

shall be paid to the court to abide its final order, decree, or judgment.

**(5) Form of bond and sureties**

**For provisions relating to form and sureties on bonds, see section 7101.**

(Aug. 16, 1954, ch. 736, 68A Stat. 870; Pub. L. 85-859, title II, §204(9), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 85-866, title I, §78, Sept. 2, 1958, 72 Stat. 1662; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Pars. (1) to (4). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1958—Par. (3). Pub. L. 85-866 struck out “district” before “attorney”.

Pub. L. 85-859 included property seized under section 7302 of this title.

EFFECTIVE DATE OF 1958 AMENDMENTS

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

Amendment by Pub. L. 85-859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85-859, set out as an Effective Date note under section 5001 of this title.

CROSS REFERENCES

Disposition of proceeds of forfeited property in customs cases, see section 1613 of Title 19, Customs Duties.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 7103, 7323 of this title.

**§ 7325. Personal property valued at \$100,000 or less**

In all cases of seizure of any goods, wares, or merchandise as being subject to forfeiture under any provision of this title which, in the opinion of the Secretary, are of the appraised value of \$100,000 or less, the Secretary shall, except in cases otherwise provided, proceed as follows:

**(1) List and appraisalment**

The Secretary shall cause a list containing a particular description of the goods, wares, or merchandise seized to be prepared in duplicate, and an appraisalment thereof to be made by three sworn appraisers, to be selected by the Secretary who shall be respectable and disinterested citizens of the United States residing within the internal revenue district wherein the seizure was made. Such list and appraisalment shall be properly attested by the Secretary and such appraisers. Each appraiser shall be allowed for his services such compensation as the Secretary shall by regulations prescribe, to be paid in the manner similar to that provided for other necessary charges incurred in collecting internal revenue.

**(2) Notice of seizure**

If such goods are found by such appraisers to be of the value of \$100,000 or less, the Secretary shall publish a notice for 3 weeks, in some newspaper of the district where the seizure was made, describing the articles and stating the time, place, and cause of their seizure, and requiring any person claiming them to appear and make such claim within 30 days

from the date of the first publication of such notice.

**(3) Execution of bond by claimant**

Any person claiming the goods, wares, or merchandise so seized, within the time specified in the notice, may file with the Secretary a claim, stating his interest in the articles seized, and may execute a bond to the United States in the penal sum of \$2,500, conditioned that, in case of condemnation of the articles so seized, the obligors shall pay all the costs and expenses of the proceedings to obtain such condemnation; and upon the delivery of such bond to the Secretary, he shall transmit the same, with the duplicate list or description of the goods seized, to the United States attorney for the district, and such attorney shall proceed thereon in the ordinary manner prescribed by law.

**(4) Sale in absence of bond**

If no claim is interposed and no bond is given within the time above specified, the Secretary shall give reasonable notice of the sale of the goods, wares, or merchandise by publication, and, at the time and place specified in the notice, shall, unless otherwise provided by law, sell the articles so seized at public auction, or upon competitive bids, in accordance with such regulations as may be prescribed by the Secretary.

(Aug. 16, 1954, ch. 736, 68A Stat. 870; Pub. L. 85-859, title II, §204(10), (12), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 85-866, title I, §78, Sept. 2, 1958, 72 Stat. 1662; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 99-514, title XV, §1566(a), (b), Oct. 22, 1986, 100 Stat. 2763.)

AMENDMENTS

1986—Pub. L. 99-514 substituted “\$100,000” for “\$2,500” in section catchline, introductory provisions, and par. (2), and substituted “\$2,500” for “\$250” in par. (3).

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1958—Pub. L. 85-866 struck out “district” before “attorney” in par. (3).

Pub. L. 85-859 substituted “\$2,500” for “\$1,000” in section catchline, opening par., and par. (2), and inserted “, unless otherwise provided by law,” before “sell the articles” in par. (4).

EFFECTIVE DATE OF 1986 AMENDMENT

Section 1566(e) of Pub. L. 99-514 provided that: “The amendments made by this section [amending this section and section 7103 of this title] shall take effect on the date of the enactment of this Act [Oct. 22, 1986].”

EFFECTIVE DATE OF 1958 AMENDMENTS

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

Amendment by Pub. L. 85-859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85-859, set out as an Effective Date note under section 5001 of this title.

CROSS REFERENCES

Sale of seized articles or merchandise, see section 1607 of Title 19, Customs Duties.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 7103 of this title.