

charges; the appraisement of real estate devised at a valuation; the ascertainment of the curtilage of dwelling houses or other buildings devised; the abatement and survival of actions, and the substitution of executors and administrators therein, and suits against fiduciaries; investments by fiduciaries; the organization of corporations to carry on the business of decedents; the audit and review of accounts of fiduciaries; refunding bonds; transcripts to the court of common pleas of balances due by fiduciaries; the rights, powers, and liabilities of non-resident and foreign fiduciaries; the appointment, bonds, rights, powers, duties, and liabilities of trustees durante absentia; the recording and registration of decrees, reports and other proceedings, and the fees therefor; appeals in certain cases; and, also, generally dealing with the jurisdiction, powers, and procedure of the orphans' court in all matters relating to fiduciaries concerned with the estates of decedents," is hereby amended to read as follows:

(f) When any decedent shall leave to survive him a widow or children, and an estate not exceeding in value five hundred dollars, it shall be lawful for such widow, or for such children by any next friend or guardian, if to said children the right belongs, to petition the orphans' court of the proper county for [the appointment of] *an exemption of said amount, which the court may allow and set aside without notice or appraisement, or the court may appoint* two appraisers, who shall appraise and set aside any property of said decedent selected by such widow or by such next friend or guardian, in the same manner and with the same effect as if letters testamentary or of administration had issued and the appraisers been selected in the usual way. Such appraisers shall be sworn or affirmed, and shall receive for their services such compensation as shall be allowed by said court.

Where estate does not exceed \$500.

Exemption may be allowed without notice or appraisement.

APPROVED—The 12th day of May, A. D. 1931.

GIFFORD PINCHOT

No. 87

AN ACT

Providing for and regulating the assessment and collection of a county poll tax, in counties of the second and third class, in lieu of the tax on trades, occupations and professions; and defining the powers and duties of assessors, assistant and registry assessors, county tax collectors, county treasurer and delinquent tax collector in connection therewith.

Section 1. Be it enacted, &c., That in counties of the <sup>Taxation.</sup>

Counties of second and third class.	second and third class, the county tax on trades, occupations and professions is hereby abolished as to all years after one thousand nine hundred and thirty, and in lieu thereof each such county shall assess a poll tax of fifty cents on each resident or inhabitant in said county over the age of twenty-one years, which tax, except as hereinafter otherwise provided, shall be collected by the county treasurer and delinquent tax collector, or the several county tax collectors as now provided by law, with like powers, duties and authority as provided by law for the collection of taxes on trades, occupations and professions. It shall be the duty of the assessors for taxation purposes to prepare a list of all residents and inhabitants in such counties over the age of twenty-one years, and return the same to the proper county authorities with other taxable property as provided by law. The assessor shall also state the occupation of each such resident and inhabitant for the assessment of any township or borough tax on occupations, as now provided by law. To the lists as furnished by the tax assessors, the county commissioners or the board for the assessment and revision of taxes, as the case may be, shall add and assess for the poll tax such residents and inhabitants as may be assessed by assessors, assistant or registry assessors for the purpose of qualifying such persons to vote: Provided, That any person, subject to said tax and for any reason not assessed, may appear before the county commissioners or the board for the assessment and revision of taxes, at any time at least two months before any general or municipal election, and be so assessed. The county commissioners or boards of assessment and revision of taxes shall immediately certify the fact of such assessment to the county treasurer, or if other county taxes for the year have become delinquent, then to the county delinquent tax collector. The county commissioners or boards for the assessment and revision of taxes, as the case may be, shall continue to fix valuations for trades, occupations and professions, as now provided by law, for the use of boroughs and townships, and nothing contained in this act shall be construed to repeal the power of townships and boroughs to levy taxes on trades, occupations and professions as now provided by law.
Poll tax.	
Collection.	
Duties of assessors.	
Assessment.	
Certification of assessment.	
Levy of tax on trades in boroughs and townships.	
Repeal.	Section 2. All acts and parts of acts inconsistent with this act are hereby repealed.
When effective.	Section 3. This act shall be in force immediately upon its passage, and approval by the Governor.

APPROVED—The 13th day of May, A. D. 1931.

GIFFORD PINCHOT