

(Feb. 26, 1927, ch. 215, §2, as added Feb. 21, 1931, ch. 271, 46 Stat. 1205.)

### Editorial Notes

#### REFERENCES IN TEXT

Act of February 8, 1887, referred to in text, is popularly known as the Indian General Allotment Act. For classification of this Act to the Code, see Short Title note set out under section 331 of this title and Tables.

### § 352c. Reimbursement of allottees or heirs for taxes paid on lands patented in fee before end of trust

The Secretary of the Interior is hereby authorized, under such rules and regulations as he may prescribe, to reimburse Indian allottees, or Indian heirs or Indian devisees of allottees, for all taxes paid, including penalties and interest, on so much of their allotted lands as have been patented in fee prior to the expiration of the period of trust without application by or consent of the patentee: *Provided*, That if the Indian allottee, or his or her Indian heirs or Indian devisees, have by their own act accepted such patent, no reimbursement shall be made for taxes paid, including penalties and interest, subsequent to acceptance of the patent: *Provided further*, That the fact of such acceptance shall be determined by the Secretary of the Interior.

In any case in which a claim against a State, county, or political subdivision thereof, for taxes collected upon such lands during the trust period has been reduced to judgment and such judgment remains unsatisfied in whole or in part, the Secretary of the Interior is authorized, upon reimbursement by him to the Indian of the amount of taxes including penalties and interest paid thereon, and upon payment by the judgment debtor of the costs of the suit, to cause such judgment to be released: *Provided further*, That in any case, upon submission of adequate proof, the claims for taxes paid by or on behalf of the patentee or his Indian heirs or Indian devisees have been satisfied, in whole or in part, by the State, county, or political subdivision thereof, the Secretary of the Interior is authorized to reimburse the State, county, or political subdivision for such amounts as may have been paid by them.

(June 11, 1940, ch. 315, §1, 54 Stat. 298; Feb. 10, 1942, ch. 56, §1, 56 Stat. 87.)

### Editorial Notes

#### AMENDMENTS

1942—Act Feb. 10, 1942, inserted two provisos to first par., substituted in first par. “Indian allottees, or Indian heirs or Indian devisees of allottees” and “have been patented” for “Indian allottees and Indian heirs of allottees” and “having been patented”, struck out from first par. “, has been or may be restored to trust status through cancellation of the fee patent by the Secretary of the Interior” after “consent of the patentee”, designated as second par., the two provisos of original par., inserted in second par. “in whole or in part” after “remains unsatisfied” and substituted in second par. “during the trust period” and “by the judgment debtor” for “while the patent in fee was outstanding” and “by the State, county, or political subdivision thereof” and in proviso “, upon submission of adequate proof, the claims for taxes paid by or on behalf of the patentee or

his Indian heirs or Indian devisees have been satisfied, in whole or in part, by the State, county, or political subdivision thereof, the Secretary of the Interior is authorized to reimburse the State, county, or political subdivision for such amounts as may have been paid by them” for “in which a claim has been reduced to judgment and such judgment has been satisfied, the Secretary of the Interior is authorized, upon proof of satisfaction thereof, to reimburse the State, county, or political subdivision thereof, for the actual amount of the judgment, exclusive of the costs of litigation”.

### Statutory Notes and Related Subsidiaries

#### APPROPRIATIONS

Act Feb. 10, 1942, ch. 56, §2, 56 Stat. 88, authorized appropriations to remain available until expended.

### § 353. Sections inapplicable to certain tribes

The provisions of this Act shall not apply to the Osage Indians, nor to the Five Civilized Tribes, in Oklahoma. Where deeds to tribal lands in the Five Civilized Tribes have been or may be issued, in pursuance of any tribal agreement or Act of Congress, to a person who had died, or who dies before the approval of such deed, the title to the land designated therein shall inure to and become vested in the heirs, devisees, or assigns of such deceased grantee as if the deed had issued to the deceased grantee during life.

(June 25, 1910, ch. 431, §§32, 33, 36 Stat. 863.)

### Editorial Notes

#### REFERENCES IN TEXT

This Act, referred to in text, is act June 25, 1910, ch. 431, 36 Stat. 855, which enacted sections 47, 93, 151, 202, 337, 344a, 351, 352, 353, 372, 403, 406, 407, and 408 of this title, section 6a-1 of former Title 41, Public Contracts, and section 148 of Title 43, Public Lands, and amended sections 191, 312, 331, 333, and 336 of this title and sections 104 and 107 of former Title 18, Criminal Code and Criminal Procedure. Sections 104 and 107 of former Title 18 were repealed and restated as sections 1853 and 1856 of Title 18, Crimes and Criminal Procedure, by act June 25, 1948, ch. 645, 62 Stat. 683. Section 6a-1 of former Title 41 was repealed and restated as section 6102(e) of Title 41, Public Contracts, by Pub. L. 111-350, §§3, 7(b), Jan. 4, 2011, 124 Stat. 3677, 3855. For complete classification of this Act to the Code, see Tables.

#### CODIFICATION

The first and second sentences are from sections 33 and 32, respectively of act June 25, 1910.

### § 354. Lands not liable for debts prior to final patent

No lands acquired under the provisions of this Act shall, in any event, become liable to the satisfaction of any debt contracted prior to the issuing of the final patent in fee therefor.

(Feb. 8, 1887, ch. 119, as added June 21, 1906, ch. 3504, 34 Stat. 327.)

### Editorial Notes

#### REFERENCES IN TEXT

This Act, referred to in text, is act Feb. 8, 1887, ch. 119, 24 Stat. 388, and is popularly known as the Indian General Allotment Act. For classification of this Act to the Code, see Short Title note set out under section 331 of this title and Tables.