

Id s 155
Company summoned and failing to appear

149. If, upon the return of the writ issued against such railroad company, and the said company being duly summoned as aforesaid, such company 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 company to be entered, and the case shall stand for trial or hearing, and judgment shall be rendered as if said company had appeared by attorney; and if said company 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 impanelled 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 taxes 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, 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.

Proceeding, if company appear.

How judgment entered, if for State

Id s 156
Certificate of comptroller, *prima facie* evidence

150. The certificate of the comptroller, under seal, of the amount of tax so due as aforesaid, shall be *prima facie* evidence to entitle the State to judgment for said amount, and said penalty or damages; and any engine, car, or other property, found in the possession of said company, or of any officer, agent, or employé thereof, in the service of the said company, shall be deemed and considered as the property of said company, and shall be liable to execution and sale for the payment of the said judgment and costs.

What property deemed liable to execution

Id s 157
Where railroad extends beyond limits of State, how comptroller to ascertain amount of gross receipts within this State

151. Whenever the road of any railroad company, organized under the laws of this State, shall extend beyond the limits of this State into any other State or States, and the return of the president, treasurer, or other financial officer of said company, made to the comptroller, shall not show certainly and accurately the precise amount of gross receipts within this State, the comptroller may ascertain said amount by making the gross receipts in this State bear the same proportion to the whole gross receipts of said company as the number of miles of said road in this State does to the whole number of miles in length of said road.

Id s 158.
Property of railroad paying said tax, to be exempt from taxation for State

152. The property, real and personal, of all railroad companies which shall duly pay into the treasury the said annual tax on gross receipts as aforesaid, shall be exempt from taxation for State purposes.

RAILROAD PROPERTY.

1876, c 159, s 1
Railroad property to be taxed

153. The property, real and personal, of each and every railroad company in this State, working their roads by steam, shall be assessed and taxed for county and municipal purposes in the same manner as the property of individuals is now assessed and taxed, and the authorities of the several counties and the city of Baltimore are hereby authorized and directed to proceed to assess and collect taxes on said property in the same manner as upon like property of