

(c) When by law such property may be sold or forfeited to enforce the collection of such tax or assessment, such person in 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.

(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 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 period of nine months beginning with the day following the period of being in such category.

29.

When a person in emergency management [and civil defense] service or a person suffering injury or damage has been reported missing he shall be presumed to continue in such category until accounted for, and no period herein limited which begins or ends with the death of such person shall begin or end until the death of such person is in fact found, or until such death is found by a court of competent jurisdiction.

36.

All laws, ordinances, resolutions, and regulations of this State and of any of its political subdivisions, and of any board, department, bureau, commission, or other agency of the State or of one of its political subdivisions, which relate to or concern an emergency, actual or threatened, military or warlike