

turnpike company 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 turnpike shall be valued at the same rate that any other equal portion of said road is valued; and provided further, that all tunnels or subways forming a part of the roadways or subways of any railroad or turnpike company or other corporation shall be valued at their actual worth, as other property in this State is required to be valued under the provisions of this act; and the provisions of section 155 of this article in so far as the same are in conflict with the preceding provision of this section relating to tunnels, is hereby expressly repealed. The shares of capital stock of national banks located in this State, and of all other corporations incorporated under the laws of this State, shall be valued and assessed to the owners thereof residing in the city of Baltimore, and in the several counties of this State, at the same rate at which the same have been or shall be valued by the State Tax Commissioner for the year 1896; subsequent valuation of said stock shall be made in the manner now or hereafter provided by law; and it shall be the duty of the State Tax Commissioner to furnish the assessors in the city of Baltimore, and of the several counties, with a copy of the valuation so made of the shares of capital stock of each of such banks, and each and every of such corporations of this State for the year 1896; and the said assessors shall record in a separate book all valuations and assessments of all shares of stock of all corporations incorporated under the laws of this State, having a capital stock, whether the same be divided into shares or not, together with the names and residences of persons having an interest therein, the amount of such interest; and upon the completion of the assessment of all the taxable property in any county of this State, or any assessment district of Baltimore city, said book shall be delivered to the State Tax Commissioner for his information and guidance in the discharge of his official duties; and the valuation and assessment of said shares of stock shall not be returned by the said assessors to the Boards of County Commissioners acting as Boards of Control and Review for the several counties and the Boards of Control and Review of Baltimore city. All bonds and certificates of indebtedness bearing interest, issued by any railroad or other corporation of this State, secured by mortgage of property wholly within this State, belonging to residents of 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 indebtedness, bearing interest and secured by

National  
bank stock,

Railroad  
bonds.