

## AN ACT

To amend section twelve (f) of the act, approved the seventh day of June, one thousand nine hundred and seventeen (Pamphlet Laws, four hundred forty-seven), entitled "An act relating to the administration and distribution of the estates of decedents and of minors, and of trust estates; including the appointment, bonds, rights, powers, duties, liabilities, accounts, discharge and removal of executors, administrators, guardians, and trustees, herein designated as fiduciaries; the administration and distribution of the estates of presumed decedents; widow's and children's exemptions; debts of decedents, rents of real estate as assets for payment thereof, the lien thereof, sales and mortgages of real estate for the payment thereof, judgments and executions therefor, and the discharge of real estate from the lien thereof; contracts of decedents for the sale or purchase of real estate; legacies, including legacies charged on land; the discharge of residuary estates and of real estate from the lien of legacies and other charges; the appraisalment 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," by providing in certain cases that the exemption to the widow or children may be allowed and set aside without notice or appraisalment, or the court may appoint two appraisers.

Fiduciaries  
Act.

Section 12 (f),  
act of June 7,  
1917 (P. L. 447),  
amended.

Section 1. Be it enacted, &c., That section twelve (f) of the act, approved the seventh day of June, one thousand nine hundred and seventeen (Pamphlet Laws, four hundred forty-seven), entitled "An act relating to the administration and distribution of the estates of decedents and of minors, and of trust estates; including the appointment, bonds, rights, powers, duties, liabilities, accounts, discharge and removal of executors, administrators, guardians, and trustees, herein designated as fiduciaries; the administration and distribution of the estates of presumed decedents; widow's and children's exemptions; debts of decedents, rents of real estate as assets for payment thereof, the lien thereof, sales and mortgages of real estate for the payment thereof, judgments and executions therefor, and the discharge of real estate from the lien thereof; contracts of decedents for the sale or purchase of real estate; legacies, including legacies charged on land; the discharge of residuary estates and of real estate from the lien of legacies and other

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 Taxation.