

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. Allegany 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 the correct amount due, and the purchaser of gas shall be liable as additional penalty, for the reasonable expenses of the reasonable value of such services of representatives of the County Commissioners, incurred in such investigation and audit; provided, that all funds collected for audits and examinations shall be placed in a natural gas audit fund of Allegany County and shall constitute a revolving fund which may be used from time to time by the County Commissioners in making such audits in addition to the general appropriation made for such purposes, and all of said funds to be placed in said funds are hereby appropriated for such purpose. The County Commissioners of Allegany County are hereby authorized to collect all delinquent taxes, penalties, and other amounts due and to enforce all liens under this law, by civil suit.

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(a) If any purchaser of natural and/or casing-head gas fails or refused to pay any tax, penalty or interest within the time and manner provided by this subtitle and it becomes necessary to bring suit or to intervene in any manner for the establishment or collection of said claim in any judicial proceedings, any report filed in the office of the County Commissioners by such purchaser or producer or representative of said purchaser or producer or a copy thereof certified to by the County Commissioners showing the amount of gas produced on which tax, penalties or interest have not been paid, or any audit made by the County Commissioners or their representatives from the books of said purchaser when filed and sworn to by such representative as being made from the records of said purchaser, such report or audit shall be admissible in evidence in such proceedings and shall be prima facie evidence of the contents thereof; provided, however, that the incorrectness of said report or audit may be shown; provided, further, that such report or audit may be admitted in evidence only against the party by or from whom it was made.

(b) In the event the County Commissioners shall file suit or claim for taxes, provided for in the foregoing, and attach or file as an exhibit any report or audit of said purchaser or producer, and an affidavit made by the County Commissioners or their representative that the taxes shown to be due by said report or audit are past due and unpaid; that all payments and credits have been allowed, then unless the party resisting the same shall file an answer in the same form and manner as required by law, said audit or report shall be taken as prima facie evidence thereof.

(c) On notice from the County Commissioners, it shall be unlawful for any person to produce or remove any natural and/or casing-head gas from any lease in Allegany County whenever the owner or operator of said lease has failed to file reports as required under the provisions of this subtitle.