any power or reservoir site and for allotments or such portions of allotments as are located upon or include lands set aside, reserved, or required within any Indian reservation for irrigation purposes under authority of Congress: *Provided*, That any Indian allottee whose allotment shall be so canceled shall be reimbursed for all improvements on his canceled allotment, out of any moneys available for the construction of the irrigation project for which the said power or reservoir site may be set aside: *Provided further*, That any Indian allottee whose allotment, or part thereof, is so canceled shall be allotted land of equal value within the area subject to irrigation by any such project.

(June 25, 1910, ch. 431, §14, 36 Stat. 859.)

§ 352a. Cancellation of patents in fee simple for allotments held in trust

The Secretary of the Interior is authorized, in his discretion, to cancel any patent in fee simple issued to an Indian allottee or to his heirs before the end of the period of trust described in the original or trust patent issued to such allottee, or before the expiration of any extension of such period of trust by the President, where such patent in fee simple was issued without the consent or an application therefor by the allottee or by his heirs: Provided, That the patentee has not mortgaged or sold any part of the land described in such patent: Provided also, That upon cancellation of such patent in fee simple the land shall have the same status as though such fee patent had never been issued.

(Feb. 26, 1927, ch. 215, §1, 44 Stat. 1247.)

§ 352b. Partial cancellation; issuance of new trust patents

Where patents in fee have been issued for Indian allotments, during the trust period, without application by or consent of the patentees. and such patentees or Indian heirs have sold a part of the land included in the patents, or have mortgaged the lands or any part thereof and such mortgages have been satisfied, such lands remaining undisposed of and without incumbrance by the patentees, or Indian heirs, may be given a trust patent status and the Secretary of the Interior is, on application of the allottee or his or her Indian heirs, hereby authorized, in his discretion, to cancel patents in fee so far as they cover such unsold lands not encumbered by mortgage, and to cause new trust patents to be issued therefor, to the allottees or their Indian heirs, of the form and legal effect as provided by the Act of February 8, 1887 (24 Stat. 388), such patents to be effective from the date of the original trust patents, and the land shall be subject to any extensions of the trust made by Executive order on other allotments of members of the same tribe, and such lands shall have the same status as though such fee patents had never been issued: Provided, That this section and section 352a of this title shall not apply where any such lands have been sold for unpaid taxes assessed after the date of a mortgage or deed executed by the patentee or his heirs, or sold in execution of a judgment for debt incurred after date of such mortgage or deed, and the period of redemption has expired.

(Feb. 26, 1927, ch. 215, \S 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