

TITLE 25 - INDIANS**CHAPTER 9 - ALLOTMENT OF INDIAN LANDS****§ 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.)

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”.

Appropriations

Section 2 of act Feb. 10, 1942, authorized appropriations to remain available until expended.