirectly concerned in the enforcement of this subtitle, and to promulgate and enforce, according to law, rules and regulations pertinent to the enforcement of this subtitle, which shall have full force and effect of law.

572-5.

If the County Commissioners are satisfied that the values used in computing the tax do not represent the market value of such gas at the mouth of the well, they shall forthwith so notify the taxpayers concerned, and it shall be the duty of the County Commissioners to set a date for a hearing thereon, giving each taxpayer concerned not less than ten (10) days' written notice thereof, and to call before them by proper process such persons as in their judgment may know the market value of such gas at the mouth of the well, who shall testify under oath as to the market value thereof; and each taxpayer shall have the right to be heard and present evidence. The County Commissioners after hearing the evidence shall fix the market value of such gas at the mouth of the well, by written findings in accordance with the evidence so introduced; and their findings in such case or cases shall be final unless the taxpayer concerned shall pay the tax herein levied upon the market value so fixed by the County Commissioners under protest, within sixty (60) days after such taxpayer has been notified in writing of said findings, or in the 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 Allegany 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.

572-6.

In the event any person engaged in the business of producing or purchasing any gas in Allegany 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.

572-7.

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