said County Commissioners and Appeal Tax Court respectively, to the said bank or incorporated institution or joint stock company so owning the same; and said County Commissioners and Appeal Tax Court shall give duplicate certificate of such valuation and assessment to such president or other officer, who shall transmit one of such duplicate certificates with his return to the State Tax Commissioner, and State, county and city tax shall be levied upon and paid by such bank or other incorporated institution, or by such joint stock company on such assessment in the same manner as the same are levied upon and paid by individual owners of real property in such county or city; the respective taxable values of the shares of stock in such banks, corporations and joint stock companies shall be ascertained by the State Tax Commissioner in the manner following: he shall deduct the assessed value of such real property belonging to the said respective banks, corporations, or joint stock companies, from the aggregate value of all shares of such respective banks, corporations or joint stock companies, and divide the residue by the number of the shares of the capital stock or shares of such respective banks, corporations or joint stock companies, and the quotient shall be the taxable value of each of such respective shares for State purposes, and all State taxes thereon shall be paid as provided in section eighty-four of this article; and when the valuation and assessment of the shares of the capital stock, or shares of such bank, corporation or joint stock company shall have been finally determined or made for State purposes, the State Tax Commissioner shall certify to the County Commissioners of each county where any of such respective stocholders may reside, and to the Appeal Tax Court of Baltimore city, if any of said stockholders or shareholders reside in said city, and the County Commissioners of the county in which such bank, corporation or joint stock company is situated, or to the Appeal Tax Court of Baltimore city, if it is situated in said city, the assessed taxable value of such respective shares of stock, or shares so ascertained as aforesaid; and the said taxable values of such respective shares of stock or shares in such bank, corporation or joint stock companies,