

The Auditor General may, upon application made before the last day of February in each and every year or before the end of sixty days after any fiscal year, where permission is given by the Auditor General to file such return as of the fiscal year, and upon proper cause shown, extend the time of filing returns for a period not exceeding sixty days from the last day of February of the year or from the end of sixty days after the fiscal year for which the same are required to be filed.

The first report made under the provisions of this act by any corporation, company, joint-stock association, or limited partnership changing its report from the calendar year to a fiscal year, as hereinbefore provided, shall cover the period from the last day of the calendar year for which a report was filed to the first day of the fiscal year of such corporation, company, joint-stock association, or limited partnership, and the accounting officers shall settle the tax for such intervening period, at the proportionate annual rate provided by law.

Time for filing return may be extended upon application.

First report and settlement when time for reporting is changed.

APPROVED—The 30th day of April, A. D. 1925.

GIFFORD PINCHOT.

No. 244.

AN ACT

To amend section twenty-eight of chapter six, article seven, of an act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred and twelve), entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs."

Section 1. Be it enacted, &c., That section twenty-eight of chapter six, article seven, of an act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred and twelve), entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs," be and the same is hereby amended to read as follows:

Section 28. Wherever any street or alley, entirely within the limits of any borough, shall divide such borough from any other municipality or township, located in the same county, the property on the side of the street or alley opposite the line of the borough shall, for the depth of one hundred and fifty feet, be assessed for municipal improvements on such streets or alleys on which such property shall abut, in the manner provided by [chapter six, article two] section

Boroughs.

Section 28, chapter 6, article 7 of act of May 14, 1915 (P. L. 312), amended.

Cost of improvement of boundary street or alley entirely within borough may be assessed on abutting property on opposite side in same manner as on side within borough.

*nine of chapter six, article seven of this act; and such improvements may be made, assessed, and collected in accordance with the provisions of section ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, and seventeen of said chapter six, article seven of the said act of Assembly and the several amendments thereof and supplements thereto.*

APPROVED—The 30th day of April, A. D. 1925.

GIFFORD PINCHOT.

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No. 245.

AN ACT

To amend the twenty-sixth clause of section two, article one, chapter five of the act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred twelve), entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs."

Boroughs.

Powers.

Clause 26, section 2, article 1, chapter 5 of act of May 14, 1915 (P. L. 312), amended.

Section 1. Be it enacted, &c., That the twenty-sixth clause of section two, article one, chapter five of the act, approved the fourteenth day of May, one thousand nine hundred and fifteen, entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs," be and the same is hereby amended to read as follows:

XXVI. To regulate markets and peddling, *whether for individual use or for resale*, and to provide for the inspection of milk.

APPROVED—The 30th day of April, A. D. 1925.

GIFFORD PINCHOT.

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No. 246.

AN ACT

To amend section four hundred twenty-three of the act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto."

Townships.

Taxes.

Section 423 of act of July 14, 1917, amended.

Section 1. Be it enacted, &c., That section four hundred twenty-three of the act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising,