

the purposes of such valuation, assessment and taxation the situs of said rolling stock shall be taken and considered to be in the assessment district in which is located the principal place of business of such railroad companies located in this State, unless it shall appear that the situs of such rolling stock is in some other city or county of this State than that in which the principal place of business of said railroad is located in this State. All shares or shares of stock in any National bank, or in any bank, corporation, association or company, incorporated under the laws of this State, and belonging to any non-resident owner, and all other personal property located in this State, belonging to any non-resident owner, shall be valued and assessed to the owner thereof, in the assessment district in which said bank, corporation, association or company may have its principal place of business in this State, or in which said personal property may be located; all personal property belonging to a resident of this State, shall be valued and assessed to the owner thereof in the assessment district in which said owner may reside, except goods and chattels permanently located in any city or county of this State, which shall be valued and assessed in the city or county in which they are so located; in valuing real estate in any county in this State, except in a city in said county the assessors shall specify, as far as may be practicable, the name or names of tracts or parcels of land so valued, and the number of acres or quantity of land in each, and the value per acre. They shall separate the improvements upon the respective tracts or parcels of real estate, in the said several counties, so by them respectively valued. In valuing any lot or parcel of ground in the city of Baltimore, or in any city, in any county, the said assessors shall specify, as nearly as possible the precise location of each lot or parcel of land, giving as nearly as practicable the number of front feet in each lot or parcel of ground, and the depth of each lot or parcel of ground, and the rate per front foot at which the same is valued, and they shall value separately the improvements upon each lot or parcel of ground in said city. When any building so valued is located upon any street, and designated by a number, such number and the name of such street shall