

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

(continued)

Congress also amended Paragraph 525 (Statutes of Limitations as affected by period of service) as follows:

"The period of military service shall not be included in computing any period now or hereafter to be limited by any law, regulation, or order for the bringing of any action or proceeding in any court, board, bureau, commission, department, or other agency of government by or against any person in military service or by or against his heirs, executors, administrators, or assigns, whether such cause of action or the right or privilege to institute such action or proceeding shall have accrued prior to or during the period of such service, nor shall any part of such period which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 be included in computing any period now or hereafter provided by any law for the redemption of real property sold or forfeited to enforce any obligation, tax, or assessment."

Congressional intent as construed by opinions and decisions throughout the land indicate that Section 560 was designed to protect the serviceman's home, business, farm or office from being subjected to sale for taxes. The sale of such property has not been absolutely prohibited, and it is still possible to sell it upon leave of Court as provided in sub-section (2).

Section 525, on the other hand, extends to and includes all real property owned by the serviceman regardless of type or class. However, it does not go so far as to prevent the sale of such property, not covered by Section 560, to enforce the collection of a tax subject to the right of redemption.

In view of the foregoing, it is the opinion of this office that:

1. It is no longer necessary for your office to require or use the affidavit in question. The affidavits which you now have on hand are of sufficient evidentiary value to show an intent between the parties, including any person who filed the same on behalf of the serviceman, to be bound by the Act in