

penalty or damages, to be added to the said taxes so due and unpaid; and it shall be the duty of the comptroller to add the same to the said account, and forthwith to make out said account and certify the same under the seal of his office, and to cause suit to be brought for said taxes in the circuit court for the county where the principal office of such company is located, or in the superior court of the city of Baltimore, the court of common pleas or the Baltimore city court, if such principal office 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 said company; and service of the writ aforesaid on any officer, agent or employee of such railroad company shall be deemed and taken as sufficient service on said company.

1872, ch. 234. 1874, ch. 408.

151. 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 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 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.

Ibid.

152. 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 employee