of debt in whatever form made or issued by any State, territory, country, District of Columbia, public corporation or foreign country, owned by residents of this State, shall be subject to valuation and assessment to the owners thereof in the county or city in which owners may respectively reside, and all other property of every kind, nature and description within this State shall be valued to the respective owners thereof in the manner prescribed by this Article, and shall be assessed and taxed as the property of such respective owners, according to such prescribed methods of valuation, except as prescribed in sectiou three of this Article; the property, real and personal, of each and every railroad company in this State, working their roads by steam power, shall be assessed and taxed for county and municipal purposes, in the same manner as the property of individuals is now assessed and taxed; provided, that no extra assessment shall be made and no extra or special tax shall be levied or collected on any bridge or bridges over streams forming any part of the roadway of any railroad or railroads or turnpike companies in this State, it being the meaning and intent of this Act that any bridge over streams forming a portion of the roadway of any of said railroads and turnpikes, shall be valued at the same rate that any other equal portion of said road is valued; and provided, further, that all tunnels or sub-ways forming a part of the roadway or subway of any railroad, tnrnpike company or other corporations shall be valued at their actual worth, as other property in this State is required to be valued under the provisions of this Act; the shares of capital stock of National Banks located in this State, and of other corporations incorporated under the laws of this State, belonging to the citizens of this State, shall be valued to the owners thereof in the city of Baltimore and in several counties of this State, at the same rate at which the same are valued by the State Tax Commissioner for the year eighteen hundred and ninety-two; and it shall be the duty of the State Tax Commissioner to furnish the assessors in the city of Baltimore and of several counties with a copy of the assessment of the shares of capital stock of each such bank and other corporations of this State; all bonds and