

property owned and occupied for dwelling, agricultural, or business purposes by a person in [civil defense] EMERGENCY MANAGEMENT AND 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] EMERGENCY MANAGEMENT AND 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 [tag] 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 subtitle, 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] EMERGENCY MANAGEMENT AND 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] EMERGENCY MANAGEMENT AND 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.

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The collection from a person in [civil defense] EMERGENCY MANAGEMENT AND 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 in such category, shall be deferred for a period extending not more than six months after the termination of his period of being in such category if such person's ability to pay such tax is materially impaired by reason of being in such category. No interest on any amount of tax, collection of which is deferred for any period under this section, and no penalty for nonpayment of such amount during such period, shall accrue for such period of deferment by reason of such nonpayment. The running of any statute of limitations against the collection of such tax by distraint or otherwise shall be suspended for the period of being in such category as to any individual the collection of whose tax is deferred under this section, and for an additional