

*by the branch, or turned over to the main bank, banking institution or trust company, or acquired by reason of a trust created at the branch, and the tax paid in the county wherein the branch is located, and shall not be taxable in any other county:* And provided further, That whenever any personal property taxable under the provisions of this act was owned by a decedent at the time of his death and is held by his executor or administrator, return of such personal property shall be made and the tax paid in the county wherein such decedent was domiciled at the time of his death, notwithstanding the residence or location of such executor or administrator or of any beneficiary, or the place where such securities are kept: And provided further, That whenever any personal property taxable under the provisions of this act is held, owned, or possessed as trustee, agent, attorney-in-fact, or in any other manner as hereinabove set forth, by two or more persons, copartnerships, unincorporated associations, companies, limited partnerships, joint-stock associations, or corporations, all of which are resident of the Commonwealth, but not all of which are domiciled in the same county, return of such personal property shall be made in each county of this Commonwealth where any of the same are domiciled, and there shall be paid in each such county that portion of the tax imposed upon such personal property so held, owned, or possessed, as the number of such trustees, agents, or attorneys-in-fact domiciled therein bears to the total number thereof, notwithstanding the residence of any beneficiary or the place where such personal property is kept.

Further proviso.

Further proviso.

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

JOHN S. FINE

No. 368

AN ACT

To further amend section 1 of the act, approved the sixth day of May, one thousand eight hundred seventy-four (Pamphlet Laws 125), entitled "An act regulating State tax on certain county offices," by increasing the maximum amount of fees that prothonotaries and clerks of courts may retain.

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

Section 1. Section 1 of the act, approved the sixth day of May, one thousand eight hundred seventy-four (Pamphlet Laws 125), entitled "An act regulating State tax on certain county offices," as last amended by the

Counties of 7th and 8th class.

Section 1, act of May 6, 1874, P. L. 125, as last amended by act of January 5, 1952, P. L. 1825, further amended.

act, approved the fifth day of January, one thousand nine hundred fifty-two (Pamphlet Laws 1825), is hereby further amended to read as follows:

Maximum amount of fees that registers of wills, recorders of deeds, prothonotaries and clerks of courts, may retain.

Section 1. That in counties of [less than fifty thousand inhabitants] *the seventh and eighth class*, the prothonotaries or clerks of the several courts of common pleas, quarter sessions of the peace, oyer and terminer, and orphans' courts, the register of wills, and the recorder of deeds, shall keep, or cause to be kept, a fair and accurate account of all fees received for services performed by them or any person employed by them in their respective offices; and shall also, on the first Monday of January of each year, furnish a copy of said account, upon oath or affirmation, to the auditor appointed by the court to settle the accounts of county officers; and shall also pay to the county treasurer, for the use of the respective counties, after deducting all necessary clerk hire and office expenses, fifty per centum on the amount of any excess over and above the sum of four thousand five hundred dollars, *in the case of registers of wills and recorders of deeds, and, in the case of prothonotaries and clerks of courts, five thousand dollars*, which shall be found by the said auditor, appointed by the court to settle the accounts of county officers, to have been received by any officer in any one year: Provided, That if two or more of said offices shall be held by one person, the said auditor shall add together the fees received in the offices so held, and shall charge the same percentage on the aggregate amount of fees received by such person holding more than one of said offices. A copy of the report of the said auditor, when completed, shall be presented by him to the court of common pleas of the respective counties, and filed among the records of said court; which said report shall thereafter have all the force and effect of, and be subject to the same procedure as applies to, the report of the county auditors.

Proviso.

Act effective January 1, 1954.

Section 2. The provisions of this act shall become effective on the first day of January, one thousand nine hundred fifty-four.

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

JOHN S. FINE