

porations 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 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 certificates of debt bearing interest, issued by any railroad or other corporation of this State, secured by mortgage of property wholly within this State, shall be subject to valuation, assessment and taxation to the owner or owners thereof in the same manner as like bonds or certificates of debt, bearing interest and secured by mortgage of property partly in this State and partly in some other State or States, are now subject under the laws of this State, but the taxes thereon shall be paid by the corporation issuing such bonds or certificates.

4. The provisions of sections 2 and 3 of this Article shall not apply to any bonds or stock or evidence of debt issued by the United States, or to any property belonging to the United States or to this State, or to any county or incorporated city or town in this State, nor to houses or buildings used exclusively for public worship, or to the furniture contained therein or to the parsonages connected therewith, or to the grounds appurtenant to such houses, or to buildings so exclusively used for public worship, or as parsonages which are necessary for the respective uses thereof, nor shall the provisions of said sections apply to graveyards, cemeteries or cemetery companies, which do not accumulate profits for any purpose except the maintenance or improvement of such cemeteries or graveyards, as cemeteries or graveyards, nor to burying grounds set apart for the use of any family or belonging to any church or congregation, or to crop or