

sale thereof, when said motor vehicle, tractor, or accessories are encumbered by a purchase money mortgage, conditional sales contract, or a lease or bailment with a view to purchase, unless the court shall find that 50 per centum or more of the purchase price of said property has been paid, but in any such proceeding the court may, before entering an order or judgment, require the plaintiff to file a bond, approved by the court, conditioned to indemnify the defendant, if a person in civil defense service or a person suffering injury or damage, against any loss or damage that he may suffer by reason of any such judgment or order should the judgment or order be set aside in whole or in part.

Taxes

26. (a) *The provisions of this section shall apply when any taxes or assessments, whether general or special, falling due during the period of being a person in civil defense service or a person suffering injury or damage in respect of real property owned and occupied for dwelling, agricultural, or business purposes by a person in civil defense service or a person suffering injury or damage or his dependents at the commencement of his being in such category and still so occupied by his dependents or employees are not paid.*

(b) *When a person in civil defense service or a person suffering injury or damage, or any person in his behalf, shall file with the collector of taxes, or other officer whose duty it is to enforce the collection of taxes or assessments, an affidavit showing (1) that a tax or assessment has been assessed upon property which is the subject of this section, (2) that such tax or assessment is unpaid, and (3) that by reason of being in such category the ability of such person to pay such tax or assessment is materially affected, 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 an application made therefor by such collector or other officer. The court thereupon may stay such proceedings or such sale, as provided in this sub-title, for a period extending not more than six months after the termination of the period of such person's being a person in civil defense service or a person suffering injury or damage.*

(c) *When by law such property may be sold or forfeited to enforce the collection of such tax or assessment, such person in civil defense service or a person suffering injury or damage shall have the right to redeem or commence an action to redeem such property, at any time not later than six months after the termination of being in such category, but this shall not be taken to shorten any period, now or hereafter provided by the laws of this State for such redemption.*

(d) *Whenever any tax or assessment shall not be paid when due, such tax or assessment due and unpaid shall bear interest until paid at the rate of 6 per centum per annum, and no other penalty or interest shall be incurred by reason of such nonpayment. Any lien for such unpaid taxes or assessment shall also include such interest thereon.*

27. *The collection from a person in civil defense service or a person suffering injury or damage of any tax on the income of such person, whether falling due prior to or during his period of being*