

Mr. William M. Kinnersley, Jr.,
Superintendent of Receipts

(continued)

of this office dated June 24, 1957 and October 9, 1961.

Paragraph 560 of the Appendix (Sec. 500(1) and (2))
of the 1940 Act applied:

" * * * when any taxes or assessments, whether general or special, falling due during the period of military service in respect of real property owned and occupied for dwelling, agricultural, or business purposes by a person in military service or his dependents at the commencement of his period of military service and still so occupied by his dependents or his employees are not paid. * * *"

Part (2) of this section provided for the filing of the affidavit for unpaid taxes and, since said affidavit follows its provisions rather closely, it is not necessary to repeat the same.

In 1942 Congress amended certain sections of the Act, including Paragraph 560, and extended the protection provided by Section 500 in respect to taxes upon real property to include taxes (other than income taxes) upon personal property. The requirement that such taxes must fall due during the period of military service was eliminated.

Of more importance to this inquiry is the fact that the requirement of filing an affidavit with the tax collector in order to prevent a sale for delinquency without Court action was eliminated, and Section 500(2) now provides:

"No sale of such property shall be made to enforce the collection of such tax or assessment, or any proceeding or action for such purpose commenced, except upon leave of Court granted upon application made therefor by the collector of taxes or other officer whose duty it is to enforce the collection of taxes or assessments. The Court thereupon, unless in its opinion the ability of the person in military service to pay such taxes or assessments is not materially affected by reason of such service, may stay such proceedings or such sale as provided in this Act, for a period extending not more than six months after the termination of the period of military service of such person."