

be submitted to one of the judges of the judicial circuit in which the principal office of the corporation will be located, and shall, if such certificate is executed in conformity with law, certify that fact thereon; when so certified such certificate shall be delivered to the Secretary of State, and upon payment (and not before) of the recording fees hereinafter provided for, shall endorse thereon the date and time of receipt and promptly record the same in a book to be kept by him for that purpose, and shall also issue to the corporation so formed a certificate under the seal of his office, certifying that the corporation possesses the powers and authorities granted under the certificate of incorporation and the laws of the State of Maryland. Upon receipt by the Secretary of State of such Certificate of Incorporation and recording fees, the Secretary of State shall transmit to the State Tax Commissioner an abstract of such Certificate of Incorporation showing the incorporators and directors, the name of the corporation and the amount of the capital stock authorized, which shall be recorded by the State Tax Commissioner in a book kept for that purpose. At the time of receiving such certificates the Secretary of State shall collect double the fees allowed by law to Clerks of Courts for recording documents of similar length; and one-fourth of the sum so collected shall be paid by him to the State Tax Commissioner, to whom such abstract shall be transmitted for record; and said Certificate issued by the Secretary of State, or any certified copy thereof by him, shall be *prima facie* evidence of the existence of said corporation and the right to exercise the powers therein mentioned. Provided that certified copies of the Certificate of Incorporation of corporations, incorporated prior to April 13, 1914, made by the Clerks of Courts and the State Tax Commissioner shall be taken as *prima facie* evidence as though the Act of 1914, Chapter 789, had not been passed.

The certificate of the judge is not final and does not prevent an inquiry into the legal existence of the supposed corporation; effect of the certificate. *Hyattsville v. Washington, etc., R. Co.*, 120 Md. 137.

1904, art. 23, secs. 53 & 54. 1888, art. 23, secs. 45 & 46. 1868, ch. 471, secs. 40 & 41. 1908, ch. 240, sec. 5. 1914, ch. 789, sec. 5.

5. When such certificate has been issued and the bonus tax, if any payable, paid to the Treasurer of Maryland, the incorporators, their associates and successors shall, according to the purposes, conditions and provisions in the Certificate contained, become and be a body corporate by the name therein stated.

7.

The action of a cemetery company whose charter declared it was not formed for profit and should have no capital stock, in issuing shares equivalent to stock and for the conduct of its business so as to produce profits, held not to be *ultra vires* in the light of section 53 of the Code of 1888. *Gregory v. Chapman*, 119 Md. 505.