

corporation, company, joint-stock association, or limited partnership, for each and every year for which such report was not so furnished, which percentage shall be settled and collected with the State tax in the usual manner of settling accounts and collecting such taxes.

Time for filing re-
turn may be ex-
tended on appli-
cation.

The Auditor General may, upon application made before the [last day of February] *fifteenth day of March* 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] *fifteenth day of March* of the year or from the end of sixty days after the fiscal year for which the same are required to be filed.

First report and
settlement when
time for reporting
is changed.

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.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 367

AN ACT

Providing for the return of taxes on seated lands in counties, poor districts, boroughs, incorporated towns, and townships for county, poor, borough, town, or township taxes, respectively; and providing for the sale of such lands for taxes, and for the service of notice in cases of tax sales.

Counties of eighth
class.

Section 1. Be it enacted, &c., That return of taxes assessed by the authorities of any county of the eighth class and school districts, poor districts, boroughs, incorporated towns, or townships in such counties, against seated lands, shall be made to the commissioners of the county on or before the first day of February succeeding the date when the taxes were assessed. Whenever any such taxes are not paid within two years after the date of the assessment, such seated lands shall be advertised and sold by the county treasurer, except as herein otherwise provided, at the time, and in the manner, and with the same conditions and effect as unseated lands. At least ten days before any such sale, written notice thereof shall be served by the county treasurer, by registered mail, upon the owner of such land; and, if the whereabouts of

Return of taxes on
seated lands.

Lands to be ad-
vertised and sold.

Notice of sale to be
served on owner or
terre tenant.

the owner is unknown, such notice shall be served by registered mail upon the terre tenant, if any. If such notice cannot be served in said manner on the owner or terre tenant, then such notice shall be served by the county treasurer by posting the same in the courthouse.

The costs of such notices and the service thereof shall be taxed as part of the costs of such proceedings and shall be paid the same as the other costs.

Costs of notices.

The notice to be served and posted under the provisions of this act shall be prepared by the county treasurer, and shall be in substantially the following form:

Form of notice.

To
(Owner or reputed owner of property)

You are hereby notified that your property situated has been returned for nonpayment of taxes for the year..... and, unless such taxes are paid before the day of the said property will be sold by the undersigned, at his office at the courthouse in the county of of the Commonwealth of Pennsylvania, on the day of
County Treasurer.

Return of any such notice shall be made by the county treasurer by making a record thereof on his docket.

Return.

Section 2. All acts and parts of acts inconsistent with or supplied by this act are hereby repealed.

Repeal.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 368

AN ACT

To amend section five of an act, approved the nineteenth day of May, one thousand eight hundred and seventy-four (Pamphlet Laws, two hundred six), entitled "An act relating to the organization and jurisdiction of orphans' courts, and to establish a separate orphans' court in and for counties having more than one hundred and fifty thousand inhabitants, and to provide for the election of judges thereof," as amended.

Section 1. Be it enacted, &c., That section five of an act, approved the nineteenth day of May, one thousand eight hundred and seventy-four (Pamphlet Laws, two hundred six), entitled "An act relating to the organization and jurisdiction of orphans' courts, and to establish a

Orphans' courts.

Section 5 of act of May 19, 1874 (P. L. 206), last amended by act of May 23, 1923 (P. L. 317), further amended.