

so entered, shall have all the effect, force and validity of a sheriff, coroner, or elisor's return, duly made by himself, and the same proceedings shall thereafter be had thereon, as are provided in the fourth section of the act to which this is a supplement.

SEC. 2. *And be it enacted*, That in case of the death of any sheriff, or late sheriff, who may at the time of his death, have officers fees in his hands for collection, it shall and may be lawful for the orphans court of the county wherein said sheriff, or late sheriff, resided, upon the application of the security or securities of such sheriff, or late sheriff, or his or their legal representatives, to appoint such person or persons as the said court may deem proper to complete the collection of said fees, whose duty it shall be to apply said fees when collected, or so much thereof as may be necessary, to the payment of such claims as may lawfully exist against said deceased sheriff, or late sheriff, for officers fees put into his hands for collection, and the person or persons so appointed, shall be entitled to the same commissions or fees on the moneys collected by them, as sheriffs are entitled to for similar services, and shall be subject to the same rules and regulations.

Collection  
of fees.

SEC. 3. *And be it enacted*, That all and every person or persons appointed under the provisions of this act, shall within one year after their appointment, settle an account on oath with their respective orphans courts, shewing the amount of moneys by them collected, the amount of claims by them paid away, and to whom paid, together with their authority for such payment, which said account may be approved or rejected by the said court, according to their judgment of its correctness or incorrectness, and if by such accounts being approved as aforesaid, any balance should appear to be in the hands of such collector or collectors, they shall, under the orders of said court, pay over said balance to the executor or administrator of such deceased sheriff or late sheriff.

Account  
and settle.

SEC. 4. *And be it enacted*, That no officers fees which have been put into the hands of any sheriff for collection, and which may not have been collected at the time of the death of such sheriff, or late sheriff, as the case may be, shall be considered as assets in the hands of such sheriff, or late sheriff's executor or administrator, or as belonging to the estate of such deceased sheriff, or late sheriff, other or more than such part thereof as may remain in the hands of such person or persons as may be appointed under this act, after the debts due the different officers are all paid, for which the said securities were responsible.

Fees in  
hand, not  
collected.

SEC. 5. *And be it enacted*, That before any person or persons appointed under the provisions of this act, shall proceed to execute the duties of the said appointment, he or they shall

Bond and  
security.