

while, at the same time, it is advised that it is not necessary to the validity of its acceptance that it should remove thither all its books of every description, but that that class thereof which may be called current and ephemeral literature, and which the testator intended should be excluded from the branch library, may be retained in its present building, or some other topographically convenient to the largest number of those who use the same.

VII. Since its acceptance, a question has arisen as to whether the said new building, with its lot, when occupied by the Library Company, would be liable to taxation, in which case it might be its duty to decline to accept the bequest, as the income of the corporation from the devised estate and all other sources would, after payment of taxes, be wholly insufficient to maintain the institution. To obtain a judicial determination of this question, a bill was filed in the Court of Common Pleas, No. 2, and such proceedings were had, that on December 22d, 1877, it was decided, in effect, that the Library Company being an institution of learning, benevolence and charity, its property used by it as such was not liable to taxation. If this decree should be affirmed, it was advised that its acceptance would hold good, and it would be entitled to receive the conveyance hereinbefore mentioned; but if the decree should be reversed, then it was advised that the question of reconsidering its acceptance should be submitted to its members for such further action as they may take in the premises.

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The history of the case will be sufficiently exhibited by adding a few facts to those set out in the bill and answer.

The decree of the Court of Common Pleas, No. 2, deciding, in effect, that the library and the building occupied by