

(c)(1) Every person who offers services or facilities for the storage or docking of boats shall collect said tax from the user of said services or facilities, and report and remit the same as herein-after provided. The person offering the use of said services or facilities shall have the same right against the user thereof for the collection of said tax as he has for the collection of charges for other services or facilities.

(2) Every person required to collect said tax shall file a return thereof and the remittance with the Controller by the twenty-fifth (25th) day of the month next succeeding said collection; any person who fails to collect or remit said tax shall become personally liable therefor.

(3) Any taxpayer failing to file any return and/or pay the tax imposed by this section within the time limited therefor, shall be assessed the amount of tax due, plus interest at the rate of one-half of one per centum ($\frac{1}{2}$ of 1%) per month and a penalty of ten per centum (10%) of the tax due.

(4) If any taxpayer has erroneously, illegally or unconstitutionally paid the tax imposed by this section, the Controller shall refund said tax if, within three (3) years from the payment thereof, written application stating the grounds for such refund is filed with the Controller.

(d)(1) Every owner, operator and user of such services and facilities shall keep complete and accurate records of all payments and receipts for such services and facilities together with a record of the tax collected thereon; and they shall keep all invoices and such other pertinent records and documents as are necessary to determine the amount of tax due. Such records and other documents shall be open at all times during business hours for inspection and examination by the Controller or other duly authorized representatives, agents or employees of Anne Arundel County, Maryland.

(2) If any taxpayer fails to keep records from which the tax imposed by this section may be accurately computed, the Controller may make use of a factor developed by surveying other taxpayers of the same type or otherwise compute the amount of tax due and there shall be a rebuttable presumption that said computation is correct.

(e) The tax imposed by this section, and all increases, interest and penalties thereon, shall constitute a lien upon the property of any person liable to pay the same from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such lien shall be filed by the Controller with the Clerk of the Circuit Court of the County in which said property is located; or if located in Baltimore City, such lien shall be recorded in the Tax Lien Record maintained by the Bureau of Receipts and/or with the Clerk of the Superior Court of Baltimore City. The lien provided for in this section shall have the full force and effect of a lien of Judgment. Unless another date is specified by law, the lien arising at the date of non-payment as in this section