

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. 179.

An. Code, sec. 186. 1904, sec. 182. 1890, ch. 608, sec. 11.

191. 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. 180.

An. Code, sec. 186A. 1916, ch. 676, sec. 1.

192. Any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars, or engaged in the business of furnishing or leasing cars, not otherwise listed for taxation in Maryland, for the transportation of freight (whether such cars be owned by such company or by any other person or company), over any railway line or lines, in whole or in part within this State, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator, or by some other name, shall be deemed a freight line company.

An. Code, sec. 186B. 1916, ch. 676, sec. 2.

193. For the purpose of taxation all cars used exclusively in the State or used partially within and without the State, are hereby declared to have a situs in the State, the value of such property for the purpose of taxation is to be determined as provided by Sections 194 and 195 of this Article.

An. Code, sec. 186C. 1916, ch. 676, sec. 3.

194. Every freight line company as hereinbefore defined shall, annually between the first day of January and the first day of February, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer of such association or corporation, if an association or corporation, make and file with the State Tax Commission of Maryland a statement