

**(b) Sale of property****(1) Limitation on sale of property to enforce tax assessment**

Property described in subsection (a) may not be sold to enforce the collection of such tax or assessment except by court order and upon the determination by the court that military service does not materially affect the servicemember's ability to pay the unpaid tax or assessment.

**(2) Stay of court proceedings**

A court may stay a proceeding to enforce the collection of such tax or assessment, or sale of such property, during a period of military service of the servicemember and for a period not more than 180 days after the termination of, or release of the servicemember from, military service.

**(c) Redemption**

When property described in subsection (a) is sold or forfeited to enforce the collection of a tax or assessment, a servicemember shall have the right to redeem or commence an action to redeem the servicemember's property during the period of military service or within 180 days after termination of or release from military service. This subsection may not be construed to shorten any period provided by the law of a State (including any political subdivision of a State) for redemption.

**(d) Interest on tax or assessment**

Whenever a servicemember does not pay a tax or assessment on property described in subsection (a) when due, the amount of the tax or assessment due and unpaid shall bear interest until paid at the rate of 6 percent per year. An additional penalty or interest shall not be incurred by reason of nonpayment. A lien for such unpaid tax or assessment may include interest under this subsection.

**(e) Joint ownership application**

This section applies to all forms of property described in subsection (a) owned individually by a servicemember or jointly by a servicemember and a dependent or dependents.

(Oct. 17, 1940, ch. 888, title V, § 501, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2854.)

## CODIFICATION

Section was formerly classified to section 561 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

## PRIOR PROVISIONS

A prior section 501 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1187, related to rights in public lands and grazing lands, prior to the general amendment of this Act by Pub. L. 108-189. See section 3992 of this title.

Provisions similar to this section were contained in section 500 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1186; Oct. 6, 1942, ch. 581, § 14, 56 Stat. 776, prior to the general amendment of this Act by Pub. L. 108-189.

**§ 3992. Rights in public lands****(a) Rights not forfeited**

The rights of a servicemember to lands owned or controlled by the United States, and initiated or acquired by the servicemember under the

laws of the United States (including the mining and mineral leasing laws) before military service, shall not be forfeited or prejudiced as a result of being absent from the land, or by failing to begin or complete any work or improvements to the land, during the period of military service.

**(b) Temporary suspension of permits or licenses**

If a permittee or licensee under the Act of June 28, 1934 (43 U.S.C. 315 et seq.), enters military service, the permittee or licensee may suspend the permit or license for the period of military service and for 180 days after termination of or release from military service.

**(c) Regulations**

Regulations prescribed by the Secretary of the Interior shall provide for such suspension of permits and licenses and for the remission, reduction, or refund of grazing fees during the period of such suspension.

(Oct. 17, 1940, ch. 888, title V, § 502, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2855.)

## REFERENCES IN TEXT

Act of June 28, 1934, referred to in subsec. (b), is act June 28, 1934, ch. 865, 48 Stat. 1269, popularly known as the Taylor Grazing Act, which is classified principally to subchapter I (§315 et seq.) of chapter 8A of Title 43, Public Lands. For complete classification of this Act to the Code, see Short Title note set out under section 315 of Title 43 and Tables.

## CODIFICATION

Section was formerly classified to section 562 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

## PRIOR PROVISIONS

A prior section 502 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1187, related to homestead entries and settlement claims, prior to the general amendment of this Act by Pub. L. 108-189.

**§ 3993. Desert-land entries****(a) Desert-land rights not forfeited**

A desert-land entry made or held under the desert-land laws before the entrance of the entryman or the entryman's successor in interest into military service shall not be subject to contest or cancellation—

(1) for failure to expend any required amount per acre per year in improvements upon the claim;

(2) for failure to effect the reclamation of the claim during the period the entryman or the entryman's successor in interest is in the military service, or for 180 days after termination of or release from military service; or

(3) during any period of hospitalization or rehabilitation due to an injury or disability incurred in the line of duty.

The time within which the entryman or claimant is required to make such expenditures and effect reclamation of the land shall be exclusive of the time periods described in paragraphs (2) and (3).

