

crue to them prior to March 1, 1938, under the provisions of the Act of July 13, 1926 (44 Stat. 915), and which taxes are unpaid on said date, such moneys to be paid to said counties severally by the Secretary of the Treasury of the United States, upon certification by the Secretary of the Interior, until such tax indebtedness as shall have accrued prior to March 1, 1938, is extinguished.

From and after payment of the above accrued taxes said 25 per centum shall be accredited annually to the general fund in the Treasury of the United States until all reimbursable charges against the Oregon and California land-grant fund owing to the general fund in the Treasury have been paid: *Provided*, That if for any year after the extinguishment of the tax indebtedness accruing to the counties prior to March 1, 1938, under the provisions of Forty-fourth Statutes, page 915, the total amount payable under subsection (a) of this section is less than 78 per centum of the aggregate amount of tax claims which accrued to said counties under said Act for the year 1934, there shall be additionally payable for such year such portion of said 25 per centum (but not in excess of three-fifths of said 25 per centum), as may be necessary to make up the deficiency. When the general fund in the Treasury has been fully reimbursed for the expenditures which were made charges against the Oregon and California land-grant fund said 25 per centum shall be paid annually, on or after September 30, to the several counties in the manner provided in subsection (a) of this section.

(c) Twenty-five per centum to be available for the administration of sections 1181a to 1181f of this title, in such annual amounts as the Congress shall from time to time determine. Any part of such per centum not used for administrative purposes shall be covered into the general fund of the Treasury of the United States: *Provided*, That moneys covered into the Treasury in such manner shall be used to satisfy the reimbursable charges against the Oregon and California land-grant fund mentioned in subsection (b) of this section so long as any such charges shall exist.

(Aug. 28, 1937, ch. 876, title II, 50 Stat. 875; June 24, 1954, ch. 357, §1(b), 68 Stat. 271; Pub. L. 94-273, §2(28), Apr. 21, 1976, 90 Stat. 376.)

REFERENCES IN TEXT

Act of June 9, 1916, referred to in subsec. (a), is act June 9, 1916, ch. 137, 39 Stat. 218, which is not classified to the Code.

Act of July 13, 1926 (44 Stat. 915), Forty-fourth Statutes, page 915, and said Act, referred to in subsec. (b), mean act July 13, 1926, ch. 897, 44 Stat. 915, which is not classified to the Code.

CODIFICATION

Section comprises all of title II of act Aug. 28, 1937, except the last par. which is set out as a Repeals note under section 1181a of this title.

AMENDMENTS

1976—Subsec. (b). Pub. L. 94-273 substituted "September" for "June".

1954—Subsec. (a). Act June 24, 1954, inserted proviso relating to determination of assessment.

SHARING OF BUREAU OF LAND MANAGEMENT TIMBER SALE RECEIPTS

Pub. L. 103-66, title XIII, §13983, Aug. 10, 1993, 107 Stat. 682, as amended by Pub. L. 103-443, §1(b), Nov. 2, 1994, 108 Stat. 4631, authorized the Secretary of the Treasury to make defined special payments in certain fiscal years to counties in Oregon and California in lieu of certain other payments under this section and section 1181f-1 et seq. of this title, prior to repeal by Pub. L. 106-393, title IV, §404, Oct. 30, 2000, 114 Stat. 1623.

§ 1181f-1. Coos Bay Wagon Road grant fund; annual payments; appraisal and assessment of land and timber; computation of payments

Beginning with the fiscal year next following May 24, 1939, not to exceed 75 per centum of the receipts derived in any one year from the Coos Bay Wagon Road grant lands in Oregon and deposited in the special fund in the Treasury created by the Act of February 26, 1919 (40 Stat. 1179), and designated "The Coos Bay Wagon Road grant fund" shall be paid annually, in lieu of taxes, by the Secretary of the Treasury, upon certification by the Secretary of the Interior, to the treasurers of Coos and Douglas Counties according to the ratio that the total assessed valuation of the reconveyed Coos Bay Wagon Road grant lands, belonging to the United States, in each of said counties bears to the total assessed valuation of all said lands in those counties, to be used for the purposes mentioned in said Act: *Provided*, That until such time as the general fund of the Treasury of the United States shall have been fully reimbursed by Douglas County for expenditures which were made charges against the Coos Bay Wagon Road grant fund by section 5 of the Act of February 26, 1919, said Douglas County shall be entitled to receive only 50 per centum of the amount to which it would otherwise be entitled under sections 1181f-1 to 1181f-4 of this title: *Provided further*, That prior to making any payment under this authorization an appraisal of the land and timber thereon shall be made, within six months after May 24, 1939, by a committee to consist of a representative of the Secretary of the Interior, one representative for the two counties interested, and a third person satisfactory to the Secretary of the Interior and the county officials, but who shall not be an employee of the United States nor a resident of, nor a property owner in, either Coos or Douglas County. Upon appraisal thereof, the land and timber thereon shall be assessed as are other similar properties within the respective counties, and payments hereunder in lieu of taxes shall be computed by applying the same rates of taxation as are applied to privately owned property of similar character in such counties.

(May 24, 1939, ch. 144, §1, 53 Stat. 753.)

REFERENCES IN TEXT

Act of February 26, 1919, referred to in text, is act Feb. 26, 1919, ch. 47, 40 Stat. 1179, which is not classified to the Code.

