

ministering this subchapter are subject to review on appeal to the Board of Veterans' Appeals pursuant to chapter 71 of title 38 and to judicial review only as provided in chapter 72 of such title.

(Oct. 17, 1940, ch. 888, title IV, §409, as added Pub. L. 108-189, §1, Dec. 19, 2003, 117 Stat. 2854.)

#### Editorial Notes

##### CODIFICATION

Section was formerly classified to section 549 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

##### PRIOR PROVISIONS

Prior sections 409 to 414 of article IV of act Oct. 17, 1940, ch. 888, 54 Stat. 1185, 1186, were omitted in the general amendment of article IV by act Oct. 6, 1942, ch. 581, §13, 56 Stat. 773.

Section 409 related to deduction of unpaid premiums from proceeds of policies.

Section 410 related to lapsing of policy for failure to pay past due premiums upon termination of service.

Section 411 related to accounts stated between insurers and United States.

Section 412 related to payment of balances due insurers by Secretary of the Treasury.

Section 413 related to policies excepted from application of article.

Section 414 related to insurers within application of article.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

### SUBCHAPTER V—TAXES AND PUBLIC LANDS

#### § 3991. Taxes respecting personal property, money, credits, and real property

##### (a) Application

This section applies in any case in which a tax or assessment, whether general or special (other than a tax on personal income), falls due and remains unpaid before or during a period of military service with respect to a servicemember's—

(1) personal property (including motor vehicles); or

(2) real property occupied for dwelling, professional, business, or agricultural purposes by a servicemember or the servicemember's dependents or employees—

(A) before the servicemember's entry into military service; and

(B) during the time the tax or assessment remains unpaid.

##### (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.)

#### Editorial Notes

##### 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.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

#### § 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