

the principal office of said corporation is located, or in the superior court of Baltimore city, or the court of common pleas, if the principal office of such corporation be located in said city, and the said suit shall stand for trial at the first term after service of the writ shall have been made on such corporations; and service of the writ aforesaid on any officer of such corporation shall be deemed and taken as a sufficient service on such corporation.

This section shows that property of a corporation cannot be levied on and sold by collector in case of a failure to pay taxes prescribed by secs. 166 and 166A, although corporation is liable to suit. *Hull v. Southern Development Co.*, 89 Md. 11.

This and the following sections referred to in construing sec. 104, *et seq.*—see notes to sec. 104. *Maryland Tube Works v. West End Improvement Co.*, 87 Md. 210.

See notes to secs. 94 and 166. *Cf.* sec. 160.

An. Code, sec. 96. 1904, sec. 94. 1890, ch. 244, sec. 88B.

100. If upon the return of the writ issued against such corporation, the said corporation, being duly summoned as aforesaid, shall fail to appear by attorney or agent upon the first call of the docket, it shall be the duty of the court to cause the personal appearance of the said corporation to be entered, and the cause shall stand for trial or hearing and judgment shall be rendered as if 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 the 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 the state taxes so due as aforesaid, and for five per cent. additional as damages with interest and costs, and a fee of ten 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 such judgment if the same be not paid into the treasury within twenty days after the rendition thereof.

See notes to sec. 99.

An. Code, sec. 97. 1904, sec. 95. 1890, ch. 244, sec. 88C.

101. The certificate of the comptroller under seal, of the amount of such state taxes so due as aforesaid, and of such penalty or damages, shall be *prima facie* evidence to entitle the State to judgment for said penalty or damages in every case in which such state taxes shall be so in arrear and unpaid and for which such suit is so brought as aforesaid.

See notes to sec. 99.

An. Code, sec. 98. 1904, sec. 96. 1890, ch. 244, sec. 88D.

102. The comptroller of the treasury may select any attorney in whom he may have confidence to bring suit and conduct the same to judgment and execution; but such attorney shall have no power to receive or receipt for the money so due the State, and no acquittance shall be good to discharge any such corporation from such taxes but the receipt of the state treasurer for such amount so due as aforesaid, or the proper officer to whom execution may be issued on such judgment as aforesaid; if any such attorney or person other than the state treasurer or the proper officer to whom execution may issue on such judgment shall presume in any such case to receive and give