

vided further that tangible personal property located in this State, but not owned by a domestic ordinary business corporation, and not permanently located in any county or city shall be subject to assessment and taxation in the county and/or city where the owner resides or has his or its principal office or place of business in this State; and (c) provided further that tangible personal property located in this State owned by a domestic ordinary business corporation shall be taxed in the county and/or city in which the stockholders respectively reside, or if they be non-residents of this State, then in the county and/or city in which the principal office of the corporation is situated.

(3) All interest-bearing bonds, certificates of indebtedness or evidences of debt, owned by residents of the State, in whatsoever form made or issued by any public or private domestic corporation (other than a county or city of this State), or made or issued by any State (other than this State), territory, district, possession or foreign country, or by any foreign public or private corporation, in the county and/or city in which the owners respectively reside.

(4) All interest-bearing mortgages, owned by residents of this State on real estate or tangible personal property situated in whole or in part outside of Maryland, in the county and/or city in which such owners respectively reside.

(5) All dividend-paying shares of stock or shares in any foreign corporation (other than national banks) owned by residents of this State, in the county and/or city in which the owners respectively reside.

(6) All shares of stock in any national bank situated in this State, in the county and/or city where the holders thereof respectively reside, or if they be non-residents of this State, in the county and/or city in which the principal office of such bank is situated.

(7) All shares of stock in any domestic corporation, other than an ordinary business corporation, in the county and/or city in which the owners respectively reside, or, in the case of shares owned by non-residents of this State, in the county and/or city in which the principal office of the corporation in this State is situated.

(8) All money, including money in bank, belonging to residents of this State, which shall be the proceeds of sale of stocks, bonds or other property disposed of for the purpose of evading or escaping taxation, and all investments in tax-exempt securities or property made not for the purpose of holding the same permanently or indefinitely, but for the colorable purpose of evading or escaping taxation, in the county and/or city in which the owner resides.

(9) All interest, shares or proportion owned by residents of this State in all ships or other vessels, whether such ships or other vessels be in or out of port, in the county and/or city in which the owners respectively reside.

(10) The stock in business of goods, wares and merchandise of every person, firm, foreign corporation and domestic ordinary business corporation engaged in commercial business in this State, which shall be deemed