

and certify the same under the seal of his office, and to cause suit to be brought for said tax in the circuit court for the county where the principal office of the said corporation in this State is located, or in the Superior Court of Baltimore city, 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 corporation or company, and service of the writ aforesaid on any officer, agent or employe of such corporation, shall be deemed and taken as a sufficient service on such corporation.

1890, ch. 608.

146-17. If upon the return of the writ issued against such corporation, such corporation, being duly summoned as aforesaid, 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 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.

Ibid

146-18. 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.

Tax on Mortgages.

1896, ch. 120. 1898, ch. 313.

146 A. All mortgagees or assignees holding mortgages of record in this State, shall annually pay a tax of eight per cen-