

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

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.)

Editorial Notes

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.

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.

§ 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 reclamation 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.)

Editorial Notes

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.

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.

§ 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).