

NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Lumber Co.*, 200 U. S. 321, 337.

SUPREME COURT OF THE UNITED STATES

Syllabus

CONROY *v.* ANISKOFF ET AL.

CERTIORARI TO THE SUPREME JUDICIAL COURT OF MAINE

No. 91-1353. Argued January 11, 1993—Decided March 31, 1993

When petitioner Conroy, an officer in the United States Army, failed to pay local real estate taxes on property he owned in Danforth, Maine, the town acquired the property and sold it. In his suit against the town and the property's purchasers, Conroy claimed that §525 of the Soldiers' and Sailors' Civil Relief Act of 1940—which provides that the "period of military service" shall not "be included in computing any period . . . provided by any law for the redemption of real property sold or forfeited to enforce any obligation, tax, or assessment"—tolled the redemption period while he was in military service, and federal law therefore prevented the town from acquiring good title to the property. The Maine District Court rejected his claim, holding that the redemption period could not be tolled unless the taxpayer could show that military service resulted in hardship excusing timely legal action, and that it would be absurd and illogical to toll limitations periods for career service personnel who had not been handicapped by their military status. The State Supreme Judicial Court affirmed.

Held: A member of the Armed Services need not show that his military service prejudiced his ability to redeem title to property before he can qualify for the statutory suspension of time. The statutory command in §525 is unambiguous, unequivocal, and unlimited. There is no support for respondents' argument that when §525 is read in the context of the entire statute, it implicitly conditions its protection on a demonstration of hardship or prejudice resulting from military service. The statute's complete legislative history confirms a congressional intent to protect all military personnel on active duty, not just those whose lives have been temporarily disrupted by the service. In addition, the statute's comprehensive character indicates that Congress included a prejudice requirement whenever it considered it appropriate to do so, and that its omission of any such requirement in §525 was deliberate.

Finally, both the history of this carefully reticulated statute, and this Court's history of interpreting it, refute any argument that a literal construction of §525 is so absurd or illogical that Congress could not have intended it. Pp. 3-7.

CONROY v. ANISKOFF

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599 A. 2d 426, reversed.

STEVENS, J., delivered the opinion of the Court, in which REHNQUIST, C. J., and WHITE, BLACKMUN, O'CONNOR, KENNEDY, and SOUTER, JJ., joined, and in all but n. 12 of which THOMAS, J., joined. SCALIA, J., filed an opinion concurring in the judgment.