REPEALS

Act May 24, 1939, ch. 144, §5, 53 Stat. 754, provided that: "All Acts or parts of Acts inconsistent with this Act [sections 1181f-1 to 1181f-4 of this title] are hereby repealed."

§ 1181f-2. Appraisal of land and timber; manner and frequency; computation of amounts upon basis of last appraisal; deduction of appraisal expenses

Appraisals of the land and timber thereon shall be made, in the manner prescribed in section 1181f-1 of this title, not less frequently than once in each ten-year period, and the amounts due hereunder in any year shall be computed as specified in section 1181f-1 of this title upon the basis of the last appraisal. The expenses of making the appraisements provided for in sections 1181f-1 to 1181f-4 of this title shall be paid by the Secretary of the Treasury upon certification by the Secretary of the Interior, from that portion of the receipts derived from such lands and timber payable to the counties and shall be deducted from any amount due said counties.

(May 24, 1939, ch. 144, § 2, 53 Stat. 754.)

§ 1181f-3. Additional sum from surplus for meeting payments due from insufficient annual receipts; maximum aggregate of decennial payments; covering of excess receipts into general fund of Treasury

If, during any one year, 75 per centum of the receipts are insufficient fully to meet the payments due the counties hereunder, the Secretary of the Treasury, upon certification by the Secretary of the Interior, may pay an additional sum from any surplus of 75 per centum of prior year receipts: *Provided, however,* That in no event shall the aggregate of payments during any ten-year period commencing with the period beginning July 1, 1940, exceed 75 per centum of the receipts deposited in the Treasury to the credit of the Coos Bay Wagon Road grant fund for such period: *Provided further,* That at the end of each ten-year period, any balance of the 75 per centum not required for payments to the counties shall be covered into the general fund of the Treasury of the United States.

(May 24, 1939, ch. 144, § 3, 53 Stat. 754.)

§ 1181f-4. Amount available for administration of Coos Bay Wagon Road grant lands under sections 1181a to 1181f of this title; covering of unused receipts into general fund of Treasury

Not to exceed 25 per centum of the annual receipts shall be available, in such amounts as the Congress shall from time to time appropriate for the administration of sections 1181a to 1181f of this title, insofar as such sections apply to the Coos Bay Wagon Road grant lands. Any balance not used for administrative purposes shall be covered into the general fund of the Treasury of the United States.

(May 24, 1939, ch. 144, § 4, 53 Stat. 754.)

§ 1181g. Unselected and unpatented odd-numbered sections as revested grant lands; administration as national-forest lands; revenues; prohibition against disposition or exchange

Those unselected and unpatented odd-numbered sections within the indemnity limits of

the Oregon and California Railroad land grant authorized by the Act of July 25, 1866 (14 Stat. 239), as amended by the Act of April 10, 1869 (16 Stat. 47), and for which payment was made by the United States to such railroad or its successors in interest under the Act of June 9, 1916 (39 Stat. 218), pursuant to the decree in the case of United States against Oregon and California R. R. Co. (8 F. (2d) 645), which were included within the boundaries of national forests by proclamations of the President of the United States issued under the dates of June 17, 1892, September 28, 1893, October 5, 1906, January 25, 1907, March 1, 1907, and March 2, 1907, are declared to be re-vested Oregon and California Railroad grant lands; and said lands shall continue to be administered as national-forest lands by the Secretary of Agriculture subject to all laws, rules, and regulations applicable to the national forests: *Provided,* That all revenues hereafter derived from said lands and those revenues heretofore derived from such lands and placed in special deposit by agreement between the Secretary of Agriculture and the Secretary of the Interior shall be disposed of in accordance with the provisions of section 1181f of this title and said lands shall not hereafter be subject to the provisions of any other laws or parts of laws which otherwise prescribe the disposal or distribution of receipts from lands of the United States, except that none of the provisions of this Act shall affect revenues distributed prior to June 24, 1954. No part of said lands or the resources thereof shall be subject to exchange under the provisions of this or any other law applicable to national-forest lands or otherwise.

(June 24, 1954, ch. 357, § 1(a), 68 Stat. 270.)

REFERENCES IN TEXT

Acts July 25, 1866, April 10, 1869, and June 9, 1916, referred to in text, are acts July 25, 1866, ch. 242, 14 Stat. 239, Apr. 10, 1869, ch. 27, 16 Stat. 47, and June 9, 1916, ch. 137, 39 Stat. 218, respectively, which are not classified to the Code.

This Act, referred to in text, is act June 24, 1954, ch. 357, 68 Stat. 270, which enacted sections 1181g to 1181j of this title and amended section 1181f of this title. For complete classification of this Act to the Code, see Tables.

CODIFICATION

Section constitutes subsec. (a) of section 1 of act June 24, 1954. Subsec. (b) of section 1 amended section 1181f(a) of this title.

§ 1181h. Exchange of jurisdiction between Secretaries; conditions; publication in Federal Register

The Secretary of the Interior and the Secretary of Agriculture are authorized and directed, within two years after June 24, 1954, to exchange administrative jurisdiction of re-vested Oregon and California Railroad grant lands lying within the boundaries of any national forest or within two miles of such boundaries, and national-forest lands of approximately equal aggregate value, when by such exchange the administration of the lands will be facilitated. Such exchanges shall be made subject to outstanding contracts, permits or other existing rights: *Provided,* That the said national-forest lands, administrative jurisdiction of which is