(a) (1) The governing body of Garrett and any code county shall, for the taxable year beginning July 1, 1981, and every taxable year thereafter, levy a tax upon every person exercising the privilege, within the county, of engaging in or continuing in the business of severing coal by the surface mining method.

(2) The tax shall be [35] 40 cents for each ton of surface mined coal in the county [and shall be increased by 5 cents on July 1, 1982].

(b) (1) The governing body shall, as of July 1, 1981, exempt from any county tax personal property used primarily in surface mining related activities and owned by persons subject to the tax levied under this section. Surface mining related activities do not include the activities of any coal washing preparation coal plant.

(2) Notwithstanding the exemption of any property from county taxation under this subsection, the property exempted in any county shall continue to be included in the assessable base of the county for the purposes of any other law, including, without limitation, State aid for education and State aid for police protection.

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(a) <u>(1)</u> The taxes collected by the county [treasurer] FISCAL OFFICER pursuant to this subtitle shall be deposited in the general fund of the county. All moneys derived from this tax in excess of 20 cents per ton shall be expended by the county for the reconstruction, repair, or maintenance of county coal haul roads and bridges.

<u>(2) (I) TO THE EXTENT RECORDED WITH THE CLERK OF THE CIRCUIT COURT, ALL UNPAID COUNTY TAXES COLLECTED UNDER THIS SUBTITLE ARE, UNTIL PAID, A LIEN ON THE PERSONAL PROPERTY AND ON THE REAL PROPERTY OF THE OWNER OF THE PERSONAL PROPERTY IN THE SAME MANNER IN WHICH TAXES ON REAL PROPERTY ARE NOW LIENS ON THE REAL PROPERTY WITH RESPECT TO WHICH THEY ARE LEVIED IN ALL SUBDIVISIONS OF THE STATE.</u>

<u>(II) THE LIEN WILL ATTACH TO THE REAL PROPERTY ONLY AFTER NOTICE THEREOF HAS BEEN DULY RECORDED AND INDEXED AMONG THE JUDGMENT RECORDS IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT IN THE COUNTY WHERE THE LAND LIES.</u>

(b) [For the 1983 fiscal year, the] THE governing body shall meet and confer ANNUALLY with municipal officials and shall distribute 5 cents per ton of the moneys derived from this tax to the municipalities for the reconstruction, repair, or maintenance of municipal coal haul roads and bridges. These moneys shall be distributed only upon the request of a municipality and shall be based upon the ratio between the total number of miles of coal haul roads in the municipality and the total number of miles of coal haul roads in all municipalities within the county.