

State, territory, district or foreign country, or issued by any State, territory, district or foreign country, and all personal property of any kind whatsoever, not exempt from taxation by the laws of this State, in which any resident of any county of this State has an equitable interest, with the legal title to the same in some other person or corporation who is a resident of some other county of this State or of the city of Baltimore, or (in the case of a corporation) which has its main office or principal place of business in some other county in this State or in the city of Baltimore shall be valued and assessed for the purposes of State and county taxation to the equitable owner thereof in the county in which he or she resides, to the extent of his or her equitable interest as aforesaid, and the taxes due thereon shall be paid by the holder of said legal title to the collector of taxes for the county or city in which said property is so valued and assessed. All provisions of this section, when they shall become operative, shall repeal all laws or parts of laws, inconsistent herewith, to the extent of such inconsistency.

Balto. City v. Safe Dep. and Trust Co., 97 Md. 660.

1888, art 81, sec. 155. 1896, ch. 120, sec. 2. 1896, ch. 143, sec. 202.

**212.** No extra assessment shall be made, and no extra or special tax shall be levied or collected on any bridge or bridges over streams or any tunnel forming any part of the roadway of any railroad or railroads or turnpike in this State, it being the meaning and intent of this section that any bridge over streams or any tunnel forming a portion of the roadway of any of said railroads or turnpikes shall be valued and assessed at the same rate that any other equal portion of such railroad or turnpike is valued.

1898, ch. 286, sec. 203.

**213.** All shares of stock in any bank (other than a national bank) incorporated by or located in or doing business in this State shall be valued and assessed for the purpose of State, county and municipal taxation to the owners thereof in the county or city in this State, in which said owners may respectively reside, in the same manner and to all intents and purposes as if the said shares of stock were shares of stock in a national bank located in this State, to the end that at no time shall the shares of stock in any bank incorporated by or located in or doing business in this State (other than a national bank) or the owner or owners thereof be liable for or subject to any other