

service of the writ shall have been made on said corporation or company, and service of the writ aforesaid on any officer, agent or employe of such corporation shall be deemed and taken as a sufficient service on such corporation.

Cf. sec. 173.

1904, art. 81, sec. 181. 1890, ch. 608, sec. 10.

185. If upon the return of the writ issued against such corporation, such corporation, being duly summoned as aforesaid, shall fail to appear by attorney or agent upon the call of the docket it shall be the duty of the court to cause the personal appearance of said corporation to be entered, and the cause shall stand for trial or hearing, and judgment shall be rendered as if the said corporation had appeared by attorney; and if such corporation shall appear by attorney or agent, and either party shall desire a trial by jury, it shall be the duty of the court to cause issues to be framed and a jury to be empanelled for the trial thereof, and if the verdict of the jury shall be for the State, judgment shall be entered without stay for the amount of tax so due as aforesaid, and ten per cent. additional as damages, with interest and costs, and a fee of fifty dollars shall be allowed the attorney for the State, to be taxed in the plaintiff's costs in said suit, and execution shall be issued on said judgment if the same be not paid into the treasury within twenty days after the rendition thereof.

Cf. sec. 174.

Ibid. sec. 182. 1890, ch. 608, sec. 11.

186. The certificate of the comptroller, under the seal of his office, of the amount of tax so due and damages as aforesaid, shall be *prima facie* evidence to entitle the State to judgment for said amount and said penalty or damages as charged.

Cf. sec. 175.

Tax on Mortgages.

Ibid. sec. 183. 1896, ch. 120, sec. 146 A. 1898, ch. 313. 1904, ch. 405. 1906, ch. 794. 1908, chs. 283, 564. 1910, ch. 544 (p. 250).

187. All mortgagees or assignees holding mortgages on real estate of record in Worcester, Somerset, Carroll, Montgomery, Frederick and Dorchester counties shall annually pay a tax of eight per cent. upon the gross amount of interest covenanted to be paid each year to the mortgagee or his assignee by the mortgagor, to be collected by the proper authorities as other taxes for county purposes in said several above especially enumerated counties are collected; all of such taxes collected in said several counties shall be applied exclusively therein to county purposes, free, clear and discharged from any claim of the State or its fiscal officers; and the tax hereby levied shall in each year be due and payable in that one of the above-named counties, in which the mortgage is recorded, and if any mortgage is recorded in two or more of