and were editorially reclassified as subchapter II (§2621 et seq.) of this chapter. Sections 1181g to 1181j of this title, also included within the parenthetical reference to sections 1181a to 1181j, were enacted by act June 24, 1954, ch. 357, 68 Stat. 270, and were editorially reclassified as subchapter III (§2631 et seq.) of this chapter. For complete classification of these Acts to the Code, see Tables.

Act of February 26, 1919, referred to in subsec. (a)(2)(A), is act Feb. 26, 1919, ch. 47, 40 Stat. 1179, which is not classified to the Code.

Section 1028 of the Omnibus Parks and Public Lands Management Act of 1996, referred to in subsec. (c), is section 1028 of Pub. L. 104-333, div. I, title X, §1028, Nov. 12, 1996, 110 Stat. 4231, which is not classified to the Code.

#### CODIFICATION

Section was enacted as part of the Oregon Public Lands Transfer and Protection Act of 1998, and not as part of the Act of August 28, 1937, which comprises this subchapter.

# SUBCHAPTER II—DISPOSITION OF FUNDS

## § 2621. 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 this subchapter: 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 emplovee 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.)

### Editorial Notes

### 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.

#### CODIFICATION

Section was formerly classified to section 1181f-1 of this title prior to editorial reclassification and renumbering as this section.

# **Statutory Notes and Related Subsidiaries**

#### Repeals

Act May 24, 1939, ch. 144, §5, 53 Stat. 754, provided that: "All Acts or parts of Acts inconsistent with this Act [enacting this subchapter] are hereby repealed."

## § 2622. Appraisal of land and timber; manner and frequency; computation of amounts upon basis of last appraisement; deduction of appraisement expenses

Appraisals of the land and timber thereon shall be made, in the manner prescribed in section 2621 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 2621 of this title upon the basis of the last appraisement. The expenses of making the appraisements provided for in this subchapter 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.)

### **Editorial Notes**

#### CODIFICATION

Section was formerly classified to section 1181f-2 of this title prior to editorial reclassification and renumbering as this section.

# § 2623. 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.)