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## Soldiers' and Sailors' Civil Relief Act: Redemption of Property Sold During Term of Military Service

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the responsibility of the war against inflation.<sup>11</sup> Under existing circumstances the decision of the circuit court of appeals was clearly correct.<sup>12</sup>

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SOLDIERS' AND SAILORS' CIVIL RELIEF ACT:  
REDEMPTION OF PROPERTY SOLD DURING  
TERM OF MILITARY SERVICE

*Le Maistre v. Leffers*, 68 Sup. Ct. 371 (1948)

Le Maistre owned real estate in Florida on which taxes became delinquent April, 1940, and on which a tax certificate was issued August, 1940. In accordance with Florida statutory procedure<sup>1</sup> a tax deed was issued March, 1943. Le Maistre went on active duty in the Navy August, 1942, and served until December, 1945. In March, 1946, relying on Section 205 of the Soldiers' and Sailors' Civil Relief Act of 1940,<sup>2</sup> he instituted this suit in equity to set aside the tax deed and redeem the land by payment of the taxes. Section 205 provides, in part, that military service shall toll the running of any period provided for redemption of real property. The circuit court denied relief, and the Florida Supreme Court affirmed<sup>3</sup> on authority of *De Loach v. Calihan*,<sup>4</sup> which held that Section 205 indicates the period of indulgence while Section 500<sup>5</sup> indicates the class of real property on which a soldier or sailor is granted

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<sup>11</sup>*Hecht Co. v. Bowles*, 321 U. S. 321 (1944).

<sup>12</sup>*Fleming v. Rhodes*, 67 Sup. Ct. 1140 (1947); *Porter v. Harrison*, 68 F. Supp. 274 (E. D. Mo. 1946); *cf. Woods v. Cloyd W. Miller Co.*, 68 Sup. Ct. 421 (1948); *Bowles v. Ell-Carr Co.*, 71 F. Supp. 482 (S. D. N. Y. 1947); *Bowles v. Ormesher*, 65 F. Supp. 791 (D. Neb. 1946). *But cf. Porter v. Wilson*, 69 F. Supp. 447 (D. Ore. 1947).

<sup>1</sup>FLA. STAT. 1941, cc. 193, 194.

<sup>2</sup>54 STAT. 1178, 50 U. S. C. APP. § 525 (1940), as amended, 56 STAT. 769, 50 U. S. C. APP. §525 (Supp. 1942).

<sup>3</sup>*Le Maistre v. Leffers*, 31 So.2d 155 (Fla. 1947).

<sup>4</sup>30 So.2d 910 (Fla. 1947).

<sup>5</sup>54 STAT. 1178, 50 U. S. C. APP. §560 (1940), as amended, 56 STAT. 769, 50 U. S. C. APP. §560 (Supp. 1942), "The provisions of this section shall apply when on taxes or assessments . . . in respect of . . . real property owned and occupied for dwelling, professional, business, or agricultural purposes . . . ."

indulgence. On certiorari, HELD, the Florida court read the act too restrictively. Le Maistre's failure to show that his property came within the provisions of Section 500 did not bar recovery. Reversed.

The legislature expresses its intention by written enactments, and that intention must primarily be ascertained from the language used in the statute itself.<sup>6</sup> It is a settled principle of law that in the construction of any statute the court should attempt to follow the words of the statute in an effort to reach its intended effect.<sup>7</sup> In the absence of precedent the court must rely wholly on its own construction and interpretation of the statute as written, giving paramount consideration to the intent of the legislature.<sup>8</sup> When the language is not explicit, the legislative intent is to be gathered from the causes which moved the legislature to enact the law.<sup>9</sup> The Florida court considered the language clear. The United States Supreme Court decided that, though the statute specifically limited the complainant to the type of property named, the beneficent purpose of the act would be destroyed if such a technical construction were allowed.

In strict construction of a statute, courts refuse to extend the import of words used so as to embrace causes or acts which the words do not clearly describe; in liberal construction, courts enlarge or restrict the words of the statute so as to accomplish more effectively the purpose intended.<sup>10</sup> When the court adheres to the mere letter of the statute, there is always the possibility that it will fail to penetrate deeply into the general purpose.<sup>11</sup>

The United States Supreme Court and the courts of several states have previously given liberal construction to other sections<sup>12</sup> of the Soldiers' and Sailors' Civil Relief Act, but this is the first interpretation

<sup>6</sup>United States v. Goldenberg, 168 U. S. 95 (1897).

<sup>7</sup>United States v. Standard Brewery, Inc., 251 U. S. 210 (1920); State v. Leuch, 156 Wis. 121, 144 N. W. 290 (1913); 3 SUTHERLAND, STATUTORY CONSTRUCTION §5504 (3d ed. 1943).

<sup>8</sup>United States v. Rosenblum Truck Lines, 315 U. S. 50 (1942); United States v. Cooper Corp., 312 U. S. 600 (1941); Steele v. Gann, 197 Ark. 480, 123 S. W.2d 520 (1939); People v. Rapini, 107 Colo. 363, 112 P.2d 551 (1941); Bradley v. State, 79 Fla. 651, 84 So. 677 (1920).

<sup>9</sup>United States v. Missouri Pac. R. R., 278 U. S. 269 (1929); Wilson v. Rousseau, 4 How. 646 (U. S. 1845); Levy Court of Washington County v. Ringgold, 5 Pet. 451 (U. S. 1831); Postmaster-General of United States v. Early, 12 Wheat. 136 (U. S. 1827).

<sup>10</sup>Causey v. Guilford County, 192 N. C. 298, 135 S. E. 40 (1926).

<sup>11</sup>Lawton v. Sweitzer, 354 Ill. 620, 188 N. E. 811 (1934).

<sup>12</sup>Boone v. Lightner, 319 U. S. 561 (1943); Royster v. Lerderle, 128 F.2d 197