

upon due proof of any such erroneous or inadvertent payments being made within a period of two years from the time of payment thereof, are hereby authorized to draw their warrant on the treasurer in favor of such person or corporation to make refund of such money to which the political subdivision has no valid claim out of the public funds.

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN

No. 28

AN ACT

Authorizing individual co-fiduciaries, in certain cases, to consent to investments in common trust funds, and validating consents heretofore given.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. An individual acting as co-fiduciary with a trust company, or bank and trust company, is hereby authorized with respect to moneys held by said trust company, or bank and trust company, and said individual as co-fiduciaries, to consent to an investment thereof in a common trust fund maintained by said trust company, or bank and trust company, under the laws of the Commonwealth of Pennsylvania, to the same extent that said trust company, or bank and trust company, as a sole fiduciary would be authorized to invest such moneys in such common trust fund. Any consents heretofore given by individual co-fiduciaries are hereby validated. The term "fiduciary" as used herein shall mean a trustee of a trust created by will, deed, declaration of trust, court order, or other instrument, a guardian of a minor or incompetent, or a committee of the estate of a lunatic or habitual drunkard; and the term "co-fiduciary" as used herein shall mean a co-trustee of a trust created by will, deed, declaration of trust, court order, or other instrument, a co-guardian of a minor or incompetent, or a co-committee of the estate of a lunatic or habitual drunkard.

Individual co-fiduciaries authorized to consent to investment in common trust funds.

Prior consents validated.

Term "fiduciary" defined.

Term "co-fiduciary" defined.

Section 2. Nothing contained herein shall be construed to authorize any fiduciary to make or consent to any investment contrary to the directions in regard to investments contained in the will, deed or other instrument creating the trust, in his or her care, nor to limit or restrict the authority conferred by any such instrument upon any such fiduciary with respect to investments.

Language of instrument controlling.

Inconsistent acts repealed.

Section 3. All acts and parts of acts inconsistent herewith are hereby repealed.

Act effective immediately.

Section 4. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN

No. 29

AN ACT

To amend the title and Section 1 of, and to add Sections 2.1, 2.2, 2.3, and 2.4 to the act, approved the twenty-fourth day of July, one thousand nine hundred forty-one (Pamphlet Laws, four hundred ninety-six), entitled "An act providing that taxes on unseated lands shall be collected and returned in the same manner and at the same time as taxes on seated lands," providing that in counties of the seventh and eighth classes, taxes on unseated lands shall be returned by the tax levying authorities to the county commissioners, and collected by the county treasurer.

Taxation.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Title and act of July 24, 1941, P. L. 496, section 1, amended.

Section 1. The title and section one of the act, approved the twenty-fourth day of July, one thousand nine hundred forty-one (Pamphlet Laws, four hundred ninety-six), entitled "An act providing that taxes on unseated lands shall be collected and returned in the same manner and at the same time as taxes on seated lands," are hereby amended to read as follows:

AN ACT

Except in counties of the seventh and eighth classes, taxes on unseated lands to be collected and returned in same manner as taxes on seated lands.

Providing that taxes on unseated lands, *except in counties of the seventh and eighth classes*, shall be collected and returned in the same manner and at the same time as taxes on seated lands; *and that in counties of the seventh and eighth classes such taxes shall be returned to the county commissioners and collected by the county treasurer.*

Taxes on unseated lands in counties of seventh and eighth classes to be returned to county commissioners and collected by county treasurer.

Section 1. Hereafter all taxes on unseated lands within the Commonwealth of Pennsylvania, *except in counties of the seventh and eighth classes*, shall be collected and returned in the same manner and at the same time as now provided by the laws of this Commonwealth for the collection and return of taxes on seated lands.

4 sections added.

Section 2. The said act is hereby amended by adding thereto after section two, four new sections to read as follows: