vided under section 3 of this Act for attainment of early incorporation of the municipality, and (2) for purposes authorized in subsection 7(a) and (1) of subsection 7(b) of this Act: Provided, That amounts referred to in (2) and (3) of subsection 7(b) of this Act shall be expended only after specific appropriation has been made by Congress therefor. So much of the aforesaid proceeds as is in excess of amounts which may be necessary for expenditures referred to in this subsection shall be covered into the reclamation fund.

'(b) Transfers under this Act of Federal property to non-Federal ownership shall not result in any diminution of the reimbursable costs of the Columbia Basin project except to the extent that any net proceeds from sales of property under this Act are credited to said project.

"Sec. 10 [Rights Under Leases], Transfers of Federal property under this Act shall not impair rights under leases granted by the United States.

"SEC. 11. [POWERS OF SECRETARY; RULES AND REGULA-TIONS; APPROPRIATION; CONTRACTS]. (a) The Secretary is authorized to perform such acts, to make such rules and regulations, and to include in any contracts and conveyances such provisions as he deems proper for the purpose of carrying out the provisions of this Act, including provisions for payment for furnishing of municipal facilities and services while such facilities and services are provided by the United States and for the establishment of liens in connection therewith. There are hereby authorized to be appropriated such sums, not otherwise appropriated, as may be required to carry out the purposes of this Act. Wherever in this Act functions, powers, and other duties are conferred upon the Secretary, such functions, powers, and duties may be performed, exercised, or discharged by his duly authorized representatives.

'(b) The Secretary is authorized to enter into contracts with the municipality whereby either party might undertake to render to the other such services in aid of the performance of activities and functions of the municipality and of the Department of the Interior within or near Coulee Dam as will, in the Secretary's judgment, contribute substantially to the efficiency or economy of the operations of the Department of the In-

'(c) The authority conferred by this Act is in addition to any authority conferred by any other law and shall not be subject to the provisions of any law inconsistent herewith.

"SEC. 12. [SHORT TITLE]. This Act may be cited as the 'Coulee Dam Community Act of 1957'.'

### §835c-1. Taxation and assessments; applicability of State laws

### (a) Payments in lieu of taxes

The Secretary may enter into agreements to pay annual sums in lieu of taxes to any State or political subdivision thereof with respect to any real property situated therein after it is acquired pursuant to the authority of this Act and before execution by the United States of a contract of sale covering it, out of funds derived from the leasing of such lands. The amount so paid for any year upon any such property shall not exceed the taxes that would be paid to the State or subdivision as the case may be upon such property if it were not exempt from taxation thereby.

# (b) Lands acquired by United States

Any public lands within the project and any lands or interests in lands acquired by the United States under this Act, beginning at such date or dates and subject to such provisions and limitations as may be fixed or provided by regulations made under section 8 [16 U.S.C. 835c-4], shall be (i) subject to the provisions of the laws of the State of Washington relating to the organization, government, and regulation of irrigation, reclamation, and conservancy districts, and (ii) subject to legal assessment or taxation by any such district, and to liens for such assessments and taxes and to all proceedings for the enforcement thereof, in the same manner and to the same extent as privately owned lands of like character. The United States does not assume any obligation for amounts so assessed or taxed; and any proceedings to enforce them shall be subject to any title then remaining in the United States, to any prior lien reserved to the United States for unpaid installments under land sale contracts made under this Act, and to any lien for any other charges, accrued or unaccrued, under and by virtue of such contracts or any contract between the United States and the district in which the land is located.

## (c) Sale of project lands

In addition to taxation or assessment under subsection (b) of this section upon execution by the United States of a contract of sale of any lands within the project, the lands under contract may be taxed by the State or political subdivision thereof in the same manner and to the same extent as privately owned lands of a like character. All taxes legally so assessed may be enforced in the same manner and under the same proceeding whereby said taxes are enforced against privately owned lands, subject to the limitations in favor of the United States that govern the enforcement of district assessments or taxes as provided in subsection (b) of this section. If lands under any such contract shall at any time revert to the United States before transfer of title under the contract by reason of default thereunder, all liens or tax titles resulting from taxes levied pursuant to the authority of this subsection upon such lands shall be thereupon extinguished; and the levying of any such tax by such State or political subdivision shall be deemed to be an agreement on its part, in the event of such reversion, to execute and record a formal release of such lien or tax title. (May 27, 1937, ch. 269, §5, as added Mar. 10, 1943, ch. 14, 57 Stat. 19; amended Pub. L. 87-728, §6(a),

Oct. 1, 1962, 76 Stat. 679.)

## References in Text

This Act, referred to in subsecs. (a) and (b), is act May 27, 1937, ch. 269, as amended generally by act Mar. 10, 1943, ch. 14, 57 Stat. 14, known as The Columbia Basin Project Act, which enacted this section, sections 835, 835a to 835c, and 835c-2 to 835c-5 of this title, and provisions set out as a note under section 835 of this title. For complete classification of this Act to the Code, see Short Title note set out under section 835 of this title and Tables.

### AMENDMENTS

1962—Subsec. (b). Pub. L. 87–728 struck out "Regulations to carry out this subsection shall be effective when filed for record in the manner provided in section 835a(f) of this title".

### §835c-2. Authorization of appropriations; establishment of Columbia Basin Land Development Account

There are authorized to be appropriated, out of any money in the Treasury not otherwise appro-