(1) To act as quardian of the estate of such incompetent, without application to any court, upon filing a bond in the sum of five hundred dollars (\$500) with the Secre-

tary of the Commonwealth.

(2) To apply for, receive and hold for such inmate funds to which he is or may become entitled; moneys so held for the benefit of the inmate shall be disbursed to provide comforts and necessities for such inmate, including maintenance and burial expenses, as the superintendent of the institution or his designee determines to be in the best interests of the inmate. Such disbursement shall be subject to the approval of the Department of Justice.

(3) To keep accurate accounts of all receipts and disbursements and deliver said accounts and balance of

funds to any quardian appointed by the court.

(4) To request the Department of Justice to apply to a court for the appointment of a guardian when the funds in hand amount to more than five hundred dollars (\$500).

(5) To refrain from accepting any guardianship or other fees unless he shall have been regularly appointed guardian by a court, when the funds exceed five hundred

dollars (\$500).

To deliver to such incompetent or his legal guardian a complete accounting of all receipts and disbursements when such incompetent is discharged from said institution, or, upon his death, to his heirs or personal representatives.

Act effective immediately.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 21st day of August, A. D. 1953.

JOHN S. FINE

No. 366

AN ACT

To further amend section one of the act, approved the seven-teenth day of April, one thousand eight hundred ninety-three (Pamphlet Laws 21), entitled, as amended, "An act to facilitate the labors of the judges of the court of common pleas and orphans' court of the county in which the seat of government is or may be located, in the disposition of the business of the Commonwealth, by providing suitable clerical assistance," by further providing for the salaries of stenographers and clerks.

Courts.

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

Section 1, act of April 17, 1893, Section 1. Section one of the act, approved the seven-April 17, 1893, Section 1. Section one of the act, approved the seven-amended by act of July 7, 1947, three (Pamphlet Laws 21), entitled, as amended, "An further amended. act to facilitate the labors of the judges of the court of

common pleas and orphans' court of the county in which the seat of government is or may be located, in the disposition of the business of the Commonwealth, by providing suitable clerical assistance,' as last amended by the act, approved the seventh day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1438), is hereby further amended to read as follows:

Section 1. Be it enacted, &c., That to facilitate the labors of the judges of the court of common pleas and orphans' court of the county in which the seat of government is or may be located in the disposition of the business of the Commonwealth, the said judges are hereby authorized to appoint and set the salaries of stenographers and clerks, provided the cost of such help shall not exceed the sum of [five thousand dollars (\$5000)] five thousand six hundred dollars (\$5600) per annum for each of said judges. Such salaries shall be paid by the Commonwealth.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

Approved—The 21st day of August, A. D. 1953.

JOHN S. FINE

Appointment and salaries of stenographers and clerks.

Act effective immediately.

No. 367

AN ACT

To further amend section 2 of the act, approved the seventeenth day of June, one thousand nine hundred thirteen (Pamphlet Laws 507), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," by further regulating the returns of taxable property and the payment of taxes by certain taxpayers under the provisions of this act.

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

Section 1. Section 2 of the act, approved the seventeenth day of June, one thousand nine hundred thirteen (Pamphlet Laws 507), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modi-

Taxation.

Section 2, act of June 17, 1913, P. L. 507, as last amended by act of May 20, 1949, P. L. 1534, further amended.