

tions Board of public works shall advertise for sealed proposals. Sale to highest bidders may be made. 215. What property the board may sell. Proceedings of the board	216 May sell at private sale, if unable to obtain satisfactory public proposals. 217. Appropriation of \$500 for expense of carrying this sub-title into effect.
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### State and County Taxes.

1896, ch. 120.

1. All State and county taxes and all municipal taxes shall be levied upon the assessments made in conformity with the provisions of this article, and in conformity with all laws relating to revenue and taxes and not embraced in this article.

### Valuation and Assessment.

1896, ch 120. 1896, ch. 143.

2. All interests, shares or proportions owned by residents of this State in all ships or other vessels, whether such ships or other vessels be in or out of port, are and shall be valued and assessed for the purpose of State, county and municipal taxation to the respective owners thereof in the county or city in the State in which said owner or owners shall respectively reside and such respective owners shall pay the taxes thereon. All real properties in this State belonging to any bank incorporated under the laws of this State or of any other State, or belonging to any national bank located in this State, or to any company or corporation incorporated by or under the laws of this State, or of any other State, or under the laws of the United States, or of any territory or under the laws of the United States relating to the District of Columbia, or belonging to any joint stock company doing business in this State, are and shall be valued and assessed for the purpose of State, county and municipal taxation as the property of such bank, company, corporation or joint stock company, and such bank, company, corporation or joint stock company shall pay such respective taxes thereon. All money belonging to residents of this State, which shall be the proceeds of the sale of stocks, bonds or other property disposed of for the purpose of evading and escaping taxation, all shares or interest in any joint stock company, and all shares of stock in any bank incorporated under the laws of this State, or any