

port, are and shall be subject to valuation and assessment to the respective owners thereof in the county or city in this State in which said owners shall respectively reside. All real property in this State belonging to any bank incorporated under the laws of this State, or any other State, or 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 the District of Columbia, or to any joint stock company doing business in this State, are and shall be subject to valuation, assessment and levy of taxes thereon, for State, county and municipal purposes, as the property of such bank, company, corporation or joint stock company, and such bank, company, corporation or joint stock company shall pay taxes thereon so assessed and levied. All money belonging to residents of this State, the proceeds of the sale of stock, bonds or other property disposed of for the purpose of evading and escaping taxation, all shares in any joint stock company, and all shares of stock in any bank incorporated under the laws of this State or in any National bank located in this State, or in any corporation incorporated under the laws of this State, other than railroad companies working their respective roads by steam power, not exempted from taxation by irrevocable contract with this State, are and shall be subject to assessment and valuation to the owners thereof in the county or city in this State in which said owners may respectively reside, in the manner provided for by the laws of this State, and the taxable values of such shares shall be ascertained and finally determined, and the taxes thereon levied and collected in each year under the regulations hereinafter prescribed, or as the same may now be or hereafter provided by law; all shares of stock or shares in any bank other than a National Bank, or in any company or corporation incorporated by or located in and doing business in any other State or District of Columbia, or in any territory or country owned by residents of this State, shall be valued and assessed to the owners thereof in the manner prescribed by this Article; all bonds made or