**(b) Service-related disability**

If an entryman or claimant is honorably discharged and is unable to accomplish reclama-

tion of, and payment for, desert land due to a disability incurred in the line of duty, the entryman or claimant may make proof without further reclamation or payments, under regulations prescribed by the Secretary of the Interior, and receive a patent for the land entered or claimed.

**(c) Filing requirement**

In order to obtain the protection of this section, the entryman or claimant shall, within 180 days after entry into military service, cause to be filed in the land office of the district where the claim is situated a notice communicating the fact of military service and the desire to hold the claim under this section.

(Oct. 17, 1940, ch. 888, title V, § 503, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2856.)

CODIFICATION

Section was formerly classified to section 563 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 503 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1187, related to death or incapacity during or resulting from service as affecting rights and perfection of rights, prior to the general amendment of this Act by Pub. L. 108-189. See section 3996 of this title.

**§ 3994. Mining claims**

**(a) Requirements suspended**

The provisions of section 28 of title 30 specified in subsection (b) shall not apply to a servicemember's claims or interests in claims, regularly located and recorded, during a period of military service and 180 days thereafter, or during any period of hospitalization or rehabilitation due to injuries or disabilities incurred in the line of duty.

**(b) Requirements**

The provisions in section 28 of title 30 that shall not apply under subsection (a) are those which require that on each mining claim located after May 10, 1872, and until a patent has been issued for such claim, not less than \$100 worth of labor shall be performed or improvements made during each year.

**(c) Period of protection from forfeiture**

A mining claim or an interest in a claim owned by a servicemember that has been regularly located and recorded shall not be subject to forfeiture for nonperformance of annual assessments during the period of military service and for 180 days thereafter, or for any period of hospitalization or rehabilitation described in subsection (a).

**(d) Filing requirement**

In order to obtain the protections of this section, the claimant of a mining location shall, before the end of the assessment year in which military service is begun or within 60 days after the end of such assessment year, cause to be filed in the office where the location notice or certificate is recorded a notice communicating the fact of military service and the desire to hold the mining claim under this section.

(Oct. 17, 1940, ch. 888, title V, § 504, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2856.)

CODIFICATION

Section was formerly classified to section 564 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 504 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1187; Pub. L. 102-12, §9(19), Mar. 18, 1991, 105 Stat. 40, related to desert-land entries and the suspension of requirements, prior to the general amendment of this Act by Pub. L. 108-189. See section 3993 of this title.

**§ 3995. Mineral permits and leases**

**(a) Suspension during military service**

A person holding a permit or lease on the public domain under the Federal mineral leasing laws who enters military service may suspend all operations under the permit or lease for the duration of military service and for 180 days thereafter. The term of the permit or lease shall not run during the period of suspension, nor shall any rental or royalties be charged against the permit or lease during the period of suspension.

**(b) Notification**

In order to obtain the protection of this section, the permittee or lessee shall, within 180 days after entry into military service, notify the Secretary of the Interior by registered mail of the fact that military service has begun and of the desire to hold the claim under this section.

**(c) Contract modification**

This section shall not be construed to supersede the terms of any contract for operation of a permit or lease.

(Oct. 17, 1940, ch. 888, title V, § 505, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2857.)

CODIFICATION

Section was formerly classified to section 565 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 505 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1188; Pub. L. 102-12, §9(20), Mar. 18, 1991, 105 Stat. 41, related to mining claims and the suspension of requirements, prior to the general amendment of this Act by Pub. L. 108-189. See section 3994 of this title.

**§ 3996. Perfection or defense of rights**

**(a) Right to take action not affected**

This subchapter shall not affect the right of a servicemember to take action during a period of military service that is authorized by law or regulations of the Department of the Interior, for the perfection, defense, or further assertion of rights initiated or acquired before entering military service.

**(b) Affidavits and proofs**

**(1) In general**

A servicemember during a period of military service may make any affidavit or submit any proof required by law, practice, or regulation of the Department of the Interior in connection with the entry, perfection, defense, or further assertion of rights initiated or acquired