§ 108. Appointment of guardians for minors; notice of accounting. If the beneficiary of such seized property or penalty which is collected shall be a minor who is not in the custody of a parent and for whom no guardian has been appointed, the court having jurisdiction over the matter shall appoint a guardian of the property for such minor. Notice of the accounting shall be given to the person, or the executors, administrators or successors in interest of the person, for whose support the property has been seized or the penalty collected, and to the guardian of any minor affected thereby.