

mined and paid in accordance with the provisions of this act. Any county which may be liable for damages for coal required to be left in place for the support and safety of highways, as herein set forth, shall have authority to enter into agreements to indemnify the Commonwealth for any damages, or reimburse it for the replacement of any highway which may be injured or destroyed by the removal of coal under or adjacent to such highway. This act shall not be construed to create any new right of action for damages or any right of action or procedure, not existing or available at the time of the original acquisition of such easement.

Section [3] 4. This act shall [not] apply in *all* counties of the [second class] *Commonwealth*.

Section 2. This act shall become effective immediately upon its final enactment. When effective.

APPROVED—The 26th day of May, A. D. 1937.

GEORGE H. EARLE

No. 234

AN ACT

Abating certain tax penalties and interest on city and school taxes in cities of the first class and school districts of the first class.

Section 1. Be it enacted, &c., That all penalties, interest, and costs imposed, but not actually paid out, on delinquent city or school taxes in cities of the first class and in school districts of the first class for the tax year one thousand nine hundred and thirty-four, and for all previous tax years, and the penalties and costs imposed, but not actually paid out, on such taxes for the tax year one thousand nine hundred thirty-five on any parcel or parcels of real estate, shall be abated without the necessity of further action on the part of the council of such city or by the board of public education of such school district, as the case may be, if the following provisions are complied with:

Abatement of penalties, interest, and costs on city and school taxes in cities of the first class and school districts of the first class.

(a) That all of the said respective delinquent taxes are paid in four equal installments as follows: one fourth, on or before the first day of November, one thousand nine hundred and thirty-seven; one fourth, on or before the first day of November, one thousand nine hundred and thirty-eight; one fourth, on or before the first day of May, one thousand nine hundred and thirty-nine; and the final one fourth, on or before the first day of November, one thousand nine hundred and thirty-nine.

Installments.

(b) The respective current taxes for the years during such installment period shall be paid before they become delinquent.

Current taxes.

In case of
default.

(c) In case any taxpayer shall default in the payment of any installment of taxes, or in the payment of current taxes as required in section one of this act, the penalties, interest, and costs on the installments of such delinquent taxes remaining unpaid, shall not be abated, but shall remain due and payable as provided by existing law.

May pay all the
delinquent taxes.

Section 2. Any taxpayer may, on or before November first, one thousand nine hundred and thirty-seven, pay the entire amount due on delinquent taxes for the year one thousand nine hundred and thirty-five, and all previous years, whereupon the penalties, interest, and costs on such delinquent taxes for the year one thousand nine hundred and thirty-four, and previous years, and penalties and all costs on delinquent taxes for the year one thousand nine hundred and thirty-five, shall be abated, and all liens filed for delinquent taxes shall be satisfied of record.

May pay
balance due.

Proviso.

Section 3. Any taxpayer may, at any time during the installment period, pay the balance due on said delinquent taxes provided for in this act: Provided, That at the time such payment is made, the conditions of section one (a) have been complied with: And further provided, That the taxes for the then current year have been paid.

Benefits of act
extend to pur-
chaser at sheriff's
sale, grantee,
mortgagee, etc.

Section 4. The benefits of this act shall extend and accrue to any successful bidder or purchaser at a sheriff's or other judicial sale, grantee, transferee, mortgagee or other party in interest in the parcel or parcels of real estate against which the above-mentioned taxes have been assessed and levied.

Section 5. Any taxpayer shall have the right to pay delinquent taxes assessed and levied against any parcel of real estate and receive the benefits of this act without being required to pay the delinquent taxes assessed and levied against any other parcel or parcels of real estate.

Abatement ap-
plies whether
liens filed.

Section 6. The abatement of penalties and interest on such taxes shall be made whether or not liens for such taxes have been filed in the office of the prothonotary, or proceedings for the collection of such taxes shall have been instituted in any court of such county, and the taxpayer and the real estate shall not be liable for the payment of any costs incurred in filing such liens, or in prosecuting such proceedings.

Act of July 22,
1936 (P. L. 67),
cited.

Section 7. Any taxpayer who, on the effective date of this act, is making payments on delinquent taxes under the provisions of the act of July twenty-second, one thousand nine hundred and thirty-six (Pamphlet Laws, sixty-seven), may secure the benefits of this act by making payments on the balance due on such delinquent taxes at the times, and in the fractional parts prescribed herein.

Section 8. This act shall become effective immediately upon its final enactment. When effective.

APPROVED—The 26th day of May, A. D. 1937.

GEORGE H. EARLE

No. 235

AN ACT

To amend section eleven of the act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, four hundred eighty-three), entitled "An act relating to practice in the courts of common pleas in actions of assumpsit and trespass, except actions for libel and slander; prescribing the pleadings and procedure to be observed therein, and giving the courts power to enforce its provisions," providing that the defendant in a counter-claim may ask for an account in certain cases.

Section 1. Be it enacted, &c., That section eleven of the act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, four hundred eighty-three), entitled "An act relating to practice in the courts of common pleas in actions of assumpsit and trespass, except actions for libel and slander; prescribing the pleadings and procedure to be observed therein, and giving the courts power to enforce its provisions," is hereby amended to read as follows: Section 11, act of
May 14, 1915
(P. L. 483),
amended.

Section 11. If *either* the plaintiff *in his statement or the defendant in a counter-claim* avers that the defendant *or plaintiff* has received moneys as agent, trustee, or in any other capacity for which he is bound to account to the plaintiff *or defendant*, or if the plaintiff *or defendant* is unable to state the exact amount due him by the defendant *or plaintiff*, by reason of the defendant's *or plaintiff's* failure to account to him, the plaintiff *or defendant* may ask for an account.

APPROVED—The 26th day of May, A. D. 1937.

GEORGE H. EARLE

No. 236

AN ACT

To amend paragraphs one, three, and five of section one of the act, approved the twelfth day of June, one thousand eight hundred and ninety-three (Pamphlet Laws, four hundred fifty-seven), entitled "An act to provide for the erection, maintenance and regulation of public morgues in the several counties of this Commonwealth, for the care and disposal of bodies removed thereto, and providing for the payment of certain expenses of the same by the proper county or district, or by the