

issued by any State or District of Columbia, owned by residents of this State; all bonds made or issued by any State, District of Columbia or territory, or by any corporation belonging to the residents of this State; all investments in private securities of every kind and description belonging to residents of this State, the real property located in this State, and the personal property owned by any corporation incorporated by this State not having a capital divided into shares or having shares of capital stock which are wholly or in part exempted from taxation by this State, when the said real or personal property so owned by said corporation is not protected from taxation by the exemption of said shares of stock from taxation; all certificates of indebtedness or evidence 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 section 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 sub-way of any railroad, turnpike company or other cor-