

perish or become greatly reduced in price or value by keeping, or when it cannot be kept without great expense, the Director or his delegate shall advise the owner, when known, of the seizure thereof. The owner may apply to the Director or his delegate to have the property examined any time prior to referral of the property to the U.S. Marshal for disposition, and if in the opinion of the Director or his delegate it shall be necessary to sell such property to prevent waste or expense, the Director or his delegate shall cause the property to be appraised. Thereupon the owner shall have the property returned to him upon giving a corporate surety bond (see § 72.24) in an amount equal to the appraised value of the property, which bond shall be conditioned to abide the final order, decree, or judgment of the court having cognizance of the case, and to pay the amount of the appraised value to the Director or his delegate, the U.S. Marshal, or otherwise, as may be ordered and directed by the court, which bond shall be filed by the Director or his delegate officer with the U.S. Attorney for the district in which the proceedings may be commenced. If the owner of such property neglects or refuses to give such bond within a reasonable time considering the condition of the property the Director or his delegate shall request the U.S. Marshal to proceed to sell the property at public sale as soon as practicable and to pay the proceeds of sale, less reasonable costs of the seizure and sale, to the court to abide its final order, decree, or judgment.

(68A Stat. 869, 870, as amended; 26 U.S.C. 7322, 7323, 7324)

[T.D. ATF-9, 39 FR 9954, Mar. 15, 1974, as amended by T.D. ATF-183, 49 FR 37061, Sept. 21, 1984]

**§ 72.27 Summary destruction of explosives subject to forfeiture.**

(a) Notwithstanding the provisions of § 55.166 of this Title, in the case of the seizure of any explosive materials for any offense for which the materials would be subject to forfeiture in which it would be impracticable or unsafe to remove the materials to a place of storage or would be unsafe to store them, the seizing officer may destroy the ex-

plosive materials forthwith. Any destruction under this paragraph shall be in the presence of at least 1 credible witness.

(b) Within 60 days after any destruction made pursuant to paragraph (a) of this section, the owner of the property and any other persons having an interest in the property so destroyed may make application to the Director for reimbursement of the value of the property in accordance with the instructions contained in ATF Publication 1850.1 (9-93), Information to Claimants. ATF P 1850.1 is available at no cost upon request from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950. The Director shall make an allowance to the claimant not exceeding the value of the property destroyed, if the claimant establishes to the satisfaction of the Director that—

(1) The property has not been used or involved in a violation of law; or

(2) Any unlawful involvement or use of the property was without the claimant's knowledge, consent, or willful blindness.

[T.D. ATF-363, 60 FR 17449, Apr. 6, 1995]

**Subpart D—Remission or Mitigation of Forfeitures**

**§ 72.31 Laws applicable.**

Remission or mitigation of forfeitures shall be governed by the applicable customs laws.

(Sec. 613, 618, 46 Stat. 756, as amended, 757, as amended, sec. 4, 53 Stat. 1292, sec. 7327, 68A Stat. 871; 19 U.S.C. 1613, 1618, 49 U.S.C. 784, 26 U.S.C. 7327)

**§ 72.32 Interest claimed.**

Any person claiming an interest in property, including carriers, seized by alcohol, tobacco and firearms officers as subject to administrative forfeiture may file a petition addressed to the Director, for remission or mitigation of the forfeiture of such property.

**§ 72.33 Form of the petition.**

There is no set or standardized form provided or required by the Department for use in filing a petition for remission or mitigation of forfeiture.