

the owner is unknown, such notice shall be served by registered mail upon the terre tenant, if any. If such notice cannot be served in said manner on the owner or terre tenant, then such notice shall be served by the county treasurer by posting the same in the courthouse.

The costs of such notices and the service thereof shall be taxed as part of the costs of such proceedings and shall be paid the same as the other costs.

Costs of notices.

The notice to be served and posted under the provisions of this act shall be prepared by the county treasurer, and shall be in substantially the following form:

Form of notice.

To
(Owner or reputed owner of property)

You are hereby notified that your property situated has been returned for nonpayment of taxes for the year..... and, unless such taxes are paid before the day of the said property will be sold by the undersigned, at his office at the courthouse in the county of of the Commonwealth of Pennsylvania, on the day of
County Treasurer.

Return of any such notice shall be made by the county treasurer by making a record thereof on his docket.

Return.

Section 2. All acts and parts of acts inconsistent with or supplied by this act are hereby repealed.

Repeal.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 368

AN ACT

To amend section five of an act, approved the nineteenth day of May, one thousand eight hundred and seventy-four (Pamphlet Laws, two hundred six), entitled "An act relating to the organization and jurisdiction of orphans' courts, and to establish a separate orphans' court in and for counties having more than one hundred and fifty thousand inhabitants, and to provide for the election of judges thereof," as amended.

Section 1. Be it enacted, &c., That section five of an act, approved the nineteenth day of May, one thousand eight hundred and seventy-four (Pamphlet Laws, two hundred six), entitled "An act relating to the organization and jurisdiction of orphans' courts, and to establish a

Orphans' courts.

Section 5 of act of May 19, 1874 (P. L. 206), last amended by act of May 23, 1923 (P. L. 317), further amended.

separate orphans' court in and for counties having more than one hundred and fifty thousand inhabitants, and to provide for the election of judges thereof," as last amended by the act, approved the twenty-third day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, three hundred and seventeen), entitled "An act to amend section five of an act, approved the nineteenth day of May, one thousand eight hundred and seventy-four (Pamphlet Laws, two hundred and six), entitled 'An act relating to the organization and jurisdiction of orphans' courts, and to establish a separate orphans' court in and for counties having more than one hundred fifty thousand inhabitants, and to provide for the election of judges thereof,' as amended, by changing the provision for appointment of first assistant clerks so as to conform to the Constitution, and giving to the court and register of wills joint power to modify the salaries fixed for any assistant clerk," is hereby further amended to read as follows:

Register of wills to be clerk of separate orphans' court in counties with over 150,000 inhabitants.

Salaries.

Section 5. The register of wills of each and every county containing over one hundred fifty thousand inhabitants, in which a separate orphans' court is or may be hereafter established, shall be clerk of such orphans' court and subject to its directions in all matters pertaining to his office. The said register of wills may, with the consent and approval of said court, appoint assistant clerks. Said clerks shall receive annual salaries, payable monthly by the treasurer of said respective counties, as follows, to wit: In counties of the first and second class, the first assistant, four thousand dollars; the second assistant, three thousand *dollars*; and the third assistant, twenty-three hundred dollars; and in counties of the third class, the first assistant, thirty-five hundred dollars; the second assistant, twenty-five hundred dollars; and the third assistant, [eighteen] *twenty-one* hundred dollars; and in counties of the fourth class, the first assistant, twenty-five hundred dollars; the second assistant, two thousand dollars; and the third assistant, fourteen hundred dollars; the annual salaries of all other assistants to be fixed by the judge or judges of the said court; but said annual salaries not to exceed two thousand dollars each in counties of the first and second class, fifteen hundred dollars each in counties of the third class, and twelve hundred dollars each in counties of the fourth class; which salaries shall be paid out of the fees of said office paid into the treasury of the county, upon bills attested by said register and countersigned by a judge of said court: Provided, however, That in any case where the court and the register of wills, acting jointly, shall certify that the clerk holding any of the positions hereinbefore mentioned, by reason of special experience or efficiency, is justly entitled to compensation exceeding that hereinbefore mentioned, the said court and register may fix the salary of such clerk at an amount not more than twenty per cent greater than that mentioned as aforesaid. But in the event that the fees

How payable.

Proviso.

received in said office of register of wills be not sufficient to fully pay the register and his assistants, then payment shall be made in full to the said register of wills, but to his assistants in manner as follows, namely: where there are more than one assistant, then the balance of fees remaining to the credit of said office of register of wills shall be divided among each of said assistants, in proportion as his salary shall stand to the whole.

When fees not sufficient.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 369

AN ACT

Directing the county commissioners in counties of the seventh class to fix the compensation of collectors of county taxes.

Section 1. Be it enacted, &c., That the county commissioners of the several counties of the seventh class shall, after the passage of this act, fix the compensation of each tax collector, for the collection of county taxes in such counties, which compensation shall not in any case exceed five per centum of the amount of taxes collected and paid over to the county by any tax collector. The compensation of any such tax collector shall be fixed by the county commissioners before his election, and shall not be increased or decreased during his term of office. All tax collectors in office at the date of the approval of this act shall continue to receive the compensation now provided by law until the expiration of their respective terms of office.

Counties of seventh class.

Compensation of collector of county taxes.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 370

AN ACT

To amend section one of an act, approved the twenty-fourth day of May, one thousand eight hundred and seventy-eight (Pamphlet Laws, one hundred thirty-five), entitled "An act authorizing courts to provide by rule as to return of writs, and make all necessary rules for the transaction of any and all business brought before them, and authorizing the judge, if a separate judicial district, to do all acts which heretofore two or more judges were by law authorized to do," as amended.

Section 1. Be it enacted, &c., That section one of an act, approved the twenty-fourth day of May, one thousand eight hundred and seventy-eight (Pamphlet Laws, one hundred thirty-five), entitled "An act authorizing courts to provide by rule as to return of writs, and make

Court of common pleas.

Section 1 of act of May 24, 1878 (P. L. 135), as amended by act of June 11, 1879 (P. L. 125), further amended.