

**TAXES, ASSESSMENT OF COAL LANDS**  
**Act of May 9, 1923, P.L. 175, No. 129**  
AN ACT

Cl. 53

To relieve life tenants of land from the payment of taxes on the underlying veins of coal which they have no right to operate; and providing that such coal shall be assessed to, and the taxes thereon paid by, the owner of said veins of coal.

Section 1. Be it enacted, &c., That where a life tenant of land has the use of the surface of land but does not have the right to operate the underlying vein or veins of coal, and where such vein or veins of coal in the vicinity of said land is separately assessed for taxation purposes, the owner or owners of said vein or veins of coal shall be required to pay the taxes heretofore assessed, or hereafter to be assessed, upon said land up to an amount equal to the taxes on similar acreage of coal in the same vicinity, and the life tenant shall only be required to pay the residue of the taxes assessed on said land after deducting the portion of tax herein required to be paid by the owner of said vein or veins of coal.

Section 2. (2 repealed May 22, 1933, P.L.853, No.